

REVISED JULY 1, 2010
FORM EXPIRES 6-30-12

DISTRICT/CTC:	Warren County School District	COUNTY:	Warren
PRJT BLDG NAME:	Sheffield K-12	PROJECT #:	3753

<u>ALL PRJTS</u>	<u>PAGE #</u>
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X	J02-J03	Project Accounting Based on Final Costs
X	Add't Costs	Additional Project Costs
X	J04	Financial Report
X	J05	Certificate of Architect
X	J06	Financial Information Certification
X		Independent Auditor's Report
		Final Just Compensation Award or Settlement Sheet
		(for properties acquired through condemnation)
		U.S. Green Building Council's Leadership in Energy
		and Environmental Design Green Building Rating System
		(LEED-NC™) Silver, Gold or Platinum certification (if applicable)
		Green Building Initiative's two, three or four Green Globes™
		certification (if applicable)

*** TO BE COMPLETED ONLY IF DIRECTED BY PDE ***

X J07-J12 Final Project Costs - Detail

The individual or firm independently contracted by the district/CTC to prepare this information to be contacted if there are any questions about Part J:

John Casey	(814)237-6393	
Independent Preparer's Name and Position	Phone Number	Fax Number
The independent preparer's e-mail address is: jvcirish@comcast.net		

CERTIFICATION BY SCHOOL DISTRICT/CTC

The district/CTC administrator to be contacted about Part J:

District/CTC Administrator's Name and Position	Phone Number	Fax Number
The district/CTC administrator's e-mail address is:		

This certifies that the attached materials were approved for submission to the Pennsylvania Department of Education by board action.

BOARD ACTION DATE:

VOTING:	AYE	NAY	ABSTENTIONS	ABSENT
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Signature, Board Secretary

Board Secretary's Name, Printed or Typed

District/CTC Address

Date _____

PROJECT ACCOUNTING BASED ON FINAL COSTS (1 of 2)

FOR THE PERIOD 04/2013 TO 10/15

District/CTC: Warren County School District	Project Name: Sheffield K-12	Project #: 3753
PROJECT COSTS	NEW	EXISTING
A. STRUCTURE COSTS (include site development)		TOTAL
1. General (Report costs for sanitary sewage disposal on Line E-1.)	\$2,712,055	\$249,375
2. Heating and Ventilating	\$716,916	\$590,181
3. Plumbing (Report costs for sanitary sewage disposal on Line E-1.)	\$309,565	\$110,745
4. Electrical	\$421,010	\$354,146
5. Asbestos Abatement (J10, line B-3)	X X X X X X	
6. Building Purchase Amount	X X X X X X	
7. Other * (Exclude Test Borings and Site Survey) (Use PlanCon-J-Add't Costs page if necessary.)		
a. Fire Protection	\$62,042	\$11,817
b. _____		
c. _____		
d. _____		
e. PlanCon-J-Add't Costs, Total		
A-1 to A-7 - Subtotal	\$4,221,588	\$1,316,264
8. Construction Insurance		
a. Owner Controlled Insurance Program on Structure Costs (Exclude asbestos abatement, building purchase and other structure costs not covered by the program)		
b. Builder's Risk Insurance (if not included in primes)		
c. Construction Insurance - Total		
9. 'TOTAL-Structure Costs (A-1 to A-7-Subtotal plus A-8-c)	4,221,588	1,316,264
B. ARCHITECT'S FEE		
1. Architect's/Engineer's Fee on Structure	\$204,524	\$51,131
2. EPA-Certified Project Designer's Fee on Asbestos Abatement	X X X X X X X X X X X X	
3. TOTAL - Architect's Fee	\$204,524	\$51,131
C. MOVABLE FIXTURES AND EQUIPMENT		
1. Movable Fixtures and Equipment		\$7,957
2. Architect's Fee		
3. TOTAL - Movable Fixtures & Equipment		\$7,957
D. STRUCTURE COSTS, ARCHITECT'S FEE, MOVABLE FIXTURES AND EQUIPMENT - TOTAL (A-9 plus B-3 and C-3)	\$4,426,112	\$1,375,352
E. SITE COSTS		
1. Sanitary Sewage Disposal		
2. Sanitary Sewage Disposal Tap-In Fee and/or Capacity Charges Plumbing Contractor	\$43,800	
3. Owner Controlled Insurance Program/Builder's Risk Insurance on Sanitary Sewage Disposal		
4. Architect/Engineer's Fee for Sanitary Sewage Disposal		
5. Site Acquisition Costs		X X X X X X
a. Gross Amount Due from Settlement Statement or Just Compensation		X X X X X X X X X X X X
b. Real Estate Appraisal Fees		X X X X X X
c. Other Related Site Acquisition Costs		X X X X X X
d. Site Acquisition Costs - Total		X X X X X X
6. TOTAL - Site Costs	\$43,800	
F. STRUCTURE COSTS, ARCHITECT'S FEE, MOVABLE FIXTURES & EQUIPMENT, AND SITE COSTS - TOTAL (D plus E-6)	\$4,469,912	\$1,375,352

* - Type "No Fee" beside each item for which no design fee is charged.

PROJECT ACCOUNTING BASED ON FINAL COSTS (2 of 2)

FOR THE PERIOD 04/2013 TO 10/15

District/CTC: Warren County School District		Project Name: Sheffield K-12		Project #: 3753	
ROUND FIGURES TO NEAREST DOLLAR					
PROJECT COSTS (CONT.)					TOTAL
G. ADDITIONAL CONSTRUCTION-RELATED COSTS					
1. Project Supervision (inc. Asbestos Abatement Project Supervision)					
2. Construction Manager Fee and Related Costs					\$75,040
3. Total Demolition of Entire Existing Structures & Related Asbestos Removal to Prepare Project Site for Construction of New Building and Related AHERA Clearance Air Monitoring and EPA-Certified Project Designer's Fee on Asbestos Abatement (Exclude costs for partial demolition.)					
4. Architectural Printing					
5. Test Borings					
6. Site Surveys					\$3,315
7. Other (Attach PlanCon-J-Add't Costs page if needed.)					
a. _____					
b. _____					
c. Plan-J-Add't Costs, Total					\$185,172
8. TOTAL - Additional Construction-Related Costs					\$263,527
H. FINANCING COSTS FOR THIS PROJECT ONLY (EXCLUDE ACCRUED INTEREST)	BOND ISSUE/NOTE SERIES OF <u>2012</u>	BOND ISSUE/NOTE SERIES OF <u>2013</u>	BOND ISSUE/NOTE SERIES OF <u>2014</u>	X X X X X X X X X X X X	
1. Underwriter Fees	\$8,353	\$36,938	\$12,756		\$58,047
2. Legal Fees	\$2,593	\$10,281	\$2,374		\$15,248
3. Financial Advisor	\$5,655	\$14,496	\$4,234		\$24,385
4. Bond Insurance		\$12,093			\$12,093
5. Paying Agent/Trustee Fees and Expenses	\$56	\$286	\$137		\$479
6. Capitalized Interest					
7. Printing	\$931	\$3,557	\$173		\$4,661
8. CUSIP & Rating Fees	\$1,707	\$4,026	\$963		\$6,696
9. Other					
a. internet Auction		\$1,047	\$251		\$1,298
b. _____					
10. TOTAL-Financing Costs	\$19,295	\$82,724	\$20,888		\$122,907
I. TOTAL PROJECT COSTS (F plus G-8 plus H-10)					\$6,231,698
REVENUE SOURCES (EXCLUDE ACCRUED INTEREST)	BOND ISSUE/NOTE SERIES OF <u>2012</u>	BOND ISSUE/NOTE SERIES OF <u>2013</u>	BOND ISSUE/NOTE SERIES OF <u>2014</u>	TOTAL	
J. AMOUNT FINANCED FOR THIS PROJECT ONLY	\$1,521,411	\$3,693,771	\$911,154	\$6,126,336	
K. ORIGINAL ISSUE DISCOUNT/ PREMIUM FOR THIS PROJECT ONLY		\$30,488	\$1,804	\$32,292	
L. INTEREST EARNINGS FOR THIS PROJECT ONLY		\$7,434	\$313	\$7,747	
M. BUILDING INSURANCE RECEIVED					
N. PROCEEDS FROM SALE OF BUILDING OR LAND					
O. LOCAL FUNDS - CASH (SEE INSTRUCTIONS)					\$65,323
P. OTHER FUNDS (PROVIDE DESCRIPTION ON SEPARATE SHEET)					
Q. TOTAL REVENUE SOURCES					\$6,231,698

ADDITIONAL PROJECT COSTS			
District/CTC:	Project Name:		Project #:
Warren County School District	Sheffield K-12		3753
J02 - A. STRUCTURE COSTS (incl. site dev.) -ONLY LIST PRIME CONTRACTS; REPORT OTHER COSTS UNDER J03, LINE G	NEW	EXISTING	TOTAL
TOTAL - STRUCTURE COSTS			
* - Type "No Fee" beside each item <u>listed above</u> for which no design fee is charged.			
J03 - G. ADDITIONAL CONSTRUCTION-RELATED COSTS			TOTAL
Consulting - Redicheck			\$10,271
Asbestos Removal - Kimball, Amark, Microbac(\$1167.50)			\$7,738
Code Review - Building permits and fees			\$21,230
Concrete Testing - Robinson, SJB Services			\$2,696
Printing - Biels, Prints and More, Tri-state			\$5,474
Construction Services - Hull, Scott, McLaughlin, Bittinger			\$8,215
Lighting Rental - United Rentals			\$9,109
Carpentry - John Gregory			\$15,094
Moisture Testing - Urban Engr., Microbac Lab(\$1974.14)			\$8,944
Technology - Open Arc, OA Systems, Gov Connection			\$85,925
Supplies - Building Specialities, Hite, Building Hardware			\$10,476
TOTAL - OTHER CONSTRUCTION-RELATED COSTS			\$185,172

FINANCIAL REPORT FOR THE PERIOD 04/2013 TO 10/15

District/CTC: Warren County School District		Project Name: Sheffield K-12		Project #: 3753
	BOND ISSUE/NOTE SERIES OF <u>2012</u>	BOND ISSUE/NOTE SERIES OF <u>2013</u>	BOND ISSUE/NOTE SERIES OF <u>2014</u>	TOTAL
A. TOTAL BOND ISSUE OR NOTE	\$23,180,000	\$9,700,000	\$9,980,000	\$42,860,000
B. ORIGINAL ISSUE DISCOUNT/ ORIGINAL ISSUE PREMIUM		\$80,062	\$19,759	\$99,821
C. TOTAL INTEREST EARNINGS ON ALL INVESTMENTS FOR ALL FUNDS (Exclude accrued interest and) capitalized interest)				
1. Construction Fund	\$39,181	\$19,523	\$3,427	\$62,131
2. Authority Fund				
3. Debt Service Fund				
4. Debt Service Reserve Fund				
5. Bond Redemption Fund				
6. Other: _____				
7. Other: _____				
8. TOTAL	\$39,181	\$19,523	\$3,427	\$62,131
D. BUILDING INSURANCE RECEIVED				
E. PROCEEDS FROM SALE OF BUILDING OR LAND				
F. LOCAL FUNDS - CASH				\$65,323
G. OTHER: _____				
H. OTHER: _____				
I. TOTAL REVENUE SOURCES				\$43,087,275
J. TOTAL PROJECT COSTS FOR THIS PLANCON PROJECT (J03, line I)				\$6,231,698
K. FUNDS NOT EXPENDED FOR THIS PLANCON PROJECT (I minus J)				\$36,855,577
DISPOSITION OF FUNDS NOT EXPENDED FOR THIS PLANCON PROJECT (Indicate the applicable bond issue.)				
Reimbursable Projects:				
<u>Project Building Name</u>	<u>PDE Project #</u>	<u>Amount Financed</u>	<u>Applicable Issue</u>	
Beatty Warren M.S.	3639	\$17,193,096	2012-13-14	
Eisenhower	3640	\$26,062,415	2011-12-13-14	
_____	_____	_____	_____	
_____	_____	_____	_____	
_____	_____	_____	_____	
_____	_____	_____	_____	
_____	_____	_____	_____	
Nonreimbursable Projects:				
_____		_____	_____	
_____		_____	_____	
_____		_____	_____	
Other:				
_____		_____	_____	
_____		_____	_____	

CERTIFICATE OF ARCHITECT

District/CTC: Warren County School District County: Warren
 School Name: Sheffield K-12 Project #: 3753

The bid opening date for the original General Contract was: 04.24.2013

As the architect of record for the above named school district/area vocational-technical school for said project, I certify to the best of my knowledge and belief that all construction work, including change orders and supplemental contracts, has been completed as of 11.03.2014 in an acceptable manner in accordance with the plans and specifications approved by the Pennsylvania Department of Education (and any approved changes thereto) and that all contractors, by virtue of said completion, may be paid all final monies due and owing on this project.



 Signature, Architect

CHRISTOPHER D. GOUGHUIN

 Architect's Name, Printed or Typed

HAUGREN, RISTITO, LOOP & GOUGHUIN ARCHITECTS

 Architectural Firm Name

4380 WEST 12TH ST. ERIE, PA. 16505

 Architect's Address

11.16.2016

 Date

For a project constructed and based on an approved school facility design published on the Department's School Design Clearinghouse, I further certify that the project was constructed based on an approved school facility design published on this clearinghouse.

 Signature, Architect

 Date

FINANCIAL INFORMATION CERTIFICATION

District/CTC: Warren County School District County: Warren
School Name: Sheffield K-12 Project #: 3753

I certify that the financial information on the schedules titled Project Accounting Based on Final Costs (pages J02 and J03), Financial Report (J04), and Final Project Costs - Detail (pages J07 to J12) for the above referenced school construction project is presented based on the following:

Financial information is reported based on the cash basis of accounting.

If costs were allocated to certain areas or contracts, describe the allocation method below (attach additional pages if needed):

Signature, Board Secretary

Board Secretary's Name, Printed or Typed

Date

FOR 100% CASH PROJECT ONLY

Please provide information, by fiscal year, on the expenditure of project funds for a project fully funded by local funds. Cash projects are those projects for which the District/CTC has not incurred debt.

FY	PROJECT FUNDS ACTUALLY EXPENDED
_____	_____
_____	_____
_____	_____
_____	_____
TOTAL -	_____

I certify that the project funds were actually expended in the fiscal years as reported above and I also certify that the District/CTC has not incurred debt to fund this project.

Signature, Board Secretary

Board Secretary's Name, Printed or Typed

Date

FOR PROJECT USING LOCAL FUNDS AS FINANCING SOURCE

Please provide information, by fiscal year, on the expenditure of project funds for a project using local funds as a financing source in addition to debt incurred.

FY	PROJECT FUNDS ACTUALLY EXPENDED
_____	_____
_____	_____
_____	_____
_____	_____
TOTAL -	_____

I certify that the project funds were actually expended in the fiscal years as reported above.

Signature, Board Secretary

Board Secretary's Name, Printed or Typed

Date

TO BE SUBMITTED ONLY IF DIRECTED BY PDE
(USE AS A WORKSHEET TO COMPLETE PAGE JO2)

FINAL PROJECT COSTS - DETAIL (1 of 6)

DISTRICT/CTC: Warren County School District		PRJT NAME: Sheffield K-12		PRJT NO: 3753
BUSINESS NAME - DESCRIPTION		DATE (M/D/Y)	NEW	EXISTING
A-1. GENERAL				
Original Contract Award: (Include site development & rough grading to receive the building)				
Change Orders (C.O.#, description):				
See attached spreadsheet				
Sub-total - Change Orders				
Total - General				
A-2. HEATING & VENTILATING				
Original Contract Award: (Include site development)				
Change Orders (C.O.#, description):				
H1 - Credit to use existing concrete pad		4/24/2013	\$712,694	\$441,066
H2 - Add roof vvent 5 and lined transfer air ducts		11/26/2014		(\$885)
H3 - Extension of time		10/15/2013	\$4,222	
H4 - Add replacement of flling storefront glass		5/2/2014		\$150,000
		4/29/2014		
Sub-Total - Change Orders			\$4,222	\$149,115
Total - Heating & Ventilating			\$716,916	\$590,181
A-3. PLUMBING				
Original Contract Award: (Include site development)				
Change Orders (C.O.#, description):				
P1 - Add new lavs in existing girls rooms 401 and 500		4/24/2013	\$310,115	\$113,085
P2 - Credit to eliminate work with ex site utilities		10/3/2013		\$1,969
P3 - Credit to replace grease trap w/grease interceptor		10/3/2013		(\$4,674)
P4 - Add to replace existing hw valves		10/3/2013	(\$550)	
P5 - Rejected		3/5/2014		\$365
P6 - Extension fo time				
P7 - Rejected				
Sub-total - Change Orders			(\$550)	(\$2,340)
Total - Plumbing			\$309,565	\$110,745

FINAL PROJECT COSTS - DETAIL (2 of 6)

DISTRICT/CTC: Warren County School District		PRJT NAME: Sheffield K-12		PRJT #: 3753
BUSINESS NAME - DESCRIPTION	DATE (M/D/Y)	NEW	EXISTING	
A-4. ELECTRICAL Original Contract Award: (Include site development) Change Orders (C.O.#, description): See attached spreadsheet Sub-total - Change Orders Total - Electrical				
A-5. ASBESTOS REMOVAL Original Contract Award: Change Orders (C.O.#, description): Sub-Total - Change Orders Total - Asbestos Removal				
A-6. BUILDING PURCHASE AMOUNT	X X X X X X X	X X X X X X X	X X X X X X X	
A-7. 1. OTHER: _____ Original Contract Award: Change Orders (C.O.#, description): Sub-total - Change Orders Total - Original Contract #1				
2. OTHER: _____ Original Contract Award: Change Orders (C.O.#, description): Sub-total - Change Orders Total - Original Contract #2				

FINAL PROJECT COSTS - DETAIL (3 of 6)

DISTRICT/CTC: Warren County School District		PRJT NAME: Sheffield K-12	PRJT #: 3753
BUSINESS NAME - DESCRIPTION	DATE (M/D/Y)	NEW	EXISTING
A-7. 3. OTHER: <u>Fire</u> Original Contract Award: Change Orders (C.O.#, description): No change orders Sub-total - Change Orders Total - Original Contract #3	4/23/2013	\$62,042	\$11,817
4. OTHER: _____ Original Contract Award: Change Orders (C.O.#, description): Sub-total - Change Orders Total - Original Contract #4			
5. OTHER: _____ Original Contract Award: Change Orders (C.O.#, description): Sub-total - Change Orders Total - Original Contract #5			
6. OTHER: _____ Original Contract Award: Change Orders (C.O.#, description): Sub-total - Change Orders Total - Original Contract #6			
7. OTHER: _____ Original Contract Award: Change Orders (C.O.#, description): Sub-total - Change Orders Total - Original Contract #7			
Total - Other (A-7, lines 1 - 7)		\$62,042	\$11,817

FINAL PROJECT COSTS - DETAIL (4 of 6)

DISTRICT/CTC: Warren County School District		PRJT NAME: Sheffield K-12		PRJT NO: 3753
BUSINESS NAME - DESCRIPTION		DATE (M/D/Y)	NEW	EXISTING
A-8. SUPPLEMENTAL CONTRACTS: 1. _____ Contractor's Name and Description of Work Change Order (C.O. #, description): Sub-total - Change Orders Total - Supplemental Contract #1				
2. _____ Contractor's Name and Description of Work Change Order (C.O. #, description): Sub-total - Change Orders Total - Supplemental Contract #2				
3. _____ Contractor's Name and Description of Work Change Order (C.O. #, description): Sub-total - Change Orders Total - Supplemental Contract #3				
4. _____ Contractor's Name and Description of Work Change Order (C.O. #, description): Sub-total - Change Orders Total - Supplemental Contract #4				
				EXISTING
B. ASBESTOS ABATEMENT 1. Asbestos Removal and Disposal				
2. AHERA Clearance Air Monitoring				
3. Asbestos Abatement - Total				
C. EPA-CERTIFIED PROJECT DESIGNER'S FEE ON ASBESTOS ABATEMENT				

FINAL PROJECT COSTS - DETAIL (5 of 6)			
DISTRICT/CTC: Warren County School District		PRJT NAME: Sheffield K-12	
		PRJT #: 3753	
EQUIPMENT - DESCRIPTION	DATE PURCHASED (M/D/YYYY)	NEW	EXISTING
MOVABLE FIXTURES & EQUIPMENT			
1. Home Ec Appliances	7/1/2014		\$909
2. Cafeteria Tables	10/7/2015		\$7,048
3. _____			
4. _____			
5. _____			
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26. _____			
27. _____			
28. _____			
29. _____			
30. _____			
31. _____			
32. _____			
33. _____			
34. TOTAL - Movable Fixtures & Equipment			\$7,957

FINAL PROJECT COSTS - DETAIL (6 of 6)					
District/CTC:		Project Name:			Project #:
Warren County School District		Sheffield K-12			3753
		NEW	EXISTING	TOTAL	
A. SITE DEVELOPMENT COSTS (Include Rough Grading to Receive Building; Exclude Sanitary Sewage Disposal)					
1. Site Development reported at PlanCon Part G (Page G04, line A-8)		514,100	74,000	588,100	
2. Site Development included in Change Orders and Supplemental Contracts C.O.#/S.C.# and Brief Description					
#:	G2 Add pipe in drainage ditch to storm MH	3,265		3,265	
#:	G3 Add 2a limestone sub base	10,658		10,658	
#:	G4 Add suitble subgrade in area of drive	14,352		14,352	
#:	G6 Add raising grade 36" ar CB #1	4321.9		4,322	
#:	G23 Add 80' trench w/pipe for roof drain	1,876		1,876	
#:					
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Plus: Owner Controlled Insurance Program on Site Development Costs included in Change Orders and Supplemental Contracts					
A-2. Site Development included in Change Orders and Supplemental Contracts (A-2 subtotal plus OCIP)		30,151		30 ,151	
A-3. Site Development Costs - Total (A-1 plus A-2)		544,251	74,000	618,251	
B. ARCHITECT'S FEE ON SITE DEVELOPMENT					

	A	B	C	D	E
1		Date	New	Existing	Total
2	A-1. General				
3	Originia Contract Amount	4/24/2013	\$2,700,000.00	\$235,000.00	\$2,935,000.00
4					
5	Change Orders				
6					
7	G 1- Add mud bed in room 400	9/6/2013		\$2,035.00	\$2,035.00
8	G 2 -Add pipe in drainage ditch to storm MH	9/23/2013	\$3,265.00		\$3,265.00
9	G-3 - Add 2A limestone sub base	9/17/2013	\$10,658.00		\$10,658.00
10	G 4 - Add suitable subgrade in area of new drive	9/19/2023	\$14,352.00		\$14,352.00
11	G 5- Credit for toilet partitions	10/2/2013	-\$1,370.00		-\$1,370.00
12	G 6 - Add raising grade 36" for riser at CB#1	10/22/2013	\$4,322.00		\$4,322.00
13	G 7 - Add penetration in roof above Rm 135	12/16/2013		\$165.00	\$165.00
14	G 8A & B - Rejected				\$0.00
15	G 9 - Rejected				\$0.00
16	G 10 -Rejected				\$0.00
17	G 11 - Credit to mechanically fasten insulation	12/17/2013	-\$13,600.00		-\$13,600.00
18	G 12 - Rejected				\$0.00
19	G 13 - Rejected				\$0.00
20	G 14 - Credit for deleting restroom accessories	8/8/2014	-\$2,547.00		-\$2,547.00
21	G 15 - Credit for drywall bulkheads	8/19/2014	-\$4,799.00		-\$4,799.00
22	G 16 - Extension of time	4/29/2014			\$0.00
23	G 17 - Rejected				\$0.00
24	G 18 - Rejected				\$0.00
25	G 19 - Credit to install batt insulation at windows	8/19/2014	-\$272.00		-\$272.00
26	G 20 - Rejected				\$0.00
27	G 21 - Add for leveling floors - 500-501	7/7/2014		\$12,175.00	\$12,175.00
28	G 22 -Credit to delete directory	7/7/2014	-\$321.00		-\$321.00
29	G23 - Add 80' trench w/pipe for roof drain	7/21/2014	\$1,876.00		\$1,876.00
30	G24 - Add Exterior letters	8/19/2014	\$491.00		\$491.00
31	G 25 - G29 - Rejected				\$0.00
32	G30 - Extension of time	6/26/2014			\$0.00
33					
34	Total change orders		\$12,055.00	\$14,375.00	\$26,430.00
35					\$0.00
36	Total		\$2,712,055.00	\$249,375.00	\$2,961,430.00
37					
38					
39		Date	New	Existing	Total
40	A-1. Electrical				
41	Originia Contract Amount	4/24/2013	\$403,000.00	\$140,000.00	\$543,000.00
42					
43	Change Orders				
44					
45	E1 - Add floor boxes in Rm 146	8/19/2014	\$17,330.00		\$17,330.00
46	E2 - Add to change out breakers in MDP	8/19/2014		\$11,650.00	\$11,650.00
47	E3 - Add change ouet Panel DPA	2/4/2014		\$6,860.00	\$6,860.00
48	E4 - Add new breaker in Panel DPA - 250 amp	8/19/2014		\$13,639.00	\$13,639.00
49	E5 - Modify existing comp lab/ add 2 comp lab	8/19/2014		\$35,613.00	\$35,613.00
50	E6 - Add receptabes in MP room	8/19/2014	\$680.00		\$680.00

	A	B	C	D	E
51	E7 - Add repair of elementary main switch	8/19/2014		\$20,433.00	\$20,433.00
52	E8 - Replacing existing intercom head end	12/12/2014		\$18,465.00	\$18,465.00
53	E9 - Security upgrade	12/12/2014		\$18,490.00	\$18,490.00
54	E10 - Connect elem. Intercom to high school	12/12/2014		\$5,260.00	\$5,260.00
55	E11 - Add door station, push button, etc	2/20/2015		\$4,236.00	\$4,236.00
56	E12 - Repair cable issues on intercom/speakers	6/23/2015		\$8,443.00	\$8,443.00
57	E13 - Add cable, conduit, camera, etc	6/1/2015		\$35,000.00	\$35,000.00
58	E14 - Add 2 exterior cameras, mounts, etc	6/23/2015		\$3,579.00	\$3,579.00
59	E15 - Add 40 LED gym high bay lights			\$32,478.00	\$32,478.00
60					\$0.00
61	Total Change Orders		\$18,010.00	\$214,146.00	\$232,156.00
62					\$0.00
63	Total		\$421,010.00	\$354,146.00	\$775,156.00



FELIX & GLOEKLER, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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Natalie Heberlein, CPA, CFE

Independent Auditor's Report

We have audited the accompanying schedules for Project Accounting based on Final Costs (pages J02 and J03), and Financial Report (J04) for the project #3753 of the Sheffield School project of the Warren County School District for the period April 1, 2013 through October 31, 2015. These schedules are the responsibility of the School District's management. Our responsibility is to express an opinion on these schedules based on our audit.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with Pennsylvania Department of Education's rules and regulations as described in Note 1A. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these schedules based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts in the schedules presented and the related disclosures. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of those schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the costs incurred, revenues collected, and available funds arising from cash transactions for the Sheffield School project of the Warren County School District for the period April 1, 2013 through October 31, 2015 on the basis of accounting and costs allocation methodology indicated on page J06.

Basis of Opinion

We draw attention to Note 1A of the report, which describes the basis of accounting. The schedules are prepared on the basis of the financial reporting provisions of the Pennsylvania Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Pennsylvania Department of Education. Our opinion is not modified with respect to this matter.

Restriction on Use

This report is intended solely for the information and use of the Board of Directors and Management of the Warren County School District and the Pennsylvania Department of Education and is not intended to be and should not be used by anyone other than these specific parties.

Felix and Gloekler, P.C.

Felix and Gloekler, P.C.
Erie, Pennsylvania

January 28, 2018

**Warren County School District
Sheffield School Project
Note to Plancon J Report**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The schedules for Project Accounting based on Final Costs (pages J02 and J03) and Financial Report (page J04) have been prepared using a regulatory basis of accounting prescribed by the Pennsylvania Department of Education where revenues are recognized when received and expenditures are recorded when paid.

B. Allocation of Costs

The Sheffield School Project was funded by proceeds of the 2012 Bond, 2013 Bond and 2014 Bond issue and the School District's reserve funds.