THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
AUDIT COMMITTEE
CURRENT STATUS REPORT – FOLLOW-UP ITEMS
Audit Committee Date – June 22, 2017

NAME OF AUDIT / ORIGINAL AUDIT COMMITTEE DATE	FOLLOW-UP REQUEST/S	FOLLOW-UP DATE	CURRENT STATUS	RESPONSIBLE PERSON/ DEPARTMENT
1. Internal Audit Report – Audit of the Internal Funds of Selected Schools – May 11, 2017	The Audit Committee requested a follow up to explain the corrective action taken to address the deficiencies noted at Taravella High School; specifically, the negative account balances in the Athletics and Pro-Start Internal Fund accounts.	June 22, 2017		Dr. Valerie Wanza, Chief School Performance & Accountability Officer
	In addition, the Committee requested that monies taken from the Student Government Account that were transferred to the Teacher Appreciation Account be reimbursed.	June 22, 2017	See Follow Up No. 1 Attached	
2. Internal Audit Report – Audit of Asphalt Paving and Athletic Track maintenance, Resurfacing and Striping Contracts for the period from October 1, 2010 through February 9, 2017 – May 11, 2017	The Audit Committee requested a legal opinion to determine if the District was overcharged, or if the vendor charges complied with the contract terms.	June 22, 2017	See Follow Up No. 2 Attached	Mr. Thomas Cooney, Assistant General Counsel
3. Internal Audit Report – Audit of Asphalt Paving and Athletic Track maintenance, Resurfacing and Striping Contracts for the period from October 1, 2010 through February 9, 2017 – May 11, 2017	The Audit Committee requested a comparison of the Additional Labor Costs and Services between Pence Sealcoating Corporation and other Districts.	June 22, 2017	See Follow Up No. 3 Attached	Mr. Patrick Reilly Chief Auditor

Follow Up No. 1

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF SCHOOL PERFORMANCE & ACCOUNTABILITY

VALERIE S. WANZA, Ph.D.
CHIEF OFFICER

Phone: 754-321-3838 Facsimile: 754-321-3886

March 31, 2017

TO: Patrick Reilly
Chief Auditor

FROM: Valerie S. Wanza, Ph.D.
Chief School Performance & Accountability Officer

SUBJECT: **INTERNAL AUDIT-FISCAL YEARS 2015-16 RESPONSE J.P TARAVELLA HIGH SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FY 2015-16 internal audit for J.P. Taravella High School. In addition to the corrective measures that the principal is instituting, the Office of School Performance & Accountability will provide the following support and oversight in assisting the school in this area:

- The cadre director will work with the newly appointed principal to ensure that a payment plan is established to reduce the deficit in both Athletics and Pro-Start internal accounts.
- The cadre director will work and support the principal with school-wide fundraising ideas and opportunities to support the athletics and pro-start programs.
- The cadre director will work with the principal to establish a plan to reimburse the Student Government account.
- The cadre director will review Standard Practice Bulletin with the principal. He will continue to work with the principal in revising the school's procedures and practices to establish consistent monitoring of all internal accounts.
- The cadre director will include a review of the internal accounts procedures and protocols in his regularly scheduled site visits with the principal and provide him with appropriate recommendations for improvement.

The Office of School Performance & Accountability recognizes the seriousness of this matter. We will work to ensure that this school develops, implements and monitors sound business practices that should prevent further occurrences of this nature. If I may be of additional assistance, please contact me at 754-321-3838.

VSW/MR:mg

cc: Michael J. Ramirez, School Performance & Accountability Director
Jason Nault, Ph.D., Principal, J.P. Taravella High School

Patrick Reilly **Follow Up No. 2**

From: Thomas C. Cooney
Sent: Friday, May 19, 2017 11:37 AM
To: Patrick Reilly
Cc: Gerardo Usallan Jr; Patricia McLaughlin - Audits; Zefiryna M. Granek
Subject: RE: Request for Legal Opinion

Pat:

This is sent in follow-up of our meeting this morning to discuss the terms of the contract ("Agreement") between the School Board and Pence Sealcoating Corp. ("Pence"). As discussed, it appears that Pence submitted invoices and was paid for work (materials and labor) pursuant to the rates stated in the Agreement. Based on the information reviewed and discussed, there are no readily identifiable overcharges.

We discussed several options the District has with respect to assigning future work to Pence pursuant to the Agreement. Please see the following:

1. Re-negotiate the unit prices for labor and/or the mark-up percentage for materials. The re-negotiated terms would then be presented to the School Board for approval in the form of an Amendment;
2. Discontinue use of the Agreement; or
3. Terminate the Agreement for convenience.

If the District wishes to procure more favorable rates and terms for paving, it could "piggy-back" another competitively-procured agreement from another municipality or governmental agency.

Sincerely,

Thomas C. Cooney

Assistant General Counsel
Office of The General Counsel
The School Board of Broward County, Florida
754-321-2050

From: Patrick Reilly
Sent: Tuesday, May 16, 2017 11:47 AM
To: Thomas C. Cooney <thomas.cooney@browardschools.com>
Cc: Gerardo Usallan Jr <gusallan@browardschools.com>; Patricia McLaughlin - Audits

<patricia.mclaughlin@browardschools.com>
Subject: Request for Legal Opinion

Follow Up No. 2

The Audit Committee has requested a legal opinion from the Office of the General Counsel with respect to possible material cost-plus mark-up percentage overcharges. Attached for your review are the following documents:

1. Finding No 3 from OCA's Audit of Asphalt Paving and Athletic Track Maintenance, Resurfacing and Striping Contracts for the Period from October 1, 2010 through February 9, 2017.
2. Exhibits O and R.
3. Page 3 from the audit which contains a Labor and Cost Plus Mark-up Table.
4. SBBC contracts for paving 11-007R, 14-080F, 16-063C, and 17-117C (available on a flash drive that we can provide).

I would like to meet with you for 10 minutes to explain and provide further documentation on a flash drive. Please let me know a convenient time to meet.

Thank you.

Patrick Reilly, Chief Auditor
Office of the Chief Auditor
Office (754) 321-2400
Fax (754) 321-2719
patreilly@browardschools.com

PR/pm

Follow Up No. 3

Comparison of Additional Labor and Services Costs				
RFP 11-007R, RFP 14-080F, RFP 16-063C				
Pence Sealcoating Corporation Prices vs. Comparable Rates (Based on Palm Beach and Orange Counties)				
Description	**Labor Rates of $150-$300 per Pence Contract**	**Labor Rates Using Comparable Rates from Other District Contracts**	**Excess Cost Differential**	
Labor Costs	$231,495.00	$37,195.00	$194,300.00	See Follow Up No. 3, page 4
Description	**Material Mark-Up Rates of 125 - 150% per Pence Contract**	**Material Mark-Up Rates Using Comparable Rates from Other District Contracts**	**Excess Cost Differential**	
Material Costs	$392,493.09	$183,252.42	$209,240.67	See Follow Up No. 3, page 6
Total *	$623,988.09	$220,447.42	$403,540.67	

Prepared by the Office of the Chief Auditor

Schedule represents a comparison of the Additional Labor Costs and Services per Pence contracts (RFP 11-007R, RFP 14-080F, RFP 16-063C) with labor rates and material mark-ups using comparable prices from other Districts. The result was an excess cost differential of $403,540.67 for Additional Labor Costs and Services paid by the District.

* Pence Sealcoating Corporation's Find Report Invoices Submitted by PPO

Follow Up No. 3

SCHEDULE A: LABOR

A	B	C	D	E	F	G	H	I	J	K	L
No.	Facility	Invoice Date	Invoice #	Invoice Item Description	Invoice Labor Hours	Invoice Hourly Labor Rate	Invoice Total Labor	Comparable Hourly Labor Rates from Other Districts	Labor Costs Using Comparable Hourly Rates	Excess Cost Differential	Contract/ Bid No.
							(F*G)		(F*I)	(H-J)	
1	Challenger ES	01/14/17	6267	item 2 Installer, hourly rate	0.5	$ 300.00	$ 150.00	$ 25.00	$ 12.50	$ 137.50	16-063C
2	Atlantic Technical Ctr.	12/24/16	6209	item 3 Laborer, hourly rate	6.25	$ 300.00	$ 1,875.00	$ 25.00	$ 156.25	$ 1,718.75	16-063C
3	Atlantic Technical Ctr.	12/24/16	6209	item 1 Supervisor, hourly rate	6.25	$ 300.00	$ 1,875.00	$ 50.00	$ 312.50	$ 1,562.50	16-063C
4	Hallandale HS	11/05/16	6115	item 3 Laborer, hourly rate	10	$ 300.00	$ 3,000.00	$ 25.00	$ 250.00	$ 2,750.00	16-063C
5	Hallandale HS	11/05/16	6115	item 1 Supervisor, hourly rate	5	$ 300.00	$ 1,500.00	$ 50.00	$ 250.00	$ 1,250.00	16-063C
6	Driftwood MS	10/28/16	6104	item 3 Laborer, hourly rate	2	$ 300.00	$ 600.00	$ 25.00	$ 50.00	$ 550.00	16-063C
7	Millennium MS	10/29/16	6090	item 2 Installer, hourly rate	1	$ 300.00	$ 300.00	$ 25.00	$ 25.00	$ 275.00	16-063C
8	Challenger ES	10/28/16	6084	item 2 Installer, hourly rate	0.25	$ 300.00	$ 75.00	$ 25.00	$ 6.25	$ 68.75	16-063C
9	West Hollywood ES	08/31/16	6032	item 2 Installer, hourly rate	0.25	$ 300.00	$ 75.00	$ 25.00	$ 6.25	$ 68.75	16-063C
10	Perry MS	08/26/16	6029	item 3 Laborer, hourly rate	6	$ 300.00	$ 1,800.00	$ 25.00	$ 150.00	$ 1,650.00	16-063C
11	Perry MS	08/26/16	6029	item 1 Supervisor, hourly rate	6	$ 300.00	$ 1,800.00	$ 50.00	$ 300.00	$ 1,500.00	16-063C
12	Cypress Bay HS	08/04/16	6023	item 2 Installer, hourly rate	70	$ 300.00	$ 21,000.00	$ 25.00	$ 1,750.00	$ 19,250.00	16-063C
13	Cypress Bay HS	08/04/16	6023	item 1 Supervisor, hourly rate	35	$ 300.00	$ 10,500.00	$ 50.00	$ 1,750.00	$ 8,750.00	16-063C
14	Central Park ES	08/18/16	6022	item 3 Laborer, hourly rate	4	$ 300.00	$ 1,200.00	$ 25.00	$ 100.00	$ 1,100.00	16-063C
15	Stranahan HS	07/31/16	6020	item 2 Installer, hourly rate	8	$ 300.00	$ 2,400.00	$ 25.00	$ 200.00	$ 2,200.00	16-063C
16	Stranahan HS	07/31/16	6020	item 1 Supervisor, hourly rate	8	$ 300.00	$ 2,400.00	$ 50.00	$ 400.00	$ 2,000.00	16-063C
17	Gulfstream Academy	08/18/16	6019	item 2 Installer, hourly rate	16	$ 300.00	$ 4,800.00	$ 25.00	$ 400.00	$ 4,400.00	16-063C
18	Stranahan HS	07/25/16	6008	item 3 Laborer, hourly rate	8	$ 300.00	$ 2,400.00	$ 25.00	$ 200.00	$ 2,200.00	16-063C
19	Stranahan HS	07/25/16	6008	item 1 Supervisor, hourly rate	8	$ 300.00	$ 2,400.00	$ 50.00	$ 400.00	$ 2,000.00	16-063C
20	South Plantation HS	06/17/16	5977	item 3 Laborer, hourly rate	3	$ 300.00	$ 900.00	$ 25.00	$ 75.00	$ 825.00	16-063C
21	South Plantation HS	06/20/16	5976	item 3 Laborer, hourly rate	2.5	$ 300.00	$ 750.00	$ 25.00	$ 62.50	$ 687.50	16-063C
22	Atlantic Technical Ctr.	02/19/16	5809	item 3 Laborer, hourly rate	2	$ 300.00	$ 600.00	$ 25.00	$ 50.00	$ 550.00	16-063C
23	Atlantic Technical Ctr.	02/19/16	5809	item 1 Supervisor, hourly rate	2	$ 300.00	$ 600.00	$ 50.00	$ 100.00	$ 500.00	16-063C
24	Atlantic Technical Ctr.	11/25/15	5761	item 3 Laborer, hourly rate	20	$ 300.00	$ 6,000.00	$ 25.00	$ 500.00	$ 5,500.00	14-080F
25	Atlantic Technical Ctr.	11/25/15	5761	item 1 Supervisor, hourly rate	12	$ 300.00	$ 3,600.00	$ 50.00	$ 600.00	$ 3,000.00	14-080F
26	Rock Island Admin.	09/07/15	5659	item 3 Laborer, hourly rate	1	$ 300.00	$ 300.00	$ 25.00	$ 25.00	$ 275.00	14-080F
27	Rock Island Admin.	09/07/15	5659	item 1 Supervisor, hourly rate	1	$ 300.00	$ 300.00	$ 50.00	$ 50.00	$ 250.00	14-080F
28	Pupil Transportation	09/04/15	5652	item 3 Laborer, hourly rate	8	$ 300.00	$ 2,400.00	$ 25.00	$ 200.00	$ 2,200.00	14-080F
29	Pupil Transportation	09/04/15	5652	item 1 Supervisor, hourly rate	4	$ 300.00	$ 1,200.00	$ 50.00	$ 200.00	$ 1,000.00	14-080F
30	KC Wright	04/24/15	5466	item 3 Laborer, hourly rate	2	$ 150.00	$ 300.00	$ 25.00	$ 50.00	$ 250.00	11-007R
31	KC Wright	04/24/15	5466	item 1 Supervisor, hourly rate	1.2	$ 250.00	$ 300.00	$ 50.00	$ 60.00	$ 240.00	11-007R
32	South Area Bus Lot	11/07/14	5168	item 3 Laborer, hourly rate	1.5	$ 150.00	$ 225.00	$ 25.00	$ 37.50	$ 187.50	11-007R
33	South Area Bus Lot	11/07/14	5168	item 1 Supervisor, hourly rate	1.5	$ 250.00	$ 375.00	$ 50.00	$ 75.00	$ 300.00	11-007R
34	KC Wright	10/11/14	5138	item 3 Laborer, hourly rate	6.5	$ 150.00	$ 975.00	$ 25.00	$ 162.50	$ 812.50	11-007R
35	KC Wright	10/11/14	5138	item 1 Supervisor, hourly rate	6.5	$ 250.00	$ 1,625.00	$ 50.00	$ 325.00	$ 1,300.00	11-007R
36	North Fork ES	08/12/14	5088	item 3 Laborer, hourly rate	4	$ 150.00	$ 600.00	$ 25.00	$ 100.00	$ 500.00	11-007R
37	North Fork ES	08/12/14	5088	item 1 Supervisor, hourly rate	4	$ 250.00	$ 1,000.00	$ 50.00	$ 200.00	$ 800.00	11-007R
38	McNicol MS	08/08/14	5079	item 3 Laborer, hourly rate	8	$ 150.00	$ 1,200.00	$ 25.00	$ 200.00	$ 1,000.00	11-007R
39	McNicol MS	08/08/14	5079	item 1 Supervisor, hourly rate	8	$ 250.00	$ 2,000.00	$ 50.00	$ 400.00	$ 1,600.00	11-007R
40	Sheridan Technical Ctr.	04/18/14	4984	item 3 Laborer, hourly rate	32	$ 150.00	$ 4,800.00	$ 25.00	$ 800.00	$ 4,000.00	11-007R
41	Sheridan Technical Ctr.	04/18/14	4984	item 1 Supervisor, hourly rate	32	$ 250.00	$ 8,000.00	$ 50.00	$ 1,600.00	$ 6,400.00	11-007R
42	Peters ES	04/27/14	4980	item 3 Laborer, hourly rate	3	$ 150.00	$ 450.00	$ 25.00	$ 75.00	$ 375.00	11-007R
43	Peters ES	04/27/14	4980	item 1 Supervisor, hourly rate	3	$ 250.00	$ 750.00	$ 50.00	$ 150.00	$ 600.00	11-007R
44	Peters ES	04/21/14	4979	item 3 Laborer, hourly rate	5.75	$ 150.00	$ 862.50	$ 25.00	$ 143.75	$ 718.75	11-007R
45	Peters ES	04/21/14	4979	item 1 Supervisor, hourly rate	5.75	$ 250.00	$ 1,437.50	$ 50.00	$ 287.50	$ 1,150.00	11-007R

Follow Up No. 3

SCHEDULE A: LABOR

A	B	C	D	E	F	G	H	I	J	K	L
No.	Facility	Invoice Date	Invoice #	Invoice Item Description	Invoice Labor Hours	Invoice Hourly Labor Rate	Invoice Total Labor	Comparable Hourly Labor Rates from Other Districts	Labor Costs Using Comparable Hourly Rates	Excess Cost Differential	Contract/ Bid No.
							(F*G)		(F*I)	(H-J)	
46	Coral Glades HS	02/06/14	4834	item 2 Installer, hourly rate	1	$ 150.00	$ 150.00	$ 25.00	$ 25.00	$ 125.00	11-007R
47	Hallandale HS	02/03/14	4822	item 2 Installer, hourly rate	8	$ 150.00	$ 1,200.00	$ 25.00	$ 200.00	$ 1,000.00	11-007R
48	Perry ES	01/02/14	4805	item 1 Supervisor, hourly rate	6	$ 250.00	$ 1,500.00	$ 50.00	$ 300.00	$ 1,200.00	11-007R
49	Perry ES	01/02/14	4805	item 3 Laborer, hourly rate	6	$ 150.00	$ 900.00	$ 25.00	$ 150.00	$ 750.00	11-007R
50	Pupil Transportation	01/06/14	4784	item 1 Supervisor, hourly rate	4	$ 250.00	$ 1,000.00	$ 50.00	$ 200.00	$ 800.00	11-007R
51	Pupil Transportation	01/06/14	4784	item 3 Laborer, hourly rate	8	$ 150.00	$ 1,200.00	$ 25.00	$ 200.00	$ 1,000.00	11-007R
52	Sheridan Technical Ctr.	11/01/13	4716	item 1 Supervisor, hourly rate	32	$ 250.00	$ 8,000.00	$ 50.00	$ 1,600.00	$ 6,400.00	11-007R
53	Sheridan Technical Ctr.	11/01/13	4716	item 3 Laborer, hourly rate	96	$ 150.00	$ 14,400.00	$ 25.00	$ 2,400.00	$ 12,000.00	11-007R
54	Central Area Transportation	11/08/13	4691	item 2 Installer, hourly rate	0.25	$ 150.00	$ 37.50	$ 25.00	$ 6.25	$ 31.25	11-007R
55	Beachside Montessori	10/04/13	4621	item 2 Installer, hourly rate	3	$ 150.00	$ 450.00	$ 25.00	$ 75.00	$ 375.00	11-007R
56	Arthur Ashe	08/30/13	4579	item 1 Supervisor, hourly rate	8	$ 250.00	$ 2,000.00	$ 50.00	$ 400.00	$ 1,600.00	11-007R
57	Arthur Ashe	08/30/13	4579	item 3 Laborer, hourly rate	8	$ 150.00	$ 1,200.00	$ 25.00	$ 200.00	$ 1,000.00	11-007R
58	Castle Hill ES	06/14/13	4515	item 1 Supervisor, hourly rate	8	$ 250.00	$ 2,000.00	$ 50.00	$ 400.00	$ 1,600.00	11-007R
59	Castle Hill ES	06/14/13	4515	item 3 Laborer, hourly rate	8	$ 150.00	$ 1,200.00	$ 25.00	$ 200.00	$ 1,000.00	11-007R
60	Discovery ES	05/16/13	4498	item 2 Installer, hourly rate	3	$ 150.00	$ 450.00	$ 25.00	$ 75.00	$ 375.00	11-007R
61	Tamarac ES	04/13/13	4461	item 2 Installer, hourly rate	0.25	$ 150.00	$ 37.50	$ 25.00	$ 6.25	$ 31.25	11-007R
62	Nova HS	02/15/13	4407	item 1 Supervisor, hourly rate	4	$ 250.00	$ 1,000.00	$ 50.00	$ 200.00	$ 800.00	11-007R
63	Nova HS	02/15/13	4407	item 3 Laborer, hourly rate	4	$ 150.00	$ 600.00	$ 25.00	$ 100.00	$ 500.00	11-007R
64	Beachside Montessori	02/11/13	4400	item 1 Supervisor, hourly rate	0.25	$ 250.00	$ 62.50	$ 50.00	$ 12.50	$ 50.00	11-007R
65	Beachside Montessori	02/11/13	4400	item 3 Laborer, hourly rate	0.25	$ 150.00	$ 37.50	$ 25.00	$ 6.25	$ 31.25	11-007R
66	Coral Glades HS	01/26/13	4390	item 2 Installer, hourly rate	0.25	$ 150.00	$ 37.50	$ 25.00	$ 6.25	$ 31.25	11-007R
67	South Area Bus Lot	01/13/13	4376	item 2 Installer, hourly rate	0.25	$ 150.00	$ 37.50	$ 25.00	$ 6.25	$ 31.25	11-007R
68	Nova MS	09/16/12	4203	item 1 Supervisor, hourly rate	6.25	$ 250.00	$ 1,562.50	$ 50.00	$ 312.50	$ 1,250.00	11-007R
69	Nova MS	09/16/12	4203	item 3 Laborer, hourly rate	6.25	$ 150.00	$ 937.50	$ 25.00	$ 156.25	$ 781.25	11-007R
70	Park Lakes Annex	08/18/12	4171	item 1 Supervisor, hourly rate	2	$ 250.00	$ 500.00	$ 50.00	$ 100.00	$ 400.00	11-007R
71	Park Lakes Annex	08/18/12	4171	item 3 Laborer, hourly rate	2	$ 150.00	$ 300.00	$ 25.00	$ 50.00	$ 250.00	11-007R
72	Sheridan Technical Annex	06/29/12	4119	item 1 Supervisor, hourly rate	69	$ 250.00	$ 17,250.00	$ 50.00	$ 3,450.00	$ 13,800.00	11-007R
73	Sheridan Technical Annex	06/29/12	4119	item 3 Laborer, hourly rate	69	$ 150.00	$ 10,350.00	$ 25.00	$ 1,725.00	$ 8,625.00	11-007R
74	PPO	03/15/12	4011	item 1 Supervisor, hourly rate	26	$ 250.00	$ 6,500.00	$ 50.00	$ 1,300.00	$ 5,200.00	11-007R
75	PPO	03/15/12	4011	item 3 Laborer, hourly rate	26	$ 150.00	$ 3,900.00	$ 25.00	$ 650.00	$ 3,250.00	11-007R
76	Castle Hill Annex	01/22/12	3954	item 1 Supervisor, hourly rate	0.3	$ 250.00	$ 75.00	$ 50.00	$ 15.00	$ 60.00	11-007R
77	Castle Hill Annex	01/22/12	3954	item 3 Laborer, hourly rate	0.3	$ 150.00	$ 45.00	$ 25.00	$ 7.50	$ 37.50	11-007R
78	Millennium MS	01/07/12	3941	item 2 Installer, hourly rate	0.5	$ 150.00	$ 75.00	$ 25.00	$ 12.50	$ 62.50	11-007R
79	Atlantic Technical Ctr.	12/24/11	3922	item 1 Supervisor, hourly rate	62	$ 250.00	$ 15,500.00	$ 50.00	$ 3,100.00	$ 12,400.00	11-007R
80	Atlantic Technical Ctr.	12/24/11	3922	item 3 Laborer, hourly rate	62	$ 150.00	$ 9,300.00	$ 25.00	$ 1,550.00	$ 7,750.00	11-007R
81	Atlantic Technical Ctr.	12/24/11	3922	item 3 Laborer, hourly rate	32	$ 150.00	$ 4,800.00	$ 25.00	$ 800.00	$ 4,000.00	11-007R
82	Castle Hill Annex	11/23/11	3892	item 1 Supervisor, hourly rate	8	$ 250.00	$ 2,000.00	$ 50.00	$ 400.00	$ 1,600.00	11-007R
83	Castle Hill Annex	11/23/11	3892	item 3 Laborer, hourly rate	16	$ 150.00	$ 2,400.00	$ 25.00	$ 400.00	$ 2,000.00	11-007R
84	Seagull School	09/18/11	3810	item 1 Supervisor, hourly rate	2.25	$ 250.00	$ 562.50	$ 50.00	$ 112.50	$ 450.00	11-007R
85	Seagull School	09/18/11	3810	item 3 Laborer, hourly rate	2.25	$ 150.00	$ 337.50	$ 25.00	$ 56.25	$ 281.25	11-007R
86	Seagull School	09/10/11	3795	item 1 Supervisor, hourly rate	3	$ 250.00	$ 750.00	$ 50.00	$ 150.00	$ 600.00	11-007R
87	Seagull School	09/10/11	3795	item 2 Installer, hourly rate	3	$ 150.00	$ 450.00	$ 25.00	$ 75.00	$ 375.00	11-007R
88	Atlantic Technical Ctr.	09/10/11	3794	item 1 Supervisor, hourly rate	3.5	$ 250.00	$ 875.00	$ 50.00	$ 175.00	$ 700.00	11-007R
89	Atlantic Technical Ctr.	09/10/11	3794	item 3 Laborer, hourly rate	3.5	$ 150.00	$ 525.00	$ 25.00	$ 87.50	$ 437.50	11-007R
90	Flanagan HS	09/05/11	3788	item 1 Supervisor, hourly rate	4	$ 250.00	$ 1,000.00	$ 50.00	$ 200.00	$ 800.00	11-007R

Follow Up No. 3

SCHEDULE A: LABOR

A	B	C	D	E	F	G	H	I	J	K	L
No.	Facility	Invoice Date	Invoice #	Invoice Item Description	Invoice Labor Hours	Invoice Hourly Labor Rate	Invoice Total Labor	Comparable Hourly Labor Rates from Other Districts	Labor Costs Using Comparable Hourly Rates	Excess Cost Differential	Contract/ Bid No.
							(F*G)		(F*I)	(H-J)	
91	Flanagan HS	09/05/11	3788	item 3 Laborer, hourly rate	4	$ 150.00	$ 600.00	$ 25.00	$ 100.00	$ 500.00	11-007R
92	PPO	08/19/11	3776	item 1 Supervisor, hourly rate	1.5	$ 250.00	$ 375.00	$ 50.00	$ 75.00	$ 300.00	11-007R
93	PPO	08/19/11	3776	item 3 Laborer, hourly rate	1.5	$ 150.00	$ 225.00	$ 25.00	$ 37.50	$ 187.50	11-007R
94	PPO	07/29/11	3749	item 1 Supervisor, hourly rate	4	$ 250.00	$ 1,000.00	$ 50.00	$ 200.00	$ 800.00	11-007R
95	PPO	07/29/11	3749	item 3 Laborer, hourly rate	4	$ 150.00	$ 600.00	$ 25.00	$ 100.00	$ 500.00	11-007R
96	PPO	07/08/11	3721	item 1 Supervisor, hourly rate	8	$ 250.00	$ 2,000.00	$ 50.00	$ 400.00	$ 1,600.00	11-007R
97	PPO	07/08/11	3721	item 3 Laborer, hourly rate	8	$ 150.00	$ 1,200.00	$ 25.00	$ 200.00	$ 1,000.00	11-007R
98	PPO	06/23/11	3710	item 1 Supervisor, hourly rate	4	$ 250.00	$ 1,000.00	$ 50.00	$ 200.00	$ 800.00	11-007R
99	PPO	06/23/11	3710	item 2 Installer, hourly rate	4	$ 150.00	$ 600.00	$ 25.00	$ 100.00	$ 500.00	11-007R
100	PPO	05/12/11	3662	item 2 Installer, hourly rate	1	$ 150.00	$ 150.00	$ 25.00	$ 25.00	$ 125.00	11-007R
101	PPO	05/12/11	3661	item 2 Installer, hourly rate	1	$ 150.00	$ 150.00	$ 25.00	$ 25.00	$ 125.00	11-007R
102	PPO	04/19/11	3634	item 3 Laborer, hourly rate	2	$ 150.00	$ 300.00	$ 25.00	$ 50.00	$ 250.00	11-007R
103	PPO	02/13/11	3554	item 1 Supervisor, hourly rate	9	$ 250.00	$ 2,250.00	$ 50.00	$ 450.00	$ 1,800.00	11-007R
104	PPO	02/13/11	3554	item 3 Laborer, hourly rate	5	$ 150.00	$ 750.00	$ 25.00	$ 125.00	$ 625.00	11-007R
105	PPO	12/29/10	3517	item 1 Supervisor, hourly rate	0.75	$ 250.00	$ 187.50	$ 50.00	$ 37.50	$ 150.00	11-007R
106	PPO	12/29/10	3517	item 3 Laborer, hourly rate	0.75	$ 150.00	$ 112.50	$ 25.00	$ 18.75	$ 93.75	11-007R
107	PPO	11/21/10	3484	item 1 Supervisor, hourly rate	1	$ 250.00	$ 250.00	$ 50.00	$ 50.00	$ 200.00	11-007R
108	PPO	11/21/10	3484	item 3 Laborer, hourly rate	1	$ 150.00	$ 150.00	$ 25.00	$ 25.00	$ 125.00	11-007R
109	PPO	11/21/10	3483	item 1 Supervisor, hourly rate	1	$ 250.00	$ 250.00	$ 50.00	$ 50.00	$ 200.00	11-007R
110	PPO	11/21/10	3483	item 3 Laborer, hourly rate	1	$ 150.00	$ 150.00	$ 25.00	$ 25.00	$ 125.00	11-007R
	TOTAL						$ 231,495.00		$ 37,195.00	$ 194,300.00	

Follow Up No. 3

SCHEDULE B: MATERIALS

A	B	C	D	E	F	G	H	I	J	K	L	M
No.	Facility	Invoice Date	Invoice #	Item Description	Invoice Material Amount	125% or 150% Material Mark Up	Invoice Material Mark Up Amount	Invoice Total Material plus 125% or 150% Mark Up	With 10% Mark-Up	Total Material plus 10% Mark Up	Excess Cost Differential	Contract/ Bid No.
							(F * G)	(F * H)	(F * 10%)	(F + J)	(I - K)	
1	Atlantic Tech. Ctr.	12/24/16	6209	Material cost plus mark-up	$ 699.60	150%	$ 1,049.40	$ 1,749.00	$ 69.96	$ 769.56	$ 979.44	16-063C
2	Pompano Beach HS	11/15/16	6146	Material cost plus mark-up	$ 3,500.00	150%	$ 5,250.00	$ 8,750.00	$ 350.00	$ 3,850.00	$ 4,900.00	16-063C
3	Hallandale HS	11/05/16	6115	Material cost plus mark-up	$ 306.32	150%	$ 459.48	$ 765.80	$ 30.63	$ 336.95	$ 428.85	16-063C
4	Gulfstream Academy	10/01/16	6056	Material cost plus mark-up	$ 195.00	150%	$ 292.50	$ 487.50	$ 19.50	$ 214.50	$ 273.00	16-063C
5	West Hollywood ES	08/31/16	6032	Material cost plus mark-up	$ 48.00	150%	$ 72.00	$ 120.00	$ 4.80	$ 52.80	$ 67.20	16-063C
6	Perry MS	08/26/16	6029	Material cost plus mark-up	$ 1,439.00	150%	$ 2,158.50	$ 3,597.50	$ 143.90	$ 1,582.90	$ 2,014.60	16-063C
7	Cypress Bay HS	08/04/16	6023	Material cost plus mark-up	$ 3,400.00	150%	$ 5,100.00	$ 8,500.00	$ 340.00	$ 3,740.00	$ 4,760.00	16-063C
8	Stranahan HS	07/31/16	6020	Material cost plus mark-up	$ 2,449.66	150%	$ 3,674.49	$ 6,124.15	$ 244.97	$ 2,694.63	$ 3,429.52	16-063C
9	Stranahan HS	07/31/16	6020	Material cost plus mark-up	$ 4,000.00	150%	$ 6,000.00	$ 10,000.00	$ 400.00	$ 4,400.00	$ 5,600.00	16-063C
10	Gulfstream Academy	08/18/16	6019	Material cost plus mark-up	$ 500.00	150%	$ 750.00	$ 1,250.00	$ 50.00	$ 550.00	$ 700.00	16-063C
11	Gulfstream Academy	08/18/16	6019	Material cost plus mark-up	$ 1,165.00	150%	$ 1,747.50	$ 2,912.50	$ 116.50	$ 1,281.50	$ 1,631.00	16-063C
12	Gulfstream Academy	08/18/16	6019	Material cost plus mark-up	$ 2,500.00	150%	$ 3,750.00	$ 6,250.00	$ 250.00	$ 2,750.00	$ 3,500.00	16-063C
13	Royal Palm ES	08/12/16	6018	Material cost plus mark-up	$ 4,000.00	150%	$ 6,000.00	$ 10,000.00	$ 400.00	$ 4,400.00	$ 5,600.00	16-063C
14	Banyan ES	08/12/16	6017	Material cost plus mark-up	$ 7,000.00	150%	$ 10,500.00	$ 17,500.00	$ 700.00	$ 7,700.00	$ 9,800.00	16-063C
15	Stranahan HS	07/25/16	6008	Material cost plus mark-up	$ 680.00	150%	$ 1,020.00	$ 1,700.00	$ 68.00	$ 748.00	$ 952.00	16-063C
16	Plantation Park ES	07/08/16	5990	Material cost plus mark-up	$ 4,500.00	150%	$ 6,750.00	$ 11,250.00	$ 450.00	$ 4,950.00	$ 6,300.00	16-063C
17	Apollo MS	07/01/16	5986	Material cost plus mark-up	$ 2,000.00	150%	$ 3,000.00	$ 5,000.00	$ 200.00	$ 2,200.00	$ 2,800.00	16-063C
18	Endeavor Learning	06/27/16	5983	Material cost plus mark-up	$ 4,000.00	150%	$ 6,000.00	$ 10,000.00	$ 400.00	$ 4,400.00	$ 5,600.00	16-063C
19	Hollywood Hills HS	06/27/16	5982	Material cost plus mark-up	$ 2,000.00	150%	$ 3,000.00	$ 5,000.00	$ 200.00	$ 2,200.00	$ 2,800.00	16-063C
20	Pioneer MS	06/17/16	5978	Material cost plus mark-up	$ 5,150.00	150%	$ 7,725.00	$ 12,875.00	$ 515.00	$ 5,665.00	$ 7,210.00	16-063C
21	Wilton Manors ES	05/22/16	5950	Material cost plus mark-up	$ 4,200.00	150%	$ 6,300.00	$ 10,500.00	$ 420.00	$ 4,620.00	$ 5,880.00	16-063C
22	Coral Springs ES	05/22/16	5949	Material cost plus mark-up	$ 4,000.00	150%	$ 6,000.00	$ 10,000.00	$ 400.00	$ 4,400.00	$ 5,600.00	16-063C
23	Horizon ES	05/14/16	5940	Material cost plus mark-up	$ 3,750.00	150%	$ 5,625.00	$ 9,375.00	$ 375.00	$ 4,125.00	$ 5,250.00	16-063C
24	Cooper City ES	04/24/16	5928	Material cost plus mark-up	$ 1,720.00	150%	$ 2,580.00	$ 4,300.00	$ 172.00	$ 1,892.00	$ 2,408.00	16-063C
25	Cooper City HS	04/20/16	5907	Material cost plus mark-up	$ 1,800.00	150%	$ 2,700.00	$ 4,500.00	$ 180.00	$ 1,980.00	$ 2,520.00	16-063C
26	Pembroke Pines ES	03/17/16	5847	Material cost plus mark-up	$ 1,000.00	150%	$ 1,500.00	$ 2,500.00	$ 100.00	$ 1,100.00	$ 1,400.00	16-063C
27	Miramar HS	03/17/16	5846	Material cost plus mark-up	$ 4,000.00	150%	$ 6,000.00	$ 10,000.00	$ 400.00	$ 4,400.00	$ 5,600.00	16-063C
28	Atlantic Tech. Ctr.	02/19/16	5809	Material cost plus mark-up	$ 631.80	150%	$ 947.70	$ 1,579.50	$ 63.18	$ 694.98	$ 884.52	16-063C
29	Atlantic Tech. Ctr.	11/25/15	5761	Material cost plus mark-up	$ 3,150.62	125%	$ 3,938.28	$ 7,088.90	$ 315.06	$ 3,465.68	$ 3,623.21	14-080F
30	Rock Island Admin.	09/07/15	5659	Material cost plus mark-up	$ 265.50	125%	$ 331.88	$ 597.38	$ 26.55	$ 292.05	$ 305.33	14-080F
31	Pupil Trans.	09/04/15	5652	Material cost plus mark-up	$ 845.00	125%	$ 1,056.25	$ 1,901.25	$ 84.50	$ 929.50	$ 971.75	14-080F
32	KC Wright	04/24/15	5466	Material cost plus mark-up	$ 368.88	125%	$ 461.10	$ 829.98	$ 36.89	$ 405.77	$ 424.21	11-007R
33	KC Wright	10/11/14	5138	Material cost plus mark-up	$ 185.00	125%	$ 231.25	$ 416.25	$ 18.50	$ 203.50	$ 212.75	11-007R
34	Sheridan Tech. Ctr.	04/18/14	4984	Material cost plus mark-up	$ 5,964.20	125%	$ 7,455.25	$ 13,419.45	$ 596.42	$ 6,560.62	$ 6,858.83	11-007R
35	Peters ES	04/27/14	4980	Material cost plus mark-up	$ 800.00	125%	$ 1,000.00	$ 1,800.00	$ 80.00	$ 880.00	$ 920.00	11-007R
36	Peters ES	04/21/14	4979	Material cost plus mark-up	$ 1,200.00	125%	$ 1,500.00	$ 2,700.00	$ 120.00	$ 1,320.00	$ 1,380.00	11-007R

Follow Up No. 3

SCHEDULE B: MATERIALS

A	B	C	D	E	F	G	H	I	J	K	L	M
No.	Facility	Invoice Date	Invoice #	Item Description	Invoice Material Amount	125% or 150% Material Mark Up	Invoice Material Mark Up Amount	Invoice Total Material plus 125% or 150% Mark Up	With 10% Mark-Up	Total Material plus 10% Mark Up	Excess Cost Differential	Contract/ Bid No.
							(F * G)	(F * H)	(F * 10%)	(F + J)	(I - K)	
37	Coral Glades HS	02/06/14	4834	Material cost plus mark-up	$ 155.55	125%	$ 194.44	$ 349.99	$ 15.56	$ 171.11	$ 178.88	11-007R
38	Hallandale HS	02/03/14	4822	Material cost plus mark-up	$ 242.50	125%	$ 303.13	$ 545.63	$ 24.25	$ 266.75	$ 278.88	11-007R
39	Pupil Trans.	01/06/14	4784	Material cost plus mark-up	$ 450.00	125%	$ 562.50	$ 1,012.50	$ 45.00	$ 495.00	$ 517.50	11-007R
40	Sheridan Tech. Ctr.	11/01/13	4716	Material cost plus mark-up	$10,717.33	125%	$ 13,396.66	$ 24,113.99	$ 1,071.73	$ 11,789.06	$ 12,324.93	11-007R
41	Central Area Trans.	11/08/13	4691	Material cost plus mark-up	$ 159.00	125%	$ 198.75	$ 357.75	$ 15.90	$ 174.90	$ 182.85	11-007R
42	Arthur Ashe	08/30/13	4579	Material cost plus mark-up	$ 3,868.00	125%	$ 4,835.00	$ 8,703.00	$ 386.80	$ 4,254.80	$ 4,448.20	11-007R
43	Castle Hill Annex	06/14/13	4515	Material cost plus mark-up	$ 1,500.00	125%	$ 1,875.00	$ 3,375.00	$ 150.00	$ 1,650.00	$ 1,725.00	11-007R
44	Discovery ES	05/16/13	4498	Material cost plus mark-up	$ 150.00	125%	$ 187.50	$ 337.50	$ 15.00	$ 165.00	$ 172.50	11-007R
45	Tamarac ES	04/13/13	4461	Material cost plus mark-up	$ 63.59	125%	$ 79.49	$ 143.08	$ 6.36	$ 69.95	$ 73.13	11-007R
46	Beachside Montessori	02/11/13	4400	Material cost plus mark-up	$ 79.95	125%	$ 99.94	$ 179.89	$ 8.00	$ 87.95	$ 91.94	11-007R
47	Coral Glades HS	01/26/13	4390	Material cost plus mark-up	$ 70.00	125%	$ 87.50	$ 157.50	$ 7.00	$ 77.00	$ 80.50	11-007R
48	South Area Trans.	01/13/13	4376	Material cost plus mark-up	$ 70.00	125%	$ 87.50	$ 157.50	$ 7.00	$ 77.00	$ 80.50	11-007R
49	Hallandale ES	09/16/12	4204	Material cost plus mark-up	$ 900.00	125%	$ 1,125.00	$ 2,025.00	$ 90.00	$ 990.00	$ 1,035.00	11-007R
50	Park Lakes Annex	08/18/12	4171	Material cost plus mark-up	$ 65.00	125%	$ 81.25	$ 146.25	$ 6.50	$ 71.50	$ 74.75	11-007R
51	Sheridan Tech. Ctr.	06/29/12	4119	Material cost plus mark-up	$30,240.38	125%	$ 37,800.48	$ 68,040.86	$ 3,024.04	$ 33,264.42	$ 34,776.44	11-007R
52	Sheridan Tech. Annex	05/04/12	4058	Material cost plus mark-up	$ 752.36	125%	$ 940.45	$ 1,692.81	$ 75.24	$ 827.60	$ 865.21	11-007R
53	Sheridan Tech. Annex	05/04/12	4057	Material cost plus mark-up	$ 752.36	125%	$ 940.45	$ 1,692.81	$ 75.24	$ 827.60	$ 865.21	11-007R
54	PPO	03/15/12	4011	Material cost plus mark-up	$ 6,265.00	125%	$ 7,831.25	$ 14,096.25	$ 626.50	$ 6,891.50	$ 7,204.75	11-007R
55	Castle Hill Annex	01/22/12	3954	Material cost plus mark-up	$ 315.65	125%	$ 394.56	$ 710.21	$ 31.57	$ 347.22	$ 363.00	11-007R
56	Millennium MS	01/07/12	3941	Material cost plus mark-up	$ 225.00	125%	$ 281.25	$ 506.25	$ 22.50	$ 247.50	$ 258.75	11-007R
57	Atlantic Tech. Ctr.	12/24/11	3922	Material cost plus mark-up	$17,280.65	125%	$ 21,600.81	$ 38,881.46	$ 1,728.07	$ 19,008.72	$ 19,872.75	11-007R
58	Seagull School	09/18/11	3810	Material cost plus mark-up	$ 330.58	125%	$ 413.23	$ 743.81	$ 33.06	$ 363.64	$ 380.17	11-007R
59	Seagull School	09/10/11	3795	Material cost plus mark-up	$ 1,556.08	125%	$ 1,945.10	$ 3,501.18	$ 155.61	$ 1,711.69	$ 1,789.49	11-007R
60	Atlantic Tech. Ctr.	09/10/11	3794	Material cost plus mark-up	$ 270.30	125%	$ 337.88	$ 608.18	$ 27.03	$ 297.33	$ 310.85	11-007R
61	Flanagan HS	09/05/11	3788	Material cost plus mark-up	$ 633.39	125%	$ 791.74	$ 1,425.13	$ 63.34	$ 696.73	$ 728.40	11-007R
62	PPO	08/19/11	3776	Material cost plus mark-up	$ 1,846.08	125%	$ 2,307.60	$ 4,153.68	$ 184.61	$ 2,030.69	$ 2,122.99	11-007R
63	PPO	07/08/11	3721	Material cost plus mark-up	$ 1,072.19	125%	$ 1,340.24	$ 2,412.43	$ 107.22	$ 1,179.41	$ 1,233.02	11-007R
64	PPO	06/23/11	3710	Material cost plus mark-up	$ 678.41	125%	$ 848.01	$ 1,526.42	$ 67.84	$ 746.25	$ 780.17	11-007R
65	PPO	05/12/11	3662	Material cost plus mark-up	$ 177.77	125%	$ 222.21	$ 399.98	$ 17.78	$ 195.55	$ 204.44	11-007R
66	PPO	05/12/11	3661	Material cost plus mark-up	$ 177.77	125%	$ 222.21	$ 399.98	$ 17.78	$ 195.55	$ 204.44	11-007R
67	PPO	04/19/11	3634	Material cost plus mark-up	$ 262.14	125%	$ 327.68	$ 589.82	$ 26.21	$ 288.35	$ 301.46	11-007R
68	PPO	02/13/11	3554	Material cost plus mark-up	$ 1,658.50	125%	$ 2,073.13	$ 3,731.63	$ 165.85	$ 1,824.35	$ 1,907.28	11-007R
69	PPO	11/21/10	3484	Material cost plus mark-up	$ 97.00	125%	$ 121.25	$ 218.25	$ 9.70	$ 106.70	$ 111.55	11-007R
70	PPO	11/21/10	3483	Material cost plus mark-up	$ 97.00	125%	$ 121.25	$ 218.25	$ 9.70	$ 106.70	$ 111.55	11-007R
	TOTAL							$ 392,493.09		$ 183,252.42	$ 209,240.67	

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Follow Up No. 3

Type	Date	Num	Name	Memo	Account		Amount
Invoice	01/14/2017	6267SB	PPO	Installer, hourly rate (time to install blue RI	Construction		150.00
Invoice	12/24/2016	6209SB	Atlantic Tech Center	Material cost plus mark-up (cost for materi	Construction		1,749.00
Invoice	12/24/2016	6209SB	Atlantic Tech Center	Supervisor, hourly rate (time to clean and	Construction		1,875.00
Invoice	12/24/2016	6209SB	Atlantic Tech Center	Laborer, hourly rate (time to clean and app	Construction		1,875.00
Invoice	11/15/2016	6146SB	PPO	Material cost plus mark-up (cost to mill alo	Construction		8,750.00
Invoice	11/05/2016	6115SB	PPO	Material cost plus mark-up (cost for rental	Construction		765.80
Invoice	11/05/2016	6115SB	PPO	Supervisor, hourly rate (1 supervisor 5hou	Construction		1,500.00
Invoice	11/05/2016	6115SB	PPO	Laborer, hourly rate (2 laborers 5 hours)	Construction		3,000.00
Invoice	10/29/2016	6090SB	PPO	Installer, hourly rate (installation of blue rp	Construction		300.00
Invoice	10/28/2016	6084SB	PPO	Installer, hourly rate (time to install 1 blue	Construction		75.00
Invoice	10/28/2016	6104SB	PPO	Laborer, hourly rate (time to refurbish tenn	Construction		600.00
Invoice	10/01/2016	6056SB	PPO	Material cost plus mark-up (scarifier rental	Construction		487.50
Invoice	08/31/2016	6032SB	PPO	Material cost plus mark-up	Construction		120.00
Invoice	08/31/2016	6032SB	PPO	Installer, hourly rate	Construction		75.00
Invoice	08/26/2016	6029SB	PPO	Material cost plus mark-up (material costs	Construction		3,597.50
Invoice	08/26/2016	6029SB	PPO	Supervisor, hourly rate (time to seal coat)	Construction		1,800.00
Invoice	08/26/2016	6029SB	PPO	Laborer, hourly rate (time to seal coat)	Construction		1,800.00
Invoice	08/18/2016	6019SB	PPO	Material cost plus mark-up (cost for finishi	Construction		6,250.00
Invoice	08/18/2016	6019SB	PPO	Material cost plus mark-up (materials requ	Construction		2,912.50
Invoice	08/18/2016	6019SB	PPO	Installer, hourly rate (1 installer to install d	Construction		4,800.00
Invoice	08/18/2016	6019SB	PPO	Material cost plus mark-up (mobilization c	Construction		1,250.00
Invoice	08/18/2016	6022SB	PPO	Laborer, hourly rate (time to saw cut sidew	Construction		1,200.00
Invoice	08/12/2016	6017SB	PPO	Material cost plus mark-up (utilizing a cost	Construction		17,500.00
Invoice	08/12/2016	6018SB	PPO	Material cost plus mark-up (utilize a cost e	Construction		10,000.00
Invoice	08/04/2016	6023SB	PPO	Material cost plus mark-up (concrete, form	Construction		8,500.00
Invoice	08/04/2016	6023SB	PPO	Supervisor, hourly rate	Construction		10,500.00
Invoice	08/04/2016	6023SB	PPO	Installer, hourly rate (2 installers 35 hours)	Construction		21,000.00
Invoice	07/31/2016	6020SB	PPO	Material cost plus mark-up (cost for milling	Construction		10,000.00
Invoice	07/31/2016	6020SB	PPO	Material cost plus mark-up (materials for fi	Construction		6,124.15
Invoice	07/31/2016	6020SB	PPO	Supervisor, hourly rate (time to install field	Construction		2,400.00
Invoice	07/31/2016	6020SB	PPO	Installer, hourly rate (time to install field ev	Construction		2,400.00
Invoice	07/25/2016	6008SB	PPO	Supervisor, hourly rate (rock finishing)	Construction		2,400.00
Invoice	07/25/2016	6008SB	PPO	Laborer, hourly rate (rock finishing)	Construction		2,400.00
Invoice	07/25/2016	6008SB	PPO	Material cost plus mark-up (required for ro	Construction		1,700.00
Invoice	07/08/2016	5990SB	PPO	Material cost plus mark-up (remove overg	Construction		11,250.00
Invoice	07/01/2016	5986SB	PPO	Material cost plus mark-up (for milling red	Construction		5,000.00
Invoice	06/27/2016	5982SB	PPO	Material cost plus mark-up (cost to profile	Construction		5,000.00
Invoice	06/27/2016	5983SB	PPO	Material cost plus mark-up (repair of crack	Construction		10,000.00
Invoice	06/20/2016	5976SB	PPO	Laborer, hourly rate (time to remove rubbe	Construction		750.00

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Follow Up No. 3

Type	Date	Num	Name	Memo	Account		Amount
Invoice	06/17/2016	5977SB	PPO	Laborer, hourly rate	Construction		900.00
Invoice	06/17/2016	5978SB	PPO	Material cost plus mark-up (alternative me	Construction		12,875.00
Invoice	05/22/2016	5949SB	PPO	Material cost plus mark-up (repair of the s	Construction		10,000.00
Invoice	05/22/2016	5950SB	PPO	Material cost plus mark-up (repair of the s	Construction		10,500.00
Invoice	05/14/2016	5940SB	PPO	Material cost plus mark-up (repair of the s	Construction		9,375.00
Invoice	04/24/2016	5928SB	PPO	Material cost plus mark-up (cost to fix crac	Construction		4,300.00
Invoice	04/20/2016	5907SB	PPO	Material cost plus mark-up (cost using alte	Construction		4,500.00
Invoice	03/17/2016	5846SB	PPO	Material cost plus mark-up (materials and	Construction		10,000.00
Invoice	03/17/2016	5847SB	PPO	Material cost plus mark-up (cost of materi	Construction		2,500.00
Invoice	02/19/2016	5809SB	Atlantic Tech Center	Material cost plus mark-up	Construction		1,579.50
Invoice	02/19/2016	5809SB	Atlantic Tech Center	Supervisor, hourly rate	Construction		600.00
Invoice	02/19/2016	5809SB	Atlantic Tech Center	Laborer, hourly rate	Construction		600.00
				PPO - 231,307.45			
				Atlantic - 8,278.50		16-063C	239,585.95
Invoice	11/25/2015	5761SB	Atlantic Tech Center	Supervisor hourly labor rate (1 supervisor	Construction		3,600.00
Invoice	11/25/2015	5761SB	Atlantic Tech Center	Laborer, hourly labor rate (2 laborers 5 ho	Construction		6,000.00
Invoice	11/25/2015	5761SB	Atlantic Tech Center	Cost-plus Mark-up percentage	Construction		7,088.90
Invoice	09/07/2015	5659SB	PPO	Supervisor hourly labor rate (to apply seal	Construction		300.00
Invoice	09/07/2015	5659SB	PPO	Laborer, hourly labor rate (to apply seal co	Construction		300.00
Invoice	09/07/2015	5659SB	PPO	Cost-plus Mark-up percentage (for seal co	Construction		597.38
Invoice	09/04/2015	5652SB	PPO	Supervisor hourly labor rate (1 supervisor	Construction		1,200.00
Invoice	09/04/2015	5652SB	PPO	Laborer, hourly labor rate (2 laborers @ 4	Construction		2,400.00
Invoice	09/04/2015	5652SB	PPO	Cost-plus Mark-up percentage	Construction		1,901.25
				PPO - 6,698.63			
				Atlantic - 16,688.90		14-080F	23,387.53
Invoice	04/24/2015	5466SB	PPO	Supervisor hourly labor rate (time to install	Construction		300.00
Invoice	04/24/2015	5466SB	PPO	Laborer, hourly labor rate (time to install r	Construction		300.00
Invoice	04/24/2015	5466SB	PPO	Cost-plus Mark-up percentage (for reflecti	Construction		829.98
Invoice	11/07/2014	5168SB	PPO	Supervisor, hourly rate (for cleaning parkin	Construction		375.00
Invoice	11/07/2014	5168SB	PPO	Laborer, hourly rate (for cleaning parking a	Construction		225.00
Invoice	10/11/2014	5138SB	PPO	Supervisor, hourly rate (time to install con	Construction		1,625.00
Invoice	10/11/2014	5138SB	PPO	Laborer, hourly rate (time to install concre	Construction		975.00
Invoice	10/11/2014	5138SB	PPO	Material cost plus mark-up (form boards, c	Construction		416.25
Invoice	08/12/2014	5088SB	PPO	Supervisor, hourly rate (time to prepare su	Construction		1,000.00
Invoice	08/12/2014	5088SB	PPO	Laborer, hourly rate (time to prepare sub-b	Construction		600.00
Invoice	08/08/2014	5079SB	PPO	Supervisor, hourly rate (rate to mill out asp	Construction		2,000.00
Invoice	08/08/2014	5079SB	PPO	Laborer, hourly rate (rate to mill out aspha	Construction		1,200.00
Invoice	04/27/2014	4980SB	PPO	Supervisor, hourly rate	Construction		750.00

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Type	Date	Num	Name	Memo	Account		Amount
Invoice	04/27/2014	4980SB	PPO	Laborer, hourly rate	Construction		450.00
Invoice	04/27/2014	4980SB	PPO	Material cost plus mark-up (materials to c	Construction		1,800.00
Invoice	04/21/2014	4979SB	PPO	Supervisor, hourly rate	Construction		1,437.50
Invoice	04/21/2014	4979SB	PPO	Laborer, hourly rate	Construction		862.50
Invoice	04/21/2014	4979SB	PPO	Material cost plus mark-up (materials to c	Construction		2,700.00
Invoice	04/18/2014	4984SB	Sheridan VOC center	Supervisor, hourly rate (hours to perform a	Construction		8,000.00
Invoice	04/18/2014	4984SB	Sheridan VOC center	Laborer, hourly rate (hours to perform abo	Construction		4,800.00
Invoice	04/18/2014	4984SB	Sheridan VOC center	Material cost plus mark-up (material costs	Construction		13,419.45
Invoice	02/06/2014	4834SB	PPO	Material cost plus mark-up	Construction		349.99
Invoice	02/06/2014	4834SB	PPO	Installer, hourly rate	Construction		150.00
Invoice	02/03/2014	4822SB	PPO	Installer, hourly rate (2 installer for 4 hours	Construction		1,200.00
Invoice	02/03/2014	4822SB	PPO	Material cost plus mark-up	Construction		545.63
Invoice	01/06/2014	4784SB	PPO	Material cost plus mark-up (material costs	Construction		1,012.50
Invoice	01/06/2014	4784SB	PPO	Supervisor, hourly rate (1 supervisor for 4	Construction		1,000.00
Invoice	01/06/2014	4784SB	PPO	Laborer, hourly rate (2 laborers for 4 hours	Construction		1,200.00
Invoice	01/02/2014	4805SB	PPO	Supervisor, hourly rate (time required to m	Construction		1,500.00
Invoice	01/02/2014	4805SB	PPO	Laborer, hourly rate (time required to mill c	Construction		900.00
Invoice	11/08/2013	4691SB	PPO	Material cost plus mark-up (2 heavy duty c	Construction		357.75
Invoice	11/08/2013	4691SB	PPO	Installer, hourly rate (remove broken and i	Construction		37.50
Invoice	11/01/2013	4716SB	Sheridan Voc center	Material cost plus mark-up (all materials fo	Construction		24,113.99
Invoice	11/01/2013	4716SB	Sheridan Voc center	Supervisor, hourly rate (1 supervisor 4 day	Construction		8,000.00
Invoice	11/01/2013	4716SB	Sheridan Voc center	Laborer, hourly rate (3 laborers 4 days @	Construction		14,400.00
Invoice	10/04/2013	4621SB	PPO	Installer, hourly rate (2 installers for 1.5 ho	Construction		450.00
Invoice	08/30/2013	4579SB	PPO	Material cost plus mark-up	Construction		8,703.00
Invoice	08/30/2013	4579SB	PPO	Supervisor, hourly rate	Construction		2,000.00
Invoice	08/30/2013	4579SB	PPO	Laborer, hourly rate	Construction		1,200.00
Invoice	06/14/2013	4515SB	PPO	Supervisor, hourly rate (time to mill rumble	Construction		2,000.00
Invoice	06/14/2013	4515SB	PPO	Laborer, hourly rate (time to mill rumble st	Construction		1,200.00
Invoice	06/14/2013	4515SB	PPO	Material cost plus mark-up (material cost i	Construction		3,375.00
Invoice	05/16/2013	4498SB	PPO	Installer, hourly rate (2 installers for 1 1/2 h	Construction		450.00
Invoice	05/16/2013	4498SB	PPO	Material cost plus mark-up (posts and har	Construction		337.50
Invoice	04/13/2013	4461SB	PPO	Material cost plus mark-up (RPM and epo	Construction		143.08
Invoice	04/13/2013	4461SB	PPO	Installer, hourly rate	Construction		37.50
Invoice	02/15/2013	4407SB	PPO	Supervisor, hourly rate (meetings, layout,	Construction		1,000.00
Invoice	02/15/2013	4407SB	PPO	Laborer, hourly rate (meetings, layout, etc	Construction		600.00
Invoice	02/11/2013	4400SB	PPO	Material cost plus mark-up (saw blade, fue	Construction		179.89
Invoice	02/11/2013	4400SB	PPO	Supervisor, hourly rate	Construction		62.50
Invoice	02/11/2013	4400SB	PPO	Laborer, hourly rate	Construction		37.50
Invoice	01/26/2013	4390SB	PPO	Material cost plus mark-up (rpm, adhesive	Construction		157.50
Invoice	01/26/2013	4390SB	PPO	Installer, hourly rate (time for installation)	Construction		37.50
Invoice	01/13/2013	4376SB	PPO	Material cost plus mark-up (rpm, adhesive	Construction		157.50
Invoice	01/13/2013	4376SB	PPO	Installer, hourly rate (time for installation)	Construction		37.50
Invoice	09/16/2012	4203SB	PPO	Supervisor, hourly rate (time to straighten	Construction		1,562.50
Invoice	09/16/2012	4203SB	PPO	Laborer, hourly rate (time to straighten sig	Construction		937.50

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Invoice	09/16/2012	4204SB	PPO	Material cost plus mark-up (install d-curb)	Construction		2,025.00
Invoice	08/18/2012	4171SB	PPO	Material cost plus mark-up (for modifying r	Construction		146.25
Invoice	08/18/2012	4171SB	PPO	Supervisor, hourly rate (for modifying ramp	Construction		500.00
Invoice	08/18/2012	4171SB	PPO	Laborer, hourly rate (for modifying ramps (	Construction		300.00
Invoice	06/29/2012	4119SB	Sheridan VOC CVD	Material cost plus mark-up (Premium asph	Construction		68,040.86
Invoice	06/29/2012	4119SB	Sheridan VOC CVD	Supervisor, hourly rate (Time for applicatic	Construction		17,250.00
Invoice	06/29/2012	4119SB	Sheridan VOC CVD	Laborer, hourly rate (Time for application (	Construction		10,350.00
Invoice	05/04/2012	4057SB	Sheridan Voc center	Material cost plus mark-up for 20 stop sigr	Construction		1,692.80
Invoice	05/04/2012	4058SB	Sheridan Voc center	Material cost plus mark-up for 20 stop sigr	Construction		1,692.80
Invoice	03/15/2012	4011SB	McFatter Vocational C	Material cost plus mark-up (materials requ	Construction		14,096.25
Invoice	03/15/2012	4011SB	McFatter Vocational C	Supervisor, hourly rate (time to power cle	Construction		6,500.00
Invoice	03/15/2012	4011SB	McFatter Vocational C	Laborer, hourly rate (time to power clean	Construction		3,900.00
Invoice	01/22/2012	3954SB	PPO	Material cost plus mark-up (detectable wa	Construction		710.21
Invoice	01/22/2012	3954SB	PPO	Supervisor, hourly rate	Construction		75.00
Invoice	01/22/2012	3954SB	PPO	Laborer, hourly rate	Construction		45.00
Invoice	01/07/2012	3941SB	PPO	Material cost plus mark-up (detectable wa	Construction		506.25
Invoice	01/07/2012	3941SB	PPO	Installer, hourly rate (detectable warning n	Construction		75.00
Invoice	12/24/2011	3922SB	Atlantic tech center	Supervisor, hourly rate (time required to d	Construction		15,500.00
Invoice	12/24/2011	3922SB	Atlantic tech center	Laborer, hourly rate (time required to do e	Construction		9,300.00
Invoice	12/24/2011	3922SB	Atlantic tech center	Laborer, hourly rate (extra laborer required	Construction		4,800.00
Invoice	12/24/2011	3922SB	Atlantic tech center	Material cost plus mark-up materials incl	Construction		38,881.46
Invoice	11/23/2011	3892SB	PPO	Supervisor, hourly rate (time to relocate m	Construction		2,000.00
Invoice	11/23/2011	3892SB	PPO	Laborer, hourly rate (time to relocate mulc	Construction		2,400.00
Invoice	09/18/2011	3810SB	PPO	Material cost plus mark-up (detectable wa	Construction		743.81
Invoice	09/18/2011	3810SB	PPO	Supervisor, hourly rate (time to install mat	Construction		562.50
Invoice	09/18/2011	3810SB	PPO	Laborer, hourly rate (time to install mats a	Construction		337.50
Invoice	09/10/2011	3794SB	PPO	Supervisor, hourly rate (time required to p	Construction		875.00
Invoice	09/10/2011	3794SB	PPO	Laborer, hourly rate (time required to prep	Construction		525.00
Invoice	09/10/2011	3794SB	PPO	Material cost plus mark-up (two bollards ir	Construction		608.18
Invoice	09/10/2011	3795SB	PPO	Material cost plus mark-up (detectable wa	Construction		3,501.18
Invoice	09/10/2011	3795SB	PPO	Supervisor, hourly rate (actual time to inst	Construction		750.00
Invoice	09/10/2011	3795SB	PPO	Installer, hourly rate (actual time to install (	Construction		450.00
Invoice	09/05/2011	3788SB	PPO	Material cost plus mark-up (for vault box -	Construction		1,425.13
Invoice	09/05/2011	3788SB	PPO	Supervisor, hourly rate	Construction		1,000.00
Invoice	09/05/2011	3788SB	PPO	Laborer, hourly rate	Construction		600.00
Invoice	08/19/2011	3776SB	PPO	Material cost plus mark-up (detectable wa	Construction		4,153.68
Invoice	08/19/2011	3776SB	PPO	Supervisor, hourly rate	Construction		375.00
Invoice	08/19/2011	3776SB	PPO	Laborer, hourly rate	Construction		225.00
Invoice	07/29/2011	3749SB	PPO	Supervisor, hourly rate (to prepare subsoil	Construction		1,000.00
Invoice	07/29/2011	3749SB	PPO	Laborer, hourly rate (to prepare subsoil to	Construction		600.00
Invoice	07/08/2011	3721SB	PPO	Material cost plus mark-up (for two RPM's	Construction		2,412.43
Invoice	07/08/2011	3721SB	PPO	Supervisor, hourly rate (time required to i	Construction		2,000.00
Invoice	07/08/2011	3721SB	PPO	Laborer, hourly rate (time required to inst	Construction		1,200.00
Invoice	06/23/2011	3710SB	PPO	Material cost plus mark-up (for new vault b	Construction		1,526.42

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Type	Date	Num	Name	Memo	Account		Amount
Invoice	06/23/2011	3710SB	PPO	Supervisor, hourly rate (to install all the ab	Construction		1,000.00
Invoice	06/23/2011	3710SB	PPO	Installer, hourly rate (to install all the abov	Construction		600.00
Invoice	05/12/2011	3661SB	PPO	Installer, hourly rate	Construction		150.00
Invoice	05/12/2011	3661SB	PPO	Material cost plus mark-up	Construction		399.98
Invoice	05/12/2011	3662SB	PPO	Installer, hourly rate	Construction		150.00
Invoice	05/12/2011	3662SB	PPO	Material cost plus mark-up	Construction		399.98
Invoice	04/19/2011	3634SB	PPO	Material cost plus mark-up (asphalt that co	Construction		589.82
Invoice	04/19/2011	3634SB	PPO	Laborer, hourly rate (1 hour for 2 people to	Construction		300.00
Invoice	02/13/2011	3554SB	PPO	Material cost plus mark-up (all materials to	Construction		3,731.63
Invoice	02/13/2011	3554SB	PPO	Supervisor, hourly rate (approx. 4 hours of	Construction		2,250.00
Invoice	02/13/2011	3554SB	PPO	Laborer, hourly rate (approx. 5 hours to ins	Construction		750.00
Invoice	12/29/2010	3517SB	PPO	Supervisor, hourly rate (to remove concret	Construction		187.50
Invoice	12/29/2010	3517SB	PPO	Laborer, hourly rate (to remove concrete n	Construction		112.50
Invoice	11/21/2010	3483SB	PPO	Supervisor, hourly rate (to install special to	Construction		250.00
Invoice	11/21/2010	3483SB	PPO	Laborer, hourly rate (to install special torch	Construction		150.00
Invoice	11/21/2010	3483SB	PPO	Material cost plus mark-up (special pre-ma	Construction		218.25
Invoice	11/21/2010	3484SB	PPO	Supervisor, hourly rate (to install special to	Construction		250.00
Invoice	11/21/2010	3484SB	PPO	Laborer, hourly rate (to install special torch	Construction		150.00
Invoice	11/21/2010	3484SB	PPO	Material cost plus mark-up (special pre-ma	Construction		218.25
				Sheridan VOC - 196,256.15		11-007R	361,014.63
				Atlantic tech - 68,481.46			
				PPO - 96,277.02			

16-063C	$239,585.95
14-080F	23,387.53
11-007R	361,014.63
Rounding	-.02
Total	$623,988.09