



**PROPOSITION AA  
INDEPENDENT CITIZENS OVERSIGHT  
COMMITTEE MEETING**

**Board of Trustees**  
Joyce Dalessandro  
Kristin Gibson  
Beth Hergesheimer  
Melisse Mossy  
Maureen "Mo" Muir

**Union High School District**

**Superintendent**  
Robert A. Haley, Ed.D.

**Independent Citizens Oversight Committee Members:**  
Robin Duveen/President, Jerilyn Larson/Representative,  
Kristina Leyva/Secretary, Diane Chau, Peter Chu, Amy Flicker,  
Lucienne McCauley, Adam Peck, John Wood

**Supported by the Business Services Division**  
Tina Douglas, Associate Superintendent

**TUESDAY, JANUARY 14, 2020  
6:00 PM**

**DISTRICT OFFICE / BOARD ROOM  
710 ENCINITAS BLVD., ENCINITAS, CA 92024**

*Welcome to the meeting of the Independent Citizens Oversight Committee of the San Dieguito Union High School District.*

**PUBLIC COMMENTS**

Members of the public are entitled to comment on items listed on the agenda for Committee consideration or deliberation. If you wish to speak regarding an item on the agenda, please complete a speaker slip and present it to the Recording Secretary prior to the start of the meeting. At the discretion of the Committee President, members of the public are entitled to speak on agenda items either immediately after the item is called or following background information provided related to the item. Members of the public are entitled to comment on an agenda item only once at any meeting. Although the Committee may seek additional information, participation in debate on any item before the Committee shall be limited to the Committee and staff. The Committee President shall determine the order of speakers, when the President invites a member of the public to speak, they are asked, but not required, to provide their name(s) prior to making comments.

Comments are limited to three (3) minutes per person and may not be increased by a donation of time from other members of the public. The total public comment time for agenda items shall not exceed twenty (20) minutes.

**PUBLIC INSPECTION OF DOCUMENTS**

In compliance with Government Code 54957.5, agenda-related documents that have been distributed to the Committee less than 72 hours prior to the Meeting will be available for review on the Committee website, [www.sduhsd.net/ICOC](http://www.sduhsd.net/ICOC) and/or at the district office. Please contact the [Business Services Office](#) for more information.

**CELL PHONES / ELECTRONIC DEVICES**

As a courtesy to all meeting attendees, please set cellular phones and/or electronic devices to silent mode and engage in conversations outside the meeting room.

---

In compliance with the Americans with Disabilities Act, if you need special assistance, disability-related modifications, or accommodations, including auxiliary aids or services, in order to participate in the public meetings of the District's Independent Citizens Oversight Committee, please contact the [Business Services Office](#). Notification 72 hours prior to the meeting will enable the staff to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the staff shall also make available this agenda and all other public records associated with the meeting in appropriate alternative formats for persons with a disability.

---

MEETING OF THE INDEPENDENT CITIZENS OVERSIGHT COMMITTEE  
OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

**AGENDA**

TUESDAY, JANUARY 14, 2020  
6:00 PM

DISTRICT OFFICE / BOARD ROOM  
710 ENCINITAS BLVD., ENCINITAS, CA 92024

**PRELIMINARY FUNCTIONS ..... (ITEMS 1 - 4)**

1. CALL TO ORDER ..... 6:00 PM  
     \* WELCOME / MEETING PROTOCOL REMARKS..... COMMITTEE PRESIDENT
2. PLEDGE OF ALLEGIANCE
3. APPROVAL OF MINUTES / OCTOBER 22, 2019 REGULAR MEETING.  
     Motion by \_\_\_\_\_, second by \_\_\_\_\_, to approve the minutes of the October 22, 2019, Regular Meeting, as shown in the attached supplement.
4. PUBLIC COMMENTS  
     In accordance with the Brown Act, unless an item has been placed on the published agenda, there shall be no action taken. The Committee may 1) acknowledge receipt of the information, 2) refer to staff for further study, or 3) refer the matter to the next agenda. (*See Agenda Cover Sheet*)

**INFORMATION ITEMS ..... (ITEMS 5 - 6)**

5. STAFF REPORT ..... TINA DOUGLAS
6. PROJECT & BUDGET REPORT ..... MIKE COY / DAN YOUNG / JOHN ADDLEMAN
  - Change Orders..... John Addleman
  - Budget Summaries..... John Addleman

**DISCUSSION/ACTION ITEMS ..... (ITEMS 7 - 10)**

7. ESTABLISH AD HOC COMMITTEE / REVIEW OF 2018 ANNUAL REPORT
8. MOVEMENT OF APRIL 21, 2020 ICOC REGULAR MEETING
9. FUTURE AGENDA ITEMS
  - ICOC Special meeting - Audit Review / Ad Hoc committee preview and presentation of 2019 annual report / March 17th
10. MEETING ADJOURNMENT

*The next regularly scheduled Independent Citizens Oversight Committee meeting will be held on TBD, at the District Office, 710 Encinitas Blvd., Encinitas, CA 92024.*



**MINUTES  
OF THE  
INDEPENDENT CITIZENS OVERSIGHT COMMITTEE  
MEETING OF THE  
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

Board of Trustees  
Joyce Dalessandro  
Kristin Gibson  
Beth Hergesheimer  
Melisse Mossy  
Maureen "Mo" Muir  
  
Superintendent  
Robert A. Haley, Ed.D.

**Independent Citizens Oversight Committee Members:**  
Robin Duveen/President, Jerilyn Larson/Representative,  
Kristina Leyva/Secretary, Diane Chau, M.D., Peter Chu,  
Amy Flicker, Lucienne McCauley, Adam Peck, John Wood

**Supported by the Business Services Division**  
Tina Douglas, Associate Superintendent

**OCTOBER 22, 2019**

**TUESDAY, OCTOBER 22, 2019  
6:00 PM**

**DISTRICT OFFICE / LARGE BOARD ROOM  
710 ENCINITAS BLVD., ENCINITAS, CA. 92024**

**ATTENDANCE**

**COMMITTEE MEMBERS**

Diane Chau, M.D (absent)	Kristina Leyva
Peter Chu	Lucienne McCauley
Robin Duveen	Adam Peck (absent)
Amy Flicker (absent)	John Wood
Jerilyn Larson	

**DISTRICT ADMINISTRATORS / STAFF**

Tina Douglas, Assoc. Supt., Business Services  
Cindy Skeber, Exec. Assistant, Business Services / Recording Secretary  
John Addleman, Exec. Director, Planning Services  
Mike Coy, Chief Facilities Officer  
Dan Young, Director, Planning Services

**PRELIMINARY FUNCTIONS..... (ITEMS 1- 4)**

1. CALL TO ORDER..... 6:00 PM  
The meeting was called to order at 6:05 P.M. by Mr. Duveen.
  
2. PLEDGE OF ALLEGIANCE  
Mr. Duveen led the Pledge of Allegiance.
  
3. APPROVAL OF MINUTES (2) / JULY 16, 2019, REGULAR MEETING AND OCTOBER 15, 2019, SPECIAL MEETING/PROJECTS TOUR.  
  
Motion by Ms. Leyva, seconded by Ms. McCauley, to approve the minutes of the July 16, 2019, Regular meeting and October 15, 2019, Special Meeting/Projects Tour, as shown in the attached supplements. (Absent: Diane Chu, Amy Flicker, Adam Peck; Abstain: None; Noes: None. *Motion unanimously carried.*
  
4. PUBLIC COMMENTS  
No public comments were made.

ITEM 3

**INFORMATION ITEMS..... (ITEMS 5 - 6)**

5. STAFF REPORT

Nothing to report at this time.

6. PROJECT & BUDGET REPORT

Mr. Coy reviewed and discussed the completed projects at Oak Crest MS/Administration building and discussed the current projects at Diegueño MS/Phase 2 of "P" Bldg., San Dieguito HS Academy/Arts & Humanities Bldg. and the Sunset Campus Re-Construction projects.

Mr. Young reviewed Upcoming Projects for 2020 at La Costa Canyon HS/Culinary Arts Modernization and 2021 at La Costa Canyon HS/Weight Room and Torrey Pines HS/Balance of I Bldg., New Art Classroom Bldg., Campus Green and Parking Lot.

Mr. Addleman discussed Change Orders and reviewed Proposed Projects by Draw and Projects/Budget Update. Mr. Addleman spoke about the AB-48/State funding for school facilities.

Staff and committee discussed hard and soft costs, the balancing of the start and completion dates of projects. Committee members asked about updating the "Proposed Projects by Draw" slide to reflect the totals of each draw and requested information from staff to include in their 2019 ICOC Annual Report, on the progress/cost of Bond projects from the time of inception through to the end of the draw of 2035. A revised slide of the "Proposed Projects by Draw" will be emailed to committee members once completed.

**DISCUSSION / ACTION ITEMS..... (ITEMS 7-8)**

7. FUTURE AGENDA ITEMS

Mr. Duveen reminded committee members to be thinking about the establishment of their ad hoc committee in preparation of the 2019 Annual Report.

8. ADJOURNMENT OF MEETING: 6:50 P.M.

\_\_\_\_\_  
Robin Duveen, President

\_\_\_\_ / \_\_\_\_ / 2020  
Date

\_\_\_\_\_  
Tina Douglas, Assoc. Supt., Business Services

\_\_\_\_ / \_\_\_\_ / 2020  
Date

**ITEM 6**



**Prop AA  
Independent Citizens Oversight Committee**

**Board of Trustees**  
Joyce Dalessandro  
Kristin Gibson  
Beth Hergesheimer  
Melisse Mossy  
Maureen "Mo" Muir

**Superintendent**  
Robert A. Haley, Ed.D.

**Union High School District**

**Independent Citizens Oversight Committee (ICOC) Members:**  
Robin Duveen/President, Jerilyn Larson/Representative,  
Kristina Leyva/Secretary, Dr. Diane Chau, Peter Chu,  
Amy Flicker, Lucienne McCauley, Adam Peck, John Wood

**Tina Douglas, Assoc. Superintendent  
Business Services Division  
(760) 753-6491**

**INFORMATION REGARDING ICOC AGENDA ITEM**

**TO:** Independent Citizens Oversight Committee

**DATE OF REPORT:** January 7, 2020

**ICOC MEETING DATE:** January 14, 2020

**PREPARED BY:** John Addleman, Exec. Director of Planning Services  
Mike Coy, Chief Facilities Officer  
Dan Young, Director of Planning Services

**SUBMITTED BY:** Tina Douglas, Associate Superintendent,  
Business Services

**SUBJECT:** **PROJECT & BUDGET REPORT**

-----

**EXECUTIVE SUMMARY**

Staff will review the material shown on the attached presentation at the January 14, 2020, meeting.

# Independent Citizens Oversight Committee

January 14, 2020

# AGENDA

- Completed Projects
- Current Projects
- Change Orders
- Upcoming Projects
- Projects/Budget Update
- Prop AA Review & Status Update

# COMPLETED PROJECTS

**DNO New Bldg. P Phase 2**

**Start Date: 1/2/19**

**Completion Date: 12/20/19**



**SDHSA Arts & Humanities Bldg.**

**Start Date: 1/29/18**

**Completion Date: 1/3/20**





# CURRENT PROJECTS

## Sunset Campus Re-Construction

Start Date: 7/1/19

Est. Completion Date: 8/26/20

Est. Completion Percent 26/%



# CHANGE ORDERS

ITEM 6

Board Meeting	Site & Project	Contractor/Builder	Current Change Order (Owner Directed Changes)	Total Change Order %	Original Contract Amount	Total Amendments (Unforeseen Conditions)	Total Change Orders (Owner Directed Changes)	Revised Contract Amount
11/7/19	<b>OCMS</b> Science Classroom	EC Constructors - BP #1 Final Deductive	(\$431,166.00)	-14%	\$3,041,214.00	-	(\$431,166.00)	\$2,610,048.00
11/7/19	<b>OCMS</b> Science Classroom	Peltzer Plumbing - BP #6 Final Deductive	(\$13,876.00)	-1%	\$1,057,142.00	-	(\$13,876.00)	\$1,043,266.00
11/7/19	<b>TPHS</b> PAC	Ace Electric – BP #18 Final Deductive	(\$28,970.77)	-1%	\$3,536,925.00	-	(\$28,970.77)	\$3,507,954.23
11/7/19	<b>TPHS</b> PAC	LVH Entertainment -BP #14 Final Deductive	(\$17,046.37)	-3%	\$667,189.00	-	(\$17,046.37)	\$650,142.63
12/17/19	<b>SDHSA</b> Arts & Humanities Bldg.	Sierra Pacific – BP #2 Final Deductive	(\$156,576.00)	-20%	\$789,000.00	-	(\$156,576.00)	\$632,424.00
12/17/19	<b>SDHSA</b> Arts & Humanities Bldg.	Vulcan Steel – BP #3 Final Deductive	(\$169,560.00)	-7%	\$2,459,200.00	-	(\$169,560.00)	\$2,289,640.00
12/17/19	<b>SDHSA</b> Arts & Humanities Bldg.	Roof Construction – BP #6 Final Deductive	(\$87,377.00)	-13%	\$675,035.00	-	(\$87,377.00)	\$587,658.00
12/17/19	<b>SDHSA</b> Arts & Humanities Bldg.	JD Tate – BP #7 Final Deductive	(\$28,229.00)	-12%	\$234,567.00	-	(\$28,229.00)	\$206,338.00
12/17/19	<b>SDHSA</b> Arts & Humanities Bldg.	ACH Mechanical – BP #9 Final Deductive	(\$100,309.00)	-6%	\$1,585,000.00	-	(\$100,309.00)	\$1,484,691.00
12/17/19	<b>SDHSA</b> Arts & Humanities Bldg.	Fredricks Electric – BP #10 Final Deductive	(\$203,068.00)	-10%	\$1,950,000.00	-	(\$203,068.00)	\$1,746,932.00
12/17/19	<b>SDHSA</b> Arts & Humanities Bldg.	Interpipe Contracting -BP #12 Final Deductive	(\$42,862.00)	-6%	\$737,000.00	-	(\$42,862.00)	\$694,138.00
12/17/19	<b>SDHSA</b> Arts & Humanities Bldg.	SWCS, Inc. – BP #14 Final Deductive	(\$265,741.00)	-10%	\$2,638,762.00	-	(\$265,741.00)	\$2,373,021.00
12/17/19	<b>SDHSA</b> Arts & Humanities Bldg.	SWCS, Inc. 15 BP #2 Final Deductive	(\$3,209.00)	-0.1%	\$2,317,018.00	-	(\$3,209.00)	\$2,313,809.00

# UPCOMING PROJECTS

## 2020

- **Audio/Visual Technology Improvements for CCA, CVMS & DNO**
  - **Project Budget: \$1,700,000**
  - **Est. Start Date: 4/1/20**                      **Est. Completion Date: 11/30/20**
  - **Contractor: To Be Determined**
  - **Architect: N/A**
  
- **LCC – Culinary Arts Modernization**
  - **Project Budget: \$2,574,000**
  - **Est. Start Date: 5/26/20**                      **Est. Completion Date: 10/31/20**
  - **Contractor: To Be Determined**
  - **Architect: RNT**
  
- **SDHSA – Parking Lot Renovation**
  - **Project Budget: \$275,127**
  - **Est. Start Date: 10/1/20**                      **Est. Completion Date: 1/31/21**
  - **Contractor: To Be Determined**
  - **Architect: HED**

# UPCOMING PROJECTS

## 2021

- CCA – Black Box, Dance & Media Center
  - Project Budget: \$3,263,674
  - Est. Start Date: 6/14/21                      Est. Completion Date: 8/26/22
  - Contractor: To Be Determined
  - Architect: To Be Determined
  
- DNO – Bldg. C & D
  - Project Budget: \$3,772,512
  - Est. Start Date: 6/14/21                      Est. Completion Date: 8/27/21
  - Contractor: To Be Determined
  - Architect: To Be Determined
  
- LCC – Weight Room
  - Project Budget: \$1,722,980
  - Est. Start Date: 6/30/21                      Est. Completion Date: 4/30/22
  - Contractor: To Be Determined
  - Architect: RNT

# UPCOMING PROJECTS

## 2021

- **SDHSA – Modernization IA Bldg. and A&B Bldg.**
  - **Project Budget: \$2,667,262**
  - **Est. Start Date: 6/14/21**                      **Est. Completion Date: To Be Determined**
  - **Contractor: To Be Determined**
  - **Architect: HED**
  
- **TPHS – Balance of I Bldg./New Art Classroom Bldg./New Campus Green/Parking Lot**
  - **Project Budget: \$11,513,346**
  - **Est. Start Date: 6/30/21**                      **Est. Completion Date: 8/15/22**
  - **Contractor: To Be Determined**
  - **Architect: RNT**

# PROJECTS/BUDGET UPDATE

ITEM 6

Prop AA Project Budget Summary December 20, 2019						
Prop AA Funding	Authorized Amount	Financed Authorization				Unfinanced Authorization
		Authorization Issued*	Allocated to Project Budgets	Budget Committed/Spent	Unallocated Budget	
Prop AA (Nov 2012)	\$ 449,000,000	\$ 364,040,000	\$ 367,652,269	\$ 358,451,638	\$ 9,200,631	\$ 84,960,000
Cost of Issuance	\$ 3,080,500	\$ (2,602,245)	\$ -			
Interest Earnings	\$ 1,800,000	\$ 6,214,513	\$ -	\$ -	\$ -	
<b>Prop AA Total</b>	<b>\$ 447,719,500</b>	<b>\$ 367,652,269</b>	<b>\$ 367,652,269</b>	<b>\$ 358,451,638</b>	<b>\$ 9,200,631</b>	<b>\$ 84,960,000</b>
Other Funding Committed to Prop AA Projects			Contributions to Project Budgets	Budget Committed/Spent	Unallocated Budget	
North City West Funding			\$ 5,586,098	\$ 5,586,098	\$ -	\$ -
2016 CFD Bond Funding			\$ 9,223,648	\$ 8,824,537	\$ 399,112	\$ -
County of San Diego/FOTL			\$ 449,349	\$ 449,349	\$ -	\$ -
CVMS PTSA			\$ 20,722	\$ 20,722	\$ -	\$ -
Building Fund 21-09			\$ 2,619,063	\$ 2,619,063	\$ -	\$ -
Solana Beach School District			\$ 701,666	\$ 701,666	\$ -	\$ -
Insurance Funds			\$ 761,219	\$ 698,394	\$ 62,825	\$ -
San Dieguito Academy Foundation			\$ 5,000	\$ 5,000	\$ -	\$ -
Capital Facilities 25-19			\$ 12,593	\$ 12,593	\$ -	\$ -
Subtotal Other Funding			\$ 19,379,358	\$ 18,917,421	\$ 461,936	\$ -
<b>Total Funding</b>	<b>\$ 447,719,500</b>	<b>\$ 367,652,269</b>	<b>\$ 387,031,626</b>	<b>\$ 377,369,059</b>	<b>\$ 9,662,567</b>	<b>\$ 84,960,000</b>
<b>*Bond Authorization Issued:</b>						
<b>Series A (2013) \$160,000,000</b>						
<b>Series B (2015) \$117,040,000</b>						
<b>Series C (2016) \$62,000,000</b>						
<b>Series D (2018) \$25,000,000</b>						

# San Dieguito

Union High School District

## Prop AA Review and Status Update

710 Encinitas Boulevard  
Encinitas, California 92024



Prop AA is a \$449 million bond initiative approved by the voters in November 2012 to "provide safe, modern schools and prepare students for success in college and careers by repairing and upgrading outdated classrooms and schools, construction and upgrading school facilities, including classrooms, science labs, and libraries, improving safety and security, and supporting career training and math, science, and technology instruction with 21st Century instructional technology and facilities"

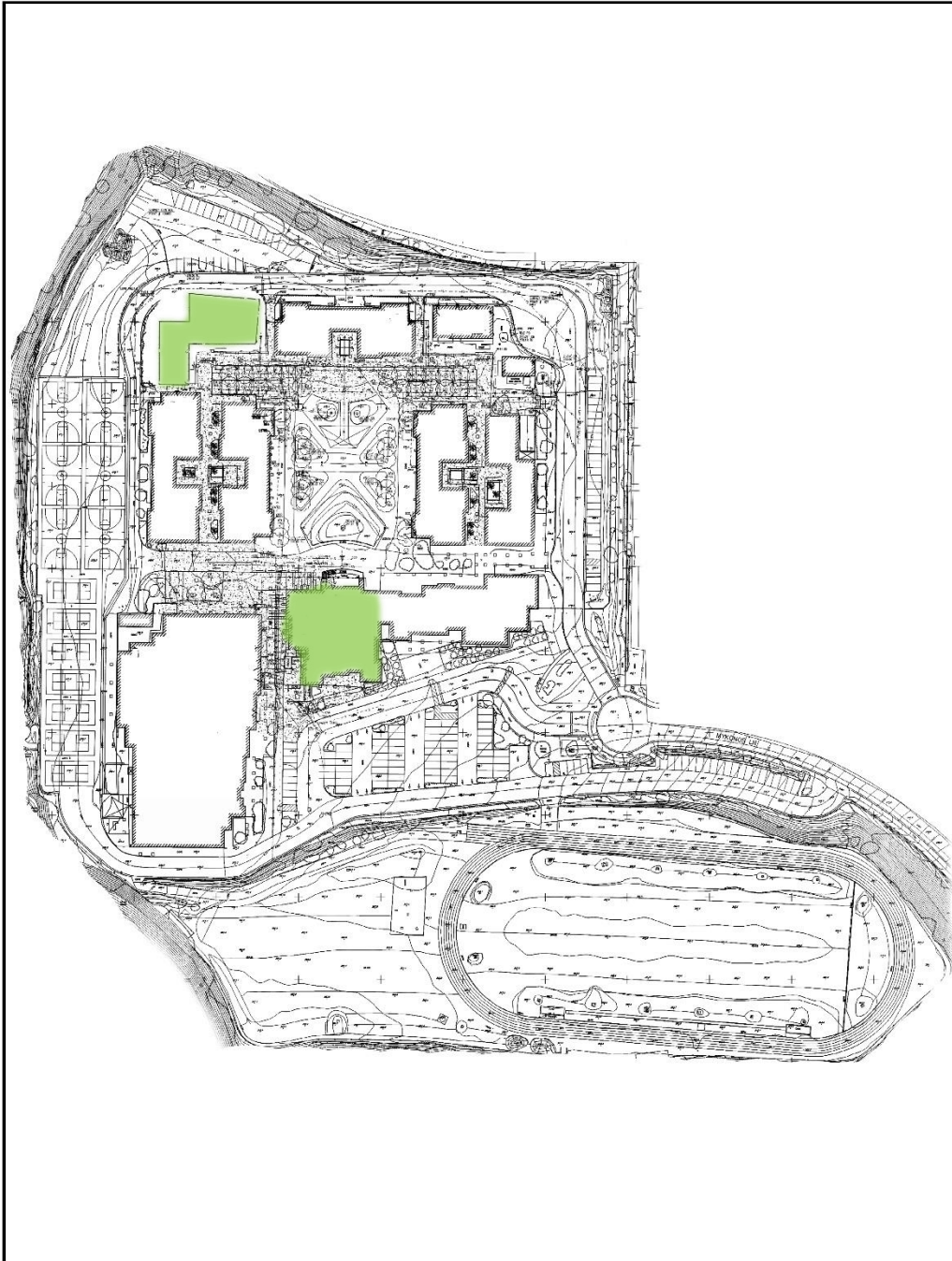


## Progress:

- **\$364,040,000** of bond authorization has been issued, leaving **\$84,960,000** to be issued in the future.
- **With less than projected cost of issuance and interest earnings, a total of \$367,652,269** has been allocated to Prop AA projects across the district.
- **48 of the 74 school projects identified have been completed.**



ITEM 6



Completed - \$1.7M

- Drama & Music Classrooms
- Technology Upgrade
- Media Center Upgrade

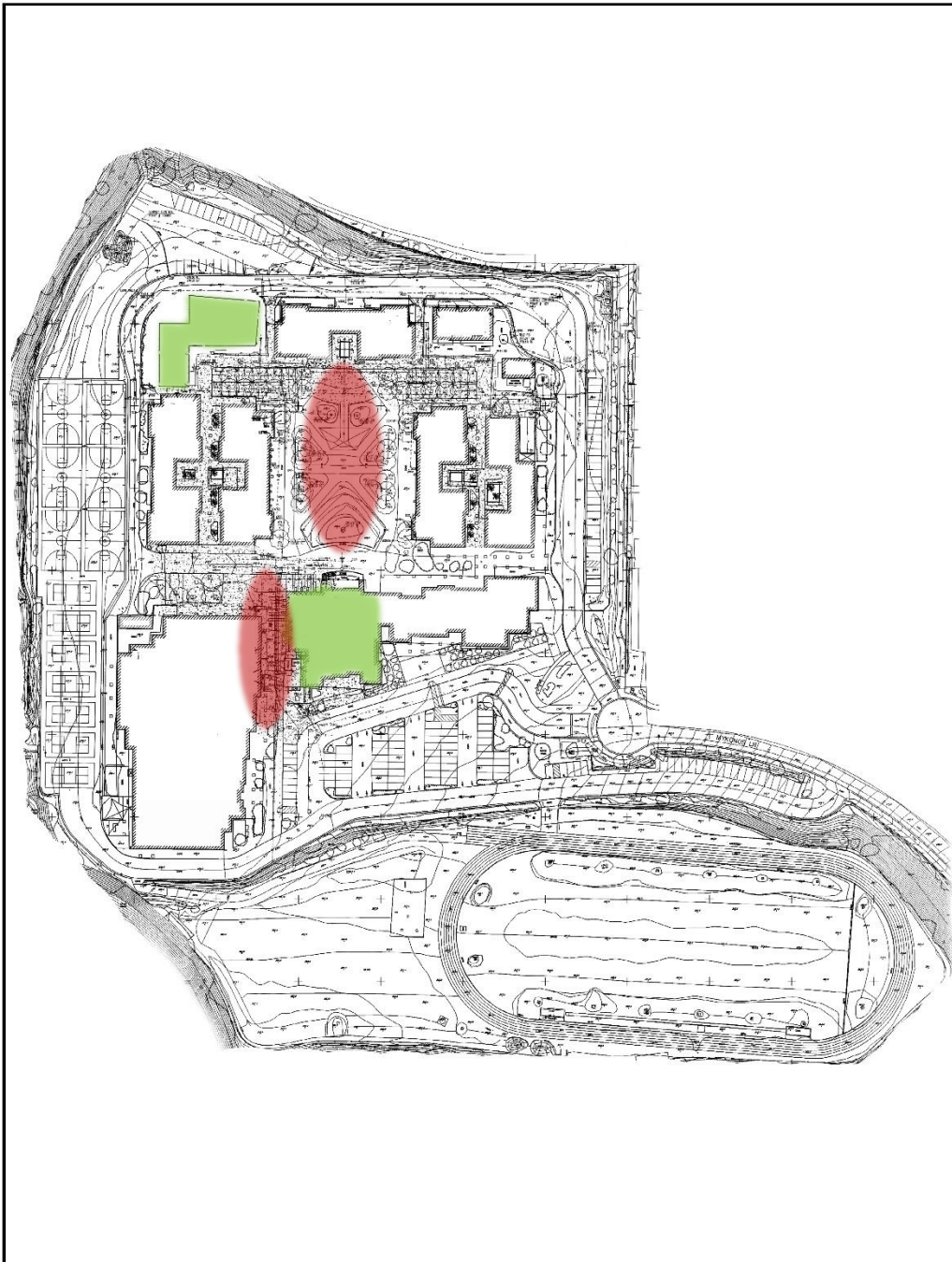
**Carmel Valley  
Middle School**



Sheet No.

**MP - 1.0**

ITEM 6



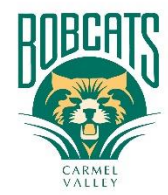
Completed - \$1.7M

- Drama & Music Classrooms
- Technology Upgrade
- Media Center Upgrade

To Do - \$1.3M

- **2024**
- New Student Entry at Gym/Food Service Area
- Quad Reconfiguration

Carmel Valley  
Middle School



Sheet No.  
**MP - 1.0**

ITEM 6



Completed and in Progress - \$14.6M

- New Building P
- Buildings B & G Modernization
- Admin and Building B Front Entryway
- Media Center Modernization
- Technology Upgrades
- HVAC Improvements

**Diegueno Middle School**



Sheet No.

**MP - 2.0**



**Completed and in Progress - \$14.6M**

- New Building P
- Buildings B & G Modernization
- Admin and Building B Front Entryway
- Media Center Modernization
- Technology Upgrades
- HVAC Improvements

**To Do - \$11.3M**

- **2021**
  - Classroom Modernization
- **2024**
  - Balance of Classroom Modernization
  - Administration Building Modernization
  - Locker Room Modernization
  - Lunch Shelter Area Modernization
  - Music Classroom and Cougar Hall Modernization
  - Parking Lot Improvements

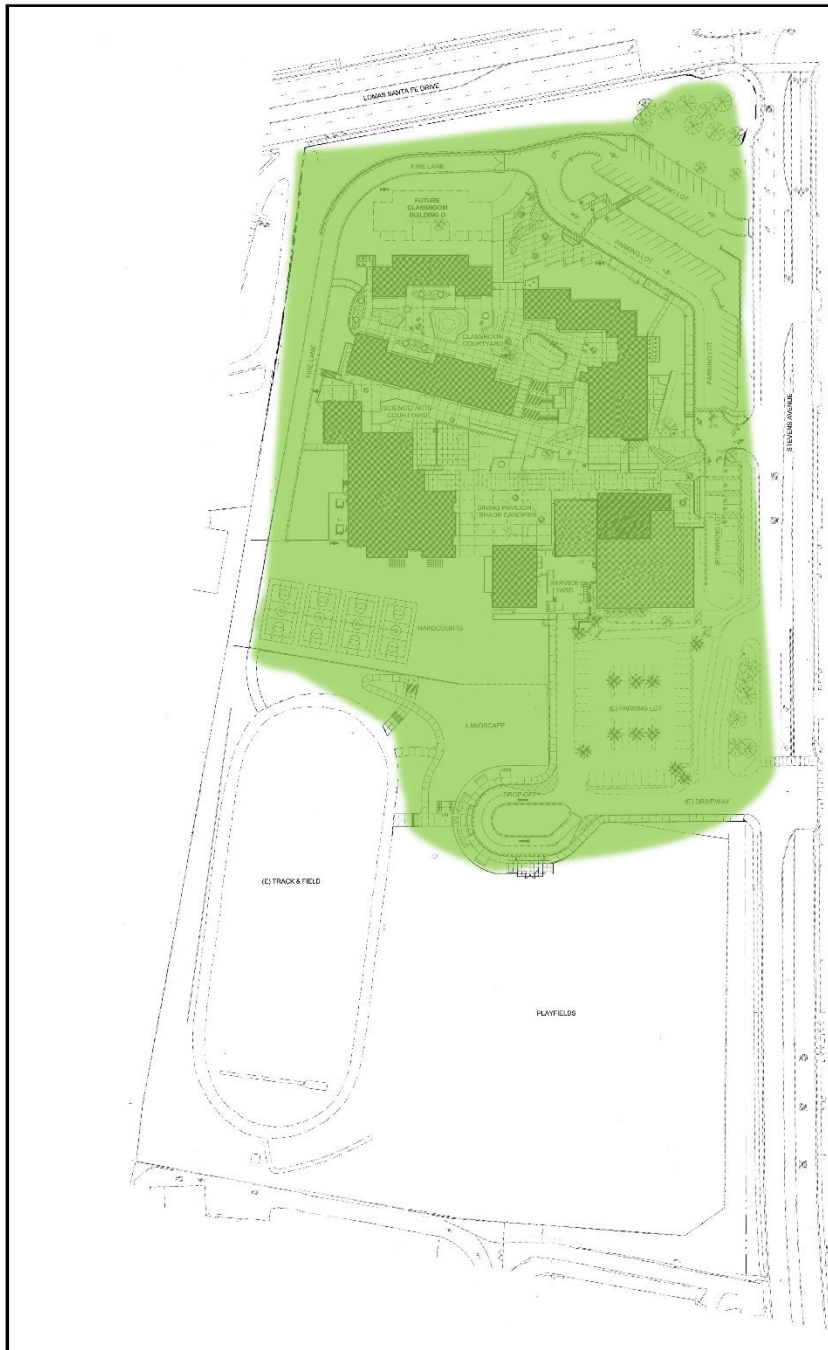
**Diegueno Middle School**



Sheet No.

**MP - 2.0**

ITEM 6



Completed - \$52.6M

- Campus Re-Construction Phase 2
- Campus Re-Construction Phase 1
- Interim Housing
- Data Center

**Earl Warren Middle School**



Sheet No.

**MP - 3.0**



Completed - \$23.2

- New Administration Building and Courtyard Improvements
- New Science Building and Quad
- Interim Housing
- Site Drainage and Balour St. Improvements & Landscaping
- Learning Commons Building Modernization – Phase 1
- Art and C-Smart Building Modernization
- Technology Upgrades
- Path of Travel to Fields Improvement
- Lower Field Replacement
- HVAC Classroom Buildings Improvement

Oak Crest Middle School



Sheet No.  
**MP - 4.0**

ITEM 6



Completed - \$23.2M

- New Administration Building and Courtyard Improvements
- New Science Building and Quad
- Interim Housing
- Site Drainage and Balour St. Improvements & Landscaping
- Learning Commons Building Modernization – Phase 1
- Art and C-Smart Building Modernization
- Technology Upgrades
- Path of Travel to Fields Improvement
- Lower Field Replacement
- HVAC Classroom Buildings Improvement

To Do - \$3.6M

- **2021**
- Crest Hall
- **2035**
- Multipurpose Bldg. - Athletics

Oak Crest Middle School



Sheet No.  
**MP - 4.0**



Completed - \$64.4M

- 2nd Classroom Building
- Main Campus

# Pacific Trails Middle School



Sheet No.

**MP - 5.0**



ITEM 6



Completed - \$10.7M

- Fields and Parking lot

# San Dieguito Sports Complex



San Dieguito Sports Complex

Sheet No.  
**MP - 11.0**

ITEM 6



Completed - \$10.7M

- Fields and Parking lot

To Do - \$6.6M

- 2035
- New Multi-Purpose Building

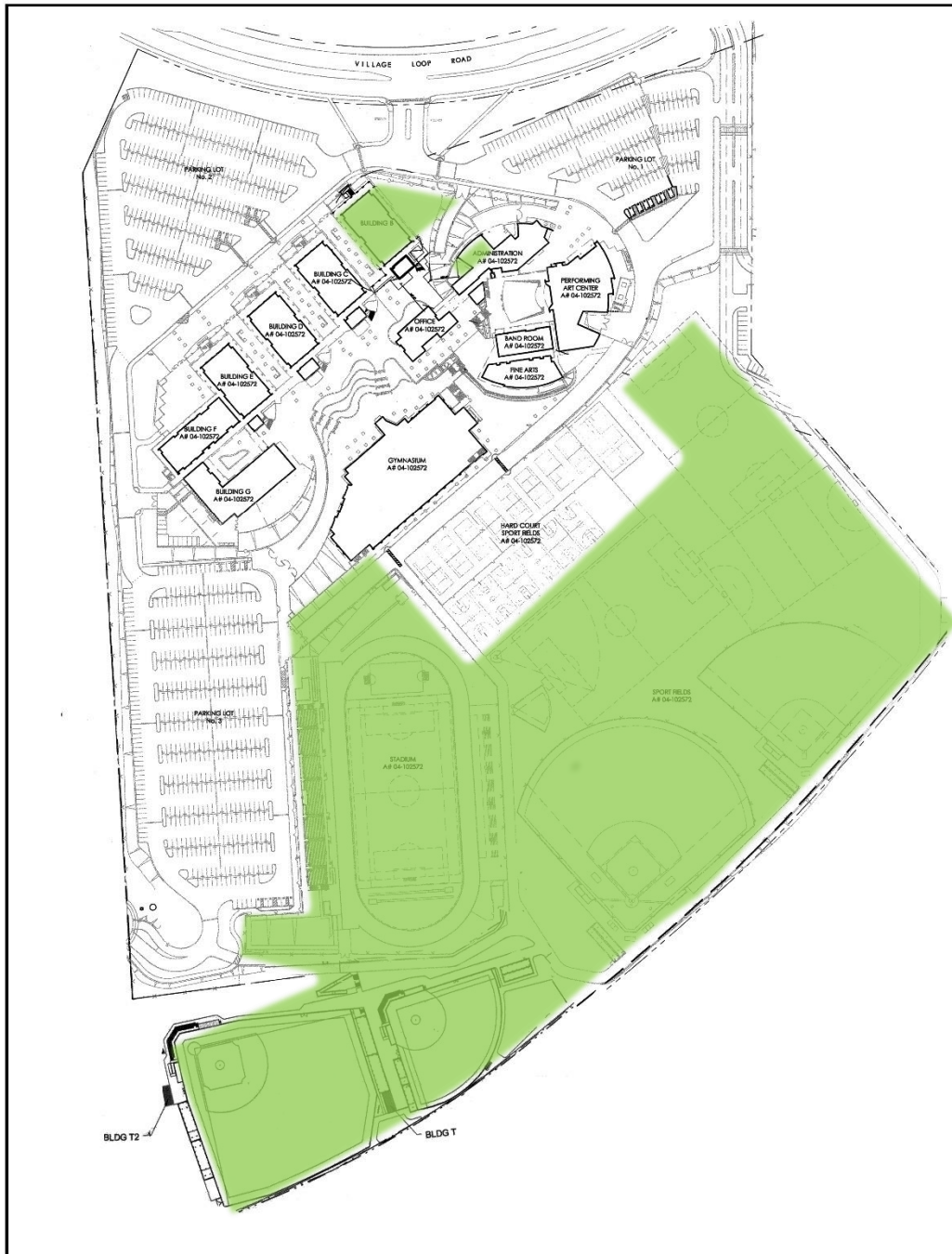
**San Dieguito  
Sports Complex**



**San Dieguito  
Sports Complex**

Sheet No.

**MP - 11.0**



Completed - \$20.05M

- Bldg. B Landscape & Pathway Enhancements
- Building B
- Balance of Stadium & Fields
- Stadium Field Improvements
- Rough Grading
- Media Center Upgrades – Phase 1

# Canyon Crest Academy



Sheet No.

**MP - 6.0**



Completed - \$20.05M

- Bldg. B Landscape & Pathway Enhancements
- Building B
- Balance of Stadium & Fields
- Stadium Field Improvements
- Rough Grading
- Media Center Upgrades – Phase 1

To Do - \$3.3M

- 2021
  - Black-Box Theater
  - Convert existing Black-Box Theater to Robotics
  - Media Center Upgrades – Phase 2

Canyon Crest Academy



Sheet No.  
**MP - 6.0**



Completed - \$9.6M

- 200 Building Courtyard Renovation
- Media Center Landscaping
- Gym, Performing Arts Center, 200 Building HVAC Improvements – Phase 2
- Media Center and Building 800 Modernization
- Technology Upgrades
- Classroom HVAC Improvements – Phase 1

# La Costa Canyon High School



Sheet No.  
**MP - 7.0**



Completed - \$9.6M

- 200 Building Courtyard Renovation
- Media Center Landscaping
- Gym, Performing Arts Center, 200 Building HVAC Improvements – Phase 2
- Media Center and Building 800 Modernization
- Technology Upgrades
- Classroom HVAC Improvements – Phase 1

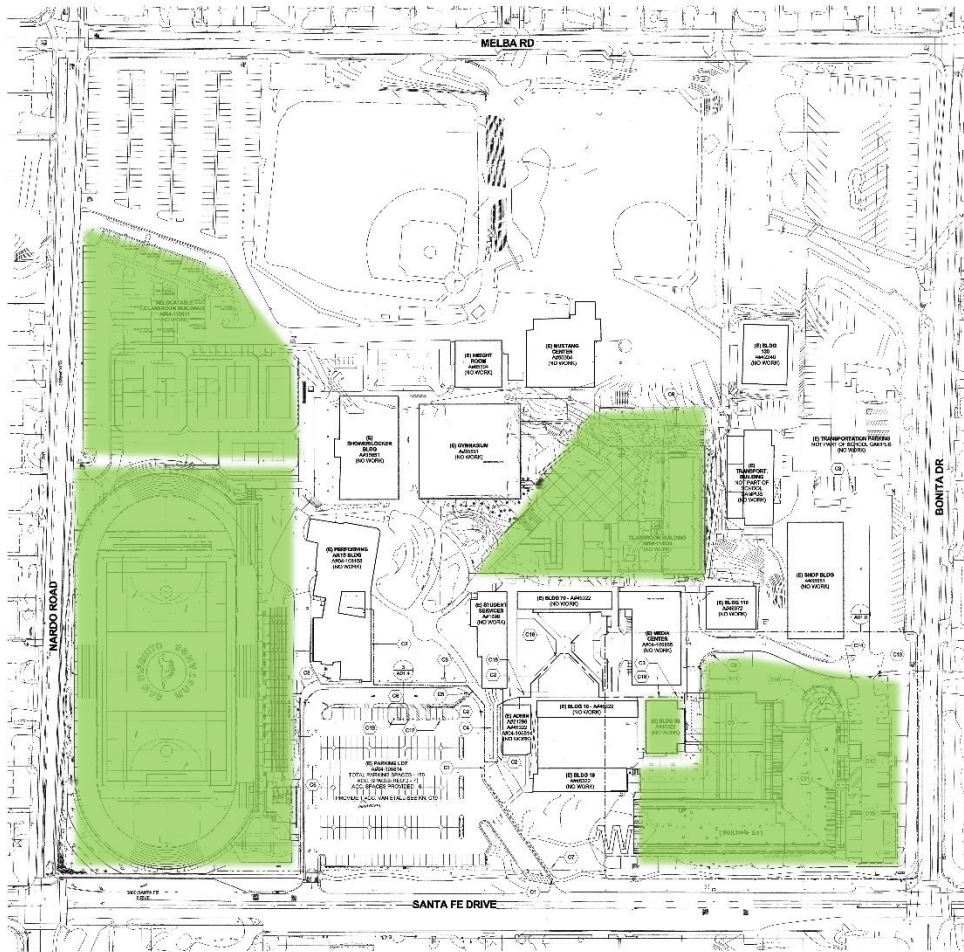
To Do - \$16.7M

- **2018**
  - Work in Progress - 200 Building - Culinary Arts
- **2021**
  - Field House - Weight Room
- **2035**
  - Field House - Balance
  - New 2 story classroom building
  - New 1 story classroom building - 2 science labs and 1 prep room
  - M&O Building

La Costa Canyon  
High School



Sheet No.  
**MP - 7.0**



Completed - \$58.2M

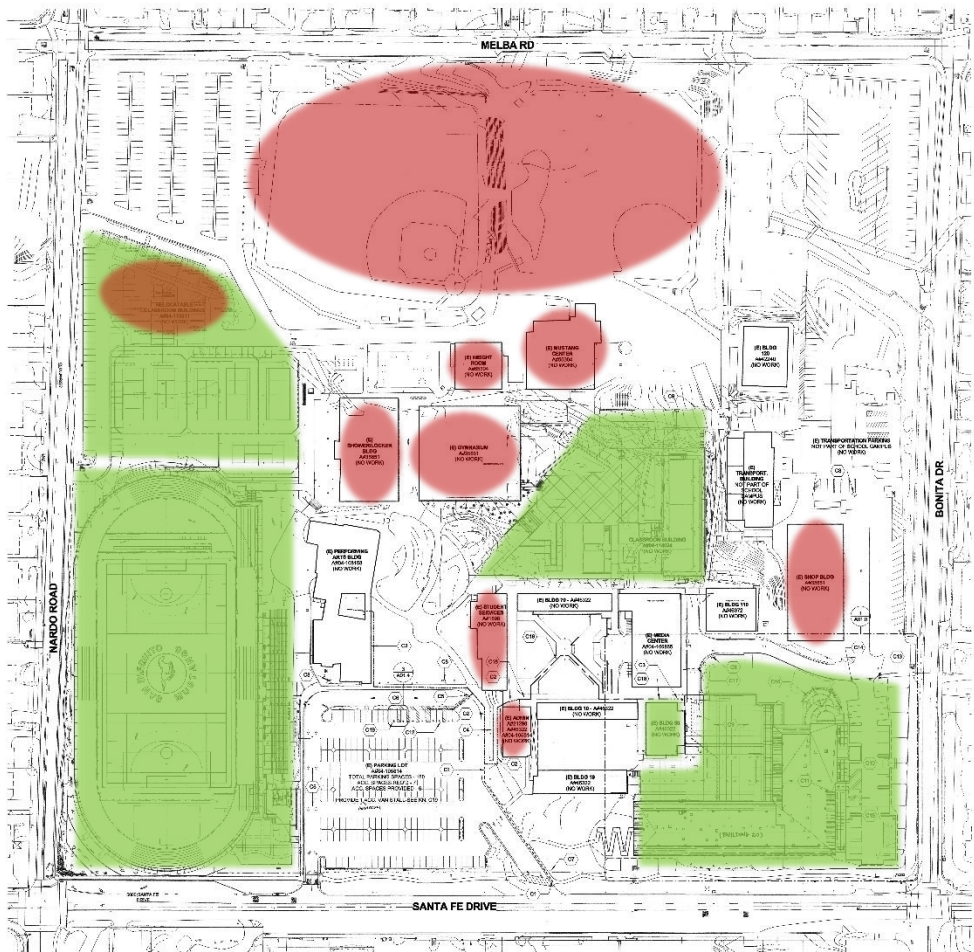
- New Arts and Humanities Building
- Building 40 East Modernization - Culinary Arts
- New Math & Science Building
- Technology Upgrades
- Tennis Courts & Interim Housing
- Stadium Bleachers and Restroom Building
- Track and Field Improvements

# San Diego High School Academy



Sheet No.

**MP - 8.0**



Completed - \$58.2M

- New Arts and Humanities Building
- Building 40 East Modernization - Culinary Arts
- New Math & Science Building
- Technology Upgrades
- Tennis Courts & Interim Housing
- Stadium Bleachers and Restroom Building
- Track and Field Improvements

To Do - \$15.4M

- **2021**
  - Student Parking Lot Improvements
  - IA Building Modernization
  - A & B Buildings Modernization
- **2024**
  - Mosaic Café Modernization
  - Baseball Fields Improvements
  - Athletic Buildings Reconfiguration and Modernization – Gym, Locker Room, and Weight Room
  - New outdoor athletic courts

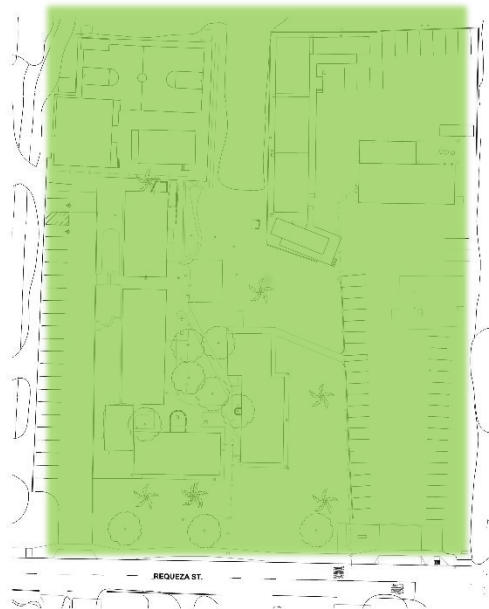
San Diego High School Academy



Sheet No.

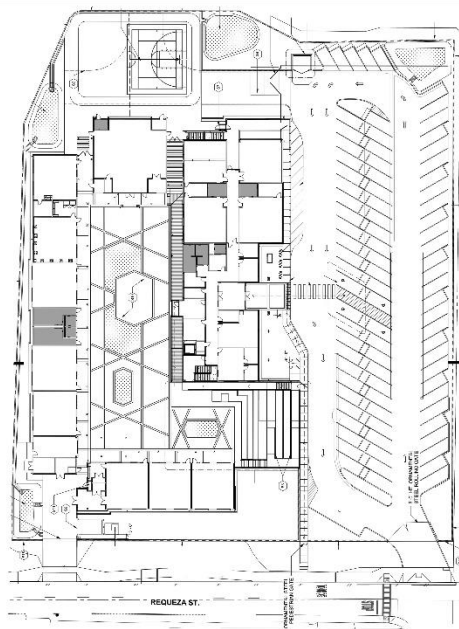
MP - 8.0





Completed and in Progress - \$21.7M

- New campus
- Technology Upgrades

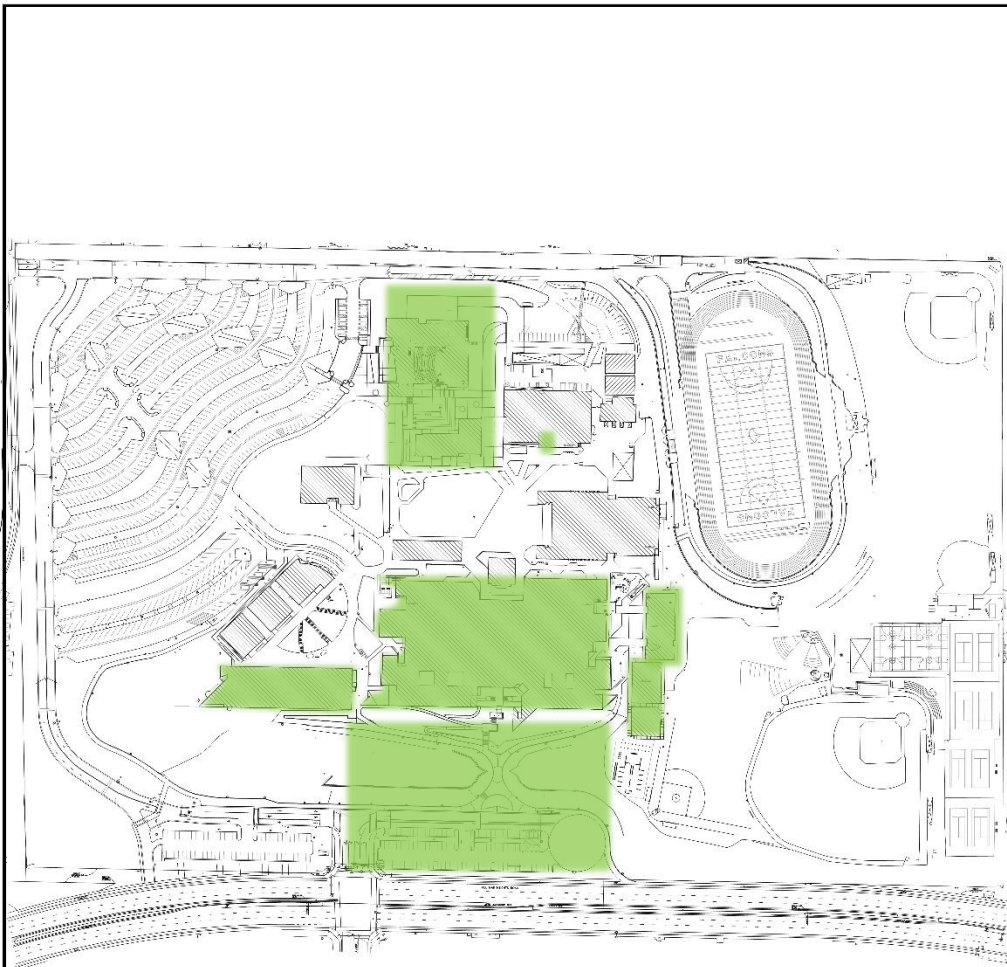


# Sunset High School Adult Transition Program



Sheet No.

**MP - 9.0**



Completed - \$50.1M

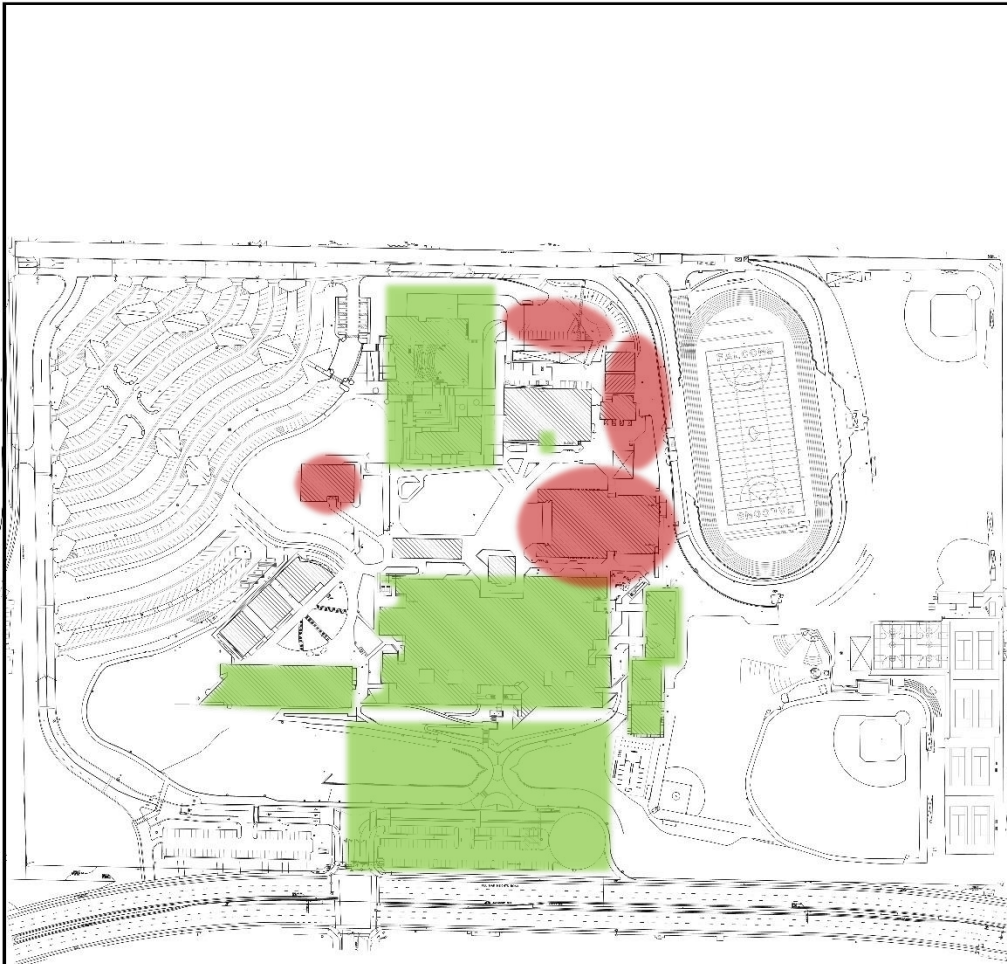
- New Performing Arts Center
- Innovation Building Modernization - Culinary Arts
- Building B Modernization
- Student Center Modernization and Front Entry
- Technology Infrastructure
- Classroom Wings Modernization
- New Building J Chemistry Classrooms
- Building B HVAC Improvements
- Stadium Lighting Improvements
- New Weight Room Building
- Building E HVAC Improvements
- Stadium Field Replacement

## Torrey Pines High School



Sheet No.

**MP - 10.0**



Completed - \$50.1M

- New Performing Arts Center
- Innovation Building Modernization - Culinary Arts
- Building B Modernization
- Student Center Modernization and Front Entry
- Technology Infrastructure
- Classroom Wings Modernization
- New Building J Chemistry Classrooms
- Building B HVAC Improvements
- Stadium Lighting Improvements
- New Weight Room Building
- Building E HVAC Improvements
- Stadium Field Replacement

To Do - \$26.1M

- **2021**
  - New Art Classroom Building and Parking Lot
- **2024**
  - Administration Building Modernization
- **2035**
  - Gym Modernization
  - Field House - Balance

**Torrey Pines High School**



Sheet No.

**MP - 10.0**

# PROPOSED PROJECTS BY DRAW\* (OCTOBER 2019)

**2021 – Total \$23,214,901**  
**Est. Draw – \$24,000,000**

Site	Cost
<b>CCA</b> Black Box, Dance & Media Center	\$3,263,674
<b>DNO</b> History Building	\$1,886,256
Math Building	\$1,886,256
<b>LCC</b> Weight Rm.	\$1,722,980
<b>SDHSA</b> Parking Lot Renovation	\$275,127
Modernization IA Bldg.	\$1,502,145
Modernization A&B Bldg.	\$1,165,117
<b>TPHS</b> New Art Classroom Bldg., New Campus Green and Parking Lot	\$11,513,346

**2024 -Total \$22,719,275**  
**Est. Draw – \$23,000,000**

Site	Cost
<b>CVMS</b> Student Entry at Gym/Food Service Area	\$200,846
Quad Reconfiguration	\$1,117,428
<b>DNO</b> Admin. Building Modernization	\$1,025,055
Locker Room Modernization	\$2,261,250
Classroom Modernization	\$4,159,669
Lunch Shelter Modernization	\$135,000
<b>SDHSA</b> Mosaic Café	\$1,675,980
Baseball Fields (New Bullpen, Batting Cages & Concessions)	\$1,986,309
Gym Renovation, Locker & Team Rooms, Dance, Wrestling, Weight Rm. & Outdoor Basketball Courts	\$8,776,688
<b>TPHS</b> Admin. Building Modernization	\$1,381,050

**2035 – Total \$38,479,520**  
**Est. Draw – \$37,960,000**

Site	Cost
<b>LCC</b> Field House Balance	\$4,896,339
New 2 Story Classroom Bldg.	\$6,716,250
New 1 Story Bldg., 2 Science Labs and 1 Prep Room	\$2,514,375
M&O Bldg.	\$877,500
<b>LCV</b> Multipurpose Bldg.	6,610,247
<b>OCMS</b> Multipurpose Bldg. - Athletics	\$3,654,880
<b>TPHS</b> Gym Modernization	\$7,897,500
Field House	\$5,312,429

\*2011 Project Estimates

ITEM 6

Series A/Series B/Series C Budget and Commitments Summary  
December 20, 2019

Project Sites	Budget 01/09/14	Budget 9/30/18	Budget 12/26/18	Budget 3/29/19	Budget 6/22/19	Budget 9/30/19	Budget 12/20/19	Commitments 12/20/19	Delta 12/20/19
Pacific Trails MS	\$ 52,529,244.00	\$ 65,715,833.84	\$ 65,715,833.84	\$ 64,565,833.84	\$ 64,565,833.84	\$ 64,494,338.64	\$ 64,494,338.64	\$ 64,494,338.64	\$ -
Carmel Valley MS	\$ 457,392.00	\$ 7,419,974.39	\$ 7,419,974.39	\$ 7,419,974.39	\$ 7,270,930.21	\$ 7,271,282.21	\$ 7,271,282.21	\$ 7,271,282.21	\$ -
Earl Warren MS	\$ 1,685,791.00	\$ 54,992,759.22	\$ 54,992,759.22	\$ 55,254,316.88	\$ 55,254,316.88	\$ 55,254,316.88	\$ 55,254,316.88	\$ 55,268,199.42	\$ (13,882.54)
La Costa Valley Site	\$ 15,531,957.34	\$ 10,679,955.04	\$ 10,679,955.04	\$ 10,675,747.04	\$ 10,675,747.04	\$ 10,675,747.04	\$ 10,675,747.04	\$ 10,675,747.04	\$ -
Diegueno MS	\$ 3,164,090.80	\$ 13,973,192.75	\$ 14,627,921.75	\$ 14,627,921.75	\$ 14,627,921.75	\$ 14,627,921.75	\$ 14,627,921.75	\$ 14,819,638.89	\$ (191,717.14)
Oak Crest MS	\$ 5,151,609.00	\$ 24,564,173.22	\$ 24,564,173.22	\$ 24,364,610.93	\$ 24,451,997.74	\$ 24,399,679.22	\$ 24,399,679.22	\$ 23,733,134.20	\$ 666,545.02
Canyon Crest Academy	\$ 20,062,733.00	\$ 31,444,989.34	\$ 31,444,989.34	\$ 31,434,157.87	\$ 31,434,157.87	\$ 31,434,157.87	\$ 31,434,157.87	\$ 31,434,157.87	\$ -
Torrey Pines HS	\$ 13,651,928.00	\$ 58,781,604.61	\$ 58,781,604.61	\$ 58,822,078.16	\$ 58,822,078.16	\$ 58,722,078.16	\$ 58,722,078.16	\$ 58,516,634.98	\$ 205,443.18
San Dieguito HS Academy	\$ 27,716,303.03	\$ 58,588,512.83	\$ 58,588,512.83	\$ 58,223,675.16	\$ 58,236,268.16	\$ 58,236,268.16	\$ 58,236,268.16	\$ 57,807,650.91	\$ 428,617.25
La Costa Canyon HS	\$ 13,402,972.59	\$ 12,205,104.03	\$ 12,205,104.03	\$ 12,205,104.03	\$ 12,194,212.53	\$ 12,194,212.53	\$ 12,194,212.53	\$ 9,812,690.14	\$ 2,381,522.39
Sunset HS	\$ -	\$ 16,700,000.00	\$ 16,700,000.00	\$ 16,700,000.00	\$ 19,700,000.00	\$ 21,660,884.50	\$ 21,660,884.50	\$ 20,946,645.60	\$ 714,238.90
DW Tech Infrastructure	\$ 5,373,507.99	\$ 11,511,231.88	\$ 11,511,231.88	\$ 11,511,231.88	\$ 11,511,231.88	\$ 11,511,231.88	\$ 11,511,231.88	\$ 9,785,887.65	\$ 1,725,344.23
QSCB - 8 yr. option	\$ 2,294,071.36	\$ 7,655,890.28	\$ 7,655,890.28	\$ 7,655,890.28	\$ 7,655,890.28	\$ 6,124,712.00	\$ 6,124,712.00	\$ 4,593,534.00	\$ 1,531,178.00
Administration	\$ 2,792,632.00	\$ 10,107,210.81	\$ 10,107,210.81	\$ 10,107,210.81	\$ 10,107,210.81	\$ 9,769,079.02	\$ 9,769,079.02	\$ 8,209,517.86	\$ 1,559,561.16
Subtotal Expense Budget	\$ 163,814,232.11	\$ 384,340,432.24	\$ 384,995,161.24	\$ 383,567,753.02	\$ 386,507,797.15	\$ 386,375,909.86	\$ 386,375,909.86	\$ 377,369,059.41	\$ 9,006,850.45
<b>Project Funding</b>									
Prop AA Project Fund	\$ 157,935,639.78	\$ 361,437,755.50	\$ 361,437,755.50	\$ 361,437,755.50	\$ 361,437,755.50	\$ 361,437,755.50	\$ 361,437,755.50		
North City West Funding	\$ 4,835,697.00	\$ 5,586,098.00	\$ 5,586,098.00	\$ 5,586,098.00	\$ 5,586,098.00	\$ 5,586,098.00	\$ 5,586,098.00		
2016 CFD Bond Funding	\$ -	\$ 9,819,548.67	\$ 9,819,548.67	\$ 9,228,900.67	\$ 9,228,900.67	\$ 9,223,648.24	\$ 9,223,648.24		
State School Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
County of San Diego/FOTL	\$ -	\$ 427,738.41	\$ 427,738.41	\$ 449,348.73	\$ 449,348.73	\$ 449,348.73	\$ 449,348.73		
CVMS PTSA	\$ -	\$ 20,722.00	\$ 20,722.00	\$ 20,722.00	\$ 20,722.00	\$ 20,722.00	\$ 20,722.00		
Building Fund 21-09	\$ -	\$ 3,499,155.76	\$ 3,499,155.76	\$ 2,619,063.43	\$ 2,619,063.43	\$ 2,619,063.43	\$ 2,619,063.43		
Solana Beach School District	\$ -	\$ 461,718.43	\$ 461,718.43	\$ 701,665.77	\$ 701,665.77	\$ 701,665.77	\$ 701,665.77		
Insurance Funds	\$ -	\$ 698,394.00	\$ 698,394.00	\$ 673,831.71	\$ 761,218.52	\$ 761,218.52	\$ 761,218.52		
San Dieguito Academy Foundation	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		
Capital Facilities Fund 25-19	\$ -	\$ -	\$ -	\$ 12,593.00	\$ 12,593.00	\$ 12,593.00	\$ 12,593.00		
Estimated Interest Earnings	\$ 1,167,964.65	\$ 3,844,176.23	\$ 3,844,176.23	\$ 5,636,419.26	\$ 6,214,513.13	\$ 6,214,513.13	\$ 6,214,513.13		
Subtotal Funding Budget	\$ 163,939,301.43	\$ 385,795,307.00	\$ 385,795,307.00	\$ 386,371,398.07	\$ 387,036,878.75	\$ 387,031,626.32	\$ 387,031,626.32		
Excess/(Shortage of) Funding	\$ 125,069.32	\$ 1,454,874.76	\$ 800,145.76	\$ 2,803,645.05	\$ 529,081.60	\$ 655,716.46	\$ 655,716.46		

ITEM 6

Summary of Project Budget/Project Commitments

Date June 20, 2016

School Project Name: Canyon Crest Academy Field and Track Phase 1

Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A SITE</b>							
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B PLANS</b>							
B1	Architectural Plans	\$ 273,197.00	Lionakis - Fee/Reimb - PO 232786	\$ 278,000.00	\$ 272,440.00	\$ (4,803.00)	\$ 757.00
B2	DSA Plan Check Fee	\$ -	DSA Plan Check - PO 241030	\$ 340.00	\$ 340.00	\$ (340.00)	\$ (340.00)
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ -		\$ -	\$ -	\$ -	\$ -
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other (CEQA, Legal, Precon, etc.)	\$ 121,421.00	Challenge News PO 232389	\$ 68.75	\$ 68.75	\$ -	\$ -
			SD Daily Transcript PO 232391	\$ 570.60	\$ 570.60	\$ -	\$ -
			SD Daily Transcript PO 240660	\$ 111.70	\$ 111.70	\$ 120,669.95	\$ 120,669.95
	SUBTOTAL	\$ 394,618.00		\$ 279,091.05	\$ 273,531.05	\$ 115,526.95	\$ 121,086.95
<b>C CONSTRUCTION</b>							
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ 540,530.00	Balfour-Beatty Construction	\$ 323,805.33	\$ 261,678.64	\$ 216,724.67	\$ 278,851.36
C5	Modernization	\$ -		\$ -	\$ -	\$ -	\$ -
C6	Demo/Interim Housing	\$ -		\$ -	\$ -	\$ -	\$ -
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ 2,397,526.00	Byrom Davies	\$ 1,793,529.00	\$ -	\$ -	\$ -
			Byrom-Davies C/O #1	\$ 52,560.44	\$ 1,846,089.44	\$ -	\$ -
			J&B Engineers - Const Survey	\$ 10,950.00	\$ -	\$ -	\$ -
			J&B Engineers C/O #1	\$ 319.00	\$ 11,269.00	\$ -	\$ -
			David Beckwith - SWPPP	\$ 85,000.00	\$ -	\$ -	\$ -
			David Beckwith C/O #1	\$ (3,000.00)	\$ 82,000.00	\$ -	\$ -
			FieldTurf	\$ 657,260.00	\$ 657,260.00	\$ (199,092.44)	\$ (199,092.44)
C9	Other (Labor Compliance, etc.)	\$ 30,355.00	SWRCB Permit - PO 232684	\$ 1,937.00	\$ 1,937.00	\$ -	\$ -
			- Permit refund	\$ (1,084.00)	\$ (1,084.00)	\$ -	\$ -
			Aztec - Connex Boxes PO 232683	\$ 790.00	\$ -	\$ -	\$ -
			- c/o #1	\$ 350.00	\$ 1,185.00	\$ -	\$ -
			Aztec - Connex Boxes PO 241638	\$ 1,652.40	\$ -	\$ -	\$ -
			- c/o #1	\$ 4,082.40	\$ 4,082.40	\$ -	\$ -
			Aztec - Connex Boxes PO 242789	\$ 2,349.00	\$ 2,349.00	\$ -	\$ -
			El Camino Rental - PO241775	\$ 21,093.60	\$ -	\$ -	\$ -
			- c/o #1	\$ (5,423.40)	\$ -	\$ -	\$ -
			- refund 5/12/16	\$ (1,615.00)	\$ 14,055.20	\$ 6,223.00	\$ 7,830.40
	SUBTOTAL	\$ 2,968,411.00		\$ 2,944,555.77	\$ 2,880,821.68	\$ 23,855.23	\$ 87,589.32
<b>D TESTING</b>							
D1	Testing	\$ 60,710.50	Ninyo & Moore PO 232829	\$ 20,838.50	\$ 20,838.50	\$ -	\$ -
	SUBTOTAL	\$ 60,710.50		\$ 20,838.50	\$ 20,838.50	\$ 39,872.00	\$ 39,872.00
<b>E INSPECTION</b>							
E1	Inspection	\$ 60,710.50	Consulting & Inspection PO232795	\$ 31,003.00	\$ 31,003.00	\$ -	\$ -
	SUBTOTAL	\$ 60,710.50		\$ 31,003.00	\$ 31,003.00	\$ 29,707.50	\$ 29,707.50
<b>F FURNITURE/EQUIPMENT</b>							
F1	Furniture and/or equipment	\$ 151,777.00	Pauley Equip Co - Kubota Tractor - PO 24060:	\$ 24,030.00	\$ 24,030.00	\$ -	\$ -
			VS Athletics - PO 241128	\$ 60,568.00	\$ 65,110.60	\$ -	\$ -
			UCS, Inc. - PO 241129	\$ 16,400.00	\$ 16,400.00	\$ -	\$ -
	SUBTOTAL	\$ 151,777.00		\$ 100,998.00	\$ 105,540.60	\$ 50,779.00	\$ 46,236.40
<b>G CONTINGENCY</b>							
G1	Contingency	\$ 294,783.00		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 294,783.00		\$ -	\$ -	\$ 294,783.00	\$ 294,783.00
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>				\$ 3,931,010.00	\$ 3,376,486.32	\$ 3,311,734.83	\$ 619,275.17
	Savings Captured 12/16/14	\$ (617,903.17)					
	Savings Captured 06/20/16	\$ (1,372.00)					
	<b>FINAL BUDGET 6/20/16</b>	\$ <b>3,311,734.83</b>			\$ 3,311,734.83	\$ -	\$ -
<b>Completion Date: NOC Oct. 17, 2013</b>							

ITEM 6

Summary of Project Budget/Project Commitments

Date December 16, 2016

School Project Name: Canyon Crest Academy Stadium and Fields Phase 1B (including Rough Grading)

Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Revised Budget	Actual (O)/U Revised Budget
<b>A SITE</b>							
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B PLANS</b>							
B1	Architectural Plans	\$ 831,039.37	Lionakis - Fee & Reimb - PO 232800	\$ 777,139.00	\$ 777,139.00		
			Lionakis - PO 2487	\$ 5,560.00	\$ 5,560.00	\$ 48,340.37	\$ 48,340.37
B2	DSA Plan Check Fee	\$ 32,501.80	DSA - PO 2686	\$ 35,204.99	\$ 35,204.99	\$ (2,703.19)	\$ (2,703.19)
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ 15,000.00	Geocon - PO 241596	\$ 14,985.30	\$ 14,985.30	\$ 14.70	\$ 14.70
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other	\$ 60,062.69	Southern Bleacher Co.	\$ 13,750.00	\$ 13,750.00		
			Palomar Repro - PO 241765 - closed	\$ -	\$ -		
			Palomar Repro - PO 250102 - closed	\$ -	\$ -		
			Johnson Consulting - A/V @ Stadium - PO 241787	\$ 20,000.00	\$ 20,000.00		
			Johnson Consulting - Baseball/Fields - PO 242408	\$ 1,500.00	\$ 1,500.00		
			Union Tribune - PO 242103	\$ 85.00	\$ 85.00		
			San Diego DT - PO 242246	\$ 105.50	\$ 105.50		
			San Diego DT - PO 241455	\$ 428.00	\$ 428.00		
			DA Hogan - PO 251452A	\$ 14,794.09	\$ 14,794.09		
			Union Tribune - PO 251520	\$ 88.40	\$ 88.40		
			County of San Diego - PO 1303	\$ 355.00	\$ 355.00	\$ 8,956.70	\$ 8,956.70
	<b>SUBTOTAL</b>	\$ 938,603.86		\$ 883,995.28	\$ 883,995.28	\$ 54,608.58	\$ 54,608.58
<b>C CONSTRUCTION</b>							
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ 65,990.00	Lionakis - Const Admin - Amd appd 11/14/13 - PO 232800	\$ 65,990.00	\$ 65,990.00	\$ -	\$ -
C5	Modernization	\$ -		\$ -	\$ -	\$ -	\$ -
C6	Demo/Interim Housing	\$ -		\$ -	\$ -	\$ -	\$ -
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ 13,715,201.37	Bryom-Davey/Rough Grading	\$ 951,000.00	\$ 947,265.00		
			- CO #1	\$ (3,735.00)	\$ 947,265.00		
			Byrom-Davey/Stadium - PO 242824	\$ 12,802,151.00	\$ 12,802,151.00	\$ (34,214.63)	\$ (34,214.63)
C9	Other	\$ 74,646.20	Modular Space/Job Trailer - PO 241019	\$ 3,592.88	\$ 3,592.88		
			Fredrick Elec - Power Job Trailer - PO 241229	\$ 16,395.00	\$ 16,395.00		
			Aztec Tech - Connex Box - PO 241115	\$ 1,170.00	\$ 1,170.00		
			C&R Transfer - PO 241225	\$ 1,248.00	\$ 1,248.00		
			SWRCB - PO 241300 - deleted	\$ -	\$ -		
			SWRCB - PO 242384	\$ 1,122.00	\$ 1,122.00		
			SWRCB - PO 242504	\$ 409.50	\$ 409.50		
			Spanky's PortaPotty -PO 241763	\$ 691.62	\$ 691.62		
			American Fence - PO 242210 - deleted	\$ -	\$ -		
			United Site - PO 251116	\$ 798.08	\$ 798.08		
			One Day Sign - PO 242041	\$ 380.16	\$ 380.16		
			Spanky's PortaPotty -PO 250333	\$ 399.04	\$ 399.04		
			SWRCB - PO 250267	\$ 273.00	\$ 273.00		
			County of San Diego - PO 251144	\$ 426.00	\$ 426.00		
			City of San Diego - PO 251284	\$ 266.86	\$ 266.86		
			Aztec Tech - Connex Box - PO 433	\$ 243.00	\$ 243.00		
			Fredrick Elec - PO 204 - dp	\$ 4,300.00	\$ 4,300.00		
			Siemens - PO 087	\$ 3,256.57	\$ 3,256.57		
			Fredricks Elec - PO 815	\$ 1,920.00	\$ 1,920.00		
			Fredricks Elec - PO 869	\$ 1,200.00	\$ 1,200.00		
			Clark Security - PO 1204 - cancelled	\$ -	\$ -		
			DAD Asphalt - PO 1207 - cancelled	\$ -	\$ -		
			Aztec Tech - PO 1271	\$ 495.00	\$ 495.00	\$ 36,059.49	\$ 36,059.49
	<b>SUBTOTAL</b>	\$ 13,855,837.57		\$ 13,853,992.71	\$ 13,853,992.71	\$ 1,844.86	\$ 1,844.86
<b>D TESTING</b>							
D1	Testing	\$ 249,291.89	Twining - PO 241472	\$ 10,005.00	\$ 10,005.00		
			Twining - PO 242506	\$ 21,620.00	\$ 21,620.00		
			Twining - PO 242717 - deleted	\$ -	\$ -		
			So Cal Soils & Testing - PO 242092	\$ 19,363.50	\$ 19,363.50		
			So Cal Soils & Testing - PO 242648	\$ 240,846.00	\$ 240,846.00		
	<b>SUBTOTAL</b>	\$ 249,291.89		\$ 291,834.50	\$ 291,834.50	\$ (42,542.61)	\$ (42,542.61)
<b>E INSPECTION</b>							
E1	Inspection	\$ 249,291.89	BDS - SWPPP - PO 241960	\$ 20,644.00	\$ 20,644.00		
			Consulting & Inspection - PO 232795	\$ 28,028.00	\$ 28,028.00		
			Consulting & Inspection - PO 242644	\$ 31,744.00	\$ 31,744.00		
			Consulting & Inspection - PO 250728	\$ 142,438.00	\$ 142,438.00		
	<b>SUBTOTAL</b>	\$ 249,291.89		\$ 222,854.00	\$ 222,854.00	\$ 26,437.89	\$ 26,437.89
<b>F FURNITURE/EQUIPMENT</b>							
F1	Furniture and/or equipment	\$ 121,227.79	Office Depot - PO 251206	\$ 123.62	\$ 123.62		
			Kodiak Sports - PO 251574	\$ 2,049.98	\$ 2,049.98		
	<b>SUBTOTAL</b>	\$ 121,227.79		\$ 2,173.60	\$ 2,173.60	\$ 119,054.19	\$ 119,054.19
<b>G CONTINGENCY</b>							
G1	Contingency	\$ 717,470.00	Byrom-Davey/Stadium	\$ 682,416.00	\$ 682,416.00		
			- CO #1	\$ (472,989.80)	\$ 209,426.20		
	<b>SUBTOTAL</b>	\$ 717,470.00		\$ 209,426.20	\$ 209,426.20	\$ 508,043.80	\$ 508,043.80
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>				\$ 16,131,723.00	\$ 15,464,276.29	\$ 15,464,276.29	\$ 667,446.71
	Savings Captured 3/27/15	\$ (91,723.00)					
	Savings Captured 6/25/15	\$ (40,000.00)					
	Savings Captured 12/21/15	\$ (472,989.80)					
	Savings Captured 3/31/16	\$ (50,000.00)					
	Savings Captured 12/16/16	\$ (12,733.91)					
	<b>FINAL BUDGET 12/16/16</b>	\$ 15,464,276.29		\$ 15,464,276.29	\$ 15,464,276.29	\$ -	\$ -

Completion Date: NOC Aug. 20, 2015

ITEM 6

Summary of Project Budget/Project Commitments

Date December 16, 2016

School Project Name: Canyon Crest Academy Media Center Upgrades  
Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A</b>	<b>SITE</b>						
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B</b>	<b>PLANS</b>						
B1	Architectural Plans	\$ -		\$ -	\$ -	\$ -	\$ -
B2	DSA Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ -		\$ -	\$ -	\$ -	\$ -
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other (CEQA, Legal, Precon, etc.)	\$ -		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -		\$ -	\$ -	\$ -	\$ -
<b>C</b>	<b>CONSTRUCTION</b>						
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ -		\$ -	\$ -	\$ -	\$ -
C5	Modernization	\$ 75,000.00	Fredricks Electric - PO 3703	\$ 3,285.00	\$ 3,285.00	\$ 71,715.00	\$ 71,715.00
C6	Demo/Interim Housing	\$ -		\$ -	\$ -	\$ -	\$ -
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ -		\$ -	\$ -	\$ -	\$ -
C9	Other (Labor Compliance, etc.)	\$ -		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 75,000.00		\$ 3,285.00	\$ 3,285.00	\$ 71,715.00	\$ 71,715.00
<b>D</b>	<b>TESTING</b>						
D1	Testing	\$ -		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -		\$ -	\$ -	\$ -	\$ -
<b>E</b>	<b>INSPECTION</b>						
E1	Inspection	\$ -		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -		\$ -	\$ -	\$ -	\$ -
<b>F</b>	<b>FURNITURE/EQUIPMENT</b>						
F1	Furniture and/or equipment	\$ 200,000.00	Staples - PO 2357 - dp	\$ 123,255.99	\$ 123,255.99		
			CDWG.COM - PO 2921 - dp	\$ 29,180.81	\$ 29,180.81		
			Amazon.com - PO 3012	\$ 1,381.53	\$ 1,381.53		
			Arey Jones - PO 3013	\$ 5,057.44	\$ 5,057.44		
			Staples - PO 3957	\$ 4,415.29	\$ 4,415.29		
	SUBTOTAL	\$ 200,000.00		\$ 163,291.06	\$ 163,291.06	\$ 36,708.94	\$ 36,708.94
<b>G</b>	<b>CONTINGENCY</b>						
G1	Contingency	\$ 5,000.00		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 5,000.00		\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		\$ 280,000.00		\$ 166,576.06	\$ 166,576.06	\$ 113,423.94	\$ 113,423.94
	Savings Captured 3/31/16	\$ (110,000.00)					
	Savings Captured 12/16/16	\$ (3,423.94)					
	<b>FINAL BUDGET 12/16/16</b>	\$ 166,576.06		\$ 166,576.06	\$ 166,576.06	\$ -	\$ -
<b>Completion Date: Aug. 24, 2015</b>							



ITEM 6

Summary of Project Budget/Project Commitments

Date June 22, 2019

School Project Name: Canyon Crest Academy Building B (Physics)

Prop AA and Mello Roos Funding

		Prop AA Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A SITE</b>							
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B PLANS</b>							
B1	Architectural Plans	\$ 275,098.00	Westberg & White - PO 2321* - complete	\$ 510,600.00	\$ 510,600.00		
			JPBLA - PO 8583 - complete	\$ 15,500.00	\$ 15,500.00	\$ (251,002.00)	\$ (251,002.00)
B2	DSA Plan Check Fee	\$ 129,839.00	DSA - PO 9003 - complete	\$ 24,018.55	\$ 24,018.55		
			DSA - PO 12043 - complete	\$ 799.50	\$ 799.50	\$ 105,020.95	\$ 105,020.95
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ 25,000.00	Geocon - PO 1341 - portion direct pay	\$ 14,963.98	\$ 14,963.98	\$ 10,036.02	\$ 10,036.02
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other (CEQA, Legal, Precon, etc.)	\$ 232,769.00	Palomar Repro - PO 1724 - cancelled	\$ -	\$ -		
			Dept of Geo - PO 2689 - complete	\$ 62,650.00	\$ 62,650.00		
			MA Engineering - PO 3016 - complete	\$ 23,500.00	\$ 23,500.00		
			Palomar Repro - PO 4516 - complete	\$ 1,341.10	\$ 1,341.10		
			Darnell & Assoc - PO 6158 - complete	\$ 4,970.00	\$ 4,970.00		
			Daily Transcript - PO 9995 - complete	\$ 283.40	\$ 283.40	\$ 140,024.50	\$ 140,024.50
	<b>SUBTOTAL</b>	\$ 662,706.00		\$ 658,626.53	\$ 658,626.53	\$ 4,079.47	\$ 4,079.47
<b>C CONSTRUCTION</b>							
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ -		\$ -	\$ -	\$ -	\$ -
C5	Modernization	\$ -		\$ -	\$ -	\$ -	\$ -
C6	Demo/Interim Housing	\$ -		\$ -	\$ -	\$ -	\$ -
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ 8,655,904.00	US Assure - PO 4268 - complete	\$ 18,789.00	\$ 18,789.00		
			US Assure - PO 5657 - complete	\$ 1,084.00	\$ 1,084.00		
			Balfour Beatty - PO 4302 - complete	\$ 8,402,669.84	\$ 8,402,669.84		
			Balfour Beatty - PO 4303 - complete	\$ 160,000.00	\$ 160,000.00		
			US Assure - PO 7316 - complete	\$ 1,481.00	\$ 1,481.00	\$ 71,880.16	\$ 71,880.16
C9	Other (Labor Compliance, etc.)	\$ 86,559.00	One Day Sign - PO 4490 - complete	\$ 604.80	\$ 604.80		
			Fredricks - PO 5113 - cancelled	\$ -	\$ -		
			Fredricks - PO 6362 - complete	\$ 2,080.00	\$ 2,080.00		
			Trace 3 - PO 7042 - complete	\$ 59,508.82	\$ 59,508.82		
			CDS Moving - PO 6825 - complete	\$ 927.94	\$ 927.94		
			Fredricks Elec - PO 6945 - complete	\$ 45,658.75	\$ 45,658.75		
			CDS Moving - PO 7307 - complete	\$ 386.38	\$ 386.38		
			Corovan - PO 7915 - complete	\$ 2,738.75	\$ 2,738.75		
			Low Voltage Intg Sys - PO 8362 - cancelled	\$ -	\$ -		
			Clark Security - PO 8727 - complete	\$ 892.07	\$ 892.07	\$ (26,238.51)	\$ (26,238.51)
	<b>SUBTOTAL</b>	\$ 8,742,463.00		\$ 8,696,821.35	\$ 8,696,821.35	\$ 45,641.65	\$ 45,641.65
<b>D TESTING</b>							
D1	Testing	\$ 173,118.00	Ninyo & Moore - PO 4371 - complete	\$ 210,357.50	\$ 210,357.50		
	<b>SUBTOTAL</b>	\$ 173,118.00		\$ 210,357.50	\$ 210,357.50	\$ (37,239.50)	\$ (37,239.50)
<b>E INSPECTION</b>							
E1	Inspection	\$ 173,118.00	Twining - PO 4096 - complete	\$ 5,575.00	\$ 5,575.00		
			Consulting & Inspection - PO 4204 - complete	\$ 186,818.00	\$ 186,818.00		
	<b>SUBTOTAL</b>	\$ 173,118.00		\$ 192,393.00	\$ 192,393.00	\$ (19,275.00)	\$ (19,275.00)
<b>F FURNITURE/EQUIPMENT</b>							
F1	Furniture and/or equipment	\$ 432,795.00	CDWG.com - PO 6369 - complete	\$ 8,784.00	\$ 8,784.00		
			PC & MAC - PO 6441 - complete	\$ 1,444.80	\$ 1,444.80		
			Carolina B - PO 6524 - complete	\$ 4,769.05	\$ 4,769.05		
			Pasco Science - PO 6539 - complete	\$ 32,476.72	\$ 32,476.72		
			Science Ki - PO 6546 - complete	\$ 222.51	\$ 222.51		
			Vernier So. - PO 6598 - complete	\$ 10,670.96	\$ 10,670.96		
			Culver Newlin - PO 7024 - complete	\$ 273,054.58	\$ 273,054.58		
			Arey Jones - PO 7064 - complete	\$ 17,801.48	\$ 17,801.48		
			Amazon - PO 7798 - complete	\$ 946.05	\$ 946.05		
	<b>SUBTOTAL</b>	\$ 432,795.00		\$ 350,170.15	\$ 350,170.15	\$ 83,570.90	\$ 83,570.90
<b>G CONTINGENCY</b>							
G1	Contingency	\$ 865,590.00		\$ -	\$ -		
	<b>SUBTOTAL</b>	\$ 865,590.00		\$ -	\$ -	\$ 865,590.00	\$ 865,590.00
<b>SUBTOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		\$ 11,049,790.00		\$ 10,108,368.53	\$ 10,108,368.53	\$ 941,421.47	\$ 941,421.47
Mello Roos - 2016 CFD Bonds							
	New Construction	\$ 2,771,784.16	Balfour Beatty - PO 4302 - complete	\$ 2,771,784.16			
			- c/o #1	\$ (954,648.00)	\$ 1,817,136.16		
			Blue Pacific - PO 10093/18-028	\$ 164,000.00	\$ 164,000.00	\$ 790,648.00	\$ 790,648.00
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		\$ 13,821,574.16		\$ 12,089,504.69	\$ 12,089,504.69	\$ 1,732,069.47	\$ 1,732,069.47
	Savings Captured Prop AA 9/28/17	\$ (865,590.00)					
	Savings Captured 2016 CFD 12/18/17	\$ (550,000.00)					
	Savings Captured 2016 CFD 7/1/18	\$ (200,000.00)					
	Savings Captured Prop AA 9/30/18	\$ (65,000.00)					
	Savings Captured 2016 CFD 9/30/18	\$ (40,648.00)					
	Savings Captured Prop AA 3/29/19	\$ (10,831.47)					
<b>FINAL BUDGET 06/22/19</b>		\$ 12,089,504.69		\$ 12,089,504.69	\$ 12,089,504.69	\$ -	\$ -
Completion Date (Building B): NOC Dec. 14, 2017							

\*Budget revised down by \$402,066 and transferred for Phase 2 - Black Box, Library, Spin Room, and Robotics

ITEM 6

Summary of Project Budget/Project Commitments

Date December 20, 2019

School Project Name: Canyon Crest Academy - Planning for Black Box, Library Modernization, Spin Room, and Robotics  
Prop AA and Mello Roos Funding

		Prop AA Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A</b>	<b>SITE</b>						
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B</b>	<b>PLANS</b>						
B1	Architectural Plans	\$ 402,066.00	Westberg & White - PO 2321 - complete	\$ 43,522.72	\$ 43,522.72		
			Westberg & White - PO 10977	\$ 358,543.28	\$ -	\$ -	\$ 358,543.28
B2	DSA Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ -		\$ -	\$ -	\$ -	\$ -
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other (CEQA, Legal, Precon, etc.)	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ 402,066.00		\$ 402,066.00	\$ 43,522.72	\$ -	\$ 358,543.28
<b>C</b>	<b>CONSTRUCTION</b>						
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ -		\$ -	\$ -	\$ -	\$ -
C5	Modernization	\$ -		\$ -	\$ -	\$ -	\$ -
C6	Demo/Interim Housing	\$ -		\$ -	\$ -	\$ -	\$ -
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ -		\$ -	\$ -	\$ -	\$ -
C9	Other (Labor Compliance, etc.)	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>D</b>	<b>TESTING</b>						
D1	Testing	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>E</b>	<b>INSPECTION</b>						
E1	Inspection	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>F</b>	<b>FURNITURE/EQUIPMENT</b>						
F1	Furniture and/or equipment	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>G</b>	<b>CONTINGENCY</b>						
G1	Contingency	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		\$ 402,066.00		\$ 402,066.00	\$ 43,522.72	\$ -	\$ 358,543.28

ITEM 6

Summary of Project Budget/Project Commitments

Date December 21, 2015

School Project Name: Carmel Valley MS - Minor media center upgrade

Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A</b>	<b>SITE</b>						
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B</b>	<b>PLANS</b>						
B1	Architectural Plans	\$ 84,834.00		\$ -	\$ -	\$ 84,834.00	\$ 84,834.00
	Architect Reimb	\$ -		\$ -	\$ -	\$ -	\$ -
B2	DSA Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ -		\$ -	\$ -	\$ -	\$ -
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ 84,834.00		\$ -	\$ -	\$ 84,834.00	\$ 84,834.00
<b>C</b>	<b>CONSTRUCTION</b>						
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ -		\$ -	\$ -	\$ -	\$ -
C5	Modernization	\$ 253,914.20	CJ's Int - PO 242374	\$ 32,844.24	\$ 32,844.24		
			Digital Networks - PO 242812	\$ 24,477.34	\$ 24,477.34		
			Digital Networks - PO 242817	\$ 4,114.80	\$ 4,114.80		
			District Forces	\$ 1,117.18	\$ 1,117.18		
			Progressive - PO 250109	\$ 14,490.00	\$ 14,490.00		
			DFS Flooring - PO 250841	\$ 1,300.00	\$ 1,300.00		
			Solar Art - PO 251309	\$ 638.00	\$ 638.00		
			Fredricks - PO 199	\$ 2,275.00	\$ 2,275.00	\$ 172,657.64	\$ 172,657.64
C6	Demo/Interim Housing	\$ -		\$ -	\$ -	\$ -	\$ -
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ -		\$ -	\$ -	\$ -	\$ -
C9	Other	\$ 1,000.00	Office Depot - PO 241664 - Packing Boxes	\$ 463.59	\$ 463.59		
			Office Depot - PO 2412181 - Packing Boxes	\$ 463.59	\$ 463.59	\$ 72.82	\$ 72.82
	<b>SUBTOTAL</b>	\$ 254,914.20		\$ 82,183.74	\$ 82,183.74	\$ 172,730.46	\$ 172,730.46
<b>D</b>	<b>TESTING</b>						
D1	Testing	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>E</b>	<b>INSPECTION</b>						
E1	Inspection	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>F</b>	<b>FURNITURE/EQUIPMENT</b>						
F1	Furniture and/or equipment	\$ 100,000.00	CDWG.com - PO 242168	\$ 16,867.80	\$ 16,867.80		
			Culver Newlin - PO 242829	\$ 74,208.32	\$ 74,208.32		
			Arey-Jones PO 250137	\$ 3,008.24	\$ 3,008.24		
			CDWG.com - PO 250308	\$ 2,397.42	\$ 2,397.42		
			American Ch - PO 251147	\$ 1,279.80	\$ 1,279.80		
			Culver Newlin - PO 251570	\$ 465.25	\$ 465.25		
			Culver Newlin - PO 251571	\$ 525.94	\$ 525.94		
	<b>SUBTOTAL</b>	\$ 100,000.00		\$ 98,752.77	\$ 98,752.77	\$ 1,247.23	\$ 1,247.23
<b>G</b>	<b>CONTINGENCY</b>						
G1	Contingency	\$ 17,643.80		\$ -	\$ -	\$ 17,643.80	\$ 17,643.80
	<b>SUBTOTAL</b>	\$ 17,643.80		\$ -	\$ -	\$ 17,643.80	\$ 17,643.80
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		<b>\$ 457,392.00</b>		<b>\$ 180,936.51</b>	<b>\$ 180,936.51</b>	<b>\$ 276,455.49</b>	<b>\$ 276,455.49</b>
	Savings Captured 03/27/15	\$ (276,797.91)					
	Revised Savings 12/21/15	\$ 342.42					
	<b>FINAL BUDGET 12/21/15</b>	<b>\$ 180,936.51</b>		<b>\$ 180,936.51</b>	<b>\$ 180,936.51</b>	<b>\$ -</b>	<b>\$ -</b>

Completion Date: Aug. 25, 2014



ITEM 6

Summary of Project Budget/Project Commitments

Date December 16, 2014

School Project Name: Diegueno MS HVAC Phase 1a  
Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A SITE</b>							
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B PLANS</b>							
B1	Architectural Plans	\$ 169,714.05	Westberg & White - Fees/Reimb	\$ 148,500.00	\$ 138,500.00	\$ 21,214.05	\$ 31,214.05
B2	DSA Plan Check Fee	\$ -	DSA - PO 241167 & 241951	\$ 10,957.60	\$ 10,957.60	\$ (10,957.60)	\$ (10,957.60)
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ -	Geocon - PO 232571	\$ 18,500.00	\$ 18,498.00	\$ (18,500.00)	\$ (18,498.00)
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other (CEQA, Precon, Survey, etc.)	\$ 38,663.88		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ 208,377.93		\$ 194,353.95	\$ 184,351.95	\$ 14,023.98	\$ 24,025.98
<b>C CONSTRUCTION</b>							
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ 115,090.38	Erickson-Hall - PO 232716	\$ 112,026.00	\$ 107,026.00	\$ 3,064.38	\$ 8,064.38
C5	Modernization	\$ -		\$ -	\$ -	\$ -	\$ -
C6	Demo/Interim Housing	\$ -		\$ -	\$ -	\$ -	\$ -
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ 1,770,621.30		\$ -	\$ -	\$ -	\$ -
			HVAC - Siemens	\$ 1,373,600.09			
			Siemens C/O #1	\$ (39,267.60)	\$ 1,334,333.49		
			- Rebate HVAC	\$ -	\$ -		
			HVAC - Pacific Winds	\$ 263,000.00			
			Pacific Winds CO #1	\$ (80,506.37)	\$ 182,493.63		
			HVAC - EC Constructors	\$ 296,594.00			
			EC Constructors CO #1	\$ (63,246.00)	\$ 233,348.00	\$ 20,447.18	\$ 20,446.18
C9	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ 1,885,711.68		\$ 1,862,200.12	\$ 1,857,201.12	\$ 23,511.56	\$ 28,510.56
<b>D TESTING</b>							
D1	Testing	\$ 18,857.12	Ninyo & Moore - PO 241078	\$ 667.75	\$ 667.75	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ 18,857.12		\$ 667.75	\$ 667.75	\$ 18,189.37	\$ 18,189.37
<b>E INSPECTION</b>							
E1	Inspection	\$ 18,857.12	Consulting & Inspection - PO 232801	\$ 10,000.00	\$ 9,205.00	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ 18,857.12		\$ 10,000.00	\$ 9,205.00	\$ 8,857.12	\$ 9,652.12
<b>F FURNITURE/EQUIPMENT</b>							
F1	Furniture and/or equipment	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>G CONTINGENCY</b>							
G1	Contingency	\$ 94,285.58		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ 94,285.58		\$ -	\$ -	\$ 94,285.58	\$ 94,285.58
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		\$ 2,226,089.44		\$ 2,067,221.82	\$ 2,051,425.82	\$ 158,867.62	\$ 174,663.62
		\$ (174,663.62)					
<b>FINAL BUDGET 12/16/14</b>		\$ 2,051,425.82			\$ 2,051,425.82	\$ -	\$ (0.00)

Completion Date: NOC Sept. 19, 2013

ITEM 6

Summary of Project Budget/Project Commitments

Date September 23, 2016

School Project Name: Diegueno MS - Front Entry Way and Media Center Improvements

Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A SITE</b>							
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B PLANS</b>							
B1	Architectural Plans	\$ 288,984.05	Westberg & White - PO 242507	\$ 286,800.00	\$ 286,800.00	\$ 2,184.05	\$ 2,184.05
	Architect Reimb	\$ -		\$ -	\$ -	\$ -	\$ -
B2	DSA Plan Check Fee	\$ 47,293.07	DSA - PO 211/Close of Phase 1	\$ 4,707.17	\$ 4,707.17	\$ 42,585.90	\$ 42,585.90
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ -		\$ -	\$ -	\$ -	\$ -
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other	\$ 46,099.41	Palomar Repo - PO 241765	\$ 2,478.14	\$ 2,478.14	\$ -	\$ -
			San Diego DT - PO 242154	\$ 539.60	\$ 539.60	\$ -	\$ -
			Copy Carrier - PO 250957 - deleted	\$ -	\$ -	\$ 43,081.67	\$ 43,081.67
	<b>SUBTOTAL</b>	\$ 382,376.53		\$ 294,524.91	\$ 294,524.91	\$ 87,851.62	\$ 87,851.62
<b>C CONSTRUCTION</b>							
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ 364,000.00	Erickson-Hall - PO 242375	\$ 363,948.00	\$ 363,948.00	\$ 52.00	\$ 52.00
C5	Modernization	\$ -		\$ -	\$ -	\$ -	\$ -
C6	Demo/Interim Housing	\$ -		\$ -	\$ -	\$ -	\$ -
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ 2,304,970.60	EC Constructors - PO 242842	\$ 430,767.00			
			- C/O #1	\$ (21,924.00)	\$ 408,843.00		
			EC Constructors - PO 242843	\$ 703,612.00			
			- C/O #1	\$ (23,341.00)	\$ 680,271.00		
			Commercial & Industrial Roofing - PO250098	\$ 85,619.00			
			- C/O #1	\$ (34,994.00)	\$ 50,625.00		
			Peltzer Plumbing - PO 250123	\$ 198,000.00			
			- C/O #1	\$ (12,477.00)	\$ 185,523.00		
			Countywide Mechanical Systems - PO 250110	\$ 74,896.00			
			- C/O #1	\$ (25,000.00)	\$ 49,896.00		
			Rowan Electric - PO 242879	\$ 331,000.00			
			- C/O #1	\$ (5,687.00)	\$ 325,313.00		
			Siemens - PO 242863	\$ 400,577.00			
			- C/O #1	\$ (23,546.74)	\$ 377,030.26		
			District Forces 13/14 and 14/15	\$ 1,334.61	\$ 1,334.61	\$ 226,134.73	\$ 226,134.73
C9	Other	\$ 65,000.00	Office Depot - PO 241664 - Packing Boxes	\$ 315.24	\$ 315.24		
			Office Depot - PO 242181 - Packing Boxes	\$ 463.59	\$ 463.59		
			SWRCB - PO 242667	\$ 200.00	\$ 200.00		
			One Day Sign - PO 242706	\$ 190.08	\$ 190.08		
			Rancho Santa Fe - PO 242769 - cancelled/credit retur	\$ -	\$ -		
			Digital Networks - PO 242815	\$ 11,475.67	\$ 11,475.67		
			Digital Networks - PO 242816	\$ 38,602.02	\$ 38,602.02		
			Spanky's - PO242669	\$ 945.08	\$ 945.08		
			Western Environmental - PO250359 - deleted	\$ -	\$ -		
			Spanky's - PO250719	\$ 210.17	\$ 210.17		
			Fredricks Elec - PO 251457	\$ 6,650.00	\$ 6,650.00		
			CMS, Inc. - Recycling Fees Refund	\$ (675.00)	\$ (675.00)		
			Aztec Tech - PO 251572 - deleted	\$ -	\$ -	\$ 6,623.15	\$ 6,623.15
	<b>SUBTOTAL</b>	\$ 2,733,970.60		\$ 2,501,160.72	\$ 2,501,160.72	\$ 232,809.88	\$ 232,809.88
<b>D TESTING</b>							
D1	Testing	\$ 59,759.40	Ninyo & Moore - PO 242684	\$ 27,658.07	\$ 27,658.07		
	<b>SUBTOTAL</b>	\$ 59,759.40		\$ 27,658.07	\$ 27,658.07	\$ 32,101.33	\$ 32,101.33
<b>E INSPECTION</b>							
E1	Inspection	\$ 59,759.40	Blue Coast Consulting - PO 242528	\$ 43,349.75	\$ 43,349.75		
	<b>SUBTOTAL</b>	\$ 59,759.40		\$ 43,349.75	\$ 43,349.75	\$ 16,409.65	\$ 16,409.65
<b>F FURNITURE/EQUIPMENT</b>							
F1	Furniture and/or equipment	\$ 142,974.05	Procuretech - PO 242686	\$ 22,754.08	\$ 22,754.08		
			CDWG.com - PO 242168	\$ 11,245.20	\$ 11,245.20		
			Staples - PO 242737	\$ 92,776.43	\$ 92,776.43		
			Staples - PO 250979	\$ 2,884.86	\$ 2,884.86		
			CDWG.com - PO 250074	\$ 6,393.11	\$ 6,393.11		
			Datel - PO 250923	\$ 102.60	\$ 102.60		
			MRC360 - PO 251077 - deleted	\$ -	\$ -		
			American Ch - PO 251146	\$ 1,529.50	\$ 1,529.50		
			Dave Bang - PO 251394	\$ 3,321.00	\$ 3,321.00		
			Staples - PO 251006	\$ 192.93	\$ 192.93		
	<b>SUBTOTAL</b>	\$ 142,974.05		\$ 141,199.71	\$ 141,199.71	\$ 1,774.34	\$ 1,774.34
<b>G CONTINGENCY</b>							
G1	Contingency	\$ 255,997.06		\$ -	\$ -		
	<b>SUBTOTAL</b>	\$ 255,997.06		\$ -	\$ -	\$ 255,997.06	\$ 255,997.06
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>				\$ 3,007,893.16	\$ 3,007,893.16	\$ 626,943.88	\$ 626,943.88
	Savings Captured 06/25/15	\$ (623,211.02)					
	Savings Captured 03/31/16	\$ (2,652.86)					
	Savings Captured 06/20/16	\$ (675.00)					
	Savings Captured 09/23/16	\$ (405.00)					
	<b>FINAL BUDGET 9/23/16</b>	\$ 3,007,893.16		\$ 3,007,893.16	\$ 3,007,893.16	\$ 0.00	\$ 0.00

Completion Date Bid Package #1: NOC Dec. 13, 2014  
 Completion Date Bid Package #2: NOC Jan. 15, 2015  
 Completion Date Bid Package #3: NOC Oct. 16, 2014  
 Completion Date Bid Package #4: NOC Dec. 13, 2014  
 Completion Date Bid Package #5: NOC Dec. 13, 2014  
 Completion Date Bid Package #6: NOC Dec. 13, 2014

ITEM 6

Summary of Project Budget/Project Commitments

Date December 20, 2019

School Project Name: Diegueno MS - Phase 2b - New Classroom Bldg, Final HVAC and Minor Mod - Bldgs B & G, Interim Housing

Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A</b>	<b>SITE</b>						
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B</b>	<b>PLANS</b>						
B1	Architectural Plans	\$ 523,972.94	Westberg & White - PO 4318	\$ 615,600.00	\$ 594,477.25		
			Westberg & White - PO 10088 - complete	\$ 500.00	\$ 500.00	\$ (92,127.06)	\$ (71,004.31)
	Architect Reimb	\$ -		\$ -	\$ -	\$ -	\$ -
B2	DSA Plan Check Fee	\$ 101,943.56	DSA - PO 9540 - complete	\$ 35,060.40	\$ 35,060.40		
			DSA - PO 9929 - cancelled	\$ -	\$ -	\$ 66,883.16	\$ 66,883.16
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ 18,500.00	Geocon - PO 8874	\$ 14,500.00	\$ 12,005.85	\$ 4,000.00	\$ 6,494.15
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other	\$ 132,465.81	Palomar Repro - PO 4516 - cancelled	\$ -	\$ -	\$ -	\$ -
			Palomar Repro - PO 8142 - complete	\$ 1,247.23	\$ 1,247.23		
			Daily Transcript - PO 9220 - complete	\$ 161.20	\$ 161.20		
			Western Environmental - PO 9660 - complete	\$ 7,078.00	\$ 7,078.00		
			Olivenhain Water Dist - PO 9926 - complete	\$ 3,000.00	\$ 3,000.00		
			Subsurface Testing - PO 10533 - complete	\$ 3,655.00	\$ 3,655.00		
			Palomar Repro - PO 10720 - complete	\$ 423.29	\$ 423.29		
			Palomar Repro - PO 13306	\$ 500.00	\$ -		
			San Diego - PO 13869 - complete	\$ 160.12	\$ 160.12	\$ 116,240.97	\$ 116,740.97
	<b>SUBTOTAL</b>	\$ 776,882.31		\$ 681,885.24	\$ 657,768.34	\$ 94,997.07	\$ 119,113.97
<b>C</b>	<b>CONSTRUCTION</b>						
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ 631,849.71	Erickson-Hall - P1 - PO 10480 - complete	\$ 44,353.00	\$ 44,353.00	\$ 587,496.71	\$ 587,496.71
C5	Modernization	\$ -		\$ -	\$ -	\$ -	\$ -
C6	Demo/Interim Housing	\$ -		\$ -	\$ -	\$ -	\$ -
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ 6,819,116.48	Staples - PO 9047 - complete	\$ 42.24	\$ 42.24		
			EDCO - PO 9185 - complete	\$ 546.01	\$ 546.01		
			Mobile Mod - PO 9193	\$ 16,304.98	\$ 13,358.66		
			EDCO - PO 9385 - complete	\$ 2,308.94	\$ 2,308.94		
			Fredricks - PO 9662 - complete	\$ 6,150.00	\$ 6,150.00		
			Staples - PO 9666 - complete	\$ 35.54	\$ 35.54		
			CDS Moving - PO 9742 - complete	\$ 301.63	\$ 301.63		
			ACMT - PO 9996 - complete	\$ 1,460.00	\$ 1,460.00		
			SWRCB - PO 10036 - complete	\$ 484.00	\$ 484.00		
			Corovan - PO 10081 - complete	\$ 12,213.93	\$ 12,213.93		
			Hanover Ins - PO 10112	\$ 7,713.00	\$ 5,873.00		
			Erickson-Hall - P1 - PO 10444	\$ 8,260,662.00	\$ 6,977,512.07		
			DDB Unlimited - PO 10527 - complete	\$ 4,894.03	\$ 4,894.03		
			MA Engineers - PO 11026 - complete	\$ 4,000.00	\$ 4,000.00		
			District Forces 18/19	\$ 2,917.13	\$ 2,917.13		
			Rancho San Diego - PO 11178 - complete	\$ 5,555.00	\$ 5,555.00		
			Hanover Ins - PO 11782 - complete	\$ 11,473.00	\$ 11,473.00		
			Olivenhain Water Dist - PO 12251 - complete	\$ 17,000.00	\$ 17,000.00		
			SWRCB - PO 12488 - complete	\$ 484.00	\$ 484.00		
			MA Engineers - PO 12900	\$ 14,500.00	\$ 13,775.00		
			Frontier Fence - PO 13619 - complete	\$ 10,924.00	\$ 10,924.00		
			Rancho Santa Fe - PO 13961 - complete	\$ 3,560.00	\$ 3,560.00		
			EDCO - PO 14259	\$ 1,206.54	\$ 357.26		
			BKM Office - PO 14301 - complete	\$ 4,800.00	\$ 4,800.00		
			CDS Moving - PO 14318	\$ 677.43	\$ -		
			Fredricks - PO 14397	\$ 5,250.00	\$ -	\$ (1,576,346.92)	\$ (280,908.96)
C9	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ 7,450,966.19		\$ 8,439,816.40	\$ 7,144,378.44	\$ (988,850.21)	\$ 306,587.75
<b>D</b>	<b>TESTING</b>						
D1	Testing	\$ 123,287.75	Nova - PO 10721	\$ 21,804.00	\$ 20,389.50		
			Nova - PO 11899	\$ 39,907.00	\$ 38,187.50		
	<b>SUBTOTAL</b>	\$ 123,287.75		\$ 61,711.00	\$ 58,577.00	\$ 61,576.75	\$ 64,710.75
<b>E</b>	<b>INSPECTION</b>						
E1	Inspection	\$ 123,287.75	Consulting & Inspection - PO 9947	\$ 178,596.50	\$ 176,432.00		
			Twining - PO 10080	\$ 22,445.00	\$ 20,186.00		
			Nova - PO 14320	\$ 5,485.00	\$ -		
	<b>SUBTOTAL</b>	\$ 123,287.75		\$ 206,526.50	\$ 196,618.00	\$ (83,238.75)	\$ (73,330.25)
<b>F</b>	<b>FURNITURE/EQUIPMENT</b>						
F1	Furniture and/or equipment	\$ 184,931.62	Procuretech - PO 10076 - complete	\$ 1,987.99	\$ 1,987.99		
			Digital Networks - PO 10813 - complete	\$ 60,084.04	\$ 60,084.04		
			Trace 3 - PO 11299 - complete	\$ 63,827.36	\$ 63,827.36		
			Datel Systems - PO 11324 - complete	\$ 3,061.18	\$ 3,061.18		
			Procuretech - PO 11572 - complete	\$ 948.74	\$ 948.74		
			Home Depot - PO 790023 - complete	\$ 1,605.73	\$ 1,605.73		
			Home Depot - PO 790029 - complete	\$ 705.75	\$ 705.75		
			Mission Janitor - PO 12847 - complete	\$ 2,363.53	\$ 2,363.53		
			Datel Systems - PO 13752 - complete	\$ 4,712.99	\$ 4,712.99		
			Procuretech - PO 13966 - complete	\$ 9,296.68	\$ 9,296.68		
			Culver_Newlin - PO 13968 - complete	\$ 51,673.40	\$ 51,673.40		
			Digital Networks - PO 14075	\$ 55,407.74	\$ 51,264.63		
			Culver_Newlin - PO 14395	\$ 114,705.64	\$ -		
	<b>SUBTOTAL</b>	\$ 184,931.62		\$ 370,380.77	\$ 251,532.02	\$ (185,449.15)	\$ (66,600.40)
<b>G</b>	<b>CONTINGENCY</b>						
G1	Contingency	\$ 909,247.15		\$ -	\$ -	\$ 909,247.15	\$ 909,247.15
	<b>SUBTOTAL</b>	\$ 909,247.15		\$ -	\$ -	\$ 909,247.15	\$ 909,247.15
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		\$ <b>9,568,602.77</b>		\$ <b>9,760,319.91</b>	\$ <b>8,308,873.80</b>	\$ <b>(191,717.14)</b>	\$ <b>1,259,728.97</b>

\*Add to budget for escalation and storm water improvements \$654,729

ITEM 6

Summary of Project Budget/Project Commitments

Date June 8, 2017  
School Project Name: Earl Warren MS Infrastructure/Data Center/MDF/Warren Hall Interim Housing (P1)/and Campus Planning (thru DSA)

Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Revised Budget	Actual (O)/U Revised Budget
<b>A SITE</b>							
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B PLANS</b>							
B1	Architectural Plans	\$ 151,650.00	Lionakis - Server/MDF Room - PO 241953	\$ 297,500.00	\$ 297,500.00		
			Lionakis - Interim Housing - PO 242344 complete	\$ 53,200.00	\$ 53,200.00		
			Lionakis - Interim Campus - PO 250776 complete	\$ 133,600.00	\$ 133,600.00	\$ (332,650.00)	\$ (332,650.00)
B2	DSA Plan Check Fee	\$ 244,725.00	DSA - Server/MDF Room - PO 242058	\$ 9,325.00	\$ 9,325.00		
			DSA - PO 2401	\$ 10,526.89	\$ 10,526.89		
			DSA - PO 2859	\$ 34.00	\$ 34.00	\$ 224,839.11	\$ 224,839.11
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ -		\$ -	\$ -	\$ -	\$ -
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other	\$ 300,000.00	BDS Engineering - Survey - PO 241766	\$ 30,350.00	\$ 30,350.00		
			SD Daily Transcript - PO 242061	\$ 223.40	\$ 223.40		
			CGS - PO 242081	\$ 3,600.00	\$ 3,600.00		
			Geocon - PO 402322	\$ 29,497.98	\$ 29,497.98		
			URS Corp - PO 242510 complete	\$ 134,686.02	\$ 134,686.02		
			McCarthy Bldg Co - PO 242825 (Precon Campus Rec)	\$ 158,029.84	\$ 158,029.84		
			Palomar Repro - PO 250102	\$ 2,645.05	\$ 2,645.05		
			One Day Sign - PO 250791	\$ 271.08	\$ 271.08		
			Simplex-Grinnell - PO 242084 - deleted	\$ -	\$ -	\$ (59,303.37)	\$ (59,303.37)
	<b>SUBTOTAL</b>	\$ 696,375.00		\$ 863,489.26	\$ 863,489.26	\$ (167,114.26)	\$ (167,114.26)
<b>C CONSTRUCTION</b>							
C1	Utility Services	\$ 525,000.00		\$ -	\$ -	\$ 525,000.00	\$ 525,000.00
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ 150,000.00	McCarthy Bldg Co - PO 250954	\$ 30,490.28	\$ 30,490.28	\$ 119,509.72	\$ 119,509.72
C5	Modernization	\$ -		\$ -	\$ -	\$ -	\$ -
C6	Demo/Interim Housing	\$ 150,000.00	Williams Scotsman - PO 242891(A&B)	\$ 18,805.39	\$ 18,805.39		
			Williams Scotsman - PO 242892(A&B)	\$ 72,462.78	\$ 72,462.78		
			Fredricks Electric - PO 251392	\$ 1,950.00	\$ 1,950.00		
			Fredricks Electric - PO 251458	\$ 3,430.00	\$ 3,430.00		
			Fredricks Electric - PO 251459	\$ 11,275.00	\$ 11,275.00		
			Rancho Santa Fe - PO 251597	\$ 480.00	\$ 480.00		
			LB Concrete - PO 250978 - deleted	\$ -	\$ -		
			LB Concrete - PO 251626	\$ 6,036.00	\$ 6,036.00		
			United Site - PO 251674 complete	\$ 619.04	\$ 619.04		
			DAD Asphalt - PO 251679(A)	\$ 12,106.82	\$ 12,106.82		
			Icon Enclos - PO 242872	\$ 45,465.00	\$ 45,465.00		
			San Diego R - PO 251521	\$ 22,125.36	\$ 22,125.36		
			Fredricks Electric - PO 1190	\$ 13,647.50	\$ 13,647.50	\$ (58,402.89)	\$ (58,402.89)
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ 2,750,000.00	McCarthy Bldg Co - PO 250954	\$ 2,059,663.87	\$ 2,059,663.87		
			Fredricks Electric - PO 250521	\$ 145,912.50	\$ 145,912.50		
			Brevig - PO 250725	\$ 12,743.00	\$ 12,743.00		
			Frontier Fence - PO 250748	\$ 1,623.00	\$ 1,623.00		
			DAD Asphalt - PO 250762	\$ 20,439.24	\$ 20,439.24		
			DAD Asphalt - PO 250784	\$ 5,716.00	\$ 5,716.00		
			Hawthorne - PO 250956	\$ 581.76	\$ 581.76		
			TMP Service - PO 250750	\$ 9,225.36	\$ 9,225.36		
			Western Env - PO 251109	\$ 2,955.00	\$ 2,955.00		
			Dell Computer - PO 251578	\$ 314,056.54	\$ 314,056.54		
			AT&T - PO 2866	\$ 17,829.92	\$ 17,829.92	\$ 159,253.81	\$ 159,253.81
			Office Depot - PO 242788	\$ 74.17	\$ 74.17		
			Office Depot - PO 740016	\$ 74.17	\$ 74.17		
			Office Depot - PO 75008	\$ 463.59	\$ 463.59		
			Aztec Tech - PO 250346	\$ 4,851.36	\$ 4,851.36		
			District Forces 14/15	\$ 1,176.01	\$ 1,176.01		
			District Forces 15/16	\$ 6,936.88	\$ 6,936.88		
			District Forces 16/17	\$ 4,220.27	\$ 4,220.27		
			Rancho Santa Fe - PO 1306	\$ 4,517.00	\$ 4,517.00	\$ 17,686.55	\$ 17,686.55
	<b>SUBTOTAL</b>	\$ 3,615,000.00		\$ 2,851,952.81	\$ 2,851,952.81	\$ 763,047.19	\$ 763,047.19
<b>D TESTING</b>							
D1	Testing	\$ 55,000.00	Nova Services - PO 250289	\$ 23,256.75	\$ 23,256.75		
	<b>SUBTOTAL</b>	\$ 55,000.00		\$ 23,256.75	\$ 23,256.75	\$ 31,743.25	\$ 31,743.25
<b>E INSPECTION</b>							
E1	Inspection	\$ 90,000.00	Consulting & Inspection - PO 250720	\$ 83,629.00	\$ 83,629.00		
	<b>SUBTOTAL</b>	\$ 90,000.00		\$ 83,629.00	\$ 83,629.00	\$ 6,371.00	\$ 6,371.00
<b>F FURNITURE/EQUIPMENT</b>							
F1	Furniture and/or equipment	\$ 307,500.00	Dave Bang - PO 251098	\$ 7,485.19	\$ 7,485.19		
			Great Lakes - PO 251461	\$ 494.44	\$ 494.44		
			Dave Bang - PO 251540	\$ 2,759.64	\$ 2,759.64		
			State Board of Equal - T51461	\$ 34.40	\$ 34.40		
			Tomark - PO 162	\$ 3,624.93	\$ 3,624.93		
			Staples - PO 696 - Cancelled	\$ -	\$ -		
			CDWG.com - PO 806 - dp	\$ 21,349.01	\$ 21,349.01		
			Staples - PO 872	\$ 6,008.70	\$ 6,008.70		
			Lightspeed - PO 1254 - dp	\$ 53,678.16	\$ 53,678.16		
			Sterling - PO 1257	\$ 58,281.40	\$ 58,281.40		
			Sterling - PO 1263	\$ 47,021.35	\$ 47,021.35		
			Sterling - PO 1264	\$ 97,791.15	\$ 97,791.15		
			Procuretech - PO 1450	\$ 705.69	\$ 705.69		
			CDWG.com - PO 1506	\$ 1,684.80	\$ 1,684.80		
			Procuretech - PO 1821	\$ 116.57	\$ 116.57		
	<b>SUBTOTAL</b>	\$ 307,500.00		\$ 301,035.43	\$ 301,035.43	\$ 6,464.57	\$ 6,464.57
<b>G CONTINGENCY</b>							
G1	Contingency	\$ 275,000.00	McCarthy Bldg Co - PO 250954	\$ 9,244.45	\$ 9,244.45		
	<b>SUBTOTAL</b>	\$ 275,000.00		\$ 9,244.45	\$ 9,244.45	\$ 265,755.55	\$ 265,755.55
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		\$ 5,038,875.00		\$ 4,132,607.70	\$ 4,132,607.70	\$ 906,267.30	\$ 906,267.30
	Savings Captured 03/27/15	\$ (292,225.00)					
	Savings Captured 10/12/15	\$ (315,000.00)					
	Savings Captured 12/21/15	\$ (302,474.40)					
	Savings Revised 06/20/16	\$ 15,734.80					
	Savings Captured 06/8/17	\$ (12,302.70)					
	<b>FINAL BUDGET</b>	\$ 4,132,607.70		\$ 4,132,607.70	\$ 4,132,607.70	\$ -	\$ -
Completion Date: NOC Aug. 20, 2015							



ITEM 6

Summary of Project Budget/Project Commitments

Date September 28, 2017  
School Project Name: Earl Warren MS Interim Housing

Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A SITE</b>							
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B PLANS</b>							
B1	Architectural Plans	\$ -		\$ -	\$ -	\$ -	\$ -
B2	DSA Plan Check Fee	\$ 50,000.00	DSA - PO 3320	\$ 890.81	\$ 890.81	\$ 49,109.19	\$ 49,109.19
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ -		\$ -	\$ -	\$ -	\$ -
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other	\$ 50,000.00	SWRCB - PO 251593	\$ 1,070.00	\$ 1,070.00	\$ -	\$ -
			Geocon - PO 870	\$ 9,570.00	\$ 9,570.00	\$ -	\$ -
			Palomar Repro PO 1724	\$ 4,581.20	\$ 4,581.20	\$ 34,778.80	\$ 34,778.80
	<b>SUBTOTAL</b>	\$ 100,000.00		\$ 16,112.01	\$ 16,112.01	\$ 83,887.99	\$ 83,887.99
<b>C CONSTRUCTION</b>							
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ 94,500.00		\$ -	\$ -	\$ 94,500.00	\$ 94,500.00
C5	Modernization	\$ -		\$ -	\$ -	\$ -	\$ -
C6	Demo/Interim Housing	\$ 3,735,128.00	McCarthy Bldg Co - PO 212	\$ 2,995,234.00	\$ -	\$ -	\$ -
			- c/o #1	\$ (327,716.03)	\$ 2,667,517.97	\$ -	\$ -
			Class Leasing - PO 176 - cancelled	\$ -	\$ -	\$ -	\$ -
			Class Leasing - PO 613	\$ 1,090,747.18	\$ 1,090,747.18	\$ -	\$ -
			Class Leasing - PO 6255	\$ 32,000.00	\$ 32,000.00	\$ (55,137.15)	\$ (55,137.15)
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ -		\$ -	\$ -	\$ -	\$ -
C9	Other	\$ 75,000.00	District Forces 14/15	\$ 628.79	\$ 628.79	\$ -	\$ -
			District Forces 15/16	\$ 702.48	\$ 702.48	\$ -	\$ -
			District Forces 15/16 (Tech) - dup	\$ -	\$ -	\$ -	\$ -
			Office Depot - PO 251265	\$ 657.54	\$ 657.54	\$ -	\$ -
			EDCO Disposal - PO 251342	\$ 794.44	\$ 794.44	\$ -	\$ -
			One Day Sign - PO 177 - cancelled	\$ -	\$ -	\$ -	\$ -
			Fredricks - PO 693	\$ 11,760.00	\$ 11,760.00	\$ -	\$ -
			Fredricks - PO 694	\$ 8,685.00	\$ 8,685.00	\$ -	\$ -
			CDS Moving - PO 720	\$ 1,007.39	\$ 1,007.39	\$ -	\$ -
			AT&T - PO 868	\$ 6,937.86	\$ 6,937.86	\$ -	\$ -
			Corovan - PO 1177 - complete	\$ 17,357.70	\$ 17,357.70	\$ -	\$ -
			Public Storage - PO 1200 - dp	\$ 10,052.50	\$ 10,052.50	\$ -	\$ -
			Office Depot - PO 1205	\$ 304.01	\$ 304.01	\$ -	\$ -
			Western Environmental - PO 1206	\$ 9,810.00	\$ 9,810.00	\$ -	\$ -
			Fredricks - PO 1279	\$ 1,920.00	\$ 1,920.00	\$ -	\$ -
			Fredricks - PO 1339	\$ 116,205.25	\$ 116,205.25	\$ -	\$ -
			San Diego - PO 1340	\$ 2,855.00	\$ 2,855.00	\$ -	\$ -
			Aztec Tech - PO 1462	\$ 495.00	\$ 495.00	\$ -	\$ -
			Lee's Lock - PO 1503	\$ 2,451.80	\$ 2,451.80	\$ -	\$ -
			Lee's Lock - PO 1505	\$ 203.00	\$ 203.00	\$ -	\$ -
			Fredricks - PO 1513	\$ 2,080.00	\$ 2,080.00	\$ -	\$ -
			Clark Security - PO 1569	\$ 562.22	\$ 562.22	\$ -	\$ -
			Aztec Tech - PO 1733	\$ 1,785.00	\$ 1,785.00	\$ -	\$ -
			TMP Service - PO 1936	\$ 1,232.28	\$ 1,232.28	\$ -	\$ -
			Lee's Lock - PO 1943	\$ 182.68	\$ 182.68	\$ -	\$ -
			Lee's Lock - PO 2200	\$ 216.16	\$ 216.16	\$ -	\$ -
			Clark Security - PO 2400	\$ 537.53	\$ 537.53	\$ -	\$ -
			Varsity Sp - PO 76008	\$ 988.21	\$ 988.21	\$ -	\$ -
			CDS Moving - PO 750018	\$ 559.40	\$ 559.40	\$ -	\$ -
			One Day Sign - PO 750021	\$ 73.44	\$ 73.44	\$ -	\$ -
			Lee's Lock - PO 2685	\$ 181.18	\$ 181.18	\$ (126,378.86)	\$ (126,378.86)
			Lee's Lock - PO 3018	\$ 153.00	\$ 153.00	\$ (87,016.01)	\$ (87,016.01)
	<b>SUBTOTAL</b>	\$ 3,904,628.00		\$ 3,991,644.01	\$ 3,991,644.01	\$ (87,016.01)	\$ (87,016.01)
<b>D TESTING</b>							
D1	Testing	\$ 55,000.00	Nova Services - PO 83	\$ 14,996.38	\$ 14,996.38	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ 55,000.00		\$ 14,996.38	\$ 14,996.38	\$ 40,003.62	\$ 40,003.62
<b>E INSPECTION</b>							
E1	Inspection	\$ 88,000.00	Consulting & Insp - PO 91	\$ 39,774.00	\$ 39,774.00	\$ -	\$ -
			Twining - PO 1041	\$ 54,280.00	\$ 54,280.00	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ 88,000.00		\$ 94,054.00	\$ 94,054.00	\$ (6,054.00)	\$ (6,054.00)
<b>F FURNITURE/EQUIPMENT</b>							
F1	Furniture and/or equipment	\$ 320,000.00	Trace 3 - IH - PO 649	\$ 198,461.01	\$ 198,461.01	\$ -	\$ -
			Office Max - PO 650	\$ 23,337.44	\$ 23,337.44	\$ -	\$ -
			Arey Jones - PO 659	\$ 54,293.81	\$ 54,293.81	\$ -	\$ -
			CDWG.com - PO 675	\$ 4,064.36	\$ 4,064.36	\$ -	\$ -
			CDWG.com - PO 676	\$ 26,132.40	\$ 26,132.40	\$ -	\$ -
			Culver Newlin - PO 697/697A	\$ 26,787.80	\$ 26,787.80	\$ -	\$ -
			Culver Newlin - PO 921	\$ 22,602.64	\$ 22,602.64	\$ -	\$ -
			ProcureTech - PO 1174	\$ 17,764.92	\$ 17,764.92	\$ -	\$ -
			CDWG.com - PO 1191	\$ 1,002.67	\$ 1,002.67	\$ -	\$ -
			Ward's Med - PO 1214	\$ 25,690.00	\$ 25,690.00	\$ -	\$ -
			Staples - PO 1220	\$ 84.54	\$ 84.54	\$ -	\$ -
			American Time - PO 1228	\$ 12,458.76	\$ 12,458.76	\$ -	\$ -
			Culver Newlin - PO 1305	\$ 24,814.58	\$ 24,814.58	\$ -	\$ -
			Amazon.Com - PO 2203	\$ 452.79	\$ 452.79	\$ -	\$ -
			B and H PH - PO 1392	\$ 7,181.62	\$ 7,181.62	\$ -	\$ -
			Amazon.Com - PO 1435	\$ 3,553.20	\$ 3,553.20	\$ -	\$ -
			Home Depot - PO 1474	\$ 2,775.42	\$ 2,775.42	\$ -	\$ -
			Culver Newlin - PO 2202	\$ 2,107.56	\$ 2,107.56	\$ -	\$ -
			Sierra Schools - PO 2217 complete	\$ 9,175.51	\$ 9,175.51	\$ -	\$ -
			MRC360 - PO 3189	\$ 187.25	\$ 187.25	\$ -	\$ -
			B and H PH - PO 3430	\$ 845.66	\$ 845.66	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ 320,000.00		\$ 463,773.94	\$ 463,773.94	\$ (143,773.94)	\$ (143,773.94)
<b>G CONTINGENCY</b>							
G1	Contingency	\$ 265,157.00		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ 265,157.00		\$ -	\$ -	\$ 265,157.00	\$ 265,157.00
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		\$ 4,732,785.00		\$ 4,580,580.34	\$ 4,580,580.34	\$ 152,204.66	\$ 152,204.66
	Savings Captured 3/31/16	\$ (150,000.00)		\$ -	\$ -	\$ -	\$ -
	Savings Captured 9/28/17	\$ (2,204.66)		\$ -	\$ -	\$ -	\$ -
	<b>FINAL BUDGET 9/28/17</b>	\$ 4,580,580.34		\$ 4,580,580.34	\$ 4,580,580.34	\$ -	\$ -
Completion Date: NOC Dec. 12, 2015							



ITEM 6

Summary of Project Budget/Project Commitments

Date March 27, 2015

School Project Name: La Costa Canyon HVAC Phase 1a

Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A SITE</b>							
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B PLANS</b>							
B1	Architectural Plans	\$ 293,564.24	RNT - Fee & Reimb - PO 232825	\$ 14,500.00	\$ 14,871.00	\$ 279,064.24	\$ 278,693.24
B2	DSA Plan Check Fee	\$ 65,236.50		\$ -	\$ -	\$ 65,236.50	\$ 65,236.50
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests (Soils, Hazards)	\$ -		\$ -	\$ -	\$ -	\$ -
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other (CEQA, Legal, Precon, etc.)	\$ 65,236.50	SD Daily Transcript - PO 232779	\$ 465.20	\$ 465.20	\$ 64,771.30	\$ 64,771.30
	<b>SUBTOTAL</b>	\$ 424,037.24		\$ 14,965.20	\$ 15,336.20	\$ 409,072.04	\$ 408,701.04
<b>C CONSTRUCTION</b>							
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ 177,356.91		\$ -	\$ -	\$ 177,356.91	\$ 177,356.91
C5	Modernization	\$ 3,084,468.00					
			HVAC - Siemens	\$ 2,382,837.54			
			Siemens CO 1	\$ (67,710.93)	\$ 2,315,125.61		
			- Rebate HVAC	\$ (30,380.80)	\$ (30,380.80)		
			Elec - Pacific Wind	\$ 129,709.00			
			Pacific Wind CO 1	\$ 5,213.10	\$ 134,922.10		
			Site - EC Constructors	\$ 100,530.00			
			EC Constructors CO 1	\$ (11,773.00)	\$ 88,757.00		
			Frontier Fence - Condenser Cages - Bldg	\$ 4,379.00	\$ 4,379.00	\$ 571,664.09	\$ 571,665.09
C6	Demo/Interim Housing	\$ -		\$ -	\$ -	\$ -	\$ -
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ -		\$ -	\$ -	\$ -	\$ -
C9	Other (Labor Compliance, etc.)	\$ 32,618.25	Mark's Bobcat	\$ 950.00	\$ 950.00		
			Aztec Containers	\$ 1,096.80			
			Aztec CO 1	\$ 390.00	\$ 1,518.00		
			District Forces/Landscaping Repair	\$ 651.92	\$ 651.92	\$ 29,529.53	\$ 29,498.33
	<b>SUBTOTAL</b>	\$ 3,294,443.16		\$ 2,515,892.63	\$ 2,515,922.83	\$ 778,550.53	\$ 778,520.33
<b>D TESTING</b>							
D1	Testing	\$ 65,236.50		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ 65,236.50		\$ -	\$ -	\$ 65,236.50	\$ 65,236.50
<b>E INSPECTION</b>							
E1	Inspection	\$ 65,236.50	Consulting & Inspection	\$ 2,296.00	\$ 2,296.00		
	<b>SUBTOTAL</b>	\$ 65,236.50		\$ 2,296.00	\$ 2,296.00	\$ 62,940.50	\$ 62,940.50
<b>F FURNITURE/EQUIPMENT</b>							
F1	Furniture and/or equipment	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>G CONTINGENCY</b>							
G1	Contingency	\$ 164,722.16		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ 164,722.16		\$ -	\$ -	\$ 164,722.16	\$ 164,722.16
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		\$ 4,013,675.55		\$ 2,533,153.83	\$ 2,533,555.03	\$ 1,480,521.72	\$ 1,480,120.52
	<b>Savings Captured 03/27/15</b>	\$ (1,480,120.52)					
	<b>FINAL BUDGET 3/27/15</b>	\$ 2,533,555.03			\$ 2,533,555.03	\$ 0.00	\$ 0.00
<b>Completion Date: NOC Oct. 17, 2013</b>							

ITEM 6

Summary of Project Budget/Project Commitments

Date December 16, 2016

School Project Name: La Costa Canyon HS Phase 1a (2) (Media Center/PAC/Video Conf) and Planning (Phase 1b Field House through DSA, Phase 2&3 through schematic)

Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget		
<b>A</b>	<b>SITE</b>								
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -		
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -		
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -		
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -		
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -		
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -		
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -		
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -		
<b>B</b>	<b>PLANS</b>								
B1	Architectural Plans	\$ 889,208.08	RNT - PO 232708 - Phase 1a RNT - PO 232827 - Phase 1b RNT - PO 232826 - Phase 2 RNT - PO 232831 - Phase 3 RNT - PO 242401 RNT - PO 242456 RNT - Bldg 600 & 800 Coord. - deleted - dup 242401, 242456 JPBLA - PO 251323 - transferred PO to LCC MC Landsca	\$ 406,286.12 \$ 76,570.32 \$ 7,057.10 \$ 4,247.00 \$ 6,000.00 \$ 29,000.00 \$ - \$ 5,250.00	\$ 406,286.12 \$ 76,570.32 \$ 7,057.10 \$ 4,247.00 \$ 6,000.00 \$ 29,000.00 \$ - \$ 5,250.00	\$ -	\$ -		
B2	DSA Plan Check Fee	\$ 91,146.19	DSA DSA - PO 089	\$ 36,250.00 \$ 408.00	\$ 36,250.00 \$ 408.00	\$ 354,797.54	\$ 354,797.54		
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ 54,488.19	\$ 54,488.19		
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -		
B5	Preliminary Tests	\$ 52,500.00	Geocon - Field House - PO 242597	\$ 6,795.00	\$ 6,795.00	\$ 45,705.00	\$ 45,705.00		
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -		
B7	Other (CEQA, Legal, Precon, etc.)	\$ 176,305.53	SWS Engineering - Topo Survey - PO 232808 Gold Coast Survey - PO 242247 San Diego Daily Trans - PO 242354 Precon- Gilbane (Field House) - PO 240472 Palomar Repro - PO 241765 Copy Carrier - PO 242823 Palomar Repro - PO 250102 Staples - PO 251006 - deleted Johnson Consulting - PO 3707	\$ 9,950.00 \$ 4,250.00 \$ 508.20 \$ 10,680.00 \$ 89.08 \$ 307.00 \$ 89.98 \$ - \$ 1,400.00	\$ 9,950.00 \$ 4,250.00 \$ 508.20 \$ 10,680.00 \$ 89.08 \$ 307.00 \$ 89.98 \$ - \$ 1,400.00	\$ 149,031.27	\$ 149,031.27		
	<b>SUBTOTAL</b>	\$ 1,209,159.80		\$ 605,137.80	\$ 605,137.80	\$ 604,022.00	\$ 604,022.00		
<b>C</b>	<b>CONSTRUCTION</b>								
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -		
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -		
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -		
C4	Construction Management	\$ 305,000.00		\$ -	\$ -	\$ 305,000.00	\$ 305,000.00		
C5	Modernization	\$ 4,100,000.00	Digital Network - PO 242813 Pacific Winds - PO 242862 - CO #1 Roof Construction - PO 250100 - CO #1 Siemens - PO 242863 - CO #1 Fredricks Elect - PO 250926	\$ 76,635.25 \$ 1,650,000.00 \$ (0.88) \$ 360,569.00 \$ (35,310.43) \$ 1,308,693.00 \$ (76,912.00) \$ 23,910.00	\$ 76,635.25 \$ 1,649,999.12 \$ 325,258.57 \$ 1,231,781.00 \$ 23,910.00	\$ -	\$ -		
C6	Demo/Interim Housing	\$ 400,000.00		\$ -	\$ -	\$ 792,416.06	\$ 792,416.06		
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ 400,000.00	\$ 400,000.00		
C8	New Construction	\$ -		\$ -	\$ -	\$ -	\$ -		
C9	Other (Labor Compliance)	\$ 102,500.00	Office Depot - PO 241664 - Packing Boxes Office Depot - PO 242181 - Packing Boxes Aztec Tech - PO 242770 Office Depot - PO 242787 Office Depot - PO 242673 Aztec Tech - PO 242821 District Forces District Forces 14/15 DFS Flooring - PO 250102 Aztec Tech - PO 250358 Office Depot - PO 251206 Simplex-Grinnell - PO 251331 Western Sta - PO 251698 Mission Fed - PO 251713A Fredricks Elect - PO 398 A&S - PO 865	\$ 778.83 \$ 927.18 \$ 1,393.20 \$ 22.86 \$ 166.89 \$ 631.80 \$ 6,557.79 \$ 142.31 \$ 2,750.00 \$ 255.96 \$ 123.62 \$ 619.50 \$ 4,900.00 \$ 1,008.27 \$ 6,930.00 \$ 7,110.00	\$ 778.83 \$ 927.18 \$ 1,393.20 \$ 22.86 \$ 166.89 \$ 631.80 \$ 6,557.79 \$ 142.31 \$ 2,750.00 \$ 255.96 \$ 123.62 \$ 619.50 \$ 4,900.00 \$ 1,008.27 \$ 6,930.00 \$ 7,110.00	\$ 68,181.79	\$ 68,181.79		
	<b>SUBTOTAL</b>	\$ 4,907,500.00		\$ 3,341,902.15	\$ 3,341,902.15	\$ 1,565,597.85	\$ 1,565,597.85		
<b>D</b>	<b>TESTING</b>								
D1	Testing	\$ 100,550.00	So Cal Soils & Testing - PO 242683	\$ 7,995.50	\$ 7,995.50	\$ -	\$ -		
	<b>SUBTOTAL</b>	\$ 100,550.00		\$ 7,995.50	\$ 7,995.50	\$ 92,554.50	\$ 92,554.50		
<b>E</b>	<b>INSPECTION</b>								
E1	Inspection	\$ 100,550.00	Consulting & Inspection - PO 242647 Consulting & Inspection - PO 250722	\$ 8,610.00 \$ 36,477.00	\$ 8,610.00 \$ 36,477.00	\$ -	\$ -		
	<b>SUBTOTAL</b>	\$ 100,550.00		\$ 45,087.00	\$ 45,087.00	\$ 55,463.00	\$ 55,463.00		
<b>F</b>	<b>FURNITURE/EQUIPMENT</b>								
F1	Furniture and/or equipment	\$ 410,000.00	Furniture25 - Computer Carts - PO 241551 CDWG.com - Chromebooks - PO 241552 Culver Newlin - PO 242714 MRC360 - 250537 Arey Jones - PO 250305 CDWG.com - PO 250307 Arey Jones - PO 250451 One Stop To - PO 250452 Datel Systems - PO 250923 Ward's Medi - PO 250980 Culver Newlin - PO 251100 American Ch - PO 251145 Culver Newlin - PO 251158 Sierra Schools - PO 251328 Solar Art W - PO 251456 Global Village - PO 251566 - deleted Culver Newlin - PO 251571 Culver Newlin - PO 395 CDWG.com - PO 415	\$ 3,683.40 \$ 16,867.80 \$ 334,622.69 \$ 407.00 \$ 16,247.00 \$ 11,987.08 \$ 2,924.32 \$ 232.20 \$ 307.80 \$ 1,295.20 \$ 10,358.61 \$ 2,215.30 \$ 129.60 \$ 18,904.24 \$ 600.00 \$ - \$ 525.94 \$ 3,558.72 \$ 26,132.40	\$ 3,683.40 \$ 16,867.80 \$ 334,622.69 \$ 407.00 \$ 16,247.00 \$ 11,987.08 \$ 2,924.32 \$ 232.20 \$ 307.80 \$ 1,295.20 \$ 10,358.61 \$ 2,215.30 \$ 129.60 \$ 18,904.24 \$ 600.00 \$ - \$ 525.94 \$ 3,558.72 \$ 26,132.40	\$ 450,999.30	\$ 450,999.30	\$ (40,999.30)	\$ (40,999.30)
	<b>SUBTOTAL</b>	\$ 410,000.00		\$ 450,999.30	\$ 450,999.30	\$ (40,999.30)	\$ (40,999.30)		
<b>G</b>	<b>CONTINGENCY</b>								
G1	Contingency	\$ 502,750.00		\$ -	\$ -	\$ -	\$ -		
	<b>SUBTOTAL</b>	\$ 502,750.00		\$ -	\$ -	\$ 502,750.00	\$ 502,750.00		
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		\$ 7,230,509.80		\$ 4,451,121.75	\$ 4,451,121.75	\$ 2,779,388.05	\$ 2,779,388.05		
	Savings Captured 03/27/15	\$ (2,302,781.10)		\$ -	\$ -	\$ -	\$ -		
	Savings Captured 12/21/15	\$ (425,000.00)		\$ -	\$ -	\$ -	\$ -		
	Savings Captured 12/16/16	\$ (51,606.95)		\$ -	\$ -	\$ -	\$ -		
	<b>FINAL BUDGET 12/16/16</b>	\$ 4,451,121.75		\$ 4,451,121.75	\$ 4,451,121.75	\$ -	\$ -		
Completion Date Bid Package #1: NOC Dec. 13, 2014									
Completion Date Bid Package #2: NOC Oct. 16, 2014									

ITEM 6

Summary of Project Budget/Project Commitments

Date June 8, 2017

School Project Name: La Costa Canyon HS - 800/900 Classroom Modernization/Balace of site HVAC, Bldg 200, PAC, Gym/Added: Technology Infrastructure PAC and Blackbox/Music Classrooms  
Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A</b>	<b>SITE</b>						
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B</b>	<b>PLANS</b>						
B1	Architectural Plans	\$ 150,000.00	RNT - PO 3536	\$ 30,731.08	\$ 30,731.08	\$ 119,268.92	\$ 119,268.92
B2	DSA Plan Check Fee	\$ 25,000.00	DSA - PO 6722	\$ 3,876.40	\$ 3,876.40	\$ 21,123.60	\$ 21,123.60
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests (Soils, Hazards)	\$ -		\$ -	\$ -	\$ -	\$ -
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other (CEQA, Legal, Precon, etc.)	\$ 25,000.00		\$ -	\$ -	\$ 25,000.00	\$ 25,000.00
	<b>SUBTOTAL</b>	\$ 200,000.00		\$ 34,607.48	\$ 34,607.48	\$ 165,392.52	\$ 165,392.52
<b>C</b>	<b>CONSTRUCTION</b>						
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ -		\$ -	\$ -	\$ -	\$ -
C5	Modernization	\$ 1,504,571.00	Quality Floors - PO 266 - deleted	\$ -	\$ -		
			Fredricks Elec - PO 641	\$ 15,945.00	\$ 15,945.00		
			Quality Floors - PO 1109	\$ 4,345.00	\$ 4,345.00		
			Digital Networks - PO 1173 - dp	\$ 20,557.32	\$ 20,557.32		
			Fredricks Elec - PO 1195	\$ 13,740.00	\$ 13,740.00		
			Rancho Santa Fe - PO 1276	\$ 3,325.00	\$ 3,325.00		
			District Forces 14/15	\$ 693.18	\$ 693.18		
			District Forces 16/17	\$ 649.09	\$ 649.09		
			Digital Networks - PO 3722 - comp.	\$ 203,401.51	\$ 203,401.51		
			Siemens - PO 3826	\$ 1,684,550.00			
			C/O #1	\$ (24,503.00)	\$ 1,660,047.00	\$ (418,132.10)	\$ (418,132.10)
C6	Demo/Interim Housing	\$ -		\$ -	\$ -		
C7	Unconventional Energy	\$ -		\$ -	\$ -		
C8	New Construction	\$ -		\$ -	\$ -		
C9	Other (Labor Compliance, etc.)	\$ -		\$ -	\$ -		
	<b>SUBTOTAL</b>	\$ 1,504,571.00		\$ 1,922,703.10	\$ 1,922,703.10	\$ (418,132.10)	\$ (418,132.10)
<b>D</b>	<b>TESTING</b>						
D1	Testing	\$ 50,000.00	Ninyo & Moore - PO 4487	\$ 10,492.50	\$ 10,492.50		
	<b>SUBTOTAL</b>	\$ 50,000.00		\$ 10,492.50	\$ 10,492.50	\$ 39,507.50	\$ 39,507.50
<b>E</b>	<b>INSPECTION</b>						
E1	Inspection	\$ 75,000.00	Blue Coast - PO 4101	\$ 11,784.50	\$ 11,784.50		
	<b>SUBTOTAL</b>	\$ 75,000.00		\$ 11,784.50	\$ 11,784.50	\$ 63,215.50	\$ 63,215.50
<b>F</b>	<b>FURNITURE/EQUIPMENT</b>						
F1	Furniture and/or equipment	\$ 150,000.00	Amazon.com - PO 247	\$ 604.58	\$ 604.58		
			Arey Jones - 321	\$ 60,163.41	\$ 60,163.41		
			CDWG.com - PO 415	\$ 26,132.40	\$ 26,132.40		
			CDWG.com - PO 416	\$ 4,064.36	\$ 4,064.36		
			Amazon.com - PO 418	\$ 1,209.37	\$ 1,209.37		
			Culver Newlin - PO 426	\$ 37,085.04	\$ 37,085.04		
			Culver Newlin - PO 817	\$ 1,801.44	\$ 1,801.44		
	<b>SUBTOTAL</b>	\$ 150,000.00		\$ 131,060.60	\$ 131,060.60	\$ 18,939.40	\$ 18,939.40
<b>G</b>	<b>CONTINGENCY</b>						
G1	Contingency	\$ 139,397.00		\$ -	\$ -		
	<b>SUBTOTAL</b>	\$ 139,397.00		\$ -	\$ -	\$ 139,397.00	\$ 139,397.00
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		<b>\$ 2,118,968.00</b>		<b>\$ 2,110,648.18</b>	<b>\$ 2,110,648.18</b>	<b>\$ 8,319.82</b>	<b>\$ 8,319.82</b>
	Savings Captured 12/16/16	\$ (8,500.00)					
	Savings Adjusted 03/23/17	\$ 4,000.00					
	Savings Adjusted 06/08/17	\$ (3,819.82)					
	<b>FINAL BUDGET 06/08/17</b>	<b>\$ 2,110,648.18</b>		<b>\$ 2,110,648.18</b>	<b>\$ 2,110,648.18</b>	<b>\$ -</b>	<b>\$ -</b>

\*Added 6/20/16 \$250,000 for Technology Improvements PAC and Blackbox/Music Classrooms

Completion Date: NOC February 2, 2017

ITEM 6

Summary of Project Budget/Project Commitments

Date September 30, 2018

School Project Name: La Costa Canyon HS - Media Center Landscaping

Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A SITE</b>							
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B PLANS</b>							
B1	Architectural Plans	\$ 30,000.00	JPBLA - PO 251323 (bal transfer f/Phase	\$ 1,250.00	\$ 1,250.00	\$ 28,750.00	\$ 28,750.00
	Architect Reimb	\$ -		\$ -	\$ -	\$ -	\$ -
B2	DSA Plan Check Fee	\$ 10,000.00		\$ -	\$ -	\$ 10,000.00	\$ 10,000.00
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ 5,000.00		\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other	\$ 12,500.00	Daily Transcript - PO 7229 - complete	\$ 189.10	\$ 189.10	\$ -	\$ -
			County of SD - PO 7881 - complete	\$ 164.00	\$ 164.00	\$ 12,146.90	\$ 12,146.90
	SUBTOTAL	\$ 57,500.00		\$ 1,603.10	\$ 1,603.10	\$ 55,896.90	\$ 55,896.90
<b>C CONSTRUCTION</b>							
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ -		\$ -	\$ -	\$ -	\$ -
C5	Modernization	\$ -		\$ -	\$ -	\$ -	\$ -
C6	Demo/Interim Housing	\$ -		\$ -	\$ -	\$ -	\$ -
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ 152,500.00	Tournesol - PO 5116 - complete	\$ 2,318.96	\$ 2,318.96	\$ -	\$ -
			Blue Pacific - PO 7880 - complete	\$ 118,000.00	\$ -	\$ -	\$ -
			- c/o #1	\$ (6,330.00)	\$ 111,670.00	\$ 38,511.04	\$ 38,511.04
C9	Other	\$ -	District Forces 17/18	\$ 664.62	\$ 664.62	\$ (664.62)	\$ (664.62)
	SUBTOTAL	\$ 152,500.00		\$ 114,653.58	\$ 114,653.58	\$ 37,846.42	\$ 37,846.42
<b>D TESTING</b>							
D1	Testing	\$ 20,000.00		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 20,000.00		\$ -	\$ -	\$ 20,000.00	\$ 20,000.00
<b>E INSPECTION</b>							
E1	Inspection	\$ 20,000.00		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 20,000.00		\$ -	\$ -	\$ 20,000.00	\$ 20,000.00
<b>F FURNITURE/EQUIPMENT</b>							
F1	Furniture and/or equipment	\$ -		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -		\$ -	\$ -	\$ -	\$ -
<b>G CONTINGENCY</b>							
G1	Contingency	\$ 25,000.00		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 25,000.00		\$ -	\$ -	\$ 25,000.00	\$ 25,000.00
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		<b>\$ 275,000.00</b>		<b>\$ 116,256.68</b>	<b>\$ 116,256.68</b>	<b>\$ 158,743.32</b>	<b>\$ 158,743.32</b>
	Savings Captured 6/8/17	\$ (100,000.00)		\$ -	\$ -	\$ -	\$ -
	Savings Captured 9/28/17	\$ (50,000.00)		\$ -	\$ -	\$ -	\$ -
	Savings Captured 9/30/18	\$ (8,743.32)		\$ -	\$ -	\$ -	\$ -
	<b>FINAL BUDGET 9/30/18</b>	<b>\$ 116,256.68</b>		<b>\$ 116,256.68</b>	<b>\$ 116,256.68</b>	<b>\$ -</b>	<b>\$ -</b>

Completion Date: NOC Dec. 14, 2017

ITEM 6

Summary of Project Budget/Project Commitments

Date June 22, 2019

School Project Name: La Costa Canyon HS - Phase 3a - Remodel 200 and 900s - 200 Courtyard and AV

Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A</b>	<b>SITE</b>						
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B</b>	<b>PLANS</b>						
B1	Architectural Plans	\$ 25,000.00	RNT - PO 7913 - complete	\$ 24,400.00	\$ 24,400.00	\$ 600.00	\$ 600.00
	Architect Reimb	\$ -		\$ -	\$ -	\$ -	\$ -
B2	DSA Plan Check Fee	\$ 5,000.00		\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ 5,000.00		\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other	\$ 10,000.00	Palomar Repro - PO 8142 - complete	\$ 268.32	\$ 268.32	\$ -	\$ -
			Daily Transcript - PO 9661 - complete	\$ 280.80	\$ 280.80	\$ -	\$ -
			BDS Engineering - PO 9589 - complete	\$ 23,065.00	\$ 23,065.00	\$ (13,614.12)	\$ (13,614.12)
	SUBTOTAL	\$ 45,000.00		\$ 48,014.12	\$ 48,014.12	\$ (3,014.12)	\$ (3,014.12)
<b>C</b>	<b>CONSTRUCTION</b>						
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ -		\$ -	\$ -	\$ -	\$ -
C5	Modernization	\$ -		\$ -	\$ -	\$ -	\$ -
C6	Demo/Interim Housing	\$ -		\$ -	\$ -	\$ -	\$ -
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ 332,000.00	Harbor Bay - PO 7879 - complete	\$ 6,950.00	\$ 6,950.00	\$ -	\$ -
			GEM Industries - PO 10086 - complete	\$ 321,560.53	\$ 321,560.53	\$ 3,489.47	\$ 3,489.47
C9	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 332,000.00		\$ 328,510.53	\$ 328,510.53	\$ 3,489.47	\$ 3,489.47
<b>D</b>	<b>TESTING</b>						
D1	Testing	\$ 19,942.00	Ninyo & Moore - PO 10400 - complete	\$ 14,398.25	\$ 14,398.25	\$ -	\$ -
	SUBTOTAL	\$ 19,942.00		\$ 14,398.25	\$ 14,398.25	\$ 5,543.75	\$ 5,543.75
<b>E</b>	<b>INSPECTION</b>						
E1	Inspection	\$ 8,224.00	Consulting & Inspection - PO 10108 - co	\$ 8,224.00	\$ 8,224.00	\$ -	\$ -
	SUBTOTAL	\$ 8,224.00		\$ 8,224.00	\$ 8,224.00	\$ -	\$ -
<b>F</b>	<b>FURNITURE/EQUIPMENT</b>						
F1	Furniture and/or equipment	\$ 10,000.00	Digital Networks - PO 8869 - complete	\$ 9,461.60	\$ 9,461.60	\$ -	\$ -
	SUBTOTAL	\$ 10,000.00		\$ 9,461.60	\$ 9,461.60	\$ 538.40	\$ 538.40
<b>G</b>	<b>CONTINGENCY</b>						
G1	Contingency	\$ 4,334.00		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 4,334.00		\$ -	\$ -	\$ 4,334.00	\$ 4,334.00
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		<b>\$ 419,500.00</b>		<b>\$ 408,608.50</b>	<b>\$ 408,608.50</b>	<b>\$ 10,891.50</b>	<b>\$ 10,891.50</b>
	Savings Captured 6/22/19	\$ (10,891.50)		\$ -	\$ -	\$ -	\$ -
	<b>FINAL BUDGET 6/22/19</b>	<b>\$ 408,608.50</b>		<b>\$ 408,608.50</b>	<b>\$ 408,608.50</b>	<b>\$ -</b>	<b>\$ -</b>

Completion Date: NOC Feb. 7, 2019

ITEM 6

Summary of Project Budget/Project Commitments

Date December 20, 2019

School Project Name: La Costa Canyon HS - Phase 3b - Remodel 200 - Culinary Arts

Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A</b>	<b>SITE</b>						
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B</b>	<b>PLANS</b>						
B1	Architectural Plans	\$ 168,000.00	RNT - PO 12896	\$ 172,500.00	\$ 92,760.00	\$ (4,500.00)	\$ 75,240.00
	Architect Reimb	\$ -		\$ -	\$ -	\$ -	\$ -
B2	DSA Plan Check Fee	\$ 26,210.00	DSA - PO 14129 - complete	\$ 18,500.00	\$ 18,500.00	\$ 7,710.00	\$ 7,710.00
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ 32,500.00		\$ -	\$ -	\$ 32,500.00	\$ 32,500.00
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other	\$ 161,812.00	Palomar Repro - PO 10720 - complete	\$ -	\$ -	\$ -	\$ -
			Palomar Repro - PO 103306	\$ 1,500.00	\$ -	\$ 160,312.00	\$ 161,812.00
	SUBTOTAL	\$ 388,522.00		\$ 192,500.00	\$ 111,260.00	\$ 196,022.00	\$ 277,262.00
<b>C</b>	<b>CONSTRUCTION</b>						
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ 225,000.00		\$ -	\$ -	\$ 225,000.00	\$ 225,000.00
C5	Modernization	\$ 1,072,500.00		\$ -	\$ -	\$ 1,072,500.00	\$ 1,072,500.00
C6	Demo/Interim Housing	\$ 1,500.00		\$ -	\$ -	\$ 1,500.00	\$ 1,500.00
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ 226,000.00		\$ -	\$ -	\$ 226,000.00	\$ 226,000.00
C9	Other	\$ 90,000.00		\$ -	\$ -	\$ 90,000.00	\$ 90,000.00
	SUBTOTAL	\$ 1,615,000.00		\$ -	\$ -	\$ 1,615,000.00	\$ 1,615,000.00
<b>D</b>	<b>TESTING</b>						
D1	Testing	\$ 19,500.00		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 19,500.00		\$ -	\$ -	\$ 19,500.00	\$ 19,500.00
<b>E</b>	<b>INSPECTION</b>						
E1	Inspection	\$ 74,000.00		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 74,000.00		\$ -	\$ -	\$ 74,000.00	\$ 74,000.00
<b>F</b>	<b>FURNITURE/EQUIPMENT</b>						
F1	Furniture and/or equipment	\$ 81,325.39		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 81,325.39		\$ -	\$ -	\$ 81,325.39	\$ 81,325.39
<b>G</b>	<b>CONTINGENCY</b>						
G1	Contingency	\$ 395,675.00		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 395,675.00		\$ -	\$ -	\$ 395,675.00	\$ 395,675.00
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		<b>\$ 2,574,022.39</b>		<b>\$ 192,500.00</b>	<b>\$ 111,260.00</b>	<b>\$ 2,381,522.39</b>	<b>\$ 2,462,762.39</b>



ITEM 6

Summary of Project Budget/Project Commitments

Date December 28, 2017  
School Project Name: La Costa Valley Site - Field Project  
Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Revised Budget	Actual (O)/U Revised Budget
<b>A</b>	<b>SITE</b>						
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees/Closing Costs	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B</b>	<b>PLANS</b>						
B1	Architectural Plans	\$ 921,586.40	MVE - Fee/Reimb PO 232714	\$ 384,108.15	\$ 384,108.15		
			SVA - PO 251415	\$ 238,074.91	\$ 238,074.91	\$ 299,403.34	\$ 299,403.34
B2	DSA Plan Check Fee	\$ 139,074.07	DSA - PO 241244	\$ 49,450.00	\$ 49,450.00		
			DSA - PO 4324 - complete	\$ 12,113.62	\$ 12,113.62	\$ 77,510.45	\$ 77,510.45
B3	CDE Plan Check Fee	\$ 46,358.02		\$ -	\$ -	\$ 46,358.02	\$ 46,358.02
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ 50,241.00	Geocon - PO 241316	\$ 15,497.00	\$ 15,497.00		
			Geocon - Seismic 2013 - PO 242343	\$ 2,500.00	\$ 2,500.00	\$ 32,244.00	\$ 32,244.00
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other (CEQA, Legal, Precon)	\$ 173,670.00		\$ -	\$ -	\$ -	\$ -
			Fuscoe - Hydro Eng PO 241305 complete	\$ 58,097.00	\$ 58,097.00		
			Precon - Gilbane PO 241071	\$ 12,295.20	\$ 12,295.20		
			URS - CEQA - PO 241812 complete	\$ 46,100.22	\$ 46,100.22		
			URS - CEQA - PO 242649 complete	\$ 106,130.51	\$ 106,130.51		
			CGS - PO 241839	\$ 3,600.00	\$ 3,600.00		
			City of Carlsbad - PO 241930	\$ 14,526.00	\$ 14,526.00		
			Olivenhain Water Dist - PO 242057	\$ 2,000.00	\$ 2,000.00		
			Leucadia Water Dist - PO 242059	\$ 1,500.00	\$ 1,500.00		
			Palomar Repro - PO 250102	\$ 578.54	\$ 578.54		
			One Day Sign - PO 250955	\$ 81.00	\$ 81.00		
			City of Carlsbad - PO 178	\$ 70,000.00	\$ 70,000.00		
			Refund - City of Carlsbad (+ Int.) PO 178	\$ (70,167.71)	\$ (70,167.71)		
			Dept of Toxic Substance Control - PO 463	\$ 7,215.52	\$ 7,215.52		
			One Day Sign - PO 177	\$ 486.00	\$ 486.00		
			SC Surety - PO 164	\$ 12,600.00	\$ 12,600.00		
			Olivenhain Water Dist - PO 863	\$ 134,560.00	\$ 134,560.00		
			Olivenhain Water Dist - PO 863 - Refund	\$ (1,690.41)	\$ (1,690.41)		
			Olivenhain Water Dist - PO 863 - Refund	\$ (2,344.06)	\$ (2,344.06)		
			Olivenhain Water Dist - PO 863 - Refund	\$ (1,021.37)	\$ (1,021.37)		
			Olivenhain Water Dist - PO 863 - Refund	\$ (842.57)	\$ (842.57)		
			Dept of Toxic Substance Control - PO 1199 - complete	\$ 3,606.64	\$ 3,606.64		
			Dept of Toxic Substance Control - PO 2361 - complete	\$ 5.44	\$ 5.44		
			Palomar Repro - PO 1724 - complete	\$ 34.57	\$ 34.57		
			Olivenhain Water Dist - PO 2707 - complete	\$ 66,280.00	\$ 66,280.00		
			Olivenhain Water Dist - PO 2707 - Refund	\$ (5,000.00)	\$ (5,000.00)		
			County of San Diego - PO 2945 - complete	\$ 1,136.00	\$ 1,136.00		
			County of San Diego - PO 7716 - complete	\$ 142.00	\$ 142.00		
			Palomar Repro - PO 4516 - close	\$ -	\$ -	\$ (286,238.52)	\$ (286,238.52)
	<b>SUBTOTAL</b>	\$ 1,330,929.49		\$ 1,161,652.20	\$ 1,161,652.20	\$ 169,277.29	\$ 169,277.29
<b>C</b>	<b>CONSTRUCTION</b>						
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ -		\$ -	\$ -	\$ -	\$ -
C5	Modernization	\$ -		\$ -	\$ -	\$ -	\$ -
C6	Demo/Interim Housing	\$ -		\$ -	\$ -	\$ -	\$ -
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ 8,355,666.14	Byrom-Davey - PO 909 - complete	\$ 8,627,760.00	\$ 8,627,760.00	\$ (272,093.86)	\$ (272,093.86)
C9	Other (Escalation, Labor Comp.)	\$ 421,827.20	SWRCB - PO 251623	\$ 1,767.00	\$ 1,767.00		
			SWRCB - PO 3124 - complete	\$ 1,389.00	\$ 1,389.00		
			County of San Diego - PO 3225	\$ 213.00	\$ 213.00	\$ 418,458.20	\$ 418,458.20
	<b>SUBTOTAL</b>	\$ 8,777,493.34		\$ 8,631,129.00	\$ 8,631,129.00	\$ 146,364.34	\$ 146,364.34
<b>D</b>	<b>TESTING</b>						
D1	Testing	\$ 133,278.64	Ninyo & Moore - PO 582	\$ 118,520.30	\$ 118,520.30		
	<b>SUBTOTAL</b>	\$ 133,278.64		\$ 118,520.30	\$ 118,520.30	\$ 14,758.34	\$ 14,758.34
<b>E</b>	<b>INSPECTION</b>						
E1	Inspection	\$ 133,278.64	Twining - PO 437	\$ 24,495.00	\$ 24,495.00		
			Blue Coast - PO 805	\$ 70,465.00	\$ 70,465.00		
	<b>SUBTOTAL</b>	\$ 133,278.64		\$ 94,960.00	\$ 94,960.00	\$ 38,318.64	\$ 38,318.64
<b>F</b>	<b>FURNITURE/EQUIPMENT</b>						
F1	Furniture and/or equipment	\$ 242,324.80	LawnMowers - PO 3534 - complete	\$ 3,281.47	\$ 3,281.47		
			Aztec Tech - PO 3706 - complete	\$ 7,722.00	\$ 7,722.00		
			TurfStar - PO 3708 - complete	\$ 116,798.25	\$ 116,798.25		
			BSN Sports - PO 5818 - cancelled	\$ -	\$ -		
			BSN Sports - PO 5952 - complete	\$ 8,853.80	\$ 8,853.80		
			BSN Sports - PO 6679 - complete	\$ 14,366.92	\$ 14,366.92		
			A1 Golf - PO 8466 - complete	\$ 8,685.00	\$ 8,685.00		
	<b>SUBTOTAL</b>	\$ 242,324.80		\$ 159,707.44	\$ 159,707.44	\$ 82,617.36	\$ 82,617.36
<b>G</b>	<b>CONTINGENCY</b>						
G1	Contingency	\$ 915,498.67	Byrom-Davey - PO 909 - complete	\$ 509,778.10	\$ 509,778.10		
	<b>SUBTOTAL</b>	\$ 915,498.67		\$ 509,778.10	\$ 509,778.10	\$ 405,720.57	\$ 405,720.57
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		\$ 11,532,803.58		\$ 10,675,747.04	\$ 10,675,747.04	\$ -	\$ -
	Savings Captured 3/27/15	\$ (284,803.58)					
	Savings Captured 12/16/16	\$ (400,000.00)					
	Savings Captured 3/23/17	\$ (135,000.00)					
	Savings Captured 6/8/17	\$ (30,871.96)					
	Savings Captured 12/28/17	\$ (2,173.00)					
	Savings Captured 03/29/19	\$ (4,208.00)					
	<b>FINAL BUDGET 03/29/19</b>	\$ 10,675,747.04		\$ 10,675,747.04	\$ 10,675,747.04	\$ -	\$ -
<b>Completion Date: NOC May 12, 2016</b>							

ITEM 6

Summary of Project Budget/Project Commitments

Date December 16, 2014

School Project Name: Oak Crest MS HVAC and Lower Field  
Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A SITE</b>							
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B PLANS</b>							
B1	Architectural Plans	\$ 210,000.00	HVAC/Site - Westberg & White Fee/Reimb Field - DA Hogan	\$ 102,000.00 \$ 34,508.43	\$ 102,000.00 \$ 34,508.43	\$ 73,491.57	\$ 73,491.57
B2	DSA Plan Check Fee	\$ 27,032.03	DSA PO 241166 & 241952	\$ 2,038.39	\$ 2,038.29	\$ 24,993.64	\$ 24,993.74
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ 18,500.00	Geocon PO232572	\$ 18,500.00	\$ 18,500.00	\$ -	\$ -
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other (CEQA, Precon, Surveys, Legal, etc.)	\$ 19,953.41	Challenge News SD Daily Transcript PO 232566 SD Daily Transcript PO 240174 County of SD/Reclaimed Water - A005298 Latitude 33 - PO 241519 - deleted/transferred Latitude 33 - PO 232662	\$ 68.75 \$ 428.00 \$ 471.40 \$ 426.00 \$ - \$ 16,985.50	\$ 68.75 \$ 428.00 \$ 471.40 \$ 426.00 \$ - \$ 16,985.50	\$ 1,573.76	\$ 1,573.76
	<b>SUBTOTAL</b>	\$ 275,485.44		\$ 175,426.47	\$ 175,426.37	\$ 100,058.97	\$ 100,059.07
<b>C CONSTRUCTION</b>							
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ 109,385.41	Erickson-Hall	\$ 98,721.00	\$ 98,721.00	\$ 10,664.41	\$ 10,664.41
C5	Modernization	\$ -		\$ -	\$ -	\$ -	\$ -
C6	Demo/Interim Housing	\$ -		\$ -	\$ -	\$ -	\$ -
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ 1,885,955.33	HVAC - Siemens Siemens - CO #1 - Rebate HVAC HVAC - Precision Electric Precision Electric - CO #1 HVAC - EC Constructors EC Constructors - CO #1 Field - GEM GEM - CO #1 HVAC - Mark's Bobcat - PO 232762 Plant-Tek PO 232681 Aztec Tech - PO 241116	\$ 591,332.37 \$ (16,880.47) \$ (4,719.20) \$ 227,500.00 \$ (100,807.83) \$ 158,102.00 \$ (87,906.00) \$ 613,860.00 \$ (3,144.04) \$ 1,200.00 \$ 920.00 \$ 7,084.80	\$ 574,451.90 \$ (4,719.20) \$ 126,692.17 \$ 70,196.00 \$ 610,715.96 \$ 1,200.00 \$ - \$ 7,084.80	\$ 499,413.70	\$ 500,333.70
C9	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ 1,995,340.73		\$ 1,485,262.63	\$ 1,484,342.63	\$ 510,078.10	\$ 510,998.10
<b>D TESTING</b>							
D1	Testing	\$ 19,953.41	Ninyo & Moore PO 232830	\$ 4,391.25	\$ 4,391.25	\$ 15,562.16	\$ 15,562.16
	<b>SUBTOTAL</b>	\$ 19,953.41		\$ 4,391.25	\$ 4,391.25	\$ 15,562.16	\$ 15,562.16
<b>E INSPECTION</b>							
E1	Inspection	\$ 19,953.41	Consulting & Insp PO 232802	\$ 6,475.00	\$ 6,475.00	\$ 13,478.41	\$ 13,478.41
	<b>SUBTOTAL</b>	\$ 19,953.41		\$ 6,475.00	\$ 6,475.00	\$ 13,478.41	\$ 13,478.41
<b>F FURNITURE/EQUIPMENT</b>							
F1	Furniture and/or equipment	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>G CONTINGENCY</b>							
G1	Contingency	\$ 99,767.04		\$ -	\$ -	\$ 99,767.04	\$ 99,767.04
	<b>SUBTOTAL</b>	\$ 99,767.04		\$ -	\$ -	\$ 99,767.04	\$ 99,767.04
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>				\$ 2,410,500.02	\$ 1,671,555.35	\$ 1,670,635.25	\$ 738,944.67
<b>Savings Captured 12/16/14</b>				\$ (739,864.77)			
<b>FINAL BUDGET 12/16/14</b>				\$ 1,670,635.25	\$ 1,670,635.25	\$	\$ 0.00
<b>Completion Date: NOC Sept. 19, 2013</b>							

ITEM 6

Summary of Project Budget/Project Commitments

Date December 16, 2016

School Project Name: Oak Crest MS - Phase 1b - Site Access/HVAC & Remodel Csmart and Art Bldg  
and Phase 2 - Planning Only - Multipurpose Room, Remodel Admin/Media Ctr,  
Expand Crest Hall

Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A SITE</b>							
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B PLANS</b>							
B1	Architectural Plans	\$ 947,425.00	Westberg & White - PO 242505 JPBLA - PO 251333 - deleted/transferred	\$ 186,700.00	\$ 186,700.00		
	Architect Reimb	\$ -		\$ -	\$ -	\$ 760,725.00	\$ 760,725.00
B2	DSA Plan Check Fee	\$ 65,703.30	DSA - PO 251624	\$ 4,699.80	\$ 4,699.80	\$ 61,003.50	\$ 61,003.50
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ -		\$ -	\$ -	\$ -	\$ -
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other	\$ 52,562.64	San Diego Daily - PO 242151 San Diego Daily - PO 242152 Placeworks - PO 242599 Palomar Repro - PO 241765 Palomar Repro - PO 250102 - dp Latitude 33 - PO 241519 - deleted/transferred	\$ 514.80 \$ 539.60 \$ 45,284.63 \$ 332.45 \$ 3,414.67 \$ -	\$ 514.80 \$ 539.60 \$ 45,284.63 \$ 332.45 \$ 3,414.67 \$ -		
	SUBTOTAL	\$ 1,065,690.95		\$ 241,485.95	\$ 241,485.95	\$ 824,205.00	\$ 824,205.00
<b>C CONSTRUCTION</b>							
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ 240,000.00	Erickson-Hall - PO 242062	\$ 228,637.96	\$ 228,637.96	\$ 11,362.04	\$ 11,362.04
C5	Modernization	\$ -		\$ -	\$ -	\$ -	\$ -
C6	Demo/Interim Housing	\$ -		\$ -	\$ -	\$ -	\$ -
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ 2,628,132.15	EC Constructors - PO 242841 - C/O #1 Commercial & Industrial Roofing - PO 250101 - C/O #1 Peltzer Plumbing - PO 250124 - C/O #1 ACH Mechanical Contractors - PO 250125 - C/O #1 Ace Electric - PO 250126 - C/O #1 Rocky Coast - PO 242847 - C/O #1 Siemens - PO 242863 - C/O #1 District Forces 13/14 and 14/15	\$ 588,325.00 \$ 4,028.00 \$ 48,089.00 \$ (20,835.00) \$ 146,000.00 \$ (18,965.00) \$ 121,700.00 \$ (13,918.00) \$ 198,000.00 \$ (44,250.00) \$ 932,417.00 \$ (74,693.00) \$ 189,470.00 \$ (11,137.29) \$ 630.42	\$ 592,353.00 \$ 27,254.00 \$ 127,035.00 \$ 107,782.00 \$ 153,750.00 \$ 857,724.00 \$ 178,332.71 \$ 630.42	\$ 583,271.02	\$ 583,271.02
C9	Other	\$ 65,703.30	Office Depot - PO 241664 - Packing Boxes Office Depot - PO 242181 - Packing Boxes Aztec Tech - PO 242525 Home Depot - PO 242514 SWRCB - PO 242642 Office Depot - PO 242673 One Day Sign - PO 242706 Office Depot - PO 242787 Quality Flooring - PO 250726 United Site - PO 251303/97 United Site - PO 135 United Site - PO 439 complete Fredricks - PO 214 - dp	\$ 463.59 \$ 463.59 \$ 1,211.76 \$ 148.19 \$ 563.00 \$ 166.89 \$ 750.60 \$ 71.62 \$ 8,100.00 \$ 1,490.25 \$ 1,402.86 \$ 752.12 \$ 11,205.00	\$ 463.59 \$ 463.59 \$ 1,211.76 \$ 148.19 \$ 563.00 \$ 166.89 \$ 750.60 \$ 71.62 \$ 8,100.00 \$ 1,490.25 \$ 1,402.86 \$ 752.12 \$ 11,205.00	\$ 38,913.83	\$ 38,913.83
	SUBTOTAL	\$ 2,933,835.45		\$ 2,300,288.56	\$ 2,300,288.56	\$ 633,546.89	\$ 633,546.89
<b>D TESTING</b>							
D1	Testing	\$ 60,275.00	Ninyo & Moore - PO 242715	\$ 40,070.00	\$ 40,070.00		
	SUBTOTAL	\$ 60,275.00		\$ 40,070.00	\$ 40,070.00	\$ 20,205.00	\$ 20,205.00
<b>E INSPECTION</b>							
E1	Inspection	\$ 60,275.00	Blue Coast - PO 242527 - complete Blue Coast - PO 250360	\$ 35,220.00 \$ 28,582.00	\$ 35,220.00 \$ 28,582.00		
	SUBTOTAL	\$ 60,275.00		\$ 63,802.00	\$ 63,802.00	\$ (3,527.00)	\$ (3,527.00)
<b>F FURNITURE/EQUIPMENT</b>							
F1	Furniture and/or equipment	\$ 135,303.00	Arey Jones - PO 242831 Culver Newlin - PO 242723 Free Form Clay - PO 242846 Ceramics & - PO 242861 Paxton/Patt - PO 242864 Staples Adv - PO 251202 Ward's Medi - PO 250980	\$ 30,082.40 \$ 26,997.63 \$ 2,560.60 \$ 2,533.71 \$ 2,600.00 \$ 6,437.68 \$ 1,295.20	\$ 30,082.40 \$ 26,997.63 \$ 2,560.60 \$ 2,533.71 \$ 2,600.00 \$ 6,437.68 \$ 1,295.20		
	SUBTOTAL	\$ 135,303.00		\$ 72,507.22	\$ 72,507.22	\$ 62,795.78	\$ 62,795.78
<b>G CONTINGENCY</b>							
G1	Contingency	\$ 262,813.22		\$ -	\$ -	\$ 262,813.22	\$ 262,813.22
	SUBTOTAL	\$ 262,813.22		\$ -	\$ -	\$ 262,813.22	\$ 262,813.22
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>				\$ 4,518,192.62	\$ 2,718,153.73	\$ 1,800,038.89	\$ 1,800,038.89
	Savings Captured 3/27/15	\$ (1,783,115.65)					
	Savings Captured 3/31/16	\$ (19,152.47)					
	Revised Savings 06/20/16	\$ 4,166.71					
	Savings Captured 12/16/16	\$ (1,937.48)					
	<b>FINAL BUDGET 12/16/16</b>	\$ <b>2,718,153.73</b>		\$ 2,718,153.73	\$ 2,718,153.73	\$ (0.00)	\$ (0.00)
Completion Date C-Smart & Tech: NOC Oct. 16, 2014							
Completion Date Field Access: NOC Dec. 11, 2014							

ITEM 6

Summary of Project Budget/Project Commitments

Date September 28, 2017

School Project Name: Oak Crest MS - Phase 2 - Drainage and Frontage Improvements, Media Center

Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A SITE</b>							
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B PLANS</b>							
B1	Architectural Plans	\$ 867,725.00	Westberg & White - PO 251454	\$ 1,053,225.00			
			W&W - PO 251454 bal trnsfr to Phase 3 Sc	\$ (403,447.25)	\$ 649,777.75		
			Westberg & White - PO 3014	\$ 49,550.00	\$ 49,550.00		
			JPBLA - PO 251333/transfer in	\$ 20,200.00	\$ 20,200.00	\$ 148,197.25	\$ 148,197.25
	Architect Reimb	\$ -		\$ -	\$ -	\$ -	\$ -
B2	DSA Plan Check Fee	\$ 10,000.00	DSA - PO 3252	\$ 7,056.76	\$ 7,056.76	\$ 2,943.24	\$ 2,943.24
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ -		\$ -	\$ -	\$ -	\$ -
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other	\$ 25,000.00	City of Encinitas - PO 1301	\$ 14,897.72	\$ 14,897.72		
			SWRCB - PO 1304	\$ 200.00	\$ 200.00		
			Palomar Repro - PO 1724	\$ 25.51	\$ 25.51		
			UT San Diego - PO 2015	\$ 95.20	\$ 95.20		
			Latitude 33 - PO 241519/transfer in	\$ 34,089.78	\$ 34,089.78		
			San Dieguito Wtr Dist - PO 3011	\$ 440.00	\$ 440.00		
			County of SD - PO 3121	\$ 710.00	\$ 710.00		
			County of SD - PO 4301	\$ 852.00	\$ 852.00		
			County of SD - PO 5305	\$ 426.00	\$ 426.00	\$ (26,736.21)	\$ (26,736.21)
	<b>SUBTOTAL</b>	\$ 902,725.00		\$ 778,320.72	\$ 778,320.72	\$ 124,404.28	\$ 124,404.28
<b>C CONSTRUCTION</b>							
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ 50,898.00		\$ -	\$ -	\$ 50,898.00	\$ 50,898.00
C5	Modernization	\$ 2,411,051.00	Erickson Hall - PO 1328	\$ 2,279,935.55	\$ 2,279,935.55		
			Western Environmental - PO 1338	\$ 5,950.00	\$ 5,950.00		
			Regents Bank - PO 1476 incl CO #1	\$ 143,341.25	\$ 143,341.25		
			AT&T - PO 1489	\$ 10,931.61	\$ 10,931.61		
			Claridge - PO 1612	\$ 655.00	\$ 655.00		
			Fredricks - PO 1975	\$ 7,895.00	\$ 7,895.00		
			Rancho Santa Fe - PO 2315	\$ 1,565.00	\$ 1,565.00		
			District Forces 15/16	\$ 114.82	\$ 114.82		
			Clark Security - PO 2204	\$ 483.48	\$ 483.48		
			North Coast - PO 2857	\$ 516.35	\$ 516.35	\$ (40,337.06)	\$ (40,337.06)
C6	Demo/Interim Housing	\$ -		\$ -	\$ -	\$ -	\$ -
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ -		\$ -	\$ -	\$ -	\$ -
C9	Other	\$ 78,708.00	Office Depot - PO 25160	\$ 556.31	\$ 556.31		
			Digital Networks - PO 1188	\$ 31,648.04	\$ 31,648.04		
			Aztec - PO 4231	\$ 395.00	\$ 395.00	\$ 46,108.65	\$ 46,108.65
	<b>SUBTOTAL</b>	\$ 2,540,657.00		\$ 2,483,987.41	\$ 2,483,987.41	\$ 56,669.59	\$ 56,669.59
<b>D TESTING</b>							
D1	Testing	\$ 40,000.00	Ninyo & Moore - PO 1282	\$ 40,403.75	\$ 40,403.75		
			Twining - PO 3190	\$ 16,335.00	\$ 16,335.00		
	<b>SUBTOTAL</b>	\$ 40,000.00		\$ 56,738.75	\$ 56,738.75	\$ (16,738.75)	\$ (16,738.75)
<b>E INSPECTION</b>							
E1	Inspection	\$ 45,000.00	Blue Coast - PO 1272	\$ 41,902.70	\$ 41,902.70		
	<b>SUBTOTAL</b>	\$ 45,000.00		\$ 41,902.70	\$ 41,902.70	\$ 3,097.30	\$ 3,097.30
<b>F FURNITURE/EQUIPMENT</b>							
F1	Furniture and/or equipment	\$ 125,000.00	Culver Newlin - PO 652	\$ 7,310.22	\$ 7,310.22		
			OfficeMax - PO 713	\$ 68,766.38	\$ 68,766.38		
			Amazon.Com - PO 1388	\$ 441.95	\$ 441.95		
			CDWG.Com - PO 1468	\$ 4,664.54	\$ 4,664.54		
			CDWG.Com - PO 1471	\$ 24,208.90	\$ 24,208.90		
			CDWG.Com - PO 1498	\$ 4,064.36	\$ 4,064.36		
			Arey Jones - PO 1500	\$ 4,596.61	\$ 4,596.61		
			OfficeMax - PO 2586	\$ 2,963.43	\$ 2,963.43		
	<b>SUBTOTAL</b>	\$ 125,000.00		\$ 117,016.39	\$ 117,016.39	\$ 7,983.61	\$ 7,983.61
<b>G CONTINGENCY</b>							
G1	Contingency	\$ 1,178,340.00	Erickson Hall - PO 1328 incl CO #1	\$ 521,964.02	\$ 521,964.02		
	<b>SUBTOTAL</b>	\$ 1,178,340.00		\$ 521,964.02	\$ 521,964.02	\$ 656,375.98	\$ 656,375.98
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		\$ 4,831,722.00		\$ 3,999,929.99	\$ 3,999,929.99	\$ 831,792.01	\$ 831,792.01
	Savings Captured 03/23/17	\$ (825,000.00)					
	Savings Captured 06/08/17 Revised 9/28/17	\$ (6,792.01)					
	<b>FINAL BUDGET 9/28/17</b>	\$ 3,999,929.99		\$ 3,999,929.99	\$ 3,999,929.99	\$ -	\$ -
<b>Completion Date: 02/02/17</b>							

ITEM 6

Summary of Project Budget/Project Commitments

Date December 20, 2019

School Project Name: Oak Crest MS - Phase 3 - Science Classroom Quad, Interim Housing

Prop AA Funding

	Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A SITE</b>						
A1	\$ -	Purchase of Property	\$ -	\$ -	\$ -	\$ -
A2	\$ -	Appraisal Fees	\$ -	\$ -	\$ -	\$ -
A3	\$ -	Escrow Fees	\$ -	\$ -	\$ -	\$ -
A4	\$ -	Surveys	\$ -	\$ -	\$ -	\$ -
A5	\$ -	Site Support	\$ -	\$ -	\$ -	\$ -
A6	\$ -	Relocation Assistance	\$ -	\$ -	\$ -	\$ -
A7	\$ -	Other	\$ -	\$ -	\$ -	\$ -
<b>B PLANS</b>						
B1	\$ 250,997.14	Westberg & White - PO 251454	\$ 471,347.25	\$ -	\$ -	\$ -
		- Contract Hold for Multi Purpose Bldg pha	\$ (114,954.00)	\$ 298,514.55	\$ (105,396.11)	\$ (47,517.41)
		Architect Reimb	\$ -	\$ -	\$ -	\$ -
B2	\$ 109,045.12	DSA- PO 5430 - complete	\$ 79,530.00	\$ 79,530.00	\$ -	\$ -
		DSA - PO 8998 - complete	\$ 6,709.75	\$ 6,709.75	\$ 22,805.37	\$ 22,805.37
B3	\$ -	CDE Plan Check Fee	\$ -	\$ -	\$ -	\$ -
B4	\$ -	Energy Analysis	\$ -	\$ -	\$ -	\$ -
B5	\$ 6,431.75	Geocon - PO 5542 - complete	\$ 1,495.00	\$ 1,495.00	\$ -	\$ -
		Geocon - PO 5544 - complete	\$ 16,097.47	\$ 16,097.47	\$ (11,160.72)	\$ (11,160.72)
B6	\$ -	Admin Costs	\$ -	\$ -	\$ -	\$ -
B7	\$ 74,325.91	Palomar Repro - PO 4516 - complete	\$ 1,805.57	\$ 1,805.57	\$ -	\$ -
		Subsurface Surveys - PO 5954 - complete	\$ 5,400.00	\$ 5,400.00	\$ -	\$ -
		Western Env - PO 6368 - complete	\$ 875.00	\$ 875.00	\$ -	\$ -
		Daily Transcript - PO 6955 - complete	\$ 204.60	\$ 204.60	\$ -	\$ -
		County of SD - PO 7882 - complete	\$ 76.50	\$ 76.50	\$ -	\$ -
		Palomar Repro - PO 8142 - complete	\$ 520.08	\$ 520.08	\$ -	\$ -
		California Dept of Ed - PO 8162 - complete	\$ 5,974.50	\$ 5,974.50	\$ -	\$ -
		City of Encinitas - PO 8522 - complete	\$ 20,974.64	\$ 20,974.64	\$ -	\$ -
		County of SD - PO 10085 - complete	\$ 153.00	\$ 153.00	\$ -	\$ -
		County of SD - PO 13483 - complete	\$ 229.50	\$ 229.50	\$ 38,112.52	\$ 38,112.52
	\$ 440,799.92	<b>SUBTOTAL</b>	\$ 496,438.86	\$ 438,560.16	\$ (55,638.94)	\$ 2,239.76
<b>C CONSTRUCTION</b>						
C1	\$ -	Utility Services	\$ -	\$ -	\$ -	\$ -
C2	\$ -	Off-Site Development	\$ -	\$ -	\$ -	\$ -
C3	\$ -	Service Site Development	\$ -	\$ -	\$ -	\$ -
C4	\$ 1,463,491.91	Erickson-Hall - PO 7039	\$ 1,296,384.00	\$ 1,037,107.20	\$ 167,107.91	\$ 426,384.71
C5	\$ -	Modernization	\$ -	\$ -	\$ -	\$ -
C6	\$ 375,000.00	Class Leasing - PO 6383 - complete	\$ 338,094.61	\$ 338,094.61	\$ 36,905.39	\$ 36,905.39
C7	\$ -	Unconventional Energy	\$ -	\$ -	\$ -	\$ -
C8	\$ 9,734,720.38	Erickson-Hall - PO 7917	\$ 9,639,890.00	\$ -	\$ -	\$ -
		- CO #1	\$ 13,841.00	\$ -	\$ -	\$ -
		- CO #2	\$ (48,703.00)	\$ -	\$ -	\$ -
		- CO #3	\$ (130,825.00)	\$ -	\$ -	\$ -
		- CO #4	\$ (165,900.00)	\$ -	\$ -	\$ -
		- Amend #5	\$ 108,752.00	\$ -	\$ -	\$ -
		- CO #6	\$ 8,549.00	\$ -	\$ -	\$ -
		- CO #7	\$ (14,327.00)	\$ -	\$ -	\$ -
		- CO #8	\$ (393,089.00)	\$ 8,369,950.21	\$ -	\$ -
C9	\$ 50,000.00	US Assure - PO 7315 - complete	\$ 55,074.00	\$ 55,074.00	\$ 661,458.38	\$ 1,309,696.17
		CDS Moving - PO 6562 - complete	\$ 346.80	\$ 346.80	\$ -	\$ -
		DAD Asphalt - PO 6635 - complete	\$ 12,856.60	\$ 12,856.60	\$ -	\$ -
		EDCO - PO 6693 - direct pay	\$ 979.86	\$ 979.86	\$ -	\$ -
		Frontier Fence - PO 6712 - complete	\$ 2,394.00	\$ 2,394.00	\$ -	\$ -
		Staples - PO 6745 - complete	\$ 42.24	\$ 42.24	\$ -	\$ -
		United Site - PO 6828 - complete	\$ 3,255.14	\$ 3,255.14	\$ -	\$ -
		Aztec - PO 7047 - complete	\$ 4,745.05	\$ 4,745.05	\$ -	\$ -
		SWRCB - PO 7190 - complete	\$ 575.00	\$ 575.00	\$ -	\$ -
		Western Env - PO 7214 - complete	\$ 10,690.00	\$ 10,690.00	\$ -	\$ -
		Corovan - PO 7234 - complete	\$ 3,423.44	\$ 3,423.44	\$ -	\$ -
		Fredricks Electric - PO 7454 - complete	\$ 970.00	\$ 970.00	\$ -	\$ -
		Frontier Fence - PO 7284 - direct pay	\$ 2,254.00	\$ 2,254.00	\$ -	\$ -
		Lee's Lock - PO 7422 - complete	\$ 658.88	\$ 658.88	\$ -	\$ -
		Lee's Lock - PO 7711 - complete	\$ 206.46	\$ 206.46	\$ -	\$ -
		Rancho Santa Fe - PO 7816 - complete	\$ 3,025.00	\$ 3,025.00	\$ -	\$ -
		Fredricks Electric - PO 7818 - complete	\$ 18,357.50	\$ 18,357.50	\$ -	\$ -
		Western Env - PO 7819 - complete	\$ 6,760.00	\$ 6,760.00	\$ -	\$ -
		Acoustblok - PO 7927 - complete	\$ 5,930.72	\$ 5,930.72	\$ -	\$ -
		United Site - PO 8157 - complete	\$ 1,728.55	\$ 1,728.55	\$ -	\$ -
		Lee's Lock - PO 8401 - complete	\$ 520.54	\$ 520.54	\$ -	\$ -
		Fredricks Electric - PO 8812 - complete	\$ 550.00	\$ 550.00	\$ -	\$ -
		SWRCB - PO 9717 - complete	\$ 484.00	\$ 484.00	\$ -	\$ -
		EDCO - PO 9720 - complete	\$ 347.75	\$ 347.75	\$ -	\$ -
		CDS Moving - PO 9722 - complete	\$ 186.19	\$ 186.19	\$ -	\$ -
		Corovan - PO 10082 - complete	\$ 11,890.45	\$ 11,890.45	\$ -	\$ -
		DAD Asphalt - PO 10482 - complete	\$ 41,500.00	\$ 41,500.00	\$ -	\$ -
		MA Engineers - PO 10833 - complete	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -
		District Forces 17/18	\$ 284.87	\$ 284.87	\$ -	\$ -
		District Forces 18/19	\$ 1,373.57	\$ 1,373.57	\$ -	\$ -
		Janus Corp - PO 12369 - complete	\$ 946.00	\$ 946.00	\$ -	\$ -
		SWRCB - PO 12487 - complete	\$ 484.00	\$ 484.00	\$ -	\$ -
		GEM - PO 13423 - complete	\$ 4,500.00	\$ 4,500.00	\$ (112,266.61)	\$ (112,266.61)
	\$ 11,623,212.29	<b>SUBTOTAL</b>	\$ 10,870,007.22	\$ 9,962,492.63	\$ 753,205.07	\$ 1,660,719.66
<b>D TESTING</b>						
D1	\$ 125,518.39	Ninyo & Moore - PO 7296	\$ 162,180.00	\$ 73,691.50	\$ -	\$ -
		Ninyo & Moore - PO 12455	\$ 8,726.00	\$ 8,701.00	\$ -	\$ -
	\$ 125,518.39	<b>SUBTOTAL</b>	\$ 170,906.00	\$ 82,392.50	\$ (45,387.61)	\$ 43,125.89
<b>E INSPECTION</b>						
E1	\$ 126,683.80	Blue Coast - PO 7052	\$ 222,464.00	\$ 201,936.00	\$ -	\$ -
		Blue Coast - PO 7055 - complete	\$ 14,080.00	\$ 14,080.00	\$ -	\$ -
		Twining - PO 7245	\$ 34,459.70	\$ 33,849.70	\$ -	\$ -
	\$ 126,683.80	<b>SUBTOTAL</b>	\$ 271,003.70	\$ 249,865.70	\$ (144,319.90)	\$ (123,181.90)
<b>F FURNITURE/EQUIPMENT</b>						
F1	\$ 168,603.14	Arey Jones - PO 7062 - complete	\$ 7,788.15	\$ 7,788.15	\$ -	\$ -
		Harbor Bay - PO 7186 - complete	\$ 5,800.00	\$ 5,800.00	\$ -	\$ -
		Standard E - PO 7821 - complete	\$ 285.00	\$ 285.00	\$ -	\$ -
		Datel Sys - PO 9390 - complete	\$ 4,180.70	\$ 4,180.70	\$ -	\$ -
		Culver-Newlin - PO 9944 - complete	\$ 108,601.05	\$ 108,601.05	\$ -	\$ -
		Digital Networks - PO 9994 - complete	\$ 4,576.22	\$ 4,576.22	\$ -	\$ -
		Procuretech - PO 10076 - complete	\$ 1,987.99	\$ 1,987.99	\$ -	\$ -
		Harbor Bay - PO 10733 - complete	\$ 7,800.00	\$ 7,800.00	\$ -	\$ -
		Scientific - PO 10812 - cancelled	\$ -	\$ -	\$ -	\$ -
		Digital Networks - PO 10832 - complete	\$ 1,907.87	\$ 1,907.87	\$ -	\$ -
		Dave Bang - PO 13065 - complete	\$ 3,829.79	\$ 3,829.79	\$ -	\$ -
	\$ 168,603.14	<b>SUBTOTAL</b>	\$ 146,756.77	\$ 146,756.77	\$ 21,846.37	\$ 21,846.37
<b>G CONTINGENCY</b>						
G1	\$ 88,702.53	Contingency	\$ -	\$ -	\$ 88,702.53	\$ 88,702.53
	\$ 88,702.53	<b>SUBTOTAL</b>	\$ -	\$ -	\$ 88,702.53	\$ 88,702.53
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>						
Mello Roos - 2016 CFD Bonds	\$ 12,573,520.07		\$ 11,955,112.55	\$ 10,880,067.76	\$ 618,407.52	\$ 1,693,452.31
Contingency	\$ 427,703.18	Digital Networks - PO 9663/18-025 - compl	\$ 89,279.78	\$ 89,279.78	\$ -	\$ -
		Digital Networks - PO 9848/18-026 - compl	\$ 39,264.93	\$ 39,264.93	\$ -	\$ -
		Digital Networks - PO 19-002 - complete	\$ 12,020.68	\$ 12,020.68	\$ 287,137.79	\$ 287,137.79
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>	\$ 13,001,223.25		\$ 12,095,677.94	\$ 11,020,633.15	\$ 905,545.31	\$ 1,980,590.10
Savings Captured - Prop AA - 3/29/19	\$ (175,000.00)		\$ -	\$ -	\$ -	\$ -
Savings Captured - Prop AA - 9/30/19	\$ (52,318.52)		\$ -	\$ -	\$ -	\$ -
<b>REVISED BUDGET</b>	\$ 12,773,904.73		\$ 12,095,677.94	\$ 11,020,633.15	\$ 678,226.79	\$ 1,753,271.58

\*3/23/17 - Added \$5,553,227.43 (Building Escalation and Storm Water) 12/16/16  
\*6/8/17 - Revised 3/23/17 reduced add from \$5,553,227.43 to 4,339,249.43

ITEM 6

Summary of Project Budget/Project Commitments

Date December 20, 2019

School Project Name: Oak Crest MS - Admin Bldg, Balance of Courtyard, Bldg F

Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A SITE</b>							
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B PLANS</b>							
B1	Architectural Plans	\$ 200,000.00		\$ -	\$ -	\$ 200,000.00	\$ 200,000.00
	Architect Reimb	\$ -		\$ -	\$ -	\$ -	\$ -
B2	DSA Plan Check Fee	\$ 50,000.00	DSA - PO 9927 - dp - complete	\$ 21,651.20	\$ 21,651.20	\$ 28,348.80	\$ 28,348.80
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ 7,500.00		\$ -	\$ -	\$ 7,500.00	\$ 7,500.00
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other	\$ 15,000.00	Palomar Repro - PO 8142 - complete	\$ 516.06	\$ 516.06		
			Daily Transcript - PO 9282 - complete	\$ 150.80	\$ 150.80		
			Palomar Repro - PO 10720 - complete	\$ 787.52	\$ 787.52	\$ 13,545.62	\$ 13,545.62
	<b>SUBTOTAL</b>	\$ 272,500.00		\$ 23,105.58	\$ 23,105.58	\$ 249,394.42	\$ 249,394.42
<b>C CONSTRUCTION</b>							
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ 519,231.00	Erickson-Hall (Bldg F) PO 10481 - comple	\$ 22,422.00	\$ 22,422.00	\$ 496,809.00	\$ 496,809.00
C5	Modernization	\$ -		\$ -	\$ -	\$ -	\$ -
C6	Demo/Interim Housing	\$ -		\$ -	\$ -	\$ -	\$ -
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ 1,176,606.00	Hanover Ins - PO 10111 - complete	\$ 9,584.00	\$ 9,584.00		
			Erickson-Hall (Bldg F) PO 10447	\$ 2,156,273.00	\$ 2,156,273.00		
			Hanover Ins - PO 11646 - complete	\$ 2,950.00	\$ 2,950.00	\$ (992,201.00)	\$ (992,201.00)
C9	Other	\$ 50,000.00	Mobile Mod - PO 10483 - complete	\$ 741.32	\$ 741.32		
			Rancho San - PO 10526 - complete	\$ 195.00	\$ 195.00		
			Western Env - PO 10532 - complete	\$ 2,156.00	\$ 2,156.00		
			Fredricks - PO 12635 - complete	\$ 30,089.00	\$ 30,089.00		
			Staples - PO 12756 - complete	\$ 46.28	\$ 46.28		
			CDS Moving - PO 12759 - complete	\$ 182.86	\$ 182.86		
			Corovan - PO 12817 - complete	\$ 1,982.63	\$ 1,982.63		
			Geocon - PO 12898	\$ 2,000.00	\$ 1,272.50		
			M Bar C - PO 13314	\$ 41,985.00	\$ 39,885.75		
			Quick C - PO 13383 - complete	\$ 11,140.28	\$ 11,140.28		
			Crowd - PO 13404	\$ 2,252.95	\$ 2,252.95		
			Frontier Fence - PO 13708 - complete	\$ 3,267.00	\$ 3,267.00	\$ 12,606.91	\$ 13,334.41
	<b>SUBTOTAL</b>	\$ 1,745,837.00		\$ 2,287,267.32	\$ 2,284,440.57	\$ (541,430.32)	\$ (538,603.57)
<b>D TESTING</b>							
D1	Testing	\$ 100,000.00	Ninyo & Moore - PO 11503	\$ 37,266.00	\$ 27,419.75		
	<b>SUBTOTAL</b>	\$ 100,000.00		\$ 37,266.00	\$ 27,419.75	\$ 62,734.00	\$ 72,580.25
<b>E INSPECTION</b>							
E1	Inspection	\$ 115,000.00	Blue Coast - PO 11294	\$ 134,464.00	\$ 131,944.00		
	<b>SUBTOTAL</b>	\$ 115,000.00		\$ 134,464.00	\$ 131,944.00	\$ (19,464.00)	\$ (16,944.00)
<b>F FURNITURE/EQUIPMENT</b>							
F1	Furniture and/or equipment	\$ 75,000.00	Procuretech - PO 11572 - complete	\$ 948.74	\$ 948.74		
			Datel Syste - PO 12777 - complete	\$ 1,396.44	\$ 1,396.44		
			Arenson Ofc - PO 12893 - complete	\$ 42,030.71	\$ 42,030.71		
			Digital Networks - PO 12899 - complete	\$ 13,801.20	\$ 13,801.20		
			MRC360 - PO13307 - complete	\$ 175.00	\$ 175.00		
			Arenson Ofc - PO 13375 - complete	\$ 1,052.61	\$ 1,052.61		
			North Coast - PO 13409 - complete	\$ 1,942.67	\$ 1,942.67		
			Best Buy - PO 13470 - complete	\$ 798.08	\$ 798.08		
			Culver-Newlin - PO 13485 - complete	\$ 2,678.69	\$ 2,678.69		
			Staples - PO 13710	\$ 2,684.73	\$ -		
			North Coast - PO 13840 - complete	\$ 363.23	\$ 363.23		
			Arenson - PO 14179	\$ 368.29	\$ -		
	<b>SUBTOTAL</b>	\$ 75,000.00		\$ 68,240.39	\$ 65,187.37	\$ 6,759.61	\$ 9,812.63
<b>G CONTINGENCY</b>							
G1	Contingency	\$ 167,500.00		\$ -	\$ -		
	<b>SUBTOTAL</b>	\$ 167,500.00		\$ -	\$ -	\$ 167,500.00	\$ 167,500.00
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		\$ 2,475,837.00		\$ 2,550,343.29	\$ 2,532,097.27	\$ (74,506.29)	\$ (56,260.27)
<b>Insurance Funds</b>							
	Construction	\$ 761,218.52	Erickson-Hall (Bldg F) PO 10447	\$ 698,394.00	\$ 304,801.84	\$ 62,824.52	\$ 456,416.68
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		\$ 3,237,055.52		\$ 3,248,737.29	\$ 2,836,899.11	\$ (11,681.77)	\$ 400,156.41

ITEM 6

Summary of Project Budget/Project Commitments

Date June 8, 2017  
School Project Name: Pacific Trails Middle School  
Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Revised Budget	Actual (O)/U Revised Budget
<b>A</b>	<b>SITE</b>						
A1	Purchase of Property	\$ 11,230,884.00	First American Title/Pardee	\$ 10,974,947.71	\$ 10,974,947.71	\$ 255,936.29	\$ 255,936.29
A2	Appraisal Fees	\$ 10,000.00	Kitty Sino & Assoc.	\$ 7,000.00	\$ 7,000.00		
			Kitty Sino & Assoc. - PO 251319	\$ 5,000.00	\$ 5,000.00	\$ (2,000.00)	\$ (2,000.00)
A3	Escrow Fees/Closing Costs	\$ 125,000.00	First American Title/Pardee - refund	\$ 41,486.07	\$ (38,969.53)	\$ 2,516.54	\$ 122,483.46
A4	Surveys	\$ 29,500.00		\$ -	\$ -	\$ 29,500.00	\$ 29,500.00
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ 11,395,384.00		\$ 10,989,464.25	\$ 10,989,464.25	\$ 405,919.75	\$ 405,919.75
<b>B</b>	<b>PLANS</b>						
B1	Architectural Plans	\$ 2,366,835.96	Lionakis - PO 232799	\$ 1,959,049.96	\$ 1,959,049.96		
			Lionakis - PO 242783 - deleted	\$ -	\$ -	\$ 407,786.00	\$ 407,786.00
B2	DSA Plan Check Fee	\$ 406,206.35	DSA - PO 240796	\$ 188,050.00	\$ 188,050.00		
			DSA - PO 4202	\$ 9,887.32	\$ 9,887.32	\$ 208,269.03	\$ 208,269.03
B3	CDE Plan Check Fee	\$ 135,402.12	CDE Consult - Lionakis - PO 232722	\$ 35,600.00	\$ 35,600.00		
			CDE - PO 4377	\$ 21,210.00	\$ 21,210.00	\$ 78,592.12	\$ 78,592.12
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ 68,525.00	Geocon - Soils - PO 232794	\$ 26,497.00	\$ 26,497.00		
			Traffic Study - Darnell & Assoc.	\$ 12,950.00	\$ 12,950.00	\$ 29,078.00	\$ 29,078.00
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other (CEQA, Legal, Precon)	\$ 577,806.59	Union Tribune - Legal Ad - CEQA - PO 232778	\$ 237.14	\$ 237.14		
			San Diego Daily Transcript - Legal Ad - Rough Grading	\$ 483.80	\$ 483.80		
			CEQA - URS - PO 232718	\$ 48,722.44	\$ 48,722.44		
			DTSC - URS - PO 240524	\$ 18,437.00	\$ 18,437.00		
			County of SD - PO 242399	\$ 1,205.00	\$ 1,205.00		
			County of SD - PO 242302	\$ 426.00	\$ 426.00		
			Balfour-Beatty - Precon - PO 242785 complete	\$ 411,840.00	\$ 411,840.00		
			Palomar Repro - PO 241765	\$ 487.25	\$ 487.25		
			Palomar Repro - PO 250102	\$ 1,223.02	\$ 1,223.02		
			CA Dept - PO 210	\$ 350.00	\$ 350.00		
			City of SD - PO 209	\$ 3,338.00	\$ 3,338.00		
			SWRCB - PO 807	\$ 1,024.00	\$ 1,024.00		
			UT San Diego - PO 1043	\$ 88.40	\$ 88.40		
			City of SD - PO 1108 - Deleted	\$ -	\$ -		
			City Treasurer - PO 1165	\$ 909.32	\$ 909.32		
			City of SD - PO 1463 - cancelled	\$ -	\$ -		
			City of SD - PO 1477	\$ 1,275.77	\$ 1,275.77		
			Palomar Repro - PO 1724 - complete	\$ -	\$ -		
			City of SD - PO 2486	\$ 249.26	\$ 249.26		
			County of SD - PO 2486 - void/dup 3357	\$ -	\$ -		
			County of SD - PO 3357	\$ 71.00	\$ 71.00	\$ 87,439.19	\$ 87,439.19
	<b>SUBTOTAL</b>	\$ 3,554,776.02		\$ 2,743,611.68	\$ 2,743,611.68	\$ 811,164.34	\$ 811,164.34
<b>C</b>	<b>CONSTRUCTION</b>						
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ 569,211.34	Balfour-Beatty - FGMP	\$ 569,204.00	\$ 569,204.00	\$ 7.34	\$ 7.34
C5	Modernization	\$ -		\$ -	\$ -	\$ -	\$ -
C6	Demo/Interim Housing	\$ -		\$ -	\$ -	\$ -	\$ -
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ 30,895,521.00	Balfour-Beatty - FGMP - PO 242791A	\$ 29,679,942.00	\$ 29,679,942.00		
			Fredricks Elec - PO 250332	\$ 27,055.00	\$ 27,055.00	\$ 1,188,524.00	\$ 1,188,524.00
C9	Other (Labor Comp.)	\$ 270,804.23	Modular Space - Job Trailer PO 241019 complete	\$ 1,269.11	\$ 1,269.11		
			One Day Sign - PO 242706	\$ 480.60	\$ 480.60		
			SWRCB - PO 242709	\$ 1,122.00	\$ 1,122.00		
			Aztec Tech - PO 242784 - deleted (posted to TPHS P1)	\$ -	\$ -		
			LA Construc - PO 250978A	\$ 2,346.76	\$ 2,346.76		
			City Treasurer (SD) - PO 251143	\$ 25,186.00	\$ 25,186.00		
			City Treasurer (SD) - PO 251395	\$ 437.50	\$ 437.50		
			City Treasurer (SD) - PO 251396	\$ 293,836.50	\$ 293,836.50		
			One Day Sign - PO 760006	\$ 189.00	\$ 189.00		
			Modular Space - PO 198 and A complete	\$ 4,676.38	\$ 4,676.38		
			Modular Space - PO 198B	\$ 286.77	\$ 286.77		
			One Day Sign - PO 177	\$ 540.00	\$ 540.00		
			Fredricks Elec - PO 394 - dp	\$ 17,768.50	\$ 17,768.50		
			Digital Networks - PO 574 complete	\$ 388,156.68	\$ 388,156.68		
			Economy Re - PO 812	\$ 12,756.96	\$ 12,756.96		
			Fredricks Elec - PO 1732	\$ 4,115.00	\$ 4,115.00		
			Modular Space - PO 1737 complete	\$ 1,520.37	\$ 1,520.37		
			District Forces (Tech) 15/16	\$ 526.11	\$ 526.11		
			District Forces 15/16	\$ 151.95	\$ 151.95		
			Fredricks Elec - PO 2314	\$ 14,375.00	\$ 14,375.00		
			Fredricks Elec - PO 3609	\$ 570.00	\$ 570.00		
			Fredricks Elec - PO 6361	\$ 1,744.00	\$ 1,744.00	\$ (501,250.96)	\$ (501,250.96)
	<b>SUBTOTAL</b>	\$ 31,735,536.57		\$ 31,046,512.19	\$ 31,046,512.19	\$ 689,024.38	\$ 689,024.38
<b>D</b>	<b>TESTING</b>						
D1	Testing	\$ 541,608.46	So Cal Soils & Testing - PO 242718	\$ 348,367.75	\$ 348,367.75		
	<b>SUBTOTAL</b>	\$ 541,608.46		\$ 348,367.75	\$ 348,367.75	\$ 193,240.71	\$ 193,240.71
<b>E</b>	<b>INSPECTION</b>						
E1	Inspection	\$ 541,608.46	Consulting & Inspection - PO 242645	\$ 23,328.00	\$ 23,328.00		
			Consulting & Inspection - PO 250751A	\$ 406,764.00	\$ 406,764.00		
			Twining - PO 242502	\$ 24,725.00	\$ 24,725.00		
	<b>SUBTOTAL</b>	\$ 541,608.46		\$ 454,817.00	\$ 454,817.00	\$ 86,791.46	\$ 86,791.46
<b>F</b>	<b>FURNITURE/EQUIPMENT</b>						
F1	Furniture and/or equipment	\$ 1,586,776.83	CDWG.com - PO 312	\$ 3,815.82	\$ 3,815.82		
			Culver Newlin - PO 399	\$ 3,156.50	\$ 3,156.50		
			Arey Jones - PO 404	\$ 2,528.72	\$ 2,528.72		
			Culver Newlin - PO 714	\$ 369,889.16	\$ 369,889.16		
			Monoprice - PO 722	\$ 1,649.41	\$ 1,649.41		
			CDWG.com - PO 723	\$ 485.79	\$ 485.79		
			ProcureTech - PO 724	\$ 1,462.87	\$ 1,462.87		
			PCS Rev - PO 804	\$ 10,202.98	\$ 10,202.98		
			Sierra Schools - PO 926 - cancelled	\$ -	\$ -		
			Sierra Schools - PO 929	\$ 2,758.32	\$ 2,758.32		
			Best Buy - PO 1038 complete	\$ 2,694.81	\$ 2,694.81		
			Flinn Science - PO 1104	\$ 1,918.44	\$ 1,918.44		
			Datel - PO 1113	\$ 4,421.52	\$ 4,421.52		

ITEM 6

Arey Jones - PO 1160	\$	4,834.85	\$	4,834.85			
CDWG.com - PO 1161	\$	26,443.50	\$	26,443.50			
CDWG.com - PO 1184 - dp	\$	595.25	\$	595.25			
CDWG.com - PO 1185	\$	4,064.36	\$	4,064.36			
Amazon.com - PO 1186	\$	2,749.68	\$	2,749.68			
Amazon.com - PO 1187	\$	1,604.66	\$	1,604.66			
Arey Jones - PO 1192	\$	666.80	\$	666.80			
Arey Jones - PO 1196	\$	110,318.40	\$	110,318.40			
Culver Newlin - PO 1202 - cancelled	\$	-	\$	-			
Amazon.com - PO 1212	\$	931.50	\$	931.50			
American Time - PO 1231	\$	10,221.99	\$	10,221.99			
CDWG.com - PO 1325	\$	1,128.01	\$	1,128.01			
Amazon.com - PO 1326	\$	280.78	\$	280.78			
Ceramics & - PO 1329	\$	2,697.88	\$	2,697.88			
Aztec Tech - PO 1384	\$	4,079.16	\$	4,079.16			
Cart Mart - PO 1386	\$	25,282.80	\$	25,282.80			
VisionTron - PO 1387	\$	947.80	\$	947.80			
Sterling - PO 1394	\$	8,737.52	\$	8,737.52			
Arey Jones - PO 1451	\$	1,611.62	\$	1,611.62			
Amazon.com - PO 1454	\$	1,020.43	\$	1,020.43			
Amazon.com - PO 1465	\$	136.17	\$	136.17			
CDWG.com - PO 1497	\$	2,032.18	\$	2,032.18			
CDWG.com - PO 1501	\$	12,710.12	\$	12,710.12			
OfficeMax - PO 1510	\$	85,858.56	\$	85,858.56			
Fisher Scientific - PO 1512 - cancelled	\$	-	\$	-			
Fisher Scientific - PO 1514	\$	9,517.24	\$	9,517.24			
Sierra Schools - PO 1611	\$	9,175.72	\$	9,175.72			
CDWG.com - PO 1613	\$	9,979.20	\$	9,979.20			
Apex Music - PO 1658	\$	3,738.18	\$	3,738.18			
Culver Newlin - PO 1731	\$	3,471.55	\$	3,471.55			
Gopher Sports - PO 1792	\$	2,935.72	\$	2,935.72			
Amazon.com - PO 1803	\$	408.88	\$	408.88			
Convoy Piano - PO 1846	\$	16,405.20	\$	16,405.20			
Lego Educa - PO 2013 complete	\$	17,635.03	\$	17,635.03			
Nick Rail - PO 2026 - cancelled	\$	-	\$	-			
Nick Rail - PO 2028 complete	\$	14,503.32	\$	14,503.32			
Music - PO 2049	\$	5,228.28	\$	5,228.28			
Blick, Dic - PO 2069	\$	2,378.57	\$	2,378.57			
CDWG.com - PO 2316	\$	12,408.56	\$	12,408.56			
CDWG.com - PO 2318	\$	2,032.18	\$	2,032.18			
Home Depot - PO 2322	\$	438.48	\$	438.48			
Office Depot - PO 2587	\$	194.39	\$	194.39			
OfficeMax - PO 2619 complete	\$	76,278.93	\$	76,278.93			
Ceramics & - PO 2687	\$	9,597.08	\$	9,597.08			
Culver Newlin - PO 2688	\$	5,157.56	\$	5,157.56			
OfficeMax - PO 2696	\$	28,164.55	\$	28,164.55			
Gopher Sports - PO 2705	\$	6,435.98	\$	6,435.98			
American C - PO 2719	\$	6,081.05	\$	6,081.05			
Woodwind & - PO 2733	\$	37,156.98	\$	37,156.98			
American C - PO 2838	\$	955.80	\$	955.80			
CDWG.com - PO 2858 complete	\$	21,275.49	\$	21,275.49			
Arey Jones - PO 2861	\$	8,850.53	\$	8,850.53			
Arey Jones - PO 2863	\$	1,520.41	\$	1,520.41			
Amazon - PO 2865	\$	1,914.35	\$	1,914.35			
Culver Newlin - PO 2869	\$	451.44	\$	451.44			
Trace3 - PO 2870 complete	\$	31,308.60	\$	31,308.60			
Comm USA - PO 2871	\$	3,783.05	\$	3,783.05			
Culver Newlin - PO 3119	\$	1,013.96	\$	1,013.96			
Costello - PO 3250	\$	7,806.24	\$	7,806.24			
Amazon - PO 3354	\$	364.76	\$	364.76			
Culver Newlin - PO 3355	\$	7,874.89	\$	7,874.89			
PCS Rev - PO 3356	\$	7,393.68	\$	7,393.68			
Mission Fed - PO 3425	\$	161.15	\$	161.15			
Amazon - PO 3427	\$	1,732.99	\$	1,732.99			
Mission Fed - PO 3428	\$	39.75	\$	39.75			
Follett Ed - PO 3542	\$	518.17	\$	518.17			
The Active - PO 3543	\$	1,871.57	\$	1,871.57			
MagTag - PO 3651	\$	931.86	\$	931.86			
Staples - PO 3744 - dp	\$	610.20	\$	610.20			
Sierra Schools - PO 3745	\$	8,189.93	\$	8,189.93			
Hawthorne - PO 3954	\$	14,156.64	\$	14,156.64			
Culver-Newlin - PO 3980	\$	3,017.04	\$	3,017.04			
Staples - PO 4349	\$	17,824.99	\$	17,824.99			
Music - PO 4392 - cancelled	\$	-	\$	-			
Music - PO 4392A	\$	9,093.60	\$	9,093.60			
<b>SUBTOTAL</b>	<b>\$</b>	<b>1,586,776.83</b>	<b>\$</b>	<b>1,145,922.08</b>	<b>\$</b>	<b>440,854.75</b>	
<b>G CONTINGENCY</b>							
G1 Contingency	\$	3,173,553.66	Balfour-Beatty - FGMP - Deduct C/O #1 \$1,463,878 - C/O #1 \$1,463,878.00	\$	2,276,817.00	\$	812,939.00
<b>SUBTOTAL</b>	<b>\$</b>	<b>3,173,553.66</b>		<b>\$</b>	<b>812,939.00</b>	<b>\$</b>	<b>2,360,614.66</b>
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>	<b>\$</b>	<b>52,529,244.00</b>		<b>\$</b>	<b>47,541,633.95</b>	<b>\$</b>	<b>4,987,610.05</b>
Savings Captured 3/25/15	\$	(896,644.00)					
Savings Captured 3/31/16	\$	(3,254,945.00)					
Savings Captured 12/16/16	\$	(825,000.00)					
Savings Captured 06/08/17	\$	(11,021.05)					
<b>FINAL BUDGET 6/8/17</b>	<b>\$</b>	<b>47,541,633.95</b>		<b>\$</b>	<b>47,541,633.95</b>	<b>\$</b>	<b>-</b>
<b>Completion Date: NOC April 21, 2016</b>							



**Summary of Project Budget/Project Commitments**

Date December 20, 2019

School Project Name: Pacific Trails MS - 2nd Classroom Building Design

**ITEM 6**

Prop AA and Mello Roos Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A SITE</b>							
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B PLANS</b>							
B1	Architectural Plans	\$ 1,295,560.00	Lionakis - PO 3907 - complete	\$ 1,088,400.00	\$ 1,088,400.00	\$ 207,160.00	\$ 207,160.00
B2	DSA Plan Check Fee	\$ 144,000.00	DSA - PO 5679 - complete	\$ 143,250.00	\$ 143,250.00		
			DSA - PO 5821 - complete	\$ 500.00	\$ 500.00		
			DSA - PO 9134 - complete	\$ 3,870.00	\$ 3,870.00		
			DSA - PO 9179 - complete	\$ 2,152.50	\$ 2,152.50		
			DSA - PO 11788 - complete	\$ 129.00	\$ 129.00		
			DSA - PO 13489 - complete	\$ 1,634.00	\$ 1,634.00	\$ (7,535.50)	\$ (7,535.50)
B3	CDE Plan Check Fee	\$ -	CA Dept of Ed - PO 11749 - complete	\$ 11,550.00	\$ 11,550.00	\$ (11,550.00)	\$ (11,550.00)
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ 16,000.00		\$ -	\$ -	\$ 16,000.00	\$ 16,000.00
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other (CEQA, Precon, Legal)	\$ 50,000.00	Palomar Repro - PO 4516 - cancelled	\$ -	\$ -		
			Geocon - PO 5543 - complete	\$ 1,492.50	\$ 1,492.50		
			CGS - PO 5822 - complete	\$ 3,600.00	\$ 3,600.00		
			Subsurface Surveys - PO 5956 - complete	\$ 1,350.00	\$ 1,350.00		
			Daily Transcript - PO 7050 - complete	\$ 187.54	\$ 187.54		
			Daily Transcript - PO 7230 - complete	\$ 209.24	\$ 209.24		
			Latitude 33 - PO 7426 - complete	\$ 10,850.00	\$ 10,850.00		
			Daily Transcript - PO 7703 - complete	\$ 204.60	\$ 204.60		
			Palomar Repro - PO 8142 - complete	\$ 208.70	\$ 208.70		
			Daily Transcript - PO 8580 - complete	\$ 338.00	\$ 338.00	\$ 31,559.42	\$ 31,559.42
	<b>SUBTOTAL</b>	\$ 1,505,560.00		\$ 1,269,926.08	\$ 1,269,926.08	\$ 235,633.92	\$ 235,633.92
<b>C CONSTRUCTION</b>							
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ 1,974,915.34	CW Driver - PO 7123 - cancelled	\$ -	\$ -		
			CW Driver - PO 8489 - complete	\$ 1,556,782.26	\$ 1,556,782.26	\$ 418,133.08	\$ 418,133.08
C5	Modernization	\$ -		\$ -	\$ -	\$ -	\$ -
C6	Demo/Interim Housing	\$ -		\$ -	\$ -	\$ -	\$ -
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ 12,741,389.33	TK1SC - PO 6371 - complete	\$ 29,900.00	\$ 29,900.00		
			Fredricks - PO 7761 - complete	\$ 1,350.00	\$ 1,350.00		
			C&D Towing - PO 7862 - complete	\$ 250.00	\$ 250.00		
			Hartford Ins - PO 7914 - complete	\$ 24,046.00	\$ 24,046.00		
			United Site Rental - PO 8145 - cancelled	\$ -	\$ -		
			GST, Inc. - PO 8154 - complete	\$ 43,460.25	\$ 43,460.25		
			District Forces 17/18	\$ 205.03	\$ 205.03		
			District Forces 18/19	\$ 2,013.49	\$ 2,013.49		
			CW Driver - PO 8212 - Primes	\$ 13,199,628.00			
			net C/O's and credits - complete	\$ (485,790.22)	\$ 12,713,837.78		
			Digital Networks - PO 9587 - complete	\$ 233,318.85	\$ 233,318.85		
			Acc-Security - PO 9665 - complete	\$ 28,505.73	\$ 28,505.73		
			Rancho San - PO 10757 - complete	\$ 1,050.00	\$ 1,050.00		
			United Site Rental - PO 10875 - complete	\$ 15,502.59	\$ 15,502.59		
			Frontier Fence - PO 11140 - complete	\$ 2,140.00	\$ 2,140.00	\$ (354,190.39)	\$ (354,190.39)
C9	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ 14,716,304.67		\$ 14,652,361.98	\$ 14,652,361.98	\$ 63,942.69	\$ 63,942.69
<b>D TESTING</b>							
D1	Testing	\$ 254,827.79	Ninyo & Moore - PO 8165 - complete	\$ 210,406.25	\$ 210,406.25		
	<b>SUBTOTAL</b>	\$ 254,827.79		\$ 210,406.25	\$ 210,406.25	\$ 44,421.54	\$ 44,421.54
<b>E INSPECTION</b>							
E1	Inspection	\$ 254,827.79	Consulting & Inspection - PO 7964 - complete	\$ 189,498.00	\$ 189,498.00		
			Twining - PO 8167 - complete	\$ 13,919.60	\$ 13,919.60		
	<b>SUBTOTAL</b>	\$ 254,827.79		\$ 203,417.60	\$ 203,417.60	\$ 51,410.19	\$ 51,410.19
<b>F FURNITURE/EQUIPMENT</b>							
F1	Furniture and/or equipment	\$ 735,815.23	Datel Sys - PO 9281 - complete	\$ 3,857.45	\$ 3,857.45		
			Culver-Newlin - PO 9846 - complete	\$ 256,245.47	\$ 256,245.47		
			Arey-Jones - PO 10124 - complete	\$ 58,282.12	\$ 58,282.12		
			CDWG - PO 10125 - complete	\$ 4,894.45	\$ 4,894.45		
			CDWG - PO 10133 - complete	\$ 19,987.70	\$ 19,987.70		
			Amazon - PO 10464 - complete	\$ 2,792.78	\$ 2,792.78		
			Fisher Scientific - PO 10722 - complete	\$ 10,451.98	\$ 10,451.98		
			Scientific - PO 10811 - cancelled	\$ -	\$ -		
			Home Depot - PO 790011 - complete	\$ 1,417.42	\$ 1,417.42		
			Digital Networks - PO 10831 - complete	\$ 6,171.77	\$ 6,171.77		
			American Time - PO 10874 - complete	\$ 6,214.73	\$ 6,214.73		
			Trace 3 - PO 11298 - complete	\$ 90,881.50	\$ 90,881.50		
			Digital Networks - PO 11771 - complete	\$ 990.72	\$ 990.72		
			Culver-Newlin - PO 11976 - complete	\$ 1,535.86	\$ 1,535.86		
			Culver-Newlin - PO 12202 - cancelled	\$ -	\$ -		
			Culver-Newlin - PO 12203 - complete	\$ 51,670.11	\$ 51,670.11		
	<b>SUBTOTAL</b>	\$ 735,815.23		\$ 515,394.06	\$ 515,394.06	\$ 220,421.17	\$ 220,421.17
<b>G CONTINGENCY</b>							
G1	Contingency	\$ 1,200,826.52		\$ -	\$ -		
	<b>SUBTOTAL</b>	\$ 1,200,826.52		\$ -	\$ -	\$ 1,200,826.52	\$ 1,200,826.52
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		\$ 18,668,162.00		\$ 16,851,505.97	\$ 16,851,505.97	\$ 1,816,656.03	\$ 1,816,656.03
Mello Roos - 2016 CFD Bonds							
	Contingency	\$ 734,971.55	Digital Networks 18-014 - complete	\$ 95,078.05	\$ 95,078.05		
			Digital Networks 18-016 - complete	\$ 6,120.67	\$ 6,120.67	\$ 633,772.83	\$ 633,772.83
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		\$ 19,403,133.55		\$ 16,952,704.69	\$ 16,952,704.69	\$ 2,450,428.86	\$ 2,450,428.86
	Savings Captured - 2016 CFD Bonds - 9/28/17	\$ (734,971.55)					
	Savings Captured - Prop AA - 12/28/17	\$ (600,413.26)					
	Adj - 2016 CFD Bonds - 9/28/17, 7/1/18	\$ 106,451.15					
	Savings Captured - Prop AA - 3/29/19	\$ (1,150,000.00)					
	Savings Captured - 2016 CFD Bonds - 9/30/19	\$ (5,252.43)					
	Savings Captured - Prop AA - 9/30/19	\$ (66,242.77)					
	<b>FINAL BUDGET 12/20/19</b>	\$ 16,952,704.69		\$ 16,952,704.69	\$ 16,952,704.69	\$ -	\$ -
<b>Completion Date: NOC November 1, 2018</b>							

ITEM 6

Summary of Project Budget/Project Commitments

Date June 25, 2015

School Project Name: Phase 1a - San Dieguito High School Academy Field & Track

Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A</b>	<b>SITE</b>						
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B</b>	<b>PLANS</b>						
B1	Architectural Plans	\$ 367,466.16	SVA - Fees/Reimb PO 232711/251410	\$ 399,700.00	\$ 394,836.44	\$ (32,233.84)	\$ (27,370.28)
B2	DSA Plan Check Fee	\$ 81,659.15	DSA - PO 250266	\$ 1,240.37	\$ 1,240.37	\$ 80,418.78	\$ 80,418.78
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ 20,000.00	Geocon - PO 232679	\$ 18,529.25	\$ 18,529.25	\$ 1,470.75	\$ 1,470.75
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other (CEQA, Precon, Soils, Survey, etc.)	\$ 20,829.57	SD Daily Transcript - PO 232779	\$ 508.60	\$ 508.60	\$ -	\$ -
			SD Daily Transcript - PO 240660	\$ 111.70	\$ 111.70	\$ -	\$ -
			Legal Counsel - PO 241080	\$ 400.00	\$ 400.00	\$ 19,809.27	\$ 19,809.27
	SUBTOTAL	\$ 489,954.88		\$ 420,489.92	\$ 415,626.36	\$ 69,464.96	\$ 74,328.52
<b>C</b>	<b>CONSTRUCTION</b>						
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ 614,362.31	Balfour Beatty Construction	\$ 365,206.80	\$ 261,764.56	\$ 249,155.51	\$ 352,597.75
C5	Modernization	\$ -		\$ -	\$ -	\$ -	\$ -
C6	Demo/Interim Housing	\$ -		\$ -	\$ -	\$ -	\$ -
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ 3,468,595.00	Ohno Construction	\$ 2,409,000.00	\$ -	\$ -	\$ -
			- CO #1	\$ 58,560.66	\$ 2,467,560.66	\$ -	\$ -
			Masson & Assoc - Survey	\$ 9,971.00	\$ 9,971.00	\$ -	\$ -
			David Beckwith - SWPPP	\$ 62,000.00	\$ -	\$ -	\$ -
			- CO #1	\$ (3,720.00)	\$ 58,280.00	\$ -	\$ -
			FieldTurf	\$ 614,621.00	\$ 614,621.00	\$ -	\$ -
						\$ 318,162.34	\$ 318,162.34
C9	Other (Labor Compliance, etc.)	\$ 40,829.57	Aztec Tech - Connex - PO 232756	\$ 450.00	\$ 450.00	\$ -	\$ -
			Aztec Tech - Connex - PO 241461	\$ 4,082.40	\$ 3,839.40	\$ -	\$ -
			Interim Courts - Bobby Riggs - PO 24160	\$ 450.00	\$ 450.00	\$ -	\$ -
			SWRCB - Permit	\$ 582.00	\$ 582.00	\$ -	\$ -
			Janus Corp - Haz. Removal	\$ 1,349.00	\$ 1,349.00	\$ -	\$ -
			American Fence - PO 241786	\$ 3,606.50	\$ 3,606.50	\$ -	\$ -
			LB Concrete - PO 242030	\$ 1,836.00	\$ 1,836.00	\$ -	\$ -
			One Day Sign - PO 242064	\$ 190.08	\$ 190.08	\$ 28,283.59	\$ 28,526.59
	SUBTOTAL	\$ 4,123,786.89		\$ 3,528,185.44	\$ 3,424,500.20	\$ 595,601.44	\$ 699,286.69
<b>D</b>	<b>TESTING</b>						
D1	Testing	\$ 81,659.15	Ninyo & Moore - PO 241079	\$ 39,700.00	\$ -	\$ -	\$ -
			Ninyo & Moore CO 1	\$ 7,569.25	\$ 47,269.25	\$ -	\$ -
	SUBTOTAL	\$ 81,659.15		\$ 47,269.25	\$ 47,269.25	\$ 34,389.90	\$ 34,389.90
<b>E</b>	<b>INSPECTION</b>						
E1	Inspection	\$ 81,659.15	Consulting & Inspection	\$ 57,225.00	\$ 57,225.00	\$ -	\$ -
	SUBTOTAL	\$ 81,659.15		\$ 57,225.00	\$ 57,225.00	\$ 24,434.15	\$ 24,434.15
<b>F</b>	<b>FURNITURE/EQUIPMENT</b>						
F1	Furniture and/or equipment	\$ 103,094.67	Pauley Equip Co. - Kubota Tractor	\$ 24,030.00	\$ 24,030.00	\$ -	\$ -
			VS Athletics - PO 241128	\$ 31,798.50	\$ 31,798.50	\$ -	\$ -
			UCS, Inc. - PO 241129	\$ 32,800.00	\$ 32,800.00	\$ -	\$ -
			Byrom-Davey, Inc. - Timing System	\$ 18,920.00	\$ 18,920.00	\$ -	\$ -
			Tomark Sports ref #740012 - deleted	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 103,094.67		\$ 107,548.50	\$ 107,548.50	\$ (4,453.83)	\$ (4,453.83)
<b>G</b>	<b>CONTINGENCY</b>						
G1	Contingency	\$ 412,378.69		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 412,378.69		\$ -	\$ -	\$ 412,378.69	\$ 412,378.69
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		\$ 5,292,533.42		\$ 4,160,718.11	\$ 4,052,169.31	\$ 1,131,815.30	\$ 1,240,364.11
	Savings Captured 03/27/15	\$ (1,240,364.11)					
	FINAL BUDGET 3/27/15	\$ 4,052,169.31			\$ 4,052,169.31		\$ (0.00)
Completion Date: NOC March 21, 2014							

ITEM 6

Summary of Project Budget/Project Commitments

Date March 29, 2019

School Project Name: SDHSA Stadium Phase 1b/Math-Science Phase 2

Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget	
<b>A SITE</b>								
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -	
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -	
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -	
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -	
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -	
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -	
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -	
	SUBTOTAL	\$ -		\$ -	\$ -	\$ -	\$ -	
<b>B PLANS</b>								
B1	Architectural Plans	\$ 1,159,235.76	MVEI/Fee & Reimb - Math & Science Bldg - PO 241814 - complete SVA/Fee & Reimb - Math & Science Bldg - PO 251411 - complete MVEI/Fee & Reimb - Food Svc - PO 241815 - complete SVA/Fee & Reimb - Food Svc - PO 251414 - delete MVEI/Fee & Reimb - Interim Housing/Tennis Crt Replacement - PO 242376 - complete SVA/Fee & Reimb - Interim Housing/Tennis Crt Replacement - PO 251412 - corrected/con SVA from Stadium Phase 1 - PO 251410 - deleted	\$ 492,700.00 \$ 278,250.00 \$ 1,830.00 \$ - \$ 74,750.00 \$ 50,665.00 \$ -	\$ 492,700.00 \$ 278,250.00 \$ 1,830.00 \$ - \$ 74,750.00 \$ 50,665.00 \$ -			
B2	DSA Plan Check Fee	\$ 218,807.96	DSA - Math & Science - PO 250730 DSA - Tennis Courts/Interim Housing - PO 3636 - complete	\$ 97,450.00 \$ 12,411.05	\$ 97,450.00 \$ 12,411.05	\$ 261,040.76	\$ 261,040.76	
B3	CDE Plan Check Fee	\$ 89,217.76		\$ -	\$ -	\$ 89,217.76	\$ 89,217.76	
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -	
B5	Preliminary Tests	\$ 13,540.00	Geocn - Math & Science PO 241447	\$ 12,500.00	\$ 12,500.00	\$ 1,040.00	\$ 1,040.00	
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -	
B7	Other	\$ 246,815.95	Southern Bleacher Co. PO 242095 Gilbane - Precon - PO 241648 LSA & Assoc. - CEQA PO 241654 LSA & Assoc. - CEQA/Survey PO 396 - complete Subsurface Survey PO 241318 Subsurface Survey PO 241761 CGS - PO 241790 Legal - PO 242278 San Diego DT - PO 242246 MFCU/Stamps/CDP - PO 242003 MFCU/Stamps/CDP - PO 242556 Palomar Repro - PO 250102 SWRCB - PO 320 Laura Romano - PO 245 UT San Diego - PO 814 MA Eng. - PO 1395 - complete Palomar Repro - PO 1724 - complete UT San Diego - PO 2360 - complete BDS Engineering - PO 2380 - complete Daily Transcript - PO 2384 - complete Daily Transcript - PO 2682 - complete City of Encinitas - PO 2683 - complete Subsurface Survey - PO 2791 - complete Daily Transcript - PO 3020 - complete Subsurface - PO 4486 - complete Palomar Repro - PO 4516 - complete	\$ 13,750.00 \$ 112,531.68 \$ 38,997.45 \$ 352.50 \$ 1,040.00 \$ 3,345.00 \$ 3,600.00 \$ 200.00 \$ 105.50 \$ 245.00 \$ 162.68 \$ 2,476.65 \$ 513.00 \$ 281.25 \$ 98.60 \$ 28,000.00 \$ 602.84 \$ 2,496.80 \$ 15,171.50 \$ 193.74 \$ 207.70 \$ 27,190.55 \$ 815.00 \$ 192.20 \$ 365.00 \$ 29.35	\$ 13,750.00 \$ 112,531.68 \$ 38,997.45 \$ 352.50 \$ 1,040.00 \$ 3,345.00 \$ 3,600.00 \$ 200.00 \$ 105.50 \$ 245.00 \$ 162.68 \$ 2,476.65 \$ 513.00 \$ 281.25 \$ 98.60 \$ 28,000.00 \$ 602.84 \$ 2,496.80 \$ 15,171.50 \$ 193.74 \$ 207.70 \$ 27,190.55 \$ 815.00 \$ 192.20 \$ 365.00 \$ 29.35	\$ (6,148.04)	\$ (6,148.04)	
	SUBTOTAL	\$ 1,727,617.43		\$ 1,273,520.04	\$ 1,273,520.04	\$ 454,097.39	\$ 454,097.39	
<b>C CONSTRUCTION</b>								
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -	
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -	
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -	
C4	Construction Management	\$ 1,920,226.09	Gilbane - PO 242659 - GMP GC Stadium Fee	\$ 74,494.24	\$ 74,494.24	\$ 1,845,731.85	\$ 1,845,731.85	
C5	Modernization	\$ -		\$ -	\$ -	\$ -	\$ -	
C6	Demo/Interim Housing	\$ 100,000.00	Mobile Modular - Move 3 Relos - deleted Mobile Modular - Art Room - deleted Class Leasing - PO 250290 Mobile Modular - PO 251341 Mobile Modular - PO 4848 - complete Mobile Modular - PO 7916 - complete - bal to A&H Bldg Class Leasing - PO 4857 - complete Class Leasing - PO 6688 - transferred to A&H Bldg project	\$ - \$ - \$ 7,470.00 \$ 48,100.00 \$ 126,489.12 \$ 126,489.12 \$ 3,950.00 \$ -	\$ - \$ - \$ 7,470.00 \$ 48,100.00 \$ 126,489.12 \$ 126,489.12 \$ 3,950.00 \$ -	\$ (212,498.24)	\$ (212,498.24)	
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -	
C8	New Construction	\$ 17,867,697.95	Gilbane - (Int Hsg/Tennis Crts) - PO 1322 - complete Gilbane - PO 242659 - GMP Stadium Fredricks Elec - PO 250520 - Move Elec Gear Erickson-Hall - PO 3223 - complete Erickson-Hall - PO 3223 C/O's Erickson-Hall - PO 3224 Erickson-Hall - PO 3224 amend's - complete Security Bank of Calif - PO 3251 - complete Pac_Premier - PO 5148 - complete Pac_Premier - PO 5148 - Refund US Assure (Builders Risk) - PO 3574 - complete SWCS - PO 3129 - BP #1 - cancelled	\$ 3,091,070.26 \$ 2,472,642.15 \$ 179,610.00 \$ 14,109,534.30 \$ (565,797.35) \$ 1,767,079.29 \$ (23,306.29) \$ 73,084.18 \$ 3,406.09 \$ (2,011.40) \$ 34,202.00 \$ -	\$ 3,091,070.26 \$ 2,472,642.15 \$ 179,610.00 \$ 14,109,534.30 \$ (565,797.35) \$ 1,767,079.29 \$ 1,743,773.00 \$ 73,084.18 \$ 3,406.09 \$ (2,011.40) \$ 34,202.00 \$ -	\$ (3,271,815.28)	\$ (3,271,815.28)	
C9	Other	\$ 159,481.83	Aztec Tech - PO 242080 Aztec Tech - PO 242286 BJ's Rentals - PO 242355 Frontier Fence - PO 242377 Simplex Grinnell - PO 242402 LB Concrete - PO 242200 DAD Asphalt - PO 242281 Frontier Fence - PO 242501 Quality Floor - PO 242532 Pacific MH - PO 242537 Fredricks Elec - PO 242604 Brevig Plumbing - PO 242633 Brevig Plumbing - PO 242790 AO Reed - PO 242810 Rancho Santa Fe - PO 242822 Fredricks Elec - PO 242726 Fredricks Elec - PO 242845 Oceanside HS - PO 242651 Advanced - PO 242652 Bobby Riggs - PO 242660 Office Depot - PO 242774 Pacific MH - PO 250107 Fredricks Elec - PO 250288 Simplex Grinnell - PO 250723 LB Concrete - PO 250761 American Fence - PO 250789 American Fence - PO 250789A	\$ 1,060.00 \$ 2,421.36 \$ 493.53 \$ 721.00 \$ 387.00 \$ 10,905.00 \$ 21,777.40 \$ 615.00 \$ 5,965.00 \$ 14,200.00 \$ 48,223.50 \$ 14,739.00 \$ 14,825.00 \$ 7,610.00 \$ 941.00 \$ 14,921.00 \$ 17,700.00 \$ 187.50 \$ 3,525.00 \$ 1,200.00 \$ 166.89 \$ 8,200.00 \$ 9,025.00 \$ 417.00 \$ 6,918.00 \$ 1,455.00 \$ 190.00	\$ 1,060.00 \$ 2,421.36 \$ 493.53 \$ 721.00 \$ 387.00 \$ 10,905.00 \$ 21,777.40 \$ 615.00 \$ 5,965.00 \$ 14,200.00 \$ 48,223.50 \$ 14,739.00 \$ 14,825.00 \$ 7,610.00 \$ 941.00 \$ 14,921.00 \$ 17,700.00 \$ 187.50 \$ 3,525.00 \$ 1,200.00 \$ 166.89 \$ 8,200.00 \$ 9,025.00 \$ 417.00 \$ 6,918.00 \$ 1,455.00 \$ 190.00			





ITEM 6

Summary of Project Budget/Project Commitments

Date December 20, 2019

School Project Name: Sunset HS - Campus Reconstruction

Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A SITE</b>							
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B PLANS</b>							
B1	Architectural Plans	\$ 1,022,430.00	SVA Architects - PO 8783	\$ 1,014,230.00	\$ 796,134.03	\$ 8,200.00	\$ 226,295.97
	Architect Reimb	\$ -		\$ -	\$ -	\$ -	\$ -
B2	DSA Plan Check Fee	\$ 165,000.00	DSA - PO 11265 - complete	\$ 163,250.00	\$ 163,250.00	\$ 1,750.00	\$ 1,750.00
B3	CDE Plan Check Fee	\$ 10,000.00		\$ -	\$ -	\$ 10,000.00	\$ 10,000.00
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ 18,000.00		\$ -	\$ -	\$ 18,000.00	\$ 18,000.00
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other	\$ 142,500.00	BDS Engineering - PO 7322 - cancelled	\$ -	\$ -	\$ -	\$ -
			BDS Engineering - PO 7713 - complete	\$ 24,550.00	\$ 24,550.00	\$ -	\$ -
			AECOM - PO 8782 - complete	\$ 26,148.00	\$ 26,148.00	\$ -	\$ -
			Palomar Repro - PO 8142 - complete	\$ 323.25	\$ 323.25	\$ -	\$ -
			BDS Engineering - PO 9945	\$ 25,550.00	\$ 23,134.00	\$ -	\$ -
			Geocon - PO 9946 - complete	\$ 27,498.78	\$ 27,498.78	\$ -	\$ -
			Mission Fed - PO 10054 - complete	\$ 100.00	\$ 100.00	\$ -	\$ -
			Palomar Repro - PO 10720 - complete	\$ 3,953.72	\$ 3,953.72	\$ -	\$ -
			San Dieguito - PO 10734 - complete	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -
			City of Encinitas - PO 11391 - complete	\$ 24,085.00	\$ 24,085.00	\$ -	\$ -
			Daily Transcript - PO 11480 - complete	\$ 221.00	\$ 221.00	\$ -	\$ -
			City of Encinitas - PO 11573 - complete	\$ 5,055.00	\$ 5,055.00	\$ -	\$ -
			San Dieguito - PO 11574 - complete	\$ 1,350.00	\$ 1,350.00	\$ -	\$ -
			City of Encinitas - PO 11647 - complete	\$ 2,330.00	\$ 2,330.00	\$ -	\$ -
			San Dieguito Water - PO 11944 - complete	\$ 575.00	\$ 575.00	\$ -	\$ -
			SWRCB - PO 11946 - complete	\$ 526.00	\$ 526.00	\$ -	\$ -
			Linscott - PO 11949 - complete	\$ 5,508.75	\$ 5,508.75	\$ -	\$ -
			Western Env - PO 12047 - complete	\$ 13,185.00	\$ 13,185.00	\$ -	\$ -
			City of Encinitas - PO 12181 - cancelled	\$ -	\$ -	\$ -	\$ -
			San Dieguito Water - PO 12182 - complete	\$ 1,350.00	\$ 1,350.00	\$ -	\$ -
			SDG&E - PO 12201 - complete	\$ 3,138.00	\$ 3,138.00	\$ -	\$ -
			Stuart Eng - PO 12762	\$ 18,650.00	\$ 440.00	\$ -	\$ -
			Union Trib - PO 12871 - complete	\$ 142.03	\$ 142.03	\$ -	\$ -
			Palomar Repro - PO 13306	\$ 1,500.00	\$ 1,362.66	\$ (44,239.53)	\$ (23,476.19)
	SUBTOTAL	\$ 1,357,930.00		\$ 1,364,219.53	\$ 1,125,360.22	\$ (6,289.53)	\$ 232,569.78
<b>C CONSTRUCTION</b>							
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ -		\$ -	\$ -	\$ -	\$ -
C5	Modernization	\$ -		\$ -	\$ -	\$ -	\$ -
C6	Demo/Interim Housing	\$ 50,000.00	Class Leasing - PO 12301 - complete	\$ 3,950.00	\$ 3,950.00	\$ -	\$ -
			EDCO - PO 12382 - complete	\$ 288.38	\$ 288.38	\$ -	\$ -
			Western Env - PO 12454	\$ 3,488.00	\$ -	\$ -	\$ -
			Fredricks - PO 12815 - complete	\$ 2,875.00	\$ 2,875.00	\$ -	\$ -
			DAD Asphalt - PO 12827 - complete	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -
			Fredricks - PO 12851 - complete	\$ 8,561.50	\$ 8,561.50	\$ -	\$ -
			Mobile Modular - PO 13085	\$ 210,475.00	\$ 79,140.00	\$ (182,137.88)	\$ (47,314.88)
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ 18,662,647.00	CW Driver - PO 13425	\$ 22,100.00	\$ 5,525.00	\$ -	\$ -
			CW Driver - PO 13426	\$ 18,640,547.00	\$ 2,971,438.50	\$ -	\$ 15,685,683.50
C9	Other	\$ 161,217.50	Staples - PO 12757 - complete	\$ 138.84	\$ 138.84	\$ -	\$ -
			CDS Moving - PO 12760 - complete	\$ 512.57	\$ 512.57	\$ -	\$ -
			Corovan - PO 12820 - complete	\$ 11,975.78	\$ 11,975.78	\$ -	\$ -
			MA Engineers - PO 12901	\$ 28,000.00	\$ -	\$ -	\$ -
			City of Encinitas - PO 13055 - complete	\$ 34,044.59	\$ 34,044.59	\$ -	\$ -
			McGriff - PO 13084 - complete	\$ 60,611.00	\$ 60,611.00	\$ -	\$ -
			San Dieguito - PO 13308 - complete	\$ 76,030.00	\$ 76,030.00	\$ -	\$ -
			SD Co - PO 13620 - complete	\$ 101.00	\$ 101.00	\$ -	\$ -
			One Day Sign - PO 13693 - complete	\$ 646.50	\$ 646.50	\$ -	\$ -
			Lee's Lock - PO 13694 - complete	\$ 96.61	\$ 96.61	\$ (50,939.39)	\$ (22,939.39)
	SUBTOTAL	\$ 18,873,864.50		\$ 19,106,941.77	\$ 3,258,435.27	\$ (233,077.27)	\$ 15,615,429.23
<b>D TESTING</b>							
D1	Testing	\$ 162,045.00	Nova - PO 13696	\$ 18,210.00	\$ 4,010.00	\$ -	\$ -
			Western Env - PO 13705 - complete	\$ 3,657.00	\$ 3,657.00	\$ -	\$ -
			Ninyo & Moore - PO 13707	\$ 117,285.00	\$ 41,791.25	\$ -	\$ -
	SUBTOTAL	\$ 162,045.00		\$ 139,152.00	\$ 49,458.25	\$ 22,893.00	\$ 112,586.75
<b>E INSPECTION</b>							
E1	Inspection	\$ 162,045.00	Consulting & Inspection - PO 12825	\$ 315,851.26	\$ 44,786.00	\$ -	\$ -
	SUBTOTAL	\$ 162,045.00		\$ 315,851.26	\$ 44,786.00	\$ (153,806.26)	\$ 117,259.00
<b>F FURNITURE/EQUIPMENT</b>							
F1	Furniture and/or equipment	\$ 605,000.00	MRC360 - PO 13310 - complete	\$ 175.00	\$ 175.00	\$ -	\$ -
			Culver-Newlin - PO 13487 - complete	\$ 4,596.08	\$ 4,596.08	\$ -	\$ -
			Datel Systems - PO 13753 - complete	\$ 15,709.96	\$ 15,709.96	\$ -	\$ -
	SUBTOTAL	\$ 605,000.00		\$ 20,481.04	\$ 20,481.04	\$ 584,518.96	\$ 584,518.96
<b>G CONTINGENCY</b>							
G1	Contingency	\$ 500,000.00		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 500,000.00		\$ -	\$ -	\$ 500,000.00	\$ 500,000.00
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		<b>\$ 21,660,884.50</b>		<b>\$ 20,946,645.60</b>	<b>\$ 4,498,520.78</b>	<b>\$ 714,238.90</b>	<b>\$ 17,162,363.72</b>

\*Add \$1,787,677.75 for bid, and \$173,206.75 for FF&E increase

**Summary of Project Budget/Project Commitments**

Date December 16, 2014

School Project Name: *Torrey Pines HS - Phase 0 - Bldg E HVAC  
and Final of Field Replacement 2012 LRBs*

**ITEM 6**

Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A</b>	<b>SITE</b>						
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B</b>	<b>PLANS</b>						
B1	Architectural Plans	\$ -		\$ -	\$ -	\$ -	\$ -
B2	DSA Plan Check Fee	\$ 35,000.00		\$ -	\$ -	\$ 35,000.00	\$ 35,000.00
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ -		\$ -	\$ -	\$ -	\$ -
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other (CEQA, Precon, Legal)	\$ 500.00		\$ -	\$ -	\$ 500.00	\$ 500.00
	SUBTOTAL	\$ 35,500.00		\$ -	\$ -	\$ 35,500.00	\$ 35,500.00
<b>C</b>	<b>CONSTRUCTION</b>						
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ -		\$ -	\$ -	\$ -	\$ -
C5	Modernization	\$ -		\$ -	\$ -	\$ -	\$ -
C6	Demo/Interim Housing	\$ -		\$ -	\$ -	\$ -	\$ -
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ 785,976.90	Siemens - Bldg E - HVAC	\$ 690,824.00	\$ 690,824.00	\$ -	\$ -
			Field Turf - Field Replacement 2012 LRB - PO :	\$ 47,562.65	\$ 47,562.65	\$ 47,590.25	\$ 47,590.25
C9	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 785,976.90		\$ 738,386.65	\$ 738,386.65	\$ 47,590.25	\$ 47,590.25
<b>D</b>	<b>TESTING</b>						
D1	Testing	\$ 14,000.00	Ninyo & Moore - PO 240734	\$ 705.00	\$ 705.00	\$ -	\$ -
	SUBTOTAL	\$ 14,000.00		\$ 705.00	\$ 705.00	\$ 13,295.00	\$ 13,295.00
<b>E</b>	<b>INSPECTION</b>						
E1	Inspection	\$ 14,000.00	Consulting & Insp - PO 240485	\$ 2,009.00	\$ 2,009.00	\$ -	\$ -
	SUBTOTAL	\$ 14,000.00		\$ 2,009.00	\$ 2,009.00	\$ 11,991.00	\$ 11,991.00
<b>F</b>	<b>FURNITURE/EQUIPMENT</b>						
F1	Furniture and/or equipment	\$ -		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -		\$ -	\$ -	\$ -	\$ -
<b>G</b>	<b>CONTINGENCY</b>						
G1	Contingency	\$ 60,693.46		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ 60,693.46		\$ -	\$ -	\$ 60,693.46	\$ 60,693.46
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		<b>\$ 910,170.36</b>		<b>\$ 741,100.65</b>	<b>\$ 741,100.65</b>	<b>\$ 169,069.71</b>	<b>\$ 169,069.71</b>
	Savings Captured 9/26/14	\$ (169,069.71)					
	<b>FINAL BUDGET 9/26/14</b>	<b>\$ 741,100.65</b>			\$ 741,100.65	\$ -	\$ -
<b>Completion Date: NOC Nov. 14, 2013</b>							

ITEM 6

Summary of Project Budget/Project Commitments

Date September 30, 2018  
School Project Name: Torrey Pines HS - Phase 1a - Stadium Lighting/Upgrade Bldg B/Science Classroom (4 clsrms)/Weight Room Building and Design of Phase 1b and Schematic Only of Phases 2-4 and Interim Housing Bldg B

Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A SITE</b>							
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	SUBTOTAL	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B PLANS</b>							
B1	Architectural Plans	\$ 966,470.75	RNT - PO 232789 - Phase 0 - complete	\$ 844,468.00	\$ 844,468.00		
			RNT - PO 232707 - Phase 1a	\$ 106,581.96	\$ 106,581.96		
			RNT - PO 241541 - PAC Consult - Phase 2 - tr	\$ -	\$ -		
			RNT - PO 232790 - Phase 1b - Schematic	\$ 101,021.00	\$ 101,021.00		
			RNT - PO 232791 - Phase 3 - Schematic	\$ 72,570.05	\$ 72,570.05		
			RNT - PO 232792 - Phase 4 - Schematic	\$ 25,377.00	\$ 25,377.00		
			RNT - PO 251596	\$ 3,300.00	\$ 3,300.00	\$ (186,847.26)	\$ (186,847.26)
B2	DSA Plan Check Fee	\$ 168,724.67	DSA - PO 241400 - Phase 1/Science Bldg/Bldg	\$ 59,100.00	\$ 59,100.00		
			DSA - PO 241518 - Weight Room	\$ 6,000.00	\$ 6,000.00		
			DSA - PO 3353	\$ 816.00	\$ 816.00		
			DSA - PO 6826 - complete	\$ 12,261.09	\$ 12,261.09		
			DSA - PO 6827 - complete	\$ 673.05	\$ 673.05	\$ 89,874.53	\$ 89,874.53
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ 52,500.00	Geocon - PO 232676	\$ 6,593.50	\$ 6,593.50		
			Geocon - PO 241813	\$ 6,795.00	\$ 6,795.00		
			Geocon - PO 241561	\$ 6,799.48	\$ 6,799.48	\$ 32,312.02	\$ 32,312.02
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other (CEQA, Precon, Legal)	\$ 247,470.08	BergerABAM - PO 232809 - Topo Survey	\$ 18,700.00	\$ 18,700.00		
			CGS - PO 241401	\$ 3,600.00	\$ 3,600.00		
			Planning Ctr - PO 241653 - CEQA - complete	\$ 24,040.91	\$ 24,040.91		
			Erickson-Hall - Precon. - PO 242010	\$ 126,534.00	\$ 126,534.00		
			Union Tribune - PO 242707	\$ 108.80	\$ 108.80		
			Palomar Repro - PO 250102 - deleted	\$ -	\$ -		
			SWRCB - PO 816	\$ 606.00	\$ 606.00	\$ 73,880.37	\$ 73,880.37
	SUBTOTAL	\$ 1,435,165.50		\$ 1,425,945.84	\$ 1,425,945.84	\$ 9,219.66	\$ 9,219.66
<b>C CONSTRUCTION</b>							
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ 240,826.12	Erickson-Hall PO 242792- FGMP	\$ 115,323.00	\$ 115,323.00	\$ 125,503.12	\$ 125,503.12
C5	Modernization	\$ -		\$ -	\$ -	\$ -	\$ -
C6	Demo/Interim Housing	\$ 850,000.00	Fredricks Elec - PO 241459	\$ 2,236.00	\$ 2,236.00		
			Fredricks Elec - PO 241597	\$ 855.00	\$ 855.00		
			Brevig Plumbing - PO 241520	\$ 14,267.00	\$ 14,267.00		
			American Wrecking - PO 241540	\$ 6,300.00	\$ 6,300.00		
			Western Env - PO 241811	\$ 450.00	\$ 450.00		
			Western Env - PO 242419	\$ 1,465.00	\$ 1,465.00		
			Fredricks Elec - PO 251108	\$ 900.00	\$ 900.00		
			Class Leasing - PO 128	\$ 822,179.00	\$ 822,179.00	\$ 1,348.00	\$ 1,348.00
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ 7,231,059.85	Erickson-Hall PO 242792- FGMP	\$ 7,093,342.65	\$ 7,093,342.65		
			Regents Bank - PO 251159 - FGMP	\$ 384,072.03	\$ 384,072.03	\$ (246,354.83)	\$ (246,354.83)
C9	Other	\$ 132,621.20	DAD Asphalt - PO 241931	\$ 806.00	\$ 806.00		
			Aztec Tech - PO 242255	\$ 6,903.36	\$ 6,903.36		
			DAD Asphalt - PO 242282	\$ 7,760.00	\$ 7,760.00		
			Abbey Party Rental PO 242378	\$ 3,587.67	\$ 3,587.67		
			LB Concrete - PO 242400	\$ 3,515.00	\$ 3,515.00		
			San Diego Fitness Svcs - PO 242611	\$ 3,860.00	\$ 3,860.00		
			One Day Sign - PO 242706	\$ 480.60	\$ 480.60		
			SWRCB - PO 242708	\$ 664.00	\$ 664.00		
			Aztec Tech - PO 242784 (ff/PTMS erroneously	\$ 1,125.00	\$ 1,125.00		
			Simplex - PO 242851	\$ 1,106.23	\$ 1,106.23		
			American Fence - PO 242855	\$ 856.02	\$ 856.02		
			SWRCB - PO 250106	\$ 21.00	\$ 21.00		
			Aztec Tech - PO 251307	\$ 1,028.16	\$ 1,028.16		
			Office Depot - PO 251330	\$ 376.37	\$ 376.37		
			Clark Security - PO 251455	\$ 1,340.41	\$ 1,340.41		
			ABM Electric - PO 251606	\$ 4,800.00	\$ 4,800.00		
			San Diego Fitness Svcs - PO 251619	\$ 3,295.00	\$ 3,295.00		
			Western Env - PO 251625	\$ 3,995.00	\$ 3,995.00		
			Aztec Tech - PO 251680	\$ 2,056.32	\$ 2,056.32		
			District Forces 14/15	\$ 5,750.46	\$ 5,750.46		
			District Forces 15/16	\$ 89.19	\$ 89.19		
			Sound Image - PO 250437	\$ 23,935.90	\$ 23,935.90		
			Fredricks - PO 061	\$ 6,500.00	\$ 6,500.00		
			Rancho Santa Fe - PO 216	\$ 5,695.00	\$ 5,695.00		
			CDS Moving - PO 750020A	\$ 1,287.32	\$ 1,287.32	\$ 41,787.19	\$ 41,787.19
	SUBTOTAL	\$ 8,454,507.17		\$ 8,532,223.69	\$ 8,532,223.69	\$ (77,716.52)	\$ (77,716.52)
<b>D TESTING</b>							
D1	Testing	\$ 192,154.20	River City Testing - Light Poles	\$ 6,900.00	\$ 6,900.00		
			So Cal Soils & Testing - PO 242716	\$ 105,733.50	\$ 105,733.50		
	SUBTOTAL	\$ 192,154.20		\$ 112,633.50	\$ 112,633.50	\$ 79,520.70	\$ 79,520.70
<b>E INSPECTION</b>							
E1	Inspection	\$ 192,154.20	Blue Coast - PO 242650 complete	\$ 193,113.75	\$ 193,113.75		
			Twining - PO 242717	\$ 60,208.10	\$ 60,208.10		
	SUBTOTAL	\$ 192,154.20		\$ 253,321.85	\$ 253,321.85	\$ (61,167.65)	\$ (61,167.65)
<b>F FURNITURE/EQUIPMENT</b>							
F1	Furniture and/or equipment	\$ 515,385.49	CDWG.Com - PO 242168	\$ 16,867.80	\$ 16,867.80		
			Aztec - PO 246	\$ 15,906.24	\$ 15,906.24		
			Arey Jones - PO 405 - deleted	\$ -	\$ -		
			Amazon.com - PO 420	\$ 1,793.69	\$ 1,793.69		
			Ward's Medi - PO 421 - deleted	\$ -	\$ -		
			Amazon.com - PO 422	\$ 806.66	\$ 806.66		
			Ward's Medi - PO 475	\$ 8,188.20	\$ 8,188.20		
			Advanced - PO 3673 - deleted	\$ -	\$ -		
			Advanced - PO 3699 - cancelled	\$ -	\$ -		
	SUBTOTAL	\$ 515,385.49		\$ 43,562.59	\$ 43,562.59	\$ 471,822.90	\$ 471,822.90
<b>G CONTINGENCY</b>							
G1	Contingency	\$ 393,883.00	Erickson-Hall PO 242792- FGMP	\$ 376,008.00	\$ 376,008.00		
			Erickson-Hall PO 242792- CO #1	\$ (17,355.00)	\$ 358,653.00		
	SUBTOTAL	\$ 393,883.00		\$ 358,653.00	\$ 358,653.00	\$ 35,230.00	\$ 35,230.00
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS*</b>							
		\$ 11,183,249.56		\$ 10,726,340.47	\$ 10,726,340.47	\$ 456,909.09	\$ 456,909.09
	Savings Captured 12/16/16	\$ (400,000.00)					
	Savings Captured 9/28/17	\$ (41,779.68)					
	Savings Captured 9/30/18	\$ (15,129.41)					
	<b>FINAL BUDGET 9/30/18</b>	\$ 10,726,340.47		\$ 10,726,340.47	\$ 10,726,340.47	\$ -	\$ -

Completion Date: 04/06/17

\*3/15 - Added net \$500,000 to Budget; Bldg B Interim Housing (\$700,000), Reduced contingency (\$250,000)

\*\*6/15 Deducted net \$500,000 from Budget

\*\*\*6/16 Deducted \$178,400 for transfer to PAC Phase 3



**Summary of Project Budget/Project Commitments**

Date September 30, 2018

School Project Name: Torrey Pines HS - Phase 2a - Bldg B

**ITEM 6**

Prop AA Funding

		Budget	Vendor Detail	Project Commitments	Actual Costs	Commitment (O)/U Budget	Actual (O)/U Budget
<b>A</b>	<b>SITE</b>						
A1	Purchase of Property	\$ -		\$ -	\$ -	\$ -	\$ -
A2	Appraisal Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A3	Escrow Fees	\$ -		\$ -	\$ -	\$ -	\$ -
A4	Surveys	\$ -		\$ -	\$ -	\$ -	\$ -
A5	Site Support	\$ -		\$ -	\$ -	\$ -	\$ -
A6	Relocation Assistance	\$ -		\$ -	\$ -	\$ -	\$ -
A7	Other	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -		\$ -	\$ -	\$ -	\$ -
<b>B</b>	<b>PLANS</b>						
B1	Architectural Plans	\$ 961,300.00	RNT - PO 241594(A) - HVAC - Bldg B	\$ 112,000.00	\$ 112,000.00		
			RNT - PO 250724 - B Bldg	\$ 652,889.00	\$ 652,889.00	\$ 196,411.00	\$ 196,411.00
B2	DSA Plan Check Fee	\$ 242,068.00	DSA - PO 5432 - complete	\$ 4,850.03	\$ 4,850.03	\$ 237,217.97	\$ 237,217.97
B3	CDE Plan Check Fee	\$ -		\$ -	\$ -	\$ -	\$ -
B4	Energy Analysis	\$ -		\$ -	\$ -	\$ -	\$ -
B5	Preliminary Tests	\$ 17,500.00	Geocon - PO 183 - complete	\$ 2,320.00	\$ 2,320.00	\$ 15,180.00	\$ 15,180.00
B6	Admin Costs	\$ -		\$ -	\$ -	\$ -	\$ -
B7	Other (CEQA, Precon, Legal)	\$ 184,820.00	Union Tribune - PO 455 - complete	\$ 98.40	\$ 98.40		
			Palomar Repro - PO 1724 - complete	\$ -	\$ -	\$ 184,721.60	\$ 184,721.60
	<b>SUBTOTAL</b>	\$ 1,405,688.00		\$ 772,157.43	\$ 772,157.43	\$ 633,530.57	\$ 633,530.57
<b>C</b>	<b>CONSTRUCTION</b>						
C1	Utility Services	\$ -		\$ -	\$ -	\$ -	\$ -
C2	Off-Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C3	Service Site Development	\$ -		\$ -	\$ -	\$ -	\$ -
C4	Construction Management	\$ 604,280.00		\$ -	\$ -	\$ 604,280.00	\$ 604,280.00
C5	Modernization	\$ 15,333,605.00	Erickson-Hall - PO 1268 (P1)	\$ 2,979,071.75			
			Erickson-Hall - PO 1268 - CO #1 (P1)	\$ (282,049.30)	\$ 2,697,022.45		
			Regents Bank - PO 1300 (P1) - complete	\$ 156,793.25			
			Regents Bank - PO 1300 - CO #1 (P1)	\$ (14,844.70)	\$ 141,948.55		
			Erickson-Hall - PO 1324 (P2) - complete	\$ 7,298,158.40			
			Erickson-Hall - PO 1324 - CO #1 (P2)	\$ (599,862.00)	\$ 6,698,296.40		
			Regents Bank - PO 1552 (P2) - complete	\$ 349,864.50	\$ 349,864.50		
			Hanover Ins - PO 4270 (P3) - complete	\$ 13,513.00	\$ 13,513.00		
			Erickson-Hall - PO 4362 (P3) - complete	\$ 5,682,562.75			
			Erickson-Hall - PO 4362 - CO#1 (P3)	\$ (647,003.00)	\$ 5,035,559.75		
			Regents Bank - PO 4363 (P3) - complete	\$ 266,732.10	\$ 266,732.10	\$ 130,668.25	\$ 130,668.25
C6	Demo/Interim Housing	\$ 210,000.00	Western Env - PO 215	\$ 1,567.50	\$ 1,567.50		
			Western Env - PO 456	\$ 6,252.50	\$ 6,252.50		
			Western Env - PO 1338 - complete	\$ 33,907.00	\$ 33,907.00	\$ 168,273.00	\$ 168,273.00
C7	Unconventional Energy	\$ -		\$ -	\$ -	\$ -	\$ -
C8	New Construction	\$ 1,992,375.00	Siemens - PO 087	\$ 1,992,375.00			
			c/o #1	\$ (80,005.33)	\$ 1,912,369.67	\$ 80,005.33	\$ 80,005.33
C9	Other	\$ 161,379.00	Claridge - PO 267	\$ 12,880.00	\$ 12,880.00		
			CDS Moving - PO 719	\$ 2,299.76	\$ 2,299.76		
			Aztec - PO 1092	\$ 1,360.80	\$ 1,360.80		
			Corovan - PO 1178	\$ 13,263.45	\$ 13,263.45		
			Staples - PO 1222 - complete	\$ 84.54	\$ 84.54		
			Fredricks - PO 1265 - dp - complete	\$ 34,355.00	\$ 34,355.00		
			Aztec - PO 1270 - complete	\$ 4,082.40	\$ 4,082.40		
			Fredricks - PO 1277 - complete	\$ 12,342.50	\$ 12,342.50		
			Rancho Santa Fe - PO 1307 - complete	\$ 4,296.00	\$ 4,296.00		
			Aztec - PO 1738 - complete	\$ 313.20	\$ 313.20		
			Rancho Santa Fe - PO 1938 - complete	\$ 150.00	\$ 150.00		
			Fredricks - PO 1944 - complete	\$ 27,639.13	\$ 27,639.13		
			Fredricks - PO 1971 - complete	\$ 57,492.00	\$ 57,492.00		
			Fredricks - PO 1973 - complete	\$ 37,566.00	\$ 37,566.00		
			Fredricks - PO 2617 - complete	\$ 1,940.00	\$ 1,940.00		
			Fredricks - PO 3506 - complete	\$ 30,604.00	\$ 30,604.00		
			EDCO - PO 3825 complete	\$ 374.67	\$ 374.67		
			Fredricks - PO 3827 - complete	\$ 1,850.00	\$ 1,850.00		
			SWRCB - PO 4032 - complete	\$ 513.00	\$ 513.00		
			CDS Moving - PO 4092 - complete	\$ 1,539.32	\$ 1,539.32		
			Corovan - PO 4305 - complete	\$ 17,142.26	\$ 17,142.26		
			SWRCB - PO 4350 - complete	\$ 82.50	\$ 82.50		
			Aztec - PO 4361 - complete	\$ 495.00	\$ 495.00		
			Aztec - PO 4390 - complete	\$ 1,414.00	\$ 1,414.00		
			San Dieguito - PO 4488 - complete	\$ 476.00	\$ 476.00		
			Fredricks - PO 4493 - complete	\$ 605.00	\$ 605.00		
			United Site - PO 4626 - complete	\$ 318.95	\$ 318.95		
			Digital Networks - PO 4738 - complete	\$ 54,666.78	\$ 54,666.78		
			DAD Asphalt - PO 4840 - complete	\$ 11,600.00	\$ 11,600.00		
			Rancho Santa Fe - PO 4845 - cancelled	\$ -	\$ -		
			Class Leasing - PO 4856 - complete	\$ 117,200.00	\$ 117,200.00		
			Frontier Fence PO 4873 - complete	\$ 12,167.80	\$ 12,167.80		
			DAD Asphalt - PO 5149 - complete	\$ 267.00	\$ 267.00		
			Fredricks - PO 5655 - complete	\$ 19,165.00	\$ 19,165.00		
			District Forces 14/15	\$ 5,487.57	\$ 5,487.57		
			District Forces 15/16	\$ 3,092.32	\$ 3,092.32		
			District Forces 16/17	\$ 1,823.53	\$ 1,823.53		
			CDS Moving - PO 750020A - complete	\$ 1,287.32	\$ 1,287.32		
			Aztec - PO 6254 - complete	\$ 156.24	\$ 156.24	\$ (331,014.04)	\$ (331,014.04)
	<b>SUBTOTAL</b>	\$ 18,301,639.00		\$ 17,649,426.46	\$ 17,649,426.46	\$ 652,212.54	\$ 652,212.54

ITEM 6

<b>D TESTING</b>							
D1	Testing	\$	322,758.00	So Cal - PO 1385 - complete	\$	47,049.60	\$ 47,049.60
	<b>SUBTOTAL</b>	\$	<b>322,758.00</b>		\$	<b>47,049.60</b>	\$ 47,049.60
<b>E INSPECTION</b>							
E1	Inspection	\$	322,758.00	Blue Coast - PO 1464 - complete	\$	135,070.03	\$ 135,070.03
				Blue Coast - PO 4100 - complete	\$	93,622.60	\$ 93,622.60
				Twining - PO 4507 - complete	\$	17,280.00	\$ 17,280.00
	<b>SUBTOTAL</b>	\$	<b>322,758.00</b>		\$	<b>245,972.63</b>	\$ 245,972.63
<b>F FURNITURE/EQUIPMENT</b>							
F1	Furniture and/or equipment	\$	806,894.00	Culver Newlin - PO 715 complete	\$	109,906.58	\$ 109,906.58
				Flinn Science - PO 866	\$	1,918.44	\$ 1,918.44
				Best Buy - PO 900 complete	\$	615.58	\$ 615.58
				Culver Newlin - PO 924	\$	12,838.45	\$ 12,838.45
				Best Buy - PO 1038 - complete	\$	2,165.36	\$ 2,165.36
				Culver Newlin - PO 1110	\$	90,431.78	\$ 90,431.78
				ProcureTech - PO 1174	\$	5,921.64	\$ 5,921.64
				Culver Newlin - PO 1175	\$	13,390.90	\$ 13,390.90
				VWR Int. - PO 1448 - complete	\$	458.29	\$ 458.29
				Home Depot - PO 1474 - complete	\$	747.78	\$ 747.78
				Culver Newlin - PO 1726 - complete	\$	1,132.34	\$ 1,132.34
				Culver Newlin - PO 3709 - complete	\$	2,700.99	\$ 2,700.99
				Culver Newlin - PO 3746 - complete	\$	318,086.91	\$ 318,086.91
				Arey Jones - PO 4260 - complete	\$	29,879.44	\$ 29,879.44
				Culver Newlin - PO 4351 - complete	\$	8,166.55	\$ 8,166.55
				Culver Newlin - PO 4352 - complete	\$	756.00	\$ 756.00
				Arey Jones - PO 4393 - complete	\$	45,562.54	\$ 45,562.54
				Arey Jones - PO 4394 - complete	\$	1,397.93	\$ 1,397.93
				Amazon - PO 4513 - complete	\$	415.05	\$ 415.05
				Staples - PO 5545 - complete	\$	68,623.14	\$ 68,623.14
				Amazon - PO 5701 - complete	\$	736.81	\$ 736.81
				CDWG.com - PO 5702 complete	\$	17,444.80	\$ 17,444.80
				Arey Jones - PO 5705 - complete	\$	6,487.81	\$ 6,487.81
				PC & MAC - PO 5706 - complete	\$	2,796.84	\$ 2,796.84
				CDWG.com - PO 5707 - complete	\$	4,765.10	\$ 4,765.10
				Staples - PO 5809 - complete	\$	27,506.52	\$ 27,506.52
				MRC360 - PO 6347 - complete	\$	175.00	\$ 175.00
				Mission Janitorial - PO 8395 - complete	\$	2,110.37	\$ 2,110.37
	<b>SUBTOTAL</b>	\$	<b>806,894.00</b>		\$	<b>777,138.94</b>	\$ 777,138.94
<b>G CONTINGENCY</b>							
G1	Contingency	\$	2,017,236.00		\$	-	\$ -
	<b>SUBTOTAL</b>	\$	<b>2,017,236.00</b>		\$	-	\$ -
<b>TOTAL PROJECT BUDGET/PROJECT COMMITMENTS</b>		\$	<b>23,176,973.00</b>		\$	<b>19,491,745.06</b>	\$ 19,491,745.06
	Savings Captured 12/16/16	\$	(1,100,000.00)		\$	-	\$ -
	Savings Captured 3/23/17	\$	(775,000.00)		\$	-	\$ -
	Savings Captured 9/28/17	\$	(1,667,393.82)		\$	-	\$ -
	Savings Captured 9/30/18	\$	(142,834.12)		\$	-	\$ -
	<b>FINAL BUDGET 9/30/18</b>	\$	<b>19,491,745.06</b>		\$	<b>19,491,745.06</b>	\$ -
	Completion Date: Phase 1 - 03/21/16						
	Phase 2 - 04/06/17						
	Phase 3 - 04/06/17						







**Summary of Estimated Budget/Project Commitments**

Date December 20, 2019

School Project Name: Administration

Prop AA Funding

**ITEM 6**

	<i>Estimated Budget</i>	<i>Vendor Detail</i>	<i>Project Commitments</i>	<i>Actual Costs</i>	<i>Commitment (O)/U Budget</i>	<i>Actual (O)/U Budget</i>
Office Salaries & Benefits						
	\$ 192,994.00	Salaries & Benefits 12/13	\$ 192,994.00	\$ 192,990.16	\$ -	\$ 3.84
	\$ 1,000,000.00	Salaries & Benefits 13/14	\$ 873,510.00	\$ 822,208.27	\$ 126,490.00	\$ 177,791.73
	\$ 1,050,000.00	Salaries & Benefits 14/15	\$ 949,627.00	\$ 901,334.26	\$ 100,373.00	\$ 148,665.74
	\$ 1,102,500.00	Salaries & Benefits 15/16	\$ 1,000,000.00	\$ 917,874.18	\$ 102,500.00	\$ 184,625.82
	\$ 1,157,625.00	Salaries & Benefits 16/17	\$ 1,155,000.00	\$ 1,047,399.50	\$ 2,625.00	\$ 110,225.50
	\$ 1,215,506.25	Salaries & Benefits 17/18	\$ 1,183,875.00	\$ 1,135,810.91	\$ 31,631.25	\$ 79,695.34
	\$ 1,276,281.56	Salaries & Benefits 18/19	\$ 1,243,069.00	\$ 1,017,845.11	\$ 33,212.56	\$ 258,436.45
	\$ 1,340,095.64	Salaries & Benefits 19/20	\$ 1,305,222.45	\$ 501,749.61	\$ 34,873.19	\$ 838,346.03
	\$ 1,407,100.42	Salaries & Benefits 20/21	\$ -	\$ -	\$ 1,407,100.42	\$ 1,407,100.42
Office - District Wide CEQA/Coastal						
	\$ 58,000.00	Hoffman Planning PO 2759 - 15/16 16/17 - complete	\$ 10,396.25	\$ 10,396.25		
		Hoffman Planning PO 8243 17/18 - complete	\$ 9,187.50	\$ 9,187.50		
		Hoffman Planning PO10529 18/19	\$ 30,000.00	\$ 20,317.50	\$ 8,416.25	\$ 18,098.75
Office - Construction Partnering Program						
	\$ 25,000.00	Creative Alliance 13/14	\$ 9,800.00	\$ 9,800.00	\$ 15,200.00	\$ 15,200.00
	\$ 9,800.00	Creative Alliance 14/15 - JV076,	\$ 9,800.00	\$ 4,900.00	\$ -	\$ 4,900.00
Office - Advertising						
	\$ 298.00	San Diego Daily Transcript - PO 242082 13/14	\$ 297.80	\$ 297.80	\$ 0.20	\$ 0.20
	\$ 1,000.00	San Diego Daily Transcript - PO 250925 14/15	\$ 244.20	\$ 244.20		
		San Diego Daily Transcript - PO 251453 14/15	\$ 247.68	\$ 247.68		
		San Diego Daily Transcript - PO 185 14/15	\$ 237.60	\$ 237.60		
		San Diego Daily Transcript - PO 090 14/15	\$ 193.80	\$ 193.80	\$ 76.72	\$ 76.72
	\$ 1,500.00	San Diego Daily Transcript - PO 4841 16/17 - complete	\$ 69.74	\$ 69.74		
		San Diego Union Tribune - PO 4842 16/17 - complete	\$ 301.56	\$ 301.56	\$ 1,128.70	\$ 1,128.70
	\$ 300.00	San Diego Daily Transcript - PO 10037 17/18 - complete	\$ 135.20	\$ 135.20	\$ 164.80	\$ 164.80
District Wide						
Signage	\$ 4,000.00	One Day Sign - PO 3126 15/16 - complete	\$ 1,749.60	\$ 1,749.60	\$ 2,250.40	\$ 2,250.40
Moving Supplies	\$ 1,200.00	CDS Moving - PO 7294 - complete	\$ 634.64	\$ 634.64		
		CDS Moving - PO 7321 - complete	\$ 479.48	\$ 479.48	\$ 85.88	\$ 85.88
Office - Storm Water Prevention - Advertising						
	\$ 1,000.00	San Diego Daily Transcript - PO 240360	\$ 235.80	\$ 235.80		
		San Diego Daily Transcript - PO 240361	\$ 235.80	\$ 235.80		
		San Diego Daily Transcript - PO 240433	\$ 242.00	\$ 242.00	\$ 286.40	\$ 286.40
Office - Plans/Survey						
	\$ 2,500.00	Palomar - PO 1724 15/16 - complete	\$ 1,705.20	\$ 1,705.20	\$ 794.80	\$ 794.80
	\$ 3,000.00	Palomar - PO 4516 16/17 - complete	\$ 741.11	\$ 741.11		
		Palomar - PO 8142 17/18 - complete	\$ -	\$ -		
		Palomar - PO 10720 18/19 - complete	\$ -	\$ -		
		Palomar - PO 13306 19/20	\$ 1,000.00	\$ -	\$ 1,258.89	\$ 2,258.89
	\$ 10,000.00	Subsurface Survey - PO 251332	\$ 590.00	\$ 590.00	\$ 9,410.00	\$ 9,410.00
Office - Equipment/Software						
	\$ 67,911.00	E-Builder PO 232376 12/13, 13/14	\$ 67,911.00	\$ 67,911.00	\$ -	\$ -
	\$ 44,850.00	E-Builder PO 242668 13/14 14/15	\$ 44,850.00	\$ 44,850.00	\$ -	\$ -
	\$ 22,425.00	E-Builder PO 432 15/16	\$ 22,425.00	\$ 22,425.00	\$ -	\$ -
	\$ 22,425.00	E-Builder PO 4203 16/17	\$ 22,425.00	\$ 22,425.00	\$ -	\$ -
	\$ 20,855.25	E-Builder PO 6691 17/18	\$ 20,855.25	\$ 20,855.25	\$ -	\$ -
	\$ 20,855.25	E-Builder PO 9283 18/19 - complete	\$ 20,855.25	\$ 20,855.25	\$ -	\$ -
	\$ 20,855.25	E-Builder PO 12044 19/20 - complete	\$ 20,855.25	\$ 20,855.25	\$ -	\$ -
	\$ 7,518.70	Icon Enclosures - DW PO 242871 14/15	\$ 7,518.70	\$ 7,518.70	\$ -	\$ -
Contingency	\$ 641,127.12		\$ -	\$ -	\$ 641,127.12	\$ 641,127.12
<b>Total Budget</b>	<b>\$ 10,728,523.44</b>		<b>\$ 8,209,517.86</b>	<b>\$ 6,827,849.91</b>	<b>\$ 2,519,005.58</b>	<b>\$ 3,900,673.53</b>
<b>Savings Captured 03/27/15</b>	<b>\$ (472,056.27)</b>					
<b>Savings Captured 09/28/17</b>	<b>\$ (149,256.36)</b>					
<b>Savings Captured 09/30/19</b>	<b>\$ (338,131.79)</b>					
<b>Revised Budget after savings</b>	<b>\$ 9,769,079.02</b>		<b>\$ 8,209,517.86</b>	<b>\$ 6,827,849.91</b>	<b>\$ 1,559,561.16</b>	<b>\$ 2,941,229.11</b>



**Prop AA  
Independent Citizens Oversight Committee**

**Board of Trustees**  
Joyce Dalessandro  
Kristin Gibson  
Beth Hergesheimer  
Melisse Mossy  
Maureen "Mo" Muir

**Superintendent**  
Robert A. Haley, Ed.D.

**Union High School District**

**Independent Citizens Oversight Committee (ICOC) Members:**  
Robin Duveen/President, Jerilyn Larson/Representative,  
Kristina Leyva/Secretary, Diane Chau, Peter Chu, Amy Flicker,  
Lucienne McCauley, Adam Peck, John Wood

**Tina Doulgas, Assoc. Superintendent  
Business Services Division  
(760) 753-6491**

**INFORMATION REGARDING ICOC AGENDA ITEM**

**TO:** Independent Citizens Oversight Committee  
**DATE OF REPORT:** January 10, 2020  
**ICOC MEETING DATE:** January 14, 2020  
**PREPARED BY:** ICOC Members / Robin Duveen, President  
**SUBMITTED BY:** Tina Douglas, Assoc. Supt. Business Services  
**SUBJECT:** **REVIEW OF 2018 ICOC ANNUAL REPORT**

-----  
**EXECUTIVE SUMMARY**

The Independent Citizens Oversight Committee will review their 2018 Annual Report and discuss moving forward on the drafting of their 2019 Annual Report, as shown in the attached supplement.

# San Dieguito

## Union High School District

**Proposition AA Independent Citizens Oversight Committee  
2018 Annual Report**

**April 2, 2019**

**San Dieguito Union High School District**

**710 Encinitas Blvd.  
Encinitas, California 92024**

**(760) 753-6491**

**<http://www.sduhsd.net>**





**Carmel Valley Middle School / Music & Drama**



**Oak Crest Middle School / Science Classroom Quad**

Dear Community Members,

The Independent Citizens Oversight Committee (ICOC) of the San Dieguito Union High School District (District) is pleased to present our fifth annual report. The 2018 Annual report covers activity for the period ending December 31, 2018.

Building on the commitment from the voters in 2012, the District has issued \$364,040,000<sup>1</sup> in general obligation bonds and has expended or contracted \$337,849,351<sup>2</sup> on projects through December 31, 2018.

The ICOC wishes to thank the District staff and project management team for their support, their detailed updates and transparency of information, not only to the Committee, but also to the public.

We welcome your questions and comments. You will find ICOC members' e-mail addresses within this report.

For more information about Proposition AA and the ICOC, please visit:

[www.sduhsd.net/PropAA](http://www.sduhsd.net/PropAA)  
[www.sduhsd.net/ICOC](http://www.sduhsd.net/ICOC)

Sincerely,  
*Robin Duveen*

President,  
San Dieguito Union High School District Independent Citizens Oversight Committee



**Oak Crest Middle School / Science Classroom**

<sup>1</sup> Bond Series Issued: Series A, issued 2013 for \$160,000,000, Series B, issued 2015 for \$117,040,000, Series C, issued 2016 for \$62,000,000 and Series D, issued 2018 for \$25,000,000 for a total of \$364,040,000.

<sup>2</sup> This \$ amount represents funds expended to date on completed projects, on projects currently under construction (partial), and projects that are currently in the planning phases (partial).

## **INTRODUCTION**

Proposition AA is a \$449 million bond initiative approved by over 55% of District voters in November 2012. The Abbreviation section of the Proposition AA Bond Measure stated that Proposition AA is to "provide safe, modern schools and prepare students for success in college and careers by repairing and upgrading outdated classrooms and schools, construction and upgrading school facilities, including classrooms, science labs, and libraries, improving safety and security, and supporting career training and math, science, and technology instruction with 21st Century instructional technology and facilities." See "Full Text of Measure" in **Exhibit A**.

Proposition AA was passed under the rules of California Proposition 39 (passed in November 2000). California Assembly Bill 1908 (executed July 2000) required school districts that passed Proposition 39 bonds to appoint an Independent Citizens Oversight Committee (ICOC) "to assure that funds are spent only on school and classroom improvements and for no other purposes." The purpose of the ICOC is "to inform the public concerning the expenditure of bond revenues."

For additional information about the ICOC and Proposition AA projects, visit the ICOC page at [www.sduhsd.net/ICOC](http://www.sduhsd.net/ICOC) and the Proposition AA page at [www.sduhsd.net/PropAA](http://www.sduhsd.net/PropAA).

The projects mentioned in this annual report, including the Performance Audit, Project Status, Master Plans, and ICOC actions can be found at the ICOC page.



**Pacific Trails Middle School / 2<sup>nd</sup> Classroom Building**



**Torrey Pines High School / Performing Arts Center (PAC)**

## **DISTRICT AWARDS & RECOGNITION**

The District has received awards and accolades regarding their building program from prominent community organizations. On May 17, 2018, the District was the recipient of the “Regional Golden Watchdog Award” at the 23<sup>rd</sup> Annual Golden Awards sponsored by the San Diego County Taxpayers Association. This award highlighted the District’s collaborative partnership with the Solana Beach School District (SBSD) in which SBSBD would be a tenant of SDUHSD during the 2017-2018 school year required to rebuild Skyline Elementary School. This kept students in the same community and saved Measure JJ the expense of building an interim campus and shortened the overall construction duration to 14 months, thereby saving an estimated \$10 million.

The District also received an award from Engineering News Record (ENR), a weekly publication that provides news for the construction industry worldwide. Earl Warren Middle School was awarded the “2018 Best Project, Southern California” for K-12 Education. An awards ceremony was held at the Omni Hotel & Resorts in Los Angeles on October 11, 2018. The event was attended by Board of Trustees member, Joyce Dalessandro, ICOC Committee member, Rhea Stewart, Executive Director of Planning Services, John Addleman, representatives from McCarthy Construction and Lionakis.



**Rhea Stewart, John Addleman, Anthony Paterno  
Joyce Dalessandro, Craig Swenson, Steven Kendrick,  
Dave Evans**



**Engineering News Record’s - 2018 Best Project,  
So. California, K-12 Education  
Earl Warren Middle School**

## **INDEPENDENT CITIZENS OVERSIGHT COMMITTEE (ICOC)**

Members of the ICOC are listed below:

Name	Affiliation	Email Address
Kim Bybee	At-Large Member	<a href="mailto:kim.bybee@sduhsd.net">kim.bybee@sduhsd.net</a>
Clarke Caines	At-Large Member	<a href="mailto:clarke.caines@sduhsd.net">clarke.caines@sduhsd.net</a>
Robin Duveen, President	Taxpayer Association Member	<a href="mailto:robin.duveen@sduhsd.net">robin.duveen@sduhsd.net</a>
Mary Farrell	Senior Citizen Organization Member	<a href="mailto:mary.farrell@sduhsd.net">mary.farrell@sduhsd.net</a>
Amy Flicker	Parent Active in Teacher-Parent Organization	<a href="mailto:amy.flicker@sduhsd.net">amy.flicker@sduhsd.net</a>
Jerilyn Larson, Representative	At-Large Member	<a href="mailto:jerilyn.larson@sduhsd.net">jerilyn.larson@sduhsd.net</a>
Kristina Leyva, Secretary	Parent of SDUHSD Student Member	<a href="mailto:Kristina.leyva@sduhsd.net">Kristina.leyva@sduhsd.net</a>
Robert Nascenzi	Business Organization Member	<a href="mailto:robert.nascenzi@sduhsd.net">robert.nascenzi@sduhsd.net</a>
Rhea Stewart	At-Large Member	<a href="mailto:rhea.stewart@sduhsd.net">rhea.stewart@sduhsd.net</a>
Jeffery Thomas	At-Large Member	<a href="mailto:jeffery.thomas@sduhsd.net">jeffery.thomas@sduhsd.net</a>

To fulfill its duty, the ICOC will:

- Understand the District’s priority setting process for Proposition AA projects.
- Compare the initiative’s language with the District’s project plans to verify compliance with voter approved Proposition AA improvements.
- Maintain trust with District representatives - but, verify the appropriateness of District bond expenditures.
- Ensure that the District’s information is transparent and open to the public.
- Review the annual independent performance and financial audit of Proposition AA funds.
- Remain current on all matters pertaining to the District’s implementation of the Proposition AA projects.

## **ROLE OF THE ICOC**

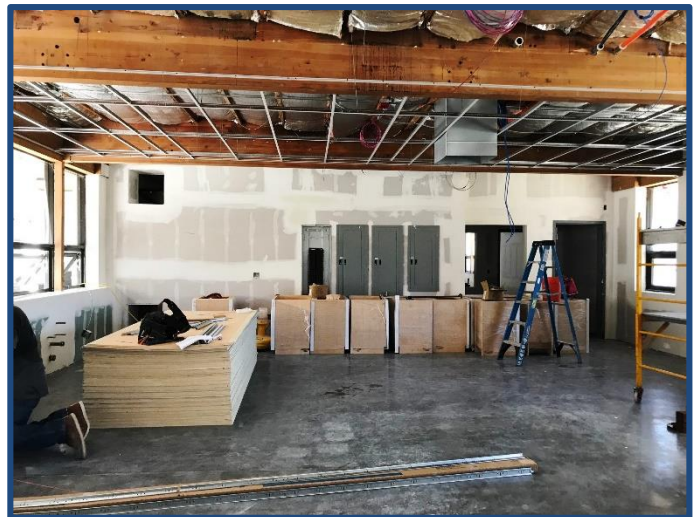
The ICOC provides only after-the-fact review and monitoring of how the District spends bond funds. The ICOC does not have the authority to approve or determine how the bonds funds are spent, the rate of taxes collected, bond financing, or the contracting process (requirements definition, contract modeling and strategy, bid solicitation, contractor or consultant selection, contract negotiations, authorizing contract changes, etc.).

The ICOC is required to advise the public on the District's compliance with the requirements of Article 13A, Section 1(b)(3) of the California Constitution, including:

- Expenditure of bond funds only for the construction, reconstruction, rehabilitation, or replacement of school facilities;
- Prohibiting the expenditure of bond funds for any teacher or administrative salaries or other school operating expenses;
- Requiring annual independent performance audits to ensure that bond funds have been expended only on the specific projects listed; and
- Requiring annual independent financial audits of the proceeds from the sale of the bonds until all those proceeds have been expended for the school facilities projects.



**San Dieguito High School Academy  
Arts & Humanities Building**



**Diegueño Middle School  
Bldg. B & G Modernization / Phase I**

**INDEPENDENT PERFORMANCE AND FINANCIAL AUDIT**

California Senate Bill 1473 (SB 1473), signed September 22, 2010, requires that the financial and performance audits required by Article 13A, Section 1(b)(3)(c) of the California Constitution for bond funds approved under Proposition 39 be conducted in accordance with the Generally Accepted Government Auditing Standards (GAGAS), also known as the Yellow Book, issued by the Comptroller General of the United States.

The required independent performance audit and independent financial audit for Proposition AA was conducted by WILKINSON HADLEY KING & CO. LLP (Independent Auditor) for the year ending June 30, 2018. The complete report is included as **EXHIBIT B**. The report included no findings of noncompliance by the Independent Auditor for the use of Proposition AA bond funds during the review period. This report and all prior audit reports are available on the District’s Proposition AA page at [www.sduhsd.net/PropAA](http://www.sduhsd.net/PropAA).

It should also be noted that the District received a perfect score in the San Diego Taxpayers Association’s 2018 Annual School Bond Transparency Report, in which all of San Diego County’s current school bond programs are evaluated on transparency and performance.

**ICOC AUDIT REVIEW**

California Senate Bill 581 (SB 581), signed August 12, 2013, requires that independent performance and financial audits for the preceding year be conducted and submitted to the ICOC no later than March 31 of each year for its review. SB 581 also requires that the District provide the ICOC with responses, within three months, to any finding, recommendation, or concern addressed in the annual independent performance and financial audits.

The ICOC held a special meeting on March 19, 2019, to receive and review the 2017-18 Proposition AA Annual Audit report and ask questions of the Independent Auditor’s representative. On the basis of this review, the ICOC concurred with the Independent Auditor’s conclusion of no findings of noncompliance and that the District complied with the requirements of Article 13A, Section 1(b)(3) of the California Constitution as it pertains to Proposition AA.

**PROPOSITION AA FINANCING**

In 2018 the fourth Bond Series (D) was issued for \$25,000,000. \$364,040,000 of financing has been secured by the District for Proposition AA to date.

• Series A (Issued in 2013)	\$160,000,000
• Series B (Issued in 2015)	\$117,040,000
• Series C (Issued in 2016)	\$ 62,000,000
• Series D (Issued in 2018)	<u>\$ 25,000,000</u>
TOTAL:	\$364,040,000

**PROPOSITION AA BASELINE BUDGETS**

Since its inception, the ICOC has been working with the District to adjust project status reports to reflect the budget baselines for each project based on the estimates that existed when the voters passed Proposition AA in 2012. The baseline budgets established for authorized Proposition AA, summarized by project sites, are summarized later in this report.

The original baseline budget for Proposition AA was \$449 million. The revised estimated budget through 2018 will be \$544 million. The estimated program completion costs are represented below:

• Proposition AA 2012 Baseline Budget	\$449,000,000.00
• Additional Project Funding (Non-Bond Funding + Estimated Interest Earned)	\$ 24,357,551.50
• Additional Escalation & Project Administration Costs	<u>\$ 70,603,134.80</u>
TOTAL:	\$543,960,686.30

This results in an estimated total program shortfall of \$94,960,686.30.

The chart below demonstrates the added escalation (significant) and administration costs for projects that have yet to be commenced. It was originally estimated by the District in 2011-2012 that the remaining projects to complete would cost \$83,409,852.46. However, with the estimated escalation (\$59,257,294.34) and administration costs (\$11,345,840.46), an additional \$70,603,134.80 has been added to the 2011-2012 initial baseline year estimate (excluding projects to be completed in 2018-2019), resulting in a revised projected cost to complete in the amount of \$154,012,987.26.

**PROJECT ESCALATION COSTS**

Project List	Initial Year of Estimate (Baseline Year)	Estimated Cost of Remaining Projects	Projected Year of Construction	Added Escalation	Revised Estimated Cost
<b>Canyon Crest Academy</b>					
New Black Box Theater and Spin Room	2011/12	\$ 3,685,663.91	2020/21	\$ 1,470,907.64	\$ 5,156,571.55
AV Technology Improvements	2018/19	\$ 500,000.00	2018/19	\$ -	\$ 500,000.00
<b>Carmel Valley MS</b>					
New Student Entry, Student Quad Reconfiguration	2011/12	\$ 743,756.19	2020/21	\$ 265,536.77	\$ 1,009,292.96
AV Technology Improvements	2018/19	\$ 500,000.00	2018/19	\$ -	\$ 500,000.00
<b>Diegueno MS</b>					
Modernization of Math, History, English and Science Buildings	2011/12	\$ 4,212,812.42	2024/25	\$ 2,246,606.27	\$ 6,459,418.69
Multipurpose Expansion (Music, Locker Rooms, Food Service), Administration, and Parking Lot Improvements	2011/12	\$ 9,896,733.45	2024/25	\$ 5,277,724.53	\$ 15,174,457.98
<b>La Costa Canyon HS</b>					
Field House, New Science Building, New Classroom Building and Administration Building Modernization	2011/12	\$ 15,316,195.49	2034/35	\$ 16,552,102.37	\$ 31,868,297.86
<b>La Costa Valley-San Dieguito Sports Complex</b>					
Multi-Purpose Building	2011/12	\$ 6,438,756.43	2034/35	\$ 6,958,317.79	\$ 13,397,074.22
<b>Oak Crest MS</b>					
New Black Box Theater and Dance Room, and Media Center Renovations	2011/12	\$ 3,134,869.58	2034/35	\$ 3,590,034.74	\$ 6,724,904.32
Balance of Campus Modernization/ Buildings C-G, I, K, M, N, Locker Rooms and Crest Hall	2018/19	\$ 1,946,599.55	2018/19	\$ -	\$ 1,946,599.55
<b>Pacific Trails MS</b>					
Marquee at Gym Building & Stage Lighting at Gym Building	2018/19	\$ 90,330.00	2018/19	\$ -	\$ 90,330.00
<b>San Dieguito HS Academy</b>					
Modernize Industrial Arts, A&B Buildings, 10's, 40-44, 70-74	2011/12	\$ 6,145,016.26	2020/21	\$ 2,193,901.47	\$ 8,338,917.73
Modernize, Mosaic Café, Fields, Reconstruct Gym, Locker Rooms and Weight Room	2011/12	\$ 9,612,257.42	2024/25	\$ 5,126,019.31	\$ 14,738,276.73
<b>Torrey Pines HS</b>					
Gym, Field House & Administration Building Remodels	2011/12	\$ 14,413,109.13	2034/35	\$ 15,576,143.43	\$ 29,989,252.56
<b>District Wide</b>					
Project Administration	2018/19	\$ 6,773,752.63	2034/35	\$ 11,345,840.46	\$ 18,119,593.09
<b>TOTALS</b>		<b>\$ 83,409,852.46</b>		<b>\$ 70,603,134.80</b>	<b>\$ 154,012,987.26</b>

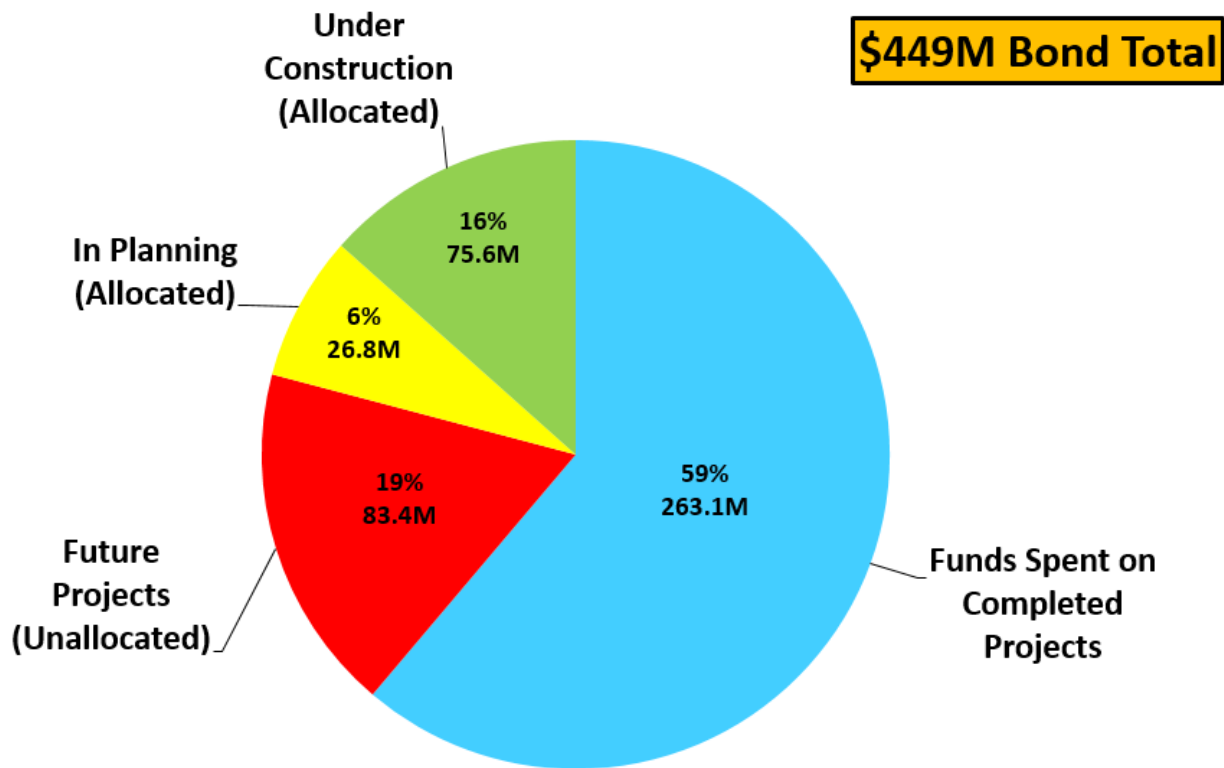
With state legislative constraints, factors beyond the control of the District and economic effects of inflation due to the lengthening of the bond program from six to twenty-three years, the remaining projects as originally identified in 2012 may not occur as originally timed or conceived under Prop AA. However, it is the Committee’s understanding that it is the District’s intent to continue, as it has since 2013, to seek other funding sources and partnerships to offset future escalation.



## PROJECT FUNDING STATUS

Prop AA planned for \$449 million of capital improvements within the District. Of those funds, the District has completed 46 projects and spent \$263.1 million through 2018 to complete the highest priority projects. In addition, \$75.6M is committed to projects currently under construction with \$26.8 million being committed to projects in the design and planning phases. There remains \$83.4 million of the original funds to be allocated. The chart below demonstrates the current overall project status.

### Funding Allocation



**Completed Projects - \$263.1M Expended**  
**2012-2018**

**Canyon Crest Academy**

New Building B, Landscape/Enhancements - Building B, Stadium Improvements, Technology Infrastructure, Track & Field Improvements & Rough Grade

**Carmel Valley Middle School**

New Drama & Music Classrooms, Technology Infrastructure & Media Center Upgrade

**Diegueno Middle School**

Building B & G Modernization, Media Center & Front Entry Improvements

**Earl Warren Middle School**

Campus Re-Construction Phase 1, Interim Housing & Data Center Upgrade

**La Costa Canyon High School**

Building 200 Renovation, Media Center Landscaping, Modernization of Gym HVAC upgrade, Performing Arts Center HVAC upgrade, Building 200 HVAC & Media Center Upgrades

**La Costa Valley Sports Complex**

Development of a sports complex consisting of sports fields & restroom

**Oak Crest Middle School**

Interim Housing, Technology Infrastructure, Landscape & Balour Street Improvements, Learning Commons Remodel, Field Access/Path of Travel Upgrades & C-Smart & Art Classrooms Modernization

**Pacific Trails Middle School**

Construction of New Campus, Phase I & 2 & New 2<sup>nd</sup> Classroom Building,

**San Dieguito High School Academy**

Modernization of Culinary Arts Classroom, New Math & Science Building, Technology Infrastructure, New Tennis Courts & Interim Housing,

Track & Field Improvements, New Stadium Press Box, Bleachers & Bathroom Improvements

**Sunset High School**

Multi Media Upgrade

**Torrey Pines High School**

New Culinary Arts, Building B & Front Entry Modernization, Technology Infrastructure, Interim Housing, New Chemistry Building J, Stadium Lighting Upgrade & New Weight Room Building

**Projects Under Construction - \$75.6M Allocated Funds**

**Diegueno Middle School**

New Building P - Phase 2

**Earl Warren Middle School**

Campus Re-Construction Phase 2

**Oak Crest Middle School**

Science Classroom/Quad & Administration Building Re-Construction

**San Dieguito High School Academy**

New Arts & Humanities Building

**Torrey Pines High School**

New Performing Arts Center & Theater

**Projects In Planning Process - \$26.8M Allocated Funds**

**La Costa Canyon High School**

Modernization of Building 200 Culinary Arts & New Weight Room

**Sunset High School / Adult Transition Program (ATP)**

Campus Re-Construction

**Torrey Pines High School**

Modernization of Building I & Custodial Warehouse, Modernization of Building I/New Art Building & Quad Enhancements

**Future Projects Remaining**

**Canyon Crest Academy**

New Black Box Theater & Spin Room (2020-2021)  
Audio Visual Technology Improvements (2018-2019)

**Carmel Valley Middle School**

New Student Entry, Student Quad Reconfiguration (2020-2021)  
Audio Visual Technology Improvements (2018-2019)

**Diegueno Middle School**

Modernization of Math, History, English & Science Building  
Multi-Purpose Expansion (Music/Locker Rooms/Food Service)  
Administration & Parking Lot Improvements (2024-2025)

**La Costa Canyon High School**

Field House, New Science Building, New Classroom Building. &  
Administration Building Modernization (2034-2035)

**La Costa Valley-San Dieguito Sports Complex**

New Multi-Purpose Building (2034-2035)

**Oak Crest Middle School**

New Multi-Purpose Building (2034-2035)  
Balance of Campus Modernization/Buildings C-G, I, K, M, N, Locker Rooms & Crest Hall (2018-2019)

**Pacific Trails Middle School**

Marquee & Stage Lighting at Gym Building (2018-2019)

**San Dieguito High School Academy**

Modernize Industrial Arts Building, A&B, Building 10,  
40-44 & 70-74 (2020-2021)  
Modernization of Mosaic Café, Upgrading Fields, Reconstruct Gym, Locker Rms. & Weight Rm.  
(2024-2025)

**Torrey Pines High School**

Gym, Field House & Administration Building Remodels (2034-2035)

**District Wide**

Technology Improvements (2018-2019)

**BOND DRAW BUDGET AND COMMITMENTS SUMMARY**

Project Sites	Budget 12/28/17	Budget 12/26/18	Commitments 12/26/18	Delta 12/26/18
Pacific Trails Middle School	66,209,795.95	65,715,833.84	65,226,054.97	489,778.87
Carmel Valley Middle School	7,419,974.39	7,419,974.39	7,377,017.20	42,957.19
Earl Warren Middle School	54,992,759.22	54,992,759.22	55,236,186.52	(243,427.30)
La Costa Valley Site	10,679,955.04	10,679,955.04	10,679,955.04	-
Diegueno Middle School	13,973,192.75	14,627,921.75	14,465,736.59	162,185.16
Oak Crest Middle School	21,389,942.22	24,564,173.22	24,300,847.00	263,326.22
Canyon Crest Academy	31,750,637.34	31,444,989.34	31,437,707.67	7,281.67
Torrey Pines High School	59,011,019.59	58,781,604.61	57,564,601.63	1,217,002.98
San Dieguito High School Academy	58,588,512.83	58,588,512.83	57,866,363.73	722,149.10
La Costa Canyon High School	9,282,324.96	12,205,104.03	9,630,120.04	2,574,983.99
Sunset High School	1,182,930.00	16,700,000.00	1,313,367.78	15,386,632.22
DW Tech Infrastructure	11,511,231.88	11,511,231.88	9,659,082.60	1,852,149.28
QSCB - 10 yr. Option	6,262,122.64	7,655,890.28	4,593,534.00	3,062,356.28
Administration	7,360,014.75	10,107,210.81	6,884,440.46	3,222,770.35
<b>Subtotal Expense Budget</b>	<b>359,614,413.56</b>	<b>384,995,161.24</b>	<b>356,235,015.23</b>	<b>28,760,146.01</b>
<b>Project Funding</b>				
Prop AA Project Fund	336,471,227.78	361,437,755.50		
North City West Funding	5,586,098.00	5,586,098.00		
2016 CFD Bond Funding	9,434,548.67	9,819,548.67		
State School Building Fund	-	-		
County of San Diego/FOTL	427,738.41	427,738.41		
CVMS PTSA	20,722.00	20,722.00		
Building Fund 21-09	3,499,155.76	3,499,155.76		
Solana Beach School District	461,718.43	461,718.43		
Insurance Funds	-	698,394.00		
Estimated Interest Earnings	3,844,176.23	3,844,176.23		
Subtotal Funding Budget	359,745,385.28	385,795,307.00		
Excess/(Shortage of) Funding	130,971.72	800,145.76		

**COMPLETED PROJECTS 2018**

Project	Delivery Method	Budget	Actual Expenses	Estimated Savings*
Earl Warren Middle School – Campus Reconstruction, Phase I	LLB	\$46,279,571.18	\$45,908,875.46	\$370,695.72
Earl Warren Middle School Interim Housing	LLB	\$4,732,785.00	\$4,580,580.34	\$152,204.66
Oak Crest Middle School – Science Classroom Building/ Quad	CM-MP	\$13,001,223.25	\$10,119,084.04	\$2,882,139.21
Canyon Crest Building B Landscape/Pathways	DBB	\$164,000.00	\$124,355.00	\$39,645.00
Carmel Valley Middle School - Music/Drama Classrooms	CM-MP	\$7,239,037.88	\$6,786,920.86	\$452,117.02
Diegueno Middle School Buildings B & G Modernization, Phase I	LLB	\$3,770,142.00	\$3,045,224.66	\$724,917.34
La Costa Canyon High School Building 200 Renovation	District Forces/DBB	\$419,500.00	\$392,057.39	\$27,442.61
Pacific Trails Middle School 2nd Classroom Building	CM-MP	\$18,174,199.89	\$15,819,897.19	\$2,354,302.70
San Dieguito High School Academy Culinary Arts Renovation	CM-MP	\$2,821,052.00	\$2,351,907.00	\$469,145.00
<b>Subtotal:</b>		<b>\$96,601,511.20</b>	<b>\$89,128,901.94</b>	<b>\$7,472,609.26</b>

\*Estimated Savings are projected savings due to finalizing contracts, such as construction retention releases, and construction document closeout.

**LEGEND:**

DELIVERY METHOD:	FUNDING SOURCE:
LLB – Lease/Leaseback CM-MP – Construction Manager – Multi Prime DBB – Design-Bid-Build	CFD – Community Facilities Districts County of San Diego/FOTL – County (Library) and Friends of the Solana Beach Library SBSB – Solana Beach School District NCW – North City West Joint Powers Authority Foundation/PTSA – varied – Parent/Teacher Groups 21-09 – Capital Building Fund State School Building Program – State Prop 51 Funds  (These funding sources are in addition to Prop AA, to either supplement projects for items asked for by the school site or community outside the scope of Prop AA, or to offset the overall cost to Prop AA.)

ITEM 7

**2018 AMENDMENTS AND CHANGE ORDERS TO CONSTRUCTION CONTRACTS**

These are the 2018 amendments and change orders to construction contracts approved by the Board and included in the Board minutes.

Board Meeting	Site & Project	Contractor	Original Contract Amount	Current Amendments *Unforeseen Conditions	Current Change Order	Revised Contract Amount
1/18/2018	San Dieguito High School Academy Math/Science Building	South West Construction Services	\$928,695.00	-	(\$56,006.00)	\$872,689.00
1/18/2018	San Dieguito High School Academy Math/Science Building	RND Contractors, Inc.	\$1,825,534.00	-	(\$297,740.00)	\$1,527,794.00
1/18/2018	San Dieguito High School Academy Math/Science Building	Precision Concrete Construction, Inc.	\$1,729,000.00	-	\$3,783.00	\$1,750,376.00
1/18/2018	San Dieguito High School Academy Math/Science Building	South West Construction Services	\$4,313,282.00	-	(\$552.50)	\$4,312,729.50
1/18/2018	San Dieguito High School Academy Math/Science Building	Sylvester Roofing Co. Inc.	\$369,999.00	-	(\$15,723.00)	\$354,276.00
1/18/2018	San Dieguito High School Academy Math/Science Building	JG Tate Fire Protection Systems, Inc.	\$134,567.00	-	(\$29,476.00)	\$105,091.00
1/18/2018	San Dieguito High School Academy Math/Science Building	Interpipe Contracting, Inc.	\$1,267,000.00	-	(\$24,078.37)	\$1,309,211.00
1/18/2018	San Dieguito High School Academy Math/Science Building	Chapman Air	\$1,229,000.00	-	(\$88,560.00)	\$1,140,440.00
1/18/2018	San Dieguito High School Academy Math/Science Building	Fredricks	\$1,284,000.00	-	(\$67,499.00)	\$1,216,501.00
1/18/2018	San Dieguito High School Academy Math/Science Building	Western Rim Constructors, Inc.	\$416,000.00	-	(\$419.00)	\$434,063.32
2/8/2018	San Dieguito High School Academy Math/Science Building	Whillock Contracting	\$703,734.00	-	(\$91,096.00)	\$612,638.00
2/8/2018	Carmel Valley Middle School Music Classroom Building	White's Steel Roof Materials			\$10,780.00	\$287,713.31
3/15/2018	Torrey Pines High School Culinary Arts	South West Construction Services	\$677,885.00	-	(\$541.52)	\$677,343.48
3/15/2018	Torrey Pines High School Culinary Arts	AO Reed & Co.	\$25,830.00	-	(\$1,230.00)	\$26,259.00

**ITEM 7**

Board Meeting	Site & Project	Contractor	Original Contract Amount	Current Amendments *	Current Change Order	Revised Contract Amount
3/15/2018	Torrey Pines High School Culinary Arts	Ace Electric	\$170,690.00	-	(\$2,960.00)	\$16,773.00
3/15/2018	Torrey Pines High School Culinary Arts	Clauss Construction	\$292,202.00	-	(\$4,580.00)	\$287,622.00
4/19/2018	Pacific Trails Middle School 2nd Classroom Building	San Diego Steel, Inc.	\$1,524,983.00	\$133,539.00		\$1,658,522.00
4/19/2018	San Dieguito High School Academy Culinary Arts	Conan Construction, Inc.	\$702,000.00	-	(\$83,757.00)	\$618,243.00
4/19/2018	San Dieguito High School Academy Culinary Arts	Sylvester Roofing Co. Inc.	\$60,000.00	-	(\$13,694.00)	\$46,306.00
4/19/2018	San Dieguito High School Academy Culinary Arts	Kitcor Corporation	\$279,093.00	-	(\$56,639.00)	\$222,454.00
4/19/2018	San Dieguito High School Academy Culinary Arts	Interpipe Contracting, Inc.	\$268,000.00	-	(\$60,562.00)	\$207,438.00
4/19/2018	San Dieguito High School Academy Culinary Arts	Chapman Air	\$375,000.00	-	(\$77,630.00)	\$297,370.00
4/19/2018	San Dieguito High School Academy Culinary Arts	Ace Electric	\$226,470.00	-	(\$81,002.00)	\$145,468.00
4/19/2018	San Dieguito High School Academy Culinary Arts	Whillock Contracting	\$532,483.00	-	(\$95,858.00)	\$436,625.00
6/21/2018	Carmel Valley Middle School Music Classroom Building	Western Rim Constructors, Inc.	\$341,000.00	\$24,540.67	-	\$365,540.67
6/21/2018	Carmel Valley Middle School Music Classroom Building	Brady SoCal, Inc.	\$1,057,330.00	-	\$3,972.00	\$1,094,758.00
6/21/2018	Carmel Valley Middle School Music Classroom Building	LVH Entertainment	\$229,000.00	-	(\$13,200.00)	\$215,800.00
7/26/2018	Carmel Valley Middle School Music Classroom Building	Whillock Contracting	\$411,107.00	-	\$33,450.00	\$444,557.00
7/26/2018	Carmel Valley Middle School Music Classroom Building	South West Construction Services	\$951,569.00	-	\$74,863.00	\$1,026,432.00
8/16/2018	Carmel Valley Middle School Music Classroom Building	Brady SoCal, Inc.	\$1,057,330.00	-	(\$2,599.00)	\$1,092,159.00

**ITEM 7**

Board Meeting	Site & Project	Contractor	Original Contract Amount	Current Amendments *	Current Change Order	Revised Contract Amount
8/16/2018	Carmel Valley Middle School Music Classroom Building	Chapman Air	\$273,000.00	-	(\$12,002.00)	\$265,742.00
8/16/2018	Carmel Valley Middle School Music Classroom Building	Fredricks	\$574,000.00	-	(\$1,582.00)	\$607,723.82
10/11/2018	Carmel Valley Middle School Music Classroom Building	Sylvester Roofing Co. Inc.	\$470,000.00	-	(\$3,653.00)	\$466,347.00
10/11/2018	Carmel Valley Middle School Music Classroom Building	Western Rim Constructors, Inc.	\$341,000.00	-	(\$500.00)	\$365,040.67
10/11/2018	Pacific Trails Middle School 2nd Classroom Building	Baker Electric	\$1,199,000.00	-	\$111,955.78	\$1,310,955.78
10/11/2018	Pacific Trails Middle School 2nd Classroom Building	USA Shade & Fabric Structures	\$105,575.00	-	(\$33,000.00)	\$72,575.00
10/11/2018	Pacific Trails Middle School 2nd Classroom Building	Williams & Sons Masonry, Inc.	\$363,346.00	-	(\$11,946.00)	\$351,400.00
11/1/2018	Oak Crest Middle School Science Classroom/Quad	Western Rim Constructors, Inc.	\$397,100.00	-	\$13,481.00	\$410,581.00
11/1/2018	Pacific Trails Middle School 2nd Classroom Building	JG Tate Fire Protection Systems, Inc.	\$158,321.00	-	(\$23,380.00)	\$134,941.00
11/1/2018	Pacific Trails Middle School 2nd Classroom Building	Buxcon Sheet metal, Inc.	\$387,145.00	-	(\$30,711.00)	\$356,434.00
11/1/2018	Pacific Trails Middle School 2nd Classroom Building	Roof Construction	\$343,643.00	-	(\$30,760.00)	\$312,883.00
12/13/2018	Torrey Pines High School Performing Arts	Rocky Coast Builders, Inc.	\$2,610,582.00	\$57,790.00	-	\$2,668,372.00
12/13/2018	Torrey Pines High School Performing Arts	HPS Mechanical	\$496,146.00	\$45,346.00	-	\$541,492.00
12/13/2018	Torrey Pines High School Performing Arts	K&Z Cabinet Company	\$325,390.00	-	(\$7,979.00)	\$317,411.00
12/13/2018	Torrey Pines High School Performing Arts	Interpipe Contracting, Inc.	\$718,980.00	-	(\$81,919.00)	\$637,061.00
12/13/2018	Torrey Pines High School Performing Arts	Able Heating & Air	\$1,182,551.00	-	(\$121,317.00)	\$1,061,234.00



**ITEM 7**

Board Meeting	Site & Project	Contractor	Original Contract Amount	Current Amendments *	Current Change Order	Revised Contract Amount
12/13/2018	Torrey Pines High School Performing Arts	Western Rim Constructors, Inc.	\$158,976.00	-	\$406.00	\$159,382.00
<b>Subtotal:</b>				<b>\$261,215.67</b>	<b>(\$1,271,460.61)</b>	

\*Amendments (Unforeseen Condition) – For example: repair a piece of conduit damaged during the course of construction not previously discovered or noted prior to bidding the project.

\*Change Order (Owner Directed) – For example: installing an additional or deleting a piece of conduit beyond what was described in the plans at the time of bidding the project.

**ONGOING PROJECTS AS OF DECEMBER 31, 2018**

Project	Delivery Method	Bond Series	Start Date	Current Project Status	Budget
San Dieguito High School Academy Arts/Humanities Building	CM-MP	C	1/29/18	Under Construction	\$29,217,814.00
Torrey Pines High School - Performing Arts Center	CM-MP	A/C/CFD/Building Fund 21-09	10/13/17	Under Construction	\$27,822,418.43
Earl Warren Middle School – Campus Reconstruction, Phase II	LLB	B	1/1/18	Under Construction	\$1,204,766.00
Oak Crest Middle School - Admin Building/ Building F Reconstruction	LLB	C/D	11/1/18	Under Construction	\$3,174,231.00
Diegueno Middle School New Building P Reconstruction, Phase II	LLB	D	1/2/19	Planning	\$9,568,602.77
Sunset High School Reconstruction	LLB	D	7/1/19	Planning	\$16,700,000.00
La Costa Canyon High School Culinary Arts	TBD	D	12/26/18	Planning	\$2,574,022.39

**LEGEND:**

DELIVERY METHOD:	FUNDING SOURCE:
LLB - Lease/Leaseback CM-MP – Construction Manager - Multi Prime DBB – Design-Bid-Build	CFD – Community Facilities Districts County of San Diego/FOTL – County (Library) and Friends of the Solana Beach Library SBSD – Solana Beach School District NCW – North City West Joint Powers Authority Foundation/PTSA – varied - Parent/Teacher Groups 21-09 – Capital Building Fund State School Building Program – State Prop 51 Funds  (These funding sources are in addition to Prop AA, to either supplement projects for items asked for by the school site or community outside the scope of Prop AA, or to offset the overall cost to Prop AA.)

**OVERVIEW OF 2018 PROJECTS, BY SCHOOL**

The following represents the status of the projects under ICOC oversight upon publication of this annual report.

For more information about each site’s projects, and to view photos from 2018 work, visit [here](#).

**CANYON CREST ACADEMY**

- Building B landscape & pathway enhancements – **Complete**
- Science classroom/ Building B – **Complete**
- Black Box theater & Dance room, planning & design – **In progress**

**CARMEL VALLEY MIDDLE SCHOOL**

- Music classroom building & Drama classroom and Performing Arts Center renovations – **Complete**

**DIEGUENO MIDDLE SCHOOL**

- New Building P, planning & design – **In progress**
- Renovation of B and G classrooms, planning & design – **Complete**

**EARL WARREN MIDDLE SCHOOL**

- Campus reconstruction, Phase II – **In progress**
- Campus reconstruction, Phase I – **Complete**
- Interim housing - **Complete**
- Redesign of Warren Hall with shared-use spaces for the County Library – **Complete**

**LA COSTA CANYON HIGH SCHOOL**

- Culinary Arts – **In progress**
- Building 200 classroom audio/visual improvements - **Complete**
- Building courtyard improvements, planning and design – **Complete**
- Media Center landscaping, planning & design – **Complete**

**PACIFIC TRAILS MIDDLE SCHOOL**

- Construction of second classroom building – **Complete**

**OAK CREST MIDDLE SCHOOL**

- Balour Street and landscape – **Complete**
- Science classroom building – **Complete**
- Administration and Building F Reconstruction – **In progress**

**SAN DIEGUITO HIGH SCHOOL ACADEMY**

- Construction of two-story math and science building – **Complete**
- Culinary Arts renovation - **Complete**
- Construction of two-story Arts and Humanities building (formerly English, Arts, and Social Science) – **In progress**

## **SUNSET HIGH SCHOOL**

- Campus reconstruction, planning and design – **In progress**

## **TORREY PINES HIGH SCHOOL**

- Learning Commons and front entry renovations – **Complete**
- Culinary Arts - **Complete**
- Performing Arts Complex – **In progress**

## ICOC ACTIVITIES IN 2018

The ICOC reviews the progress of the Prop AA Bond Program in the planning and construction of projects in 2018, as well as timelines, budgets, change orders, and management processes as a standing practice at each meeting.

The first meeting of the year was held on **January 16, 2018**, at the District Office. The ICOC received information about the changes in prioritizing, timelines and escalation costs of Prop AA projects. The committee members discussed communication strategies and offered recommendations on how the District may want to proceed in assuring the most accurate information is communicated to the community. Tina Douglas, Associate Superintendent of Business Services, discussed the Board's actions regarding the California Voters Right Act (CVRA) and how it will affect the District's communities. Mike Coy, Chief Facilities Officer, reviewed current projects and Director of Planning, Dan Young, discussed upcoming projects. John Addleman, Executive Director, Planning Services, reviewed change orders and provided an update on projects and budgets. Staff and committee members discussed bond draws, state funding, assessed values and their effects on timelines, budgets and future projects. It was recommended that the committee recommend escalation costs and its effect on Prop AA projects be addressed in their 2017 ICOC Annual Report. The ICOC reviewed the process for drafting and completing the 2017 Annual Report and appointed committee volunteers to an ad-hoc committee to manage the drafting of the report.

On **March 13, 2018**, the ICOC met at the District Office to review the 2016-17 Proposition AA Annual Audit report. No deficiencies or material weaknesses were found for the Proposition AA financial and performance audits. The ICOC approved the 2017 Annual Report, presented by the ad hoc committee, in substantially the form presented, subject to any required corrections.

The ICOC met on **April 17, 2018** at the District Office. John Addleman reviewed change orders and presented a draft of the new project/budget summary chart for committee review and discussion. Mike Coy and Dan Young provided an update of completed, current, and upcoming Prop AA projects. Rhea Stewart reminded committee members that five ICOC members would be ending their terms in March, 2019. The process for finding new ICOC members will commence in January, 2019, with new members being seated at the April 23, 2019 meeting. The ICOC nominated and elected Robin Duvén to serve as President, Jerilyn Larson to serve as Representative, and Kristina Leyva to serve as Secretary. Regular meetings for the 2018-2019 term were set for July 17, 2018, October 16, 2018, January 15, 2019, and April 23, 2019. A special meeting for the audit review and 2018 annual report was scheduled for March 19, 2019.

At the **July 17, 2018** meeting, held at Carmel Valley Middle School, Tina Douglas shared information regarding Moody's rating and reported on the search for a new Superintendent. Dan Young updated the ICOC on current and upcoming projects. John Addleman reviewed change orders and discussed the Prop AA Series D financing structure

and provided a bond financing update. Committee questions regarding future timelines, priority and forecasting of future projects for Series E, F and G were answered.

On **October 3, 2018**, the ICOC joined the Board and District staff for a tour of Proposition AA projects. The tour included review of construction work at Diegueño Middle School, Torrey Pines High School, Pacific Trails Middle School, and Oak Crest Middle School.

At the **October 16, 2018** meeting, Tina Douglas updated the ICOC on the District's development of a brochure as another way of communicating the progress of Prop AA Bond projects to the community. Tina shared information on the new District Superintendent, Robert A. Haley. John Addleman reviewed the year's change orders and discussed compliance issues. Drawings for the Sunset High School campus were presented and discussed. The committee also discussed the communication and feedback process by which the District will include the Special Education community. A budget update was provided and funding for future facility needs was discussed.

## **EXHIBIT A**

### **PROPOSITION AA BALLOT MEASURE**

The San Dieguito Union High School District Proposition AA Ballot Measure follows. The Proposition AA ballot measure can also be located at [www.sduhsd.net/ICOC](http://www.sduhsd.net/ICOC).

## EXHIBIT A

### I. ABBREVIATION OF THE MEASURE

To provide safe, modern schools and prepare students for success in college and careers by repairing and upgrading outdated classrooms and schools, constructing and upgrading school facilities, including classrooms, science labs, and libraries, improving safety and security, and supporting career training and math, science, and technology instruction with 21st Century instructional technology and facilities, shall San Dieguito Union High School District issue \$449 million in bonds with independent oversight, no money for administrator salaries, and all money staying local?



II. FULL TEXT OF THE MEASURE

BEGINNING OF FULL TEXT OF MEASURE----->>>>>

**BOND AUTHORIZATION**

By approval of this proposition by at least 55% of the registered voters voting on the proposition, the San Dieguito Union High School District (the “District”) shall be authorized to issue and sell bonds of up to \$449,000,000 in aggregate principal amount to provide financing for the specific school facilities projects listed in the Bond Project List below, and in order to qualify to receive State matching grant funds, subject to all of the accountability safeguards specified below.

**ACCOUNTABILITY SAFEGUARDS**

The provisions in this section are specifically included in this proposition in order that the District’s voters and taxpayers may be assured that their money will be spent wisely to address specific facilities needs of the District, all in compliance with the requirements of Article XIII A, Section 1(b)(3) of the State Constitution, and the Strict Accountability in Local School Construction Bonds Act of 2000 (codified at Education Code Sections 15264 and following).

Evaluation of Needs. The Board of Trustees hereby certifies that it has evaluated the facilities needs of the District, and the priority of addressing each of these needs. In the course of its evaluation, the Board of Trustees took safety, class size reduction and information technology needs into consideration while developing the Bond Project List.

Limitation on Use of Bond Proceeds. The State of California does not have the power to take locally approved school district bond funds for any State purposes. The Constitution allows proceeds from the sale of bonds authorized by this proposition to be used only for the construction, reconstruction, rehabilitation, or replacement of school facilities listed in this proposition, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities, and not for any other purpose, including teacher and administrator salaries and other school operating expenses. Proceeds of the bonds may be used to pay or reimburse the District for the cost of District staff only when performing work on or necessary and incidental to the bond projects.

Independent Citizens’ Oversight Committee. The Board of Trustees shall establish an independent Citizens’ Oversight Committee (pursuant to Education Code Section 15278 and following), to ensure bond proceeds are spent only for the school facilities projects listed in the Bond Project List. The committee shall be established within 60 days of the date on which the Board of Trustees enters the election results on its minutes.

Annual Performance Audits. The Board of Trustees shall conduct an annual, independent performance audit to ensure that the bond proceeds have been expended only on the school facilities projects listed in the Bond Project List.

Annual Financial Audits. The Board of Trustees shall conduct an annual, independent financial audit of the bond proceeds (which shall be separate from the District’s regular annual

financial audit) until all of those proceeds have been spent for the school facilities projects listed in the Bond Project List.

Special Bond Proceeds Account; Annual Report to Board. Upon approval of this proposition and the sale of any bonds approved, the Board of Trustees shall take actions necessary pursuant to Government Code Section 53410 and following to establish an account in which proceeds of the sale of bonds will be deposited. As long as any proceeds of the bonds remain unexpended, the Superintendent or the Associate Superintendent, Business Services of the District (or such other employee as may perform substantially similar duties) shall cause a report to be filed with the Board no later than December 31 of each year, commencing December 31, 2012, stating (1) the amount of bond proceeds received and expended in that year, and (2) the status of any project funded or to be funded from bond proceeds. The report may relate to the calendar year, fiscal year, or other appropriate annual period as such officer shall determine, and may be incorporated into the annual budget, audit, or other appropriate routine report to the Board.

**FURTHER SPECIFICATIONS**

Specific Purposes. All of the purposes enumerated in this proposition shall be united and voted upon as one single proposition, pursuant to Education Code Section 15100, and shall constitute the specific purposes of the bonds, and proceeds of the bonds shall be spent only for such purposes, pursuant to Government Code Section 53410.

Joint Use. The District may enter into agreements with the County of San Diego or other public agencies or nonprofit organizations for joint use of school facilities financed with the proceeds of the bonds in accordance with Education Code Section 17077.42 (or any successor provision). The District may seek State grant funds for eligible joint-use projects as permitted by law, and this proposition hereby specifies and acknowledges that bond funds will or may be used to fund all or a portion of the local share for any eligible joint-use projects identified in the Bond Project List or as otherwise permitted by California State regulations, as the Board of Trustees shall determine.

Rate of Interest. The bonds shall bear interest at a rate per annum not exceeding the statutory maximum, payable at the time or times permitted by law.

Term of Bonds. The number of years the whole or any part of the bonds are to run shall not exceed the legal limit, though this shall not preclude bonds from being sold which mature prior to the legal limit.

**BOND PROJECT LIST**

The Bond Project List below describes the specific projects the San Dieguito Union High School District proposes to finance with proceeds of the bonds. Listed projects will be completed as needed at a particular school site according to Board-established priorities, and the order in which such projects appear on the Bond Project List is not an indication of priority for funding or completion. The final cost of each project will be determined as plans are finalized, construction bids are awarded, and projects are completed. Certain construction funds expected from non-bond sources, including State grant funds for eligible projects, have not yet been secured. Until all project costs and funding sources are known, the Board of Trustees cannot determine the amount of bond proceeds available to be spent on each project, nor guarantee that the bonds will provide sufficient

funds to allow completion of all listed projects. Completion of some projects may be subject to further government approvals by State officials and boards, to local environmental review, and to input from the public. For these reasons, inclusion of a project on the Bond Project List is not a guarantee that the project will be funded or completed. The Board of Trustees may make changes to the Bond Project List in the future consistent with the projects specified in the proposition.

**Part I - Site-specific Authorization.** the following projects are authorized at the specific sites indicated below (and are supplemental to, and do not limit, the authorization set forth in Part II, below):

**Canyon Crest Academy**

- Increase school capacity to accommodate growing student enrollment;
- Consolidate under-utilized space to improve classrooms and science labs;
- Repurpose the existing temporary Black Box Theater for engineering/robotics;
- Add new physical education/athletics facilities.

**Carmel Valley Middle School**

- Repair, rehabilitate, reconstruct or modernize science and technology labs and other classrooms;
- Reconfigure instructional spaces and labs to create larger instruction spaces.

**Diegueño Middle School**

- Repair, reconstruct, rehabilitate or replace existing modular or portable classroom buildings;
- Reconfigure classrooms or labs to support instruction;
- Improve traffic circulation;
- Reconfigure quad area.

**Earl Warren Middle School**

- Repair, replace, reconstruct, or modernize outdated, aging school classrooms and buildings including constructing new classrooms and buildings if necessary;
- Repair, replace, reconstruct or modernize multi-use facility (Warren Hall) to allow for group learning, and expanded joint-use partnership with the County of San Diego;
- Construct new facilities for athletics and performing arts.

### **La Costa Canyon High School**

- Repair, replace, reconstruct or modernize existing modular or portable classroom buildings with 2-story classroom buildings that include labs for science, including physics;
- Construct new classrooms and media center;
- Reconfigure existing classrooms and labs to support instruction;
- Repair, replace, reconstruct or modernize labs and other classrooms;
- Add new web-based learning center for online/distance learning;
- Reconfigure quad area;
- Construct physical education/athletics facilities;
- Make necessary site improvements including grading, infrastructure, and roads.

### **La Costa Valley Site**

- Construct new flexible meeting and instructional space for district and community use;
- Construct new gymnasium multi-purpose building for district and community use;
- Construct new play fields and hard courts to allow community access, as well as to support the athletic program at La Costa Canyon High School.

### **New Middle School at Pacific Highlands Ranch**

- Add new classrooms and instructional spaces to prevent overcrowding at neighboring facilities;
- Add new multi-use instructional facility and media center;
- Add new physical education/athletics facilities;
- Make necessary site improvements including grading, infrastructure, and roads;
- Construct school facilities including buildings necessary for non-instructional purposes.

### **Oak Crest Middle School**

- Repair, reconstruct, rehabilitate or reconfigure classrooms and labs to support instruction;
- Repair, reconstruct, rehabilitate or reconfigure Crest Hall to improve functionality;

- Repair, reconstruct, rehabilitate or reconfigure media center and reconfigure spaces for group instruction;
- Add new physical education/athletics facilities;
- Add a new science quad.

#### **San Dieguito Academy**

- Expand total campus space, including space for engineering technology, science and physics labs, and classroom space;
- Add 2-story math and science building with math classrooms, science classrooms, and science labs;
- Add 2-story arts/English/social science/adult education building with new classrooms;
- Repair, reconstruct, rehabilitate or reconfigure industrial arts building;
- Add new physical education/athletics facilities.

#### **Sunset High School/North Coast Alternative**

- Construct new classrooms;
- Repair, reconstruct, rehabilitate or reconfigure classrooms and labs to support instruction;
- Repair, reconstruct, rehabilitate or reconfigure school facilities to ensure they are accessible for students, parents, teachers and staff with disabilities by repairing, constructing, reconstructing, rehabilitating or reconfiguring schools and classrooms to be compliant with Americans with Disabilities Act.

#### **Torrey Pines High School**

- Repair, construct, reconstruct, rehabilitate or reconfigure old and outdated buildings, labs, classrooms and technologies.
- Repair, construct, reconstruct, rehabilitate or reconfigure student commons area;
- Repair, construct, reconstruct, rehabilitate or reconfigure arts and education spaces, and industrial arts classrooms, labs and shop facilities;
- Add new physical education/athletics facilities.

**Part II - District-wide Authorization.** The following projects are authorized at each or any of the District's sites, as shall be approved by the Board of Trustees:

- Enable 21<sup>st</sup> Century learning in science, engineering, technology and related subjects by providing modern equipment, including instructional equipment, technology, servers, wiring, and data systems;
- Construct, reconstruct, rehabilitate or repair utility infrastructure, heating and cooling systems, and building infrastructure to improve functionality and efficiency, including adding solar and other renewable technology;
- Ensure schools, classrooms and facilities meet current fire, earthquake and other safety codes;
- Repair, reconstruct, rehabilitate or modernize science and technology labs and other classrooms;
- Improve traffic safety and parking at and around each school;
- Acquire or lease facilities;
- Construct, reconstruct, rehabilitate or repair school facilities, including science laboratories, instructional classrooms, playgrounds, athletic fields, playfields, multi-use facilities, and performing arts spaces.

Each project listed is assumed to include its share of costs of the election and bond issuance and other construction-related costs, such as construction management, architectural, engineering, inspection and other planning costs, legal, accounting and similar fees, independent annual financial and performance audits, a customary construction contingency, and other costs incidental to and necessary for completion of the listed projects (whether work is performed by the District or by third parties), including:

Remove, dispose of, and otherwise remediate hazardous materials, including asbestos, lead, etc., where necessary.

Address unforeseen conditions revealed by construction/modernization (including plumbing or gas line breaks, dry rot, seismic, structural, etc.).

Site preparation/restoration in connection with new construction, renovation or remodeling, or installation or removal of relocatable classrooms, including ingress and egress, demolition of existing structures, removing, replacing, or installing irrigation and drainage, utility lines (such as gas lines, water lines, electrical lines, sewer lines, and communication lines), trees and landscaping, relocating fire access roads, traffic lights and mitigation, and acquiring any necessary easements, licenses, or rights of way to the property.

Rental or construction of storage facilities and other space on an interim basis, as needed to accommodate construction materials, equipment, and personnel, and interim classrooms (including relocatables) for students and school functions or other storage for classroom materials displaced during construction.

Acquisition of any of the facilities on the Bond Project List through temporary lease or lease-purchase arrangements, or execute purchase option under a lease for any of these authorized facilities.

Furnishing and equipping of existing and newly constructed, modernized or rehabilitated classrooms and facilities on an ongoing basis, including replacing worn, broken, or out-of-date furniture and equipment for all classrooms, athletic facilities and other facilities, as needed.

For any project involving renovation, modernization, remodeling or rehabilitation of a building or the major portion of a building, the District may proceed with new replacement construction instead (including any necessary demolition), if the Board of Trustees determines that replacement and new construction is more practical than rehabilitation and renovation, considering the building's age, condition, expected remaining life, comparative cost, and other relevant factors.

The Bond Project List shall be considered a part of this ballot proposition, and shall be reproduced in any official document required to contain the full statement of the bond proposition.

<<<<<-----END OF FULL TEXT OF MEASURE.

## **EXHIBIT B**

### **2018 AUDIT REPORT**

The San Dieguito Union High School District Proposition AA Building Fund General Obligation Bonds Audit Report, dated June 30, 2018, follows. The report can also be found at [www.sdhusd.net/PropAA](http://www.sdhusd.net/PropAA).



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**PROPOSITION AA**  
**BUILDING FUND (21-39)**  
**GENERAL OBLIGATION BONDS**  
**FINANCIAL STATEMENTS AND**  
**SUPPLEMENTAL INFORMATION**  
**YEAR ENDED JUNE 30, 2018**

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**PROPOSITION AA**  
**BUILDING FUND (21-39)**  
**GENERAL OBLIGATION BONDS**  
 Financial Statements and Supplemental Information  
 Year Ended June 30, 2018

**TABLE OF CONTENTS**

<b><u>INTRODUCTION</u></b>	<b><u>1</u></b>
Introduction And Citizens’ Oversight Committee Member Listing .....	1
Independent Auditor’s Report.....	2
Management’s Discussion and Analysis.....	5
<b><u>FINANCIAL STATEMENTS</u></b>	<b><u>11</u></b>
Balance Sheet.....	11
Statement of Revenues, Expenditures, and Changes in Fund Balance .....	12
Notes to the Financial Statements.....	13
<b><u>REQUIRED SUPPLEMENTARY INFORMATION</u></b>	<b><u>36</u></b>
Schedule of the Bond’s Proportionate Share of the Net Pension Liability California State Teachers’ Retirement System (CalSTRS).....	36
Schedule of Bond’s Contributions California State Teachers’ Retirement System (CalSTRS) .....	37
Schedule of the Bond’s Proportionate Share of the Net Pension Liability California Public Employee Retirement System (CalPERS) .....	38
Schedule of the Bond’s Proportionate Share of the Net Pension Liability California Public Employee Retirement System (CalPERS) .....	39
Notes to Required Supplementary Information .....	40
<b><u>SUPPLEMENTARY INFORMATION</u></b>	<b><u>41</u></b>
General Obligation Bonds Project List .....	41
<b><u>OTHER INDEPENDENT AUDITOR’S REPORTS</u></b>	<b><u>42</u></b>
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	42
Independent Auditor’s Report on Performance .....	44
<b><u>AUDITOR’S RESULTS, FINDINGS AND RECOMMENDATIONS</u></b>	<b><u>48</u></b>
Schedule of Findings and Responses .....	48
Summary Schedule of Prior Audit Findings .....	49

## **INTRODUCTION**

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND (21-39)  
 GENERAL OBLIGATION BONDS**

Introduction And Citizens' Oversight Committee Member Listing

---

On November 6, 2012 the San Dieguito Union High School District was successful under Proposition AA in obtaining District voters to issue up to \$449,000,000 in General Obligation Bonds pursuant to a 55% vote in a bond election. The General Obligation Bonds are considered Proposition 39 bonds. The passage of Proposition 39 in November 2000 amended the California Constitution to include accountability measures. Specifically, the District must conduct an annual, independent performance audit to ensure that funds have been expended only on the specific projects listed as well as an annual, independent audit of the proceeds from the sale of the bonds until all of the proceeds have been expended.

Upon passage of Proposition 39, an accompanying piece of legislation, AB 1908 was also enacted, which amended the Education Code to establish additional procedures which must be followed if a District seeks approval of a bond measure pursuant to the 55% majority authorized in Proposition 39 including formation, composition and purpose of the Independent Citizens' Oversight Committee, and authorization for injunctive relief against improper expenditure of bond revenues.

The San Dieguito Union High School District Proposition AA Independent Citizens' Oversight Committee as of June 30, 2018 was comprised of the following members:

<u>Name</u>	<u>Position</u>	<u>Term Expiration</u>
Robin Duveen	President-Taxpayer Association Member	April 2019
Jerilyn Larson	Representative-Member-At-Large	April 2019
Kristina Leyva	Secretary-Parent of SDUHSD Student	April 2019
Robert Nascenzi	Member-Business Organization	April 2019
Mary Farrell	Member-Senior Citizen Organization	April 2019
Amy Flicker	Teacher-Parent Organization	April 2019
Jeffery Thomas	Member-At-Large	April 2019
Rhea Stewart	Member-At-Large	April 2019
Kim Bybee	Member-At-Large	April 2019
Clarke Caines	Member-At-Large	April 2019



P. Robert Wilkinson, CPA  
Brian K. Hadley, CPA

Aubrey W. Mann, CPA  
Kevin A. Sproul, CPA

## Independent Auditor's Report

### **Governing Board Members and Citizens' Oversight Committee San Dieguito Union High School District Encinitas, California**

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of Proposition AA Building Fund (21-39) of San Dieguito Union High School District, which comprise the balance sheet as of June 30, 2018, and the related statement of revenues, expenditures, and changes in fund balance for the year then ended, and the related notes to the financial statements.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 financial statements 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 financial statements.

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

#### **Opinion**

As discussed in Note B, the financial statements present only the Building Fund (21-39) which is specific to Proposition AA and is not intended to present fairly the financial position and results of operations of San Dieguito Union High School District in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Proposition AA Building Fund (21-39) of San Dieguito Union High School District as of June 30, 2018, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, schedule of the District's proportionate share of the net pension liability and schedule of District pension contributions identified as Required Supplementary Information in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, as required by the *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2019, on our consideration of San Dieguito Union High School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering San Dieguito Union High School District's internal control over financial reporting and compliance.

### **Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of Proposition 39, as incorporated in California Constitution Article 13A, we have also issued our performance audit report dated March 15, 2019 on our consideration of the District's compliance with the requirements of Proposition 39 with regards to the Proposition AA Building Fund (21-39). That report is an integral part of our audit of the District's Proposition AA Building Fund (21-39) for the fiscal year ended June 30, 2018 and should be considered in assessing the results of our financial audit.

*Wilkinson-Hadley King + Co LLP*

El Cajon, California

March 15, 2019

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND (21-39)  
 GENERAL OBLIGATION BONDS  
 Management's Discussion and Analysis  
 For the Fiscal Year Ended June 30, 2018  
 (Unaudited)**

---

This section of San Dieguito Union High School District's (District) Proposition AA Building Fund annual financial and performance audit report presents management's discussion and analysis of the Proposition AA Bond Program during the year ending June 30, 2018. Readers should also review the financial statements and notes to the basic financial statements included in the audit report to enhance their understanding of the Proposition AA Bond Program's financial and program performance.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's Proposition AA Building Fund basic financial statements. The Fund's financial statements comprise three components: 1) management's discussion and analysis; 2) the Proposition AA Building Fund's financial statements; and 3) the performance audit required by law.

The District accounts for Proposition AA General Obligation Bond activity in the District's Building Fund. The Building Fund is a governmental fund type accounted for on a modified accrual basis of accounting that does not include fixed assets or long-term liabilities.

On November 6, 2012, the voters of the San Dieguito Union High School District community voted to approve Proposition AA to authorize the District to issue up to \$449 million of general obligation bonds to finance certain specified capital projects and facilities. In April 2013, the district issued the first series of those bonds in the amount of \$160 million to fund projects. The second series of those bonds were issued in April 2015, in the amount of \$117 million. The third series of those bonds were issued in July 2016, in the amount of \$62 million. The latest series of bonds, in the amount of \$25 million, were issued in May 2018. The District currently has \$352.9 million outstanding in general obligation bonds, as of June 30, 2018.

**FINANCIAL HIGHLIGHTS**

Key financial highlights for 2018 are as follows:

- The fund balance for Proposition AA Building Fund is \$81.2 million, as of June 30, 2018, which is \$19.4 million lower than June 2017 as projects continue.
- Revenues consisted of other state income, interest earned, and other local income. Revenue totaled \$5.4 million as of June 30, 2018, as compared to \$63.8 million as of June 30, 2017.
- Expenditures and other outgo as of June 30, 2018, totaled \$49.2 million, as compared to \$57.6 million in June 2017.



**FINANCIAL ANALYSIS OF THE PROPOSITION AA BUILDING FUND**

**Balance Sheet**

The District’s Proposition AA Building Fund balance as of June 30, 2018 was \$81.2 million (see Table A-1 below).

**Table A-1**

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND  
 GENERAL OBLIGATION BONDS  
 June 30, 2018**

	<b>Building Fund</b>		<b>Total % Change over 16-17</b>
	2016-17	2017-18	
Cash	102,662,062	87,238,548	-15.0%
Accounts Recievable	866,669	365,549	-57.8%
<b>Total Assets</b>	<b>\$ 103,528,731</b>	<b>\$ 87,604,097</b>	-15.4%
Accounts Payable	2,818,289	6,372,837	126.1%
Due to Other Funds	-	-	
<b>Total Liabilities</b>	<b>\$ 2,818,289</b>	<b>\$ 6,372,837</b>	126.1%
<b>Fund Balance</b>	100,710,442	81,231,260	-19.3%
<b>Total Liabilities and Fund Balance</b>	<b>\$ 103,528,731</b>	<b>\$ 87,604,097</b>	-15.4%

**Fund Balance**

The interest income reported represents funds earned on the cash held by the San Diego County Treasurer. The total expenditures of \$49.2 million are only for Proposition AA voter authorized expenses (see Table A-2 below).

**Table A-2**

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND  
 GENERAL OBLIGATION BONDS  
 June 30, 2018**

<u>Revenues</u>	<u>Building Fund</u>		<u>% change over 16-17</u>
	<u>2016-17</u>	<u>2017-18</u>	
Other State Income	11,844	12,990	9.7%
Interest Income	1,300,563	1,309,003	0.6%
Other Local Income	301,803	4,097,084	1257.5%
<b>Total revenues</b>	<b>\$ 1,614,210</b>	<b>\$ 5,419,077</b>	<b>235.7%</b>
<u>Expenditures</u>	<u>Building Fund</u>		<u>% change over 16-17</u>
	<u>2016-17</u>	<u>2017-18</u>	
Classified Salaries	815,973	723,649	-11.3%
Employee Benefits	247,284	243,993	-1.3%
Operating Expenses	485,799	195,524	-59.8%
Capital Outlay:			
Architect Fees			
Land Improvements	(37,036)	83,339	-325.0%
New Construction	46,672,316	46,897,648	0.5%
Construction Improvement	6,505,595	103,571	-98.4%
Equipment	804,174	1,003,845	24.8%
Equipment Replacement	1,384,691	32,630	-
	<b>\$ 56,878,796</b>	<b>\$ 49,284,199</b>	<b>-13.4%</b>
<u>Other Financing Sources (Uses)</u>			
Proceeds from Sales of Bonds	62,000,000	25,000,000	
Bond Premium	229,274	939,590	
Cost of Issuance	-	(788,062)	
Interfund Transfer to General Fund	(765,589)	(765,589)	
	<b>\$ 61,463,685</b>	<b>\$ 24,385,939</b>	
Net Change in Fund Balance	<b>\$ 6,199,099</b>	<b>\$ (19,479,183)</b>	-414.2%
Fund Balance, Beginning	\$ 94,511,344	\$ 100,710,443	
Fund Balance, Ending	<b>\$ 100,710,443</b>	<b>\$ 81,231,260</b>	-19.3%

**Long-Term Debt:** At the end of the year, San Dieguito Union High School District had \$336,955,000 in long-term debt outstanding. This is an increase of \$20,705,000 from the prior year.

<b>General Obligation Bonds Payable</b>	<u>Building Fund</u>		<u>% change over 16-17</u>
	<u>2016-17</u>	<u>2017-18</u>	
Due within one year	\$ 4,295,000	\$ 3,035,000	-29.3%
Due in more than one year	311,955,000	333,920,000	7.0%
<b>Total General Obligation Bonds Payable</b>	<b>\$ 316,250,000</b>	<b>\$ 336,955,000</b>	<b>6.5%</b>

**PROPOSITION AA BUILDING FUND PLANNING AND CONSTRUCTION YEAR IN REVIEW**

The 2017-2018 fiscal year began with the following nine school construction projects underway throughout the San Dieguito Union High School District:

- Canyon Crest Academy – Building B
- Earl Warren Middle School – Campus Re-Construction, Phase I
- San Dieguito High School Academy – Math & Science Building
- Oak Crest Middle School – Interim Housing
- Oak Crest Middle School – New Science Classrooms/Quad
- Torrey Pines High School – Culinary Arts Classroom and Interim Housing (Arts)
- Carmel Valley Middle School – Performing Arts Center and Drama Classroom Modernization and New Music Classroom Building
- San Dieguito High School Academy – Culinary Arts Classroom
- La Costa Canyon – Media Center Landscaping

In addition, planning was in progress at the start of 2017-2018 for construction of the upcoming school projects:

- La Costa Canyon High School – 200s Building and Courtyard Renovation
- Pacific Trails Middle School – Second Classroom Building
- San Dieguito High School Academy – Arts and Humanities Building
- Torrey Pines High School – Performing Arts Center Complex

By the end of fall of 2017-2018, six of the nine construction projects were complete or nearly complete:

- Canyon Crest Academy – Building B
- Oak Crest Middle School – Interim Housing
- Earl Warren Middle School – Campus Reconstruction, Phase I
- La Costa Canyon High School – Media Center Landscaping
- San Dieguito High School Academy – Math & Science Building
- Torrey Pines High School – Culinary Arts Classroom and Interim Housing (Arts)

Also in the fall, construction had begun on Torrey Pines High School – Performing Arts Center Complex, and Pacific Trails Middle School – Second Classroom Building.

Planning also began in the fall of 2017-18 on:

- Diegueno Middle School – Buildings B & G Renovation, New Building P Construction
- Earl Warren Middle School – Campus Reconstruction Phase 2
- Oak Crest Middle School – Administration Building Reconstruction
- Canyon Crest Academy – Building B Landscape & Pathway Enhancements

Over the winter of 2017-2018, the San Dieguito High School Academy – Culinary Arts Classroom project was completed, and construction on the San Dieguito High School Academy – Arts and Humanities Building had begun.

In the spring of 2017-2018, construction had started on Earl Warren Middle School – Campus Reconstruction Phase 2, joining the remaining five construction projects still underway:

- Oak Crest Middle School – New Science Classrooms/Quad
- Carmel Valley Middle School – Performing Arts Center and Drama Classroom Modernization and New Music Classroom Building
- Torrey Pines High School – Performing Arts Center Complex
- Pacific Trails Middle School – Second Classroom Building
- San Dieguito High School Academy – Arts and Humanities Building

At the close of 2017-2018, three school projects originally under planning earlier in the year started construction:

- Diegueno Middle School – Buildings B & G Renovation
- Canyon Crest Academy – Building B Landscape & Pathway Enhancements
- La Costa Canyon High School – 200s Building and Courtyard Renovation

Joining the remaining six construction projects still underway:

- Earl Warren Middle School – Campus Reconstruction Phase 2
- Oak Crest Middle School – New Science Classrooms/Quad
- Carmel Valley Middle School – Performing Arts Center and Drama Classroom Modernization and New Music Classroom Building
- Torrey Pines High School – Performing Arts Center Complex
- Pacific Trails Middle School – Second Classroom Building
- San Dieguito High School Academy – Arts and Humanities Building

In looking forward to the 2018-2019 year, planning was nearing completion on two school projects for construction start dates in 2018-2019:

- Oak Crest Middle School – Administration Building Reconstruction
- Diegueno Middle School – New Building P

Planning for construction starts in the 2019-2020 year was also underway for the Sunset High School – Campus Reconstruction, and Torrey Pines High School – I Building and Custodial Warehouse Renovation projects.

Overall, the seven school construction projects completed in 2017-2018 were delivered on time and under budget, with a projected savings of \$1.517 million to be used towards other voter-approved Prop AA projects.

## **FACTORS BEARING ON THE DISTRICT'S FUTURE**

At the time these financial statements were prepared and audited, the District was aware of the existing circumstances that could affect its financial health in the future:

- Possible increases in building costs during construction

### **Requests for Information**

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the San Dieguito Union High School District's Proposition AA Building Fund finances and to demonstrate the District's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Associate Superintendent of Business Services, San Dieguito Union High School District, 710 Encinitas Blvd., Encinitas, CA 92024.

**FINANCIAL STATEMENTS**

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND (21-39)  
 GENERAL OBLIGATION BONDS**

Balance Sheet  
 June 30, 2018

**ASSETS**

**Current Assets**

Cash and cash equivalents	\$ 87,238,548
Accounts receivable	365,549
<b>Total Current Assets</b>	<u>87,604,097</u>

<b>TOTAL ASSETS</b>	<u><u>\$ 87,604,097</u></u>
---------------------	-----------------------------

**LIABILITIES AND FUND BALANCE**

**Current Liabilities**

Accounts payable	\$ 6,372,837
<b>Total Current Liabilities</b>	<u>6,372,837</u>

**Fund Balance**

Restricted for capital projects	<u>81,231,260</u>
<b>Total Fund Balance</b>	<u>81,231,260</u>

<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>\$ 87,604,097</u></u>
---	-----------------------------

The accompanying notes are an integral part of this statement.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND (21-39)  
 GENERAL OBLIGATION BONDS**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
 Year Ended June 30, 2018

<b>REVENUES</b>	
Other state income	\$ 12,990
Interest income	1,309,003
Other local income	<u>4,097,084</u>
<b>TOTAL REVENUES</b>	<u>5,419,077</u>
 <b>EXPENDITURES</b>	
Classified salaries	723,649
Employee benefits and taxes	243,993
Professional and consulting services	195,524
Capital Outlay:	
Land improvements	83,339
New construction	46,897,648
Construction improvement	103,571
Equipment	1,003,845
Equipment replacement	<u>32,630</u>
<b>TOTAL EXPENDITURES</b>	<u>49,284,199</u>
 <b>EXCESS (DEFICIENCY) OF REVENUES          OVER (UNDER) EXPENDITURES</b>	
	(43,865,122)
 <b>OTHER FINANCING SOURCES (USES):</b>	
Interfund transfer to General Fund	(765,589)
Proceeds from sale of bonds	25,000,000
Bond premium	939,590
Cost of issuance	<u>(788,062)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>24,385,939</u>
 <b>NET CHANGE IN FUND BALANCE</b>	
	(19,479,183)
 <b>FUND BALANCE, BEGINNING OF YEAR</b>	
	<u>100,710,443</u>
 <b>FUND BALANCE, END OF YEAR</b>	
	<u><u>\$ 81,231,260</u></u>

The accompanying notes are an integral part of this statement.



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND (21-39)  
 GENERAL OBLIGATION BONDS**

Notes to the Financial Statements  
 Year Ended June 30, 2018

**A. Definition of the Fund**

The Building Fund (21-39) was formed to account for property acquisition and construction of new schools as well as renovation of current schools for San Dieguito Union High School District (District), through expenditures of general obligation bonds issued under the General Obligation Bonds Election of 2012. Fund (21-39) is one of the Building Funds of the District.

**B. Summary of Significant Policies**

*Basis of Presentation*

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education’s School Accounting Manual. The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America, as prescribed by the Governmental Accounting Standards Board (GASB) and *Audits of State and Local Governmental Units* issued by the American Institute of Certified Public Accountants.

*Fund Structure*

The accompanying financial statements are used to account for the transactions of the Building Fund specific to Proposition AA Building Fund (21-39) as defined in Note A and are not intended to present fairly the financial position and results of operations of San Dieguito Union High School District in conformity with accounting principles generally accepted in the United States of America.

*Basis of Accounting*

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The Building Fund (21-39) is maintained on the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current fiscal period. Expenditures are recognized in the accounting period in which the liability is incurred (when goods are received or services rendered). With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources.

*Budgets and Budgetary Accounting*

The Board of Trustees adopts an operating budget no later than July 1 in accordance with state law. This budget is revised by the Board of Trustees during the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
PROPOSITION AA BUILDING FUND (21-39)  
GENERAL OBLIGATION BONDS**

Notes to the Financial Statements (Continued)  
Year Ended June 30, 2018

---

*Encumbrances*

The District utilizes an encumbrance accounting system under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated at June 30 since they do not constitute expenditures or liabilities.

*Use of Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

*Cash in County Treasury*

In accordance with Education Code §41001, the District maintains a substantial amount of its cash in the San Diego County Treasury. The County pools these funds with those of other districts in the County and invests the cash. These pooled funds are carried at cost, which approximates fair value, in accordance with the requirements of GASB Statement No. 31.

Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

The county is authorized to deposit cash and invest excess funds by California Government Code §53648 et.seq. The funds maintained by the county are either secured by federal depository insurance or are collateralized.

Information regarding the amount of dollars invested in derivatives with San Diego County Treasury was not available.

*Receivables and Payables*

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as interfund receivables/payables. Accounts receivable are recorded net of estimated uncollectible amounts. There were no significant receivables that are not scheduled for collection within one year of year end.

*Fund Balances – Governmental Funds*

Fund balances of the governmental funds are classified as follows:

**Nonspendable Fund Balance** – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

**Restricted Fund Balance** – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND (21-39)  
 GENERAL OBLIGATION BONDS**

Notes to the Financial Statements (Continued)  
 Year Ended June 30, 2018

---

Committed Fund Balance – represents amounts that can only be used for a specific purpose because of a formal action by the District’s governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance – represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund’s primary purpose. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

*Deferred Inflows and Deferred Outflows of Resources*

Deferred outflows of resources is a consumption of net position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65. At June 30, 2018 the Districts Proposition AA Building Fund (21-39) did not have any deferred inflows or deferred outflows of resources.

*Pensions*

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position of the CalPERS Schools Pool Cost-Sharing Multiple-Employer Plan (CalPERS Plan) and CalSTRS Schools Pool Cost-Sharing Multiple Employer Plan (CalSTRS Plan) and additions to/deductions from the CalPERS Plan and CalSTRS Plan fiduciary net positions have been determined on the same basis as they are reported by the CalPERS Financial Office and CalSTRS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**PROPOSITION AA BUILDING FUND (21-39)**  
**GENERAL OBLIGATION BONDS**  
 Notes to the Financial Statements (Continued)  
 Year Ended June 30, 2018

---

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined time frames. For this report, the following time frames are used:

Valuation Date (VD)	June 30, 2016
Measurement Date (MD)	June 30, 2017
Measurement Period (MP)	July 1, 2016 to June 30, 2017

*Fair Value Measurements*

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles as defined by Governmental Accounting Standards Board (GASB) Statement No. 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy is detailed as follows:

Level 1 Inputs: Quoted prices (unadjusted) in active markets for identical assets or liabilities that a government can access at the measurement date.

Level 2 Inputs: Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.

Level 3 Inputs: Unobservable inputs for an asset or liability.

For the current fiscal year the District did not have any recurring or nonrecurring fair value measurements.

*Changes in Accounting Policies*

The District has adopted accounting policies compliant with new pronouncements issued by the Government Accounting Standards Board (GASB) that are effective for the fiscal year ended June 30, 2018. Those newly implemented pronouncements are as follows:

GASB Statement No. 75 – Accounting and Financial Reporting for Postemployment Benefits Other than Pensions

The primary objective of this statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (OPEB). This statement replaces the requirements of GASB 45 and GASB 57. This statement establishes standards for recognizing and measuring OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense. This statement also identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service for defined benefit OPEB.

The District provides a defined benefit OPEB plan that is not administered through a trust, but meets the criteria specified in GASB 75. As a result, the District has adjusted measurement of OPEB liability, OPEB expense, and related deferred outflows and inflows of resources in compliance with GASB 75. There were no District adjustments, OPEB transactions or expenses applicable to the Building Fund (21-39) for the fiscal year ended June 30, 2018.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**PROPOSITION AA BUILDING FUND (21-39)**  
**GENERAL OBLIGATION BONDS**  
 Notes to the Financial Statements (Continued)  
 Year Ended June 30, 2018

---

**C. Cash and Investments**

*Cash in County Treasury*

The District maintains significantly all of its cash in the San Diego County Treasury as part of the common investment pool. As of June 30, 2018, the portion of cash in the San Diego County Treasury attributed to Building Fund (21-39) was \$87,228,081. The fair value of Building Fund (21-39)'s portion of this pool as of that date, as provided by the pool sponsor, was \$87,228,081. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The fair value of the District's investments in the pool is reported in the accounting financial statements as amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of the portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

The San Diego County Treasury is not registered with the Securities and Exchange Commission (SEC) as an investment company; however, the County Treasury acts in accordance with investment policies monitored by a Treasury Oversight Committee consisting of members appointed by participants in the investment pool and up to five members of the public having expertise, or an academic background in, public finance. In addition, the County Treasury is audited annually by an independent auditor.

*Cash with Fiscal Agent*

The District's Building Fund (21-39) cash with fiscal agent at June 30, 2018 is shown below.

<u>Account Type</u>	<u>Maturity</u>	<u>Fair Value</u>
Principal Cash - Cost of Issuance Fund	< 30 Days	\$ 10,467

*Analysis of Specific Deposit and Investment Risks*

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end the District was not exposed to credit risk.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND (21-39)  
 GENERAL OBLIGATION BONDS**

Notes to the Financial Statements (Continued)  
 Year Ended June 30, 2018

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. At year end, the District's Building Fund (21-39) was not exposed to custodial credit risk.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end the District's Building Fund (21-39) was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the county pool.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District's Building Fund (21-39) was not exposed to foreign currency risk.

**D. Accounts Receivable**

As of June 30, 2018 accounts receivable consisted of:

	<u>Accounts Receivable</u>
Local Sources:	
Interest	\$ 363,205
Other local sources	<u>2,344</u>
 Total Accounts Receivable	 <u><u>\$ 365,549</u></u>

All receivables are expected to be collected within one year and as such, no allowance for doubtful accounts has been established.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND (21-39)  
 GENERAL OBLIGATION BONDS**  
 Notes to the Financial Statements (Continued)  
 Year Ended June 30, 2018

---

**E. Accounts Payable**

As of June 30, 2018 accounts payable consisted of:

	<u>Accounts Payable</u>
Vendors payable	\$ 6,362,951
Payroll and related liabilities	289
Pension related benefits	9,449
Use tax payable	<u>148</u>
 Total Accounts Payable	 <u><u>\$ 6,372,837</u></u>

**F. Interfund Balances and Activities**

Interfund transfers to and from other funds at June 30, 2018 are as follows:

Transfer to General Fund	<u><u>\$ 765,589</u></u>
--------------------------	--------------------------

The amount transferred to the General Fund represents the portion of lease principal payment due on the solar facilities project in accordance with the authorized purpose under the facility lease agreement with the San Dieguito Public Facilities Financing Authority in conjunction with the Bond Project List as listed in the full text of the Proposition AA Ballot Measure.

**G. General Obligation Bonds**

2013 General Obligation Bonds

In April 2013, the District issued \$2,320,000 taxable, 2012 Election, Series A-1, General Obligation Bonds and \$157,680,000 tax-exempt, 2012 Election, Series A-2 General Obligation Bonds. The issue consisted of \$93,035,000 of current interest bonds with interest rates ranging from 1.00% to 5.00% with annual maturities from August 2014 through August 2033 and \$66,965,000 in a term bond with an interest rate of 4.00% with an annual maturity date of August 1, 2038. Interest on the bonds accrues from the date of delivery and is payable semiannually on February 1 and August 1 of each year, commencing February 1, 2014. The bonds were authorized at an election of the registered voters held on November 6, 2012 at which 55% or more of the persons voting on the proposition voted to authorize the issuance and sale of bonds in order to finance specific construction, acquisition and modernization projects approved by the voters including lease payments with respect to such facilities in addition to purchasing the San Dieguito Public Facilities Authority's interest in, and pay and prepay lease payments due on the Torrey Pines High School Projects.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND (21-39)  
 GENERAL OBLIGATION BONDS**

Notes to the Financial Statements (Continued)  
 Year Ended June 30, 2018

---

2015 General Obligation Bonds

In April 2015, the District issued \$7,010,000 taxable, 2012 Election, Series B-1, General Obligation Bonds and \$110,030,000 tax-exempt, 2012 Election, Series B-2 General Obligation Bonds. The issue consisted of \$61,050,000 of current interest bonds with interest rates ranging from 0.60% to 4.50% with annual maturities from August 2016 through August 2036 and \$55,990,000 in a term bond with an interest rate of 4.00% with an annuity maturity date of February 1, 2040. Interest on the bonds accrues from the date of delivery and is payable semiannually on February 1 and August 1 of each year, commencing February 1, 2016. The bonds were authorized at an election of the registered voters held on November 6, 2012 at which 55% or more of the persons voting on the proposition voted to authorize the issuance and sale of the bonds in order to finance specific construction, acquisition and modernization projects approved by the voters including lease payments with respect to such facilities in addition to purchasing the San Dieguito Public Facilities Authority's interest in and pay and prepay lease payments due on the Torrey Pines High School Projects.

2016 General Obligation Bonds

In July 2016, the District issued \$795,000 taxable, 2012 Election, Series C-1, General Obligation Bonds and \$61,205,000 tax-exempt, 2012 Election, Series C-2 General Obligation Bonds. The issue consisted of \$14,000,000 of current interest bonds with interest rates ranging from 0.80% to 4.75% with annual maturities from August 2017 through August 2036 and \$48,000,000 in a term bond with an interest rate of 4.00% with an annuity maturity date of February 1, 2041. Interest on the bonds accrues from the date of delivery and is payable semiannually on February 1 and August 1 of each year, commencing August 1, 2017. The bonds were authorized at an election of the registered voters held on November 6, 2012 at which 55% or more of the persons voting on the proposition voted to authorize the issuance and sale of the bonds in order to finance specific construction, acquisition and modernization projects approved by the voters including lease payments with respect to such facilities in addition to purchasing the San Dieguito Public Facilities Authority's interest in and pay and prepay lease payments due on the Torrey Pines High School Projects.

2018 General Obligation Bonds

In May 2018, the District issued \$3,100,000 taxable, 2012 Election, Series D-1, General Obligation Bonds and \$21,900,000 tax-exempt, 2012 Election, Series D-2 General Obligation Bonds. The issue consisted of \$25,000,000 of current interest bonds with interest rates ranging from 2.59% to 4.00% with annual maturities from August 2019 through August 2042. Interest on the bonds accrues from the date of delivery and is payable semiannually on February 1 and August 1 of each year, commencing February 1, 2019. The bonds were authorized at an election of the registered voters held on November 6, 2012 at which 55% or more of the persons voting on the proposition voted to authorize the issuance and sale of the bonds in order to finance specific construction, acquisition and modernization projects approved by the voters including lease payments with respect to such facilities in addition to purchasing the San Dieguito Public Facilities Authority's interest in and pay and prepay lease payments due on the Torrey Pines High School Projects.



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND (21-39)  
 GENERAL OBLIGATION BONDS**

Notes to the Financial Statements (Continued)  
 Year Ended June 30, 2018

The outstanding bonded debt of Proposition AA Building Fund (21-39) is as follows:

Description	Date of Issuance	Interest Rate	Maturity Date	Original Issue Amount	Beginning Balance	Increases	Decreases	Ending Balance
Election 2012 Series A	03/27/13	1.00-5.00%	08/01/38	\$ 160,000,000	\$ 144,220,000	\$ -	\$ -	\$ 144,220,000
2012 A Premium	03/27/13		08/01/38	8,336,717	7,054,145	-	320,643	6,733,502
Total 2012 Series A				<u>\$ 168,336,717</u>	<u>\$ 151,274,145</u>	<u>\$ -</u>	<u>\$ 320,643</u>	<u>\$ 150,953,502</u>
Election 2012 Series B	04/15/15	3.00-4.50%	08/01/40	\$ 117,040,000	\$ 110,030,000	\$ -	\$ 3,500,000	\$ 106,530,000
2012 B Premium	04/15/15		08/01/40	6,379,386	5,805,242	-	255,175	5,550,067
Total 2012 Series B				<u>\$ 123,419,386</u>	<u>\$ 115,835,242</u>	<u>\$ -</u>	<u>\$ 3,755,175</u>	<u>\$ 112,080,067</u>
Election 2012 Series C	06/28/16	0.80-4.75%	08/01/41	\$ 62,000,000	\$ 62,000,000	\$ -	\$ 795,000	\$ 61,205,000
2012 C Premium	06/28/16		08/01/41	2,970,848	2,852,014	-	118,834	2,733,180
Total 2012 Series C				<u>\$ 64,970,848</u>	<u>\$ 64,852,014</u>	<u>\$ -</u>	<u>\$ 913,834</u>	<u>\$ 63,938,180</u>
Election 2012 Series D	05/16/18	2.59-4.00%	08/01/42	\$ 25,000,000	\$ -	\$ 25,000,000	\$ -	\$ 25,000,000
2012 D Premium	05/16/18		08/01/42	939,590	-	939,590	-	939,590
Total 2012 Series D				<u>\$ 25,939,590</u>	<u>\$ -</u>	<u>\$ 25,939,590</u>	<u>\$ -</u>	<u>\$ 25,939,590</u>
Total				<u>\$ 356,726,951</u>	<u>\$ 331,961,401</u>	<u>\$ 25,939,590</u>	<u>\$ 4,989,652</u>	<u>\$ 352,911,339</u>

The annual requirements to amortize the general obligation bonds payable outstanding as of June 30, 2018 is as follows:

Year Ended June 30	Principal	Interest	Total
2019	\$ 3,035,000	\$ 12,209,725	\$ 15,244,725
2020	3,590,000	13,228,794	16,818,794
2021	3,835,000	12,947,441	16,782,441
2022	4,645,000	12,808,225	17,453,225
2023	2,685,000	12,599,100	15,284,100
2024-2028	29,840,000	59,701,750	89,541,750
2029-2033	60,155,000	50,104,900	110,259,900
2034-2038	99,305,000	34,261,875	133,566,875
2039-2043	129,865,000	11,448,450	141,313,450
Total	<u>\$ 336,955,000</u>	<u>\$ 219,310,260</u>	<u>\$ 556,265,260</u>

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**PROPOSITION AA BUILDING FUND (21-39)**  
**GENERAL OBLIGATION BONDS**  
 Notes to the Financial Statements (Continued)  
 Year Ended June 30, 2018

**H. Bond Premium**

Bond premium arises when the market rate of interest is lower than the stated interest rate on the bond. Generally Accepted Accounting Principles (GAAP) require that the premium increase the face value of the bond and then amortize the premium over the life of the bond.

The District has issued bonds at a premium. The premiums are being amortized over the life of the debt using the straight-line method.

Premiums issued on the debt resulted in an effective interest rate as follows:

	2013 Series A Bonds	2015 Series B Bonds	2016 Series C Bonds	2018 Series D Bonds
Total Interest Payments on Bonds	\$113,607,493	\$ 88,265,753	\$ 42,624,776	\$ 18,093,285
Less Bond Premium	<u>(8,336,717)</u>	<u>(6,379,386)</u>	<u>(2,852,014)</u>	<u>(939,590)</u>
Net Interest Payments	<u>\$105,270,776</u>	<u>\$ 81,886,367</u>	<u>\$ 39,772,762</u>	<u>\$ 17,153,695</u>
Par Amount of Bonds	\$160,000,000	\$117,040,000	\$ 62,000,000	\$ 25,000,000
Periods	25	25	25	25
Effective Interest Rate	2.630%	2.790%	2.560%	2.740%

**I. Construction Commitments**

As of June 30, 2018 the Building Fund (21-39) had the following commitments with respect to unfinished capital projects:

Project	Commitment	*Expected Date of Final Completion	Percentage Complete
Carmel Valley MS Drama/Music Classrooms	\$ 1,535,328	08/27/18	95%
Diegueno MS Modernization Phase 1	3,770,142	08/26/19	<5%
Earl Warren MS Campus Reconstruction Phase 2	1,005,759	10/30/18	<5%
La Costa Canyon HS 200's Renovation	419,500	08/27/18	<5%
Oak Crest MS Science Classrooms/Quad	12,691,847	08/27/18	54%
Pacific Trails MS 2nd Classroom Building	17,157,148	08/27/18	66%
San Dieguito HS Academy Arts & Humanities Building	28,365,319	08/26/19	12%
Torrey Pines HS Performing Arts Center	18,964,206	06/30/19	31%

\*Expected date of final completion subject to change.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
PROPOSITION AA BUILDING FUND (21-39)  
GENERAL OBLIGATION BONDS**

Notes to the Financial Statements (Continued)  
Year Ended June 30, 2018

**J. Pension Plans**

The following information presented below is the District’s government-wide pension plan amounts for CalPERS and CalSTRS. As of June 30, 2018, the Building Fund (21-39) or bond fund was 0.17% of the District’s total State Teachers’ Retirement System expenditures and 3.21% of the District’s total Public Employee’s Retirement System expenditures.

1. General Information About the Pension Plans

a. Plan Descriptions

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and Local Government resolution. Support by the State for the CalSTRS plan is such that the plan has a special funding situation as defined by GASB Statement No. 68. CalSTRS and CalPERS issue publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on their respective websites.

b. Benefits Provided

CalSTRS and CalPERS provide service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 62 for normal benefits or at age 55 with statutorily reduced benefits. Employees hired prior to January 1, 2013 are eligible to retire at age 60 for normal benefits or at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. All members are eligible for death benefits after one year of total service.

The Plan’s provisions and benefits are in effect at June 30, 2018 are summarized as follows:

	CalSTRS	
	Before Jan. 1, 2013	On or After Jan. 1, 2013
Hire Date		
Benefit Formula	2% at 60	2% at 62
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	50-62	55-67
Monthly benefits, as a % of eligible compensation	1.1 - 2.4%*	1.0-2.4%*
Required Employee Contribution Rates (at June 30, 2018)	10.250%	9.205%**
Required Employer Contribution Rates (at June 30, 2018)	14.430%	14.430%
Required State Contribution Rates (at June 30, 2018)	7.429%	7.429%

\*Amounts are limited to 120% of Social Security Wage Base.

\*\*The rate imposed on CalSTRS 2% at 62 members is based on the normal cost of benefits.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
PROPOSITION AA BUILDING FUND (21-39)  
GENERAL OBLIGATION BONDS**  
Notes to the Financial Statements (Continued)  
Year Ended June 30, 2018

	CalPERS	
	Before Jan. 1, 2013	On or After Jan. 1, 2013
Hire Date		
Benefit Formula	2% at 55	2% at 62
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	50-62	52-67
Monthly benefits, as a % of eligible compensation	1.1 - 2.5%*	1.0-2.5%*
Required Employee Contribution Rates (at June 30, 2018)	7.000%	6.500%
Required Employer Contribution Rates (at June 30, 2018)	15.531%	15.531%

\*Amounts are limited to 120% of Social Security Wage Base.

c. Contributions

CalSTRS

For the measurement period ended June 30, 2017 (measurement date), Section 22950 of the California Education Code requires members to contribute monthly to the system 9.205% (if hired on or after January 1, 2013) or 10.250% (if hired before January 1, 2013) of the creditable compensation upon which members' contributions under this part are based. In addition the employer required rates established by the CalSTRS Board have been established at 12.58% of creditable compensation for the measurement period ended June 30, 2017 and 14.43% for the fiscal year ended June 30, 2018. Rates are defined in Section 22950.5 through measurement period ending June 30, 2021. Beginning in the fiscal year 2021-22 and for each fiscal year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary.

CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement period ended June 30, 2017 (measurement date), employees hired prior to January 1, 2013 paid in 7.00%, employees hired on or after January 1, 2013 paid in 6.00%, and the employer's contribution rate was 13.88% of covered payroll. For the fiscal year ending June 30, 2018, employees hired prior to January 1, 2013 contributed 7.00%, employees hired on or after January 1, 2013 contributed 6.50% and the employer's contribution rate was 15.531%.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND (21-39)  
 GENERAL OBLIGATION BONDS**

Notes to the Financial Statements (Continued)  
 Year Ended June 30, 2018

On Behalf Payments

Consistent with Section 22955.1 of the California Education Code, the State of California makes contributions to CalSTRS on behalf of employees working for the District. For the measurement period ended June 30, 2017 (measurement date) the State contributed 7.429% of salaries creditable to CalSTRS. In accordance with GASB 85 the District recorded these contributions as revenue and expense in the fund financial statements based on contributions made for the measurement period (current financial resources measurement focus). Contributions reported each fiscal year are based on the District's proportionate share of the State's contribution for the measurement period.

Contributions made by the State on behalf of the District's Building Fund (21-39) for the past three fiscal years is as follows:

Year Ended June 30,	Contribution Rate	Contribution Amount
2016	4.350%	\$ 4,012
2017	5.390%	5,462
2018	7.429%	11,857

The State's pension expense associated with the District's Building Fund (21-39) employees for the for the past three fiscal years is as follows:

Year Ended June 30,	On-Behalf Pension Expense
2016	\$ 7,664
2017	13,481
2018	7,205

d. Contributions Recognized

For the measurement period ended June 30, 2017 (fiscal year June 30, 2018), the contributions recognized for each plan were:

	District Share of CalSTRS	Bond Share of CalSTRS
Contributions - Employer	\$ 8,607,389	\$ 19,966
Contributions - State On Behalf Payments	5,111,403	46
Total Contributions	<u>\$ 13,718,792</u>	<u>\$ 20,012</u>
	District Share of CalPERS	Bond Share of CalPERS
Contributions - Employer	\$ 2,785,419	\$ 89,576
Contributions - State On Behalf Payments	-	-
Total Contributions	<u>\$ 2,785,419</u>	<u>\$ 89,576</u>

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND (21-39)  
 GENERAL OBLIGATION BONDS**

Notes to the Financial Statements (Continued)  
 Year Ended June 30, 2018

2. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2018, the District reported net pension liabilities for its proportionate shares of the net pension liability of each plan as follows:

	District Proportionate Share of Net Pension Liability	Bond Proportionate Share of Net Pension Liability
CalSTRS	\$ 119,674,988	\$ 442,453
CalPERS	37,278,559	1,198,884
<b>Total Net Pension Liability</b>	<b>\$ 156,953,547</b>	<b>\$ 1,641,337</b>

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2017, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016 rolled forward to June 30, 2017 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2017 and June 30, 2018 were as follows:

	District Share for CalSTRS			Bond Share for CalSTRS		
	District's Proportionate Share	State's Proportionate Share	Total For District Employees	Bond Proportionate Share	State's Proportionate Share	Total For Bond Employees
Proportion - June 30, 2017	0.1209%	0.0692%	0.1901%	0.0003%	0.0001%	0.0004%
Proportion - June 30, 2018	0.1294%	0.0768%	0.2062%	0.0005%	0.0002%	0.0007%
Change in Proportion	0.0085%	0.0076%	0.0161%	0.0002%	0.0001%	0.0003%

	District's Share CalPERS	Bond Share CalPERS
Proportion - June 30, 2017	0.1525%	0.0047%
Proportion - June 30, 2018	0.1562%	0.0050%
Change in Proportion	0.0037%	0.0003%

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**PROPOSITION AA BUILDING FUND (21-39)**  
**GENERAL OBLIGATION BONDS**  
 Notes to the Financial Statements (Continued)  
 Year Ended June 30, 2018

a. Pension Expense

For the measurement period ended June 30, 2017 (fiscal year June 30, 2018), pension expense was recognized as follows:

Pension expense for the CalSTRS plan was as follows:

	District Share of CalSTRS	Bond Share of CalSTRS
Change in Net Pension Liability (Asset)	\$ 21,877,683	\$ 214,712
State on Behalf Pension Expense	3,106,036	28
Employer Contributions to Pension Expense	9,928,410	38,222
Increase/(Decrease) in Deferred Outflows of Resources		
Employer Contributions Subsequent to Measurement Date	(1,254,278)	(18,256)
Differences between actual and expected experiences	(413,064)	(1,527)
Changes in assumptions	(20,692,537)	(76,503)
Changes in proportionate share	(5,320,417)	(127,351)
Net difference between projected and actual earnings	7,828	18
Increase/(Decrease) in Deferred Inflows of Resources		
Differences between actual and expected experiences	(7,328)	(18)
Changes in proportionate share	(775,732)	(2,969)
Net difference between projected and actual earnings	11,326,648	41,876
Total Pension Expense	\$ 17,783,249	\$ 68,232

Pension expense for the CalPERS plan was as follows:

	District Share of CalPERS	Bond Share of CalPERS
Change in Net Pension Liability (Asset)	\$ 7,152,214	\$ 271,758
Employer Contributions to Pension Expense	3,188,655	85,680
Increase/(Decrease) in Deferred Outflows of Resources		
Employer Contributions Subsequent to Measurement Date	(404,428)	3,896
Differences between actual and expected experiences	(214,385)	(6,569)
Changes in assumptions	(5,808,128)	(186,790)
Changes in proportionate share	(342,088)	(47,937)
Net difference between projected and actual earnings	2,096,111	66,823
Increase/(Decrease) in Deferred Inflows of Resources		
Changes in assumptions	(352,606)	(11,964)
Changes in proportionate share	(63,572)	(8,537)
Net difference between projected and actual earnings	1,385,776	45,144
Total Pension Expense	\$ 6,637,549	\$ 211,504

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**PROPOSITION AA BUILDING FUND (21-39)**  
**GENERAL OBLIGATION BONDS**  
 Notes to the Financial Statements (Continued)  
 Year Ended June 30, 2018

b. Deferred Outflows and Inflows of Resources

At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	District Share of Deferred Outflows of Resources			Bond Share of Deferred Outflows of Resources		
	CalSTRS	CalPERS	Total	CalSTRS	CalPERS	Total
Pension contributions subsequent to measurement date	\$ 9,928,410	\$ 3,188,655	\$ 13,117,065	\$ 38,222	\$ 85,680	\$ 123,902
Differences between actual and expected experience	413,064	1,686,569	2,099,633	1,527	-	1,527
Changes in assumptions	20,692,537	5,808,128	26,500,665	76,503	186,790	263,293
Changes in employer's proportionate share	6,015,783	1,260,330	7,276,113	127,441	63,295	190,736
Net difference between projected and actual earnings	19,561	5,412,262	5,431,823	46	172,539	172,585
<b>Total Deferred Outflows of Resources</b>	<b>\$ 37,069,355</b>	<b>\$ 17,355,944</b>	<b>\$ 54,425,299</b>	<b>\$ 243,739</b>	<b>\$ 508,304</b>	<b>\$ 752,043</b>

	District Share of Deferred Inflows of Resources			Bond Share of Deferred Inflows of Resources		
	CalSTRS	CalPERS	Total	CalSTRS	CalPERS	Total
Differences between actual and expected experience	\$ (11,677)	\$ -	\$ (11,677)	\$ (27)	\$ -	\$ (27)
Changes in assumptions	-	(705,212)	(705,212)	-	(23,929)	(23,929)
Changes in employer's proportionate share	(1,551,465)	(127,144)	(1,678,609)	(5,938)	(17,073)	(23,011)
Net difference between projected and actual earnings	(11,326,648)	(4,263,628)	(15,590,276)	(41,876)	(136,541)	(178,417)
<b>Total Deferred Inflows of Resources</b>	<b>\$ (12,889,790)</b>	<b>\$ (5,095,984)</b>	<b>\$ (17,985,774)</b>	<b>\$ (47,841)</b>	<b>\$ (177,543)</b>	<b>\$ (225,384)</b>

Pension contributions made subsequent to measurement date reported as deferred outflows of resources will be recognized as a portion of pension expense in the year ended June 30, 2019. The remaining amounts reported as deferred outflows or deferred inflows of resources will be recognized as an increase or decrease to pension expense over a five year period. Pension expense resulting from deferred outflows and deferred inflows of resources will be recognized as follows:

Year Ended	District Share of Deferred Outflows of Resources		District Share of Deferred Inflows of Resources		Net Effect On Expenses
	CalSTRS	CalPERS	CalSTRS	CalPERS	
June 30					
2019	\$ 16,760,045	\$ 7,725,418	\$ (3,614,721)	\$ (2,561,280)	\$ 18,309,462
2020	6,831,634	4,536,763	(3,611,087)	(1,122,354)	6,634,956
2021	6,827,711	3,332,713	(2,832,320)	(706,176)	6,621,928
2022	6,649,965	1,761,050	(2,831,662)	(706,174)	4,873,179
<b>Total</b>	<b>\$ 37,069,355</b>	<b>\$ 17,355,944</b>	<b>\$ (12,889,790)</b>	<b>\$ (5,095,984)</b>	<b>\$ 36,439,525</b>



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND (21-39)  
 GENERAL OBLIGATION BONDS  
 Notes to the Financial Statements (Continued)  
 Year Ended June 30, 2018**

Year Ended June 30	Bond Share of Deferred Outflows of Resources		Bond Share of Deferred Inflows of Resources		Net Effect On Expenses
	CalSTRS	CalPERS	CalSTRS	CalPERS	
2019	\$ 89,615	\$ 181,146	\$ (13,455)	\$ (88,911)	\$ 168,395
2020	51,392	150,444	(13,446)	(43,211)	145,179
2021	51,384	111,731	(10,471)	(22,711)	129,933
2022	51,348	64,983	(10,469)	(22,710)	83,152
<b>Total</b>	<b>\$ 243,739</b>	<b>\$ 508,304</b>	<b>\$ (47,841)</b>	<b>\$ (177,543)</b>	<b>\$ 526,659</b>

c. Actuarial Assumptions

The total pension liabilities in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Valuation Date	June 30, 2016	June 30, 2016
Measurement Date	June 30, 2017	June 30, 2017
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Actuarial Assumptions:		
Discount Rate	7.10%	7.15%
Inflation	2.75%	2.75%
Payroll Growth	3.50%	3.00%
Projected Salary Increase	0.5%-6.4% (1)	3.10-9.00% (1)
Investment Rate of Return	7.10% (2)	7.50% (2)
Mortality	0.073%-22.86% (3)	0.466%-32.54% (3)

- (1) Depending on age, service and type of employment
- (2) Net of pension plan investment expenses, including inflation
- (3) RP2000 series tables adjusted to fit CalSTRS/CalPERS specific experience

d. Discount Rate

The discount rate used to measure the total pension liability was 7.10% for CalSTRS and 7.15% for CalPERS. The projection of cash flows used to determine the discount rate assumed the contributions from plan members, employers, and state contributing agencies will be made at statutory contribution rates. To determine whether the District bond rate should be used in the calculation of a discount rate for each plan, CalSTRS and CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate and the use of the District bond rate calculation is not necessary for either plan. The stress test results are presented in a detailed report that can be obtained from the CalPERS and CalSTRS websites.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND (21-39)  
 GENERAL OBLIGATION BONDS**

Notes to the Financial Statements (Continued)  
 Year Ended June 30, 2018

---

The CalPERS discount rate was increased from 7.50% to 7.65% at measurement date June 30, 2015 (Fiscal year June 30, 2016) to correct for an adjustment to exclude administrative expenses. Subsequently CalPERS discount rate was decreased from 7.65% to 7.15% at measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from actuarially determined amounts.

The CalSTRS discount rate was adjusted from 7.60% to 7.10% for measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from a new actuarial experience study.

According to Paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The investment return assumption used in the accounting valuations is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalSTRS and CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalSTRS and CalPERS are scheduled to review all actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require board action and proper stakeholder outreach. For these reasons, CalSTRS and CalPERS expect to continue using a discount rate net of administrative expenses for GASB 67 and GASB 68 calculations through at least the 2017-18 fiscal year. CalSTRS and CalPERS will continue to check the materiality of the difference in calculation until such time as they have changed their methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest quarter of one percent.

The tables below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**PROPOSITION AA BUILDING FUND (21-39)**  
**GENERAL OBLIGATION BONDS**  
 Notes to the Financial Statements (Continued)  
 Year Ended June 30, 2018

**CalSTRS**

<u>Asset Class</u>	<u>Assumed Allocation 6/30/2016</u>	<u>Long Term Expected Return*</u>
Global Equity	47.00%	6.30%
Fixed Income	12.00%	0.30%
Real Estate	13.00%	5.20%
Private Equity	13.00%	9.30%
Absolute Return	9.00%	2.90%
Inflation Sensitive	4.00%	3.80%
Cash/Liquidity	2.00%	-1.00%

\*20 year geometric average used for long term expected real rate of return

**CalPERS**

<u>Asset Class</u>	<u>Assumed Allocation 6/30/2016</u>	<u>Real Return Years 1-10(1)</u>	<u>Real Return Years 11+(2)</u>
Global Equity	51.00%	5.25%	5.71%
Global Debt Securities	20.00%	0.99%	2.43%
Inflation Assets	6.00%	0.45%	3.36%
Private Equity	10.00%	6.83%	6.95%
Real Estate	10.00%	4.50%	5.13%
Infrastructure	2.00%	4.50%	5.09%
Liquidity	1.00%	-0.55%	-1.05%

- (1) An expected inflation of 2.5% used for this period  
 (2) An expected inflation of 3.0% used for this period

e. Sensitivity to Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following represents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	<u>District Share</u>		<u>Bond Share</u>	
	<u>CalSTRS</u>	<u>CalPERS</u>	<u>CalSTRS</u>	<u>CalPERS</u>
1% Decrease	6.10%	6.15%	6.10%	6.15%
Net Pension Liability	\$ 175,720,876	\$ 54,848,706	\$ 649,662	\$ 1,763,943
Current Discount Rate	7.10%	7.15%	7.10%	7.15%
Net Pension Liability	\$ 119,674,988	\$ 37,278,559	\$ 442,453	\$ 1,198,884
1% Increase	8.10%	8.15%	8.10%	8.15%
Net Pension Liability	\$ 74,189,952	\$ 22,702,651	\$ 274,289	\$ 730,121

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**PROPOSITION AA BUILDING FUND (21-39)**  
**GENERAL OBLIGATION BONDS**  
 Notes to the Financial Statements (Continued)  
 Year Ended June 30, 2018

f. Total Pension Liability, Pension Plan Fiduciary Net Position and Net Pension Liability

<u>CalSTRS - District Share</u>	<u>Increase (Decrease)</u>				
	<u>Total Pension Liability</u> <u>(a)</u>	<u>Plan Fiduciary Net Position</u> <u>(b)</u>	<u>Net Pension Liability</u> <u>(a) - (b)</u>	<u>State's Share of Net Pension Liability</u> <u>(c)</u>	<u>District's Share of Net Pension Liability</u> <u>(a) - (b) - (c)</u>
Balance at June 30, 2017	\$ 513,216,036	\$ 359,474,011	\$ 153,742,025	\$ 55,944,720	\$ 97,797,305
Changes for the year:					
Change in proportionate share	43,653,412	30,576,339	13,077,073	6,209,250	6,867,823
Service cost	12,507,121	-	12,507,121	4,659,941	7,847,180
Interest	41,718,592	-	41,718,592	15,543,640	26,174,952
Differences between expected and actual experience	822,945	-	822,945	306,616	516,329
Change in assumptions	41,225,650	-	41,225,650	15,359,978	25,865,672
Contributions - Employer	-	8,607,380	(8,607,380)	(3,206,964)	(5,400,416)
Contributions - Employee	-	7,096,890	(7,096,890)	(2,644,181)	(4,452,709)
Contributions - State On Behalf	-	5,111,398	(5,111,398)	(1,904,420)	(3,206,978)
Net investment income	-	51,903,687	(51,903,687)	(19,338,434)	(32,565,253)
Other income	-	148,512	(148,512)	(55,333)	(93,179)
Benefit payments, including refunds of employee contributions	(28,674,275)	(28,674,275)	-	-	-
Administrative expenses	-	(376,136)	376,136	140,142	235,994
Borrowing costs	-	(119,540)	119,540	44,538	75,002
Other expenses	-	(21,143)	21,143	7,877	13,266
Net Changes	<u>111,253,445</u>	<u>74,253,112</u>	<u>37,000,333</u>	<u>15,122,650</u>	<u>21,877,683</u>
Balance at June 30, 2018	<u>\$ 624,469,481</u>	<u>\$ 433,727,123</u>	<u>\$ 190,742,358</u>	<u>\$ 71,067,370</u>	<u>\$ 119,674,988</u>

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**PROPOSITION AA BUILDING FUND (21-39)**  
**GENERAL OBLIGATION BONDS**  
 Notes to the Financial Statements (Continued)  
 Year Ended June 30, 2018

<u>CalSTRS - Bond Share</u>	<u>Increase (Decrease)</u>				
	Total Pension Liability <u>(a)</u>	Plan Fiduciary Net Position <u>(b)</u>	Net Pension Liability <u>(a) - (b)</u>	State's Share of Net Pension Liability <u>(c)</u>	Bond's Share of Net Pension Liability <u>(a) - (b) - (c)</u>
Balance at June 30, 2017	\$ 1,036,885	\$ 726,270	\$ 310,615	\$ 82,874	\$ 227,741
Changes for the year:					
Change in proportionate share	736,130	515,610	220,520	61,302	159,218
Service cost	39,821	-	39,821	10,809	29,012
Interest	132,828	-	132,828	36,056	96,772
Differences between expected and actual experience	2,620	-	2,620	711	1,909
Change in assumptions	131,258	-	131,258	35,630	95,628
Contributions - Employer	-	27,405	(27,405)	(7,439)	(19,966)
Contributions - Employee	-	22,596	(22,596)	(6,134)	(16,462)
Contributions - State on Behalf	-	16,274	(16,274)	(4,418)	(11,856)
Net investment income	-	165,256	(165,256)	(44,858)	(120,398)
Other income	-	473	(473)	(128)	(345)
Benefit payments, including refunds of employee contributions	(91,296)	(91,296)	-	-	-
Administrative expenses	-	(1,198)	1,198	325	873
Borrowing costs	-	(381)	381	103	278
Other expenses	-	(67)	67	18	49
Net Changes	<u>951,361</u>	<u>654,672</u>	<u>296,689</u>	<u>81,977</u>	<u>214,712</u>
Balance at June 30, 2018	<u>\$ 1,988,246</u>	<u>\$ 1,380,942</u>	<u>\$ 607,304</u>	<u>\$ 164,851</u>	<u>\$ 442,453</u>

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**PROPOSITION AA BUILDING FUND (21-39)**  
**GENERAL OBLIGATION BONDS**  
 Notes to the Financial Statements (Continued)  
 Year Ended June 30, 2018

<u>CalPERS - District Share</u>	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2017	\$ 115,414,852	\$ 85,288,507	\$ 30,126,345
Changes for the year:			
Change in proportionate share	2,737,504	2,022,943	714,561
Service cost	3,172,955	-	3,172,955
Interest	8,931,865	-	8,931,865
Differences between expected and actual experience	830,533	-	830,533
Changes in assumptions	7,260,160	-	7,260,160
Contributions - Employer	-	2,785,411	(2,785,411)
Contributions - Employee	-	1,401,404	(1,401,404)
Net plan to plan resource movement	-	(212)	212
Net investment income	-	9,700,069	(9,700,069)
Benefit payments, including refunds of employee contributions	(5,816,670)	(5,816,670)	-
Administrative expenses	-	(128,812)	128,812
Net Changes	<u>17,116,347</u>	<u>9,964,133</u>	<u>7,152,214</u>
Balance at June 30, 2018	<u>\$ 132,531,199</u>	<u>\$ 95,252,640</u>	<u>\$ 37,278,559</u>
<u>CalPERS - Bond Share</u>	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2017	\$ 3,551,849	\$ 2,624,723	\$ 927,126
Changes for the year:			
Change in proportionate share	247,948	183,227	64,721
Service cost	102,043	-	102,043
Interest	287,250	-	287,250
Differences between expected and actual experience	26,710	-	26,710
Changes in assumptions	233,488	-	233,488
Contributions - Employer	-	89,579	(89,579)
Contributions - Employee	-	45,069	(45,069)
Net plan to plan resource movement	-	(7)	7
Net investment income	-	311,956	(311,956)
Benefit payments, including refunds of employee contributions	(187,065)	(187,065)	-
Administrative expenses	-	(4,143)	4,143
Net Changes	<u>710,374</u>	<u>438,616</u>	<u>271,758</u>
Balance at June 30, 2018	<u>\$ 4,262,223</u>	<u>\$ 3,063,339</u>	<u>\$ 1,198,884</u>

Detailed information about each pension plan's fiduciary position is available in the separately issued CalSTRS and CalPERS financial reports.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND (21-39)  
 GENERAL OBLIGATION BONDS**  
 Notes to the Financial Statements (Continued)  
 Year Ended June 30, 2018

---

**K. Compensated Absences**

As of June 30, 2018, the District had a compensated absences liability associated with employees charged to Proposition AA Building Fund (21-39) as follows:

	Proposition AA Building Fund (21-39)
Accrued Vacation Balances	\$ 135,514

**L. Subsequent Events**

*Implementation of New Accounting Guidance*

The District has adopted accounting policies compliant with new pronouncements issued by the Government Accounting Standards Board (GASB) that are effective for the fiscal year ended June 30, 2019. Those newly implemented pronouncements are as follows:

GASB Statement No. 88 – Certain Disclosures Related To Debt, Including Direct Borrowing and Direct Placements.

The primary objective of this statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

This statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This statement requires that additional essential information related to debt be disclosed in notes to the financial statements, including unused lines of credit; assets pledged as collateral for the debt, and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses.

For notes to financial statements related to debt, this statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt.

## **REQUIRED SUPPLEMENTARY INFORMATION**

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND (21-39)  
 GENERAL OBLIGATION BONDS**

Schedule of the Bond's Proportionate Share of the Net Pension Liability  
 California State Teachers' Retirement System (CalSTRS)  
 Last Ten Fiscal Years\*

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
District's proportion of the net pension liability (asset)	0.1294%	0.1209%	0.1196%	0.1263%	N/A	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 119,674,988	\$ 97,797,306	\$ 80,535,333	\$ 73,782,939	N/A	N/A	N/A	N/A	N/A	N/A
State's proportion of the net pension liability (asset) associated with the District Total	<u>71,067,638</u>	<u>60,499,140</u>	<u>50,492,934</u>	<u>46,983,210</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
	<u>\$ 190,742,626</u>	<u>\$ 158,296,446</u>	<u>\$ 131,028,267</u>	<u>\$ 120,766,149</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 68,421,216	\$ 68,951,765	\$ 60,074,753	\$ 55,280,293	N/A	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	174.91%	141.83%	134.06%	133.47%	N/A	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	69.46%	70.04%	74.02%	76.52%	N/A	N/A	N/A	N/A	N/A	N/A
Bond's proportion of the net pension liability (asset)	0.0005%	0.0003%	0.0003%	0.0003%	N/A	N/A	N/A	N/A	N/A	N/A
Bond's proportionate share of the net pension liability (asset)	\$ 442,453	\$ 227,743	\$ 189,457	\$ 179,292	N/A	N/A	N/A	N/A	N/A	N/A
State's proportion of the net pension liability (asset) associated with the Bond Total	<u>164,850</u>	<u>161,762</u>	<u>134,648</u>	<u>-</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
	<u>\$ 607,303</u>	<u>\$ 389,505</u>	<u>\$ 324,105</u>	<u>\$ 179,292</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Bond's covered-employee payroll	\$ 158,712	\$ 158,712	\$ 139,897	\$ 130,045	N/A	N/A	N/A	N/A	N/A	N/A
Bond's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	178.78%	143.49%	135.43%	137.87%	N/A	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	69.46%	70.04%	74.02%	76.52%	N/A	N/A	N/A	N/A	N/A	N/A

\* This schedule is presented to illustrate the requirement to show information for 10 years; however, until a full ten year trend is compiled, this schedule provides the information only for those years for which information is available.

See accompanying notes to required supplementary information

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND (21-39)  
 GENERAL OBLIGATION BONDS**

Schedule of Bond's Contributions  
 California State Teachers' Retirement System (CalSTRS)  
 Last Ten Fiscal Years\*

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>District:</b>										
Contractually required contribution	\$ 9,928,410	\$ 8,674,132	\$ 6,446,021	\$ 4,908,890	N/A	N/A	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(9,928,410)	(8,674,132)	(6,446,021)	(4,908,890)	N/A	N/A	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 68,803,950	\$ 68,951,765	\$ 60,074,756	\$ 55,280,293	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	14.43%	12.58%	10.73%	8.88%	N/A	N/A	N/A	N/A	N/A	N/A
<b>Bond Portion:</b>										
Contractually required contribution	\$ 38,222	\$ 19,966	\$ 9,549	\$ 7,536	N/A	N/A	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(38,222)	(19,966)	(9,549)	(7,536)	N/A	N/A	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Bond's covered-employee payroll	\$ 264,879	\$ 158,712	\$ 88,990	\$ 84,861	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	14.43%	12.58%	10.73%	8.88%	N/A	N/A	N/A	N/A	N/A	N/A

\* This schedule is presented to illustrate the requirement to show information for 10 years; however, until a full ten year trend is compiled, this schedule provides the information only for those years for which information is available.

See accompanying notes to required supplementary information

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND (21-39)  
 GENERAL OBLIGATION BONDS**

Schedule of the Bond's Proportionate Share of the Net Pension Liability  
 California Public Employee Retirement System (CalPERS)  
 Last Ten Fiscal Years\*

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
District's proportion of the net pension liability (asset)	0.1562%	0.1525%	0.1448%	0.1476%	N/A	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 37,278,559	\$ 30,126,345	\$ 21,336,448	\$ 16,750,628	N/A	N/A	N/A	N/A	N/A	N/A
District's covered-employee payroll	\$ 20,056,300	\$ 20,047,717	\$ 18,471,841	\$ 16,097,264	N/A	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	185.87%	150.27%	115.51%	104.06%	N/A	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	71.87%	73.90%	79.43%	83.38%	N/A	N/A	N/A	N/A	N/A	N/A
Bond's proportion of the net pension liability (asset)	0.0050%	0.0047%	0.0049%	0.0047%	N/A	N/A	N/A	N/A	N/A	N/A
Bond's proportionate share of the net pension liability (asset)	\$ 1,198,884	\$ 927,127	\$ 723,958	\$ 531,976	N/A	N/A	N/A	N/A	N/A	N/A
Bond's covered-employee payroll	\$ 644,988	\$ 568,464	\$ 546,190	\$ 492,711	N/A	N/A	N/A	N/A	N/A	N/A
Bond's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	185.88%	163.09%	132.55%	107.97%	N/A	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	71.87%	73.90%	79.43%	83.38%	N/A	N/A	N/A	N/A	N/A	N/A

\* This schedule is presented to illustrate the requirement to show information for 10 years; however, until a full ten year trend is compiled, this schedule provides the information only for those years for which information is available.

See accompanying notes to required supplementary information

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND (21-39)  
 GENERAL OBLIGATION BONDS**

Schedule of the Bond's Proportionate Share of the Net Pension Liability  
 California Public Employee Retirement System (CalPERS)  
 Last Ten Fiscal Years\*

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>District:</b>										
Contractually required contribution	\$ 3,188,655	\$ 2,784,227	\$ 2,188,359	\$ 1,894,809	N/A	N/A	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(3,188,655)	(2,784,227)	(2,188,359)	(1,894,809)	N/A	N/A	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Bond's covered-employee payroll	\$ 20,530,906	\$ 20,047,717	\$ 18,471,841	\$ 16,097,264	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	15.531%	13.888%	11.847%	11.771%	N/A	N/A	N/A	N/A	N/A	N/A
<b>Bond Portion:</b>										
Contractually required contribution	\$ 85,680	\$ 89,576	\$ 67,346	\$ 64,292	N/A	N/A	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(85,680)	(89,576)	(67,346)	(64,292)	N/A	N/A	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Bond's covered-employee payroll	\$ 551,671	\$ 644,988	\$ 568,464	\$ 546,190	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	15.531%	13.888%	11.847%	11.771%	N/A	N/A	N/A	N/A	N/A	N/A

\* This schedule is presented to illustrate the requirement to show information for 10 years; however, until a full ten year trend is compiled, this schedule provides the information only for those years for which information is available.

See accompanying notes to required supplementary information

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND (21-39)  
 GENERAL OBLIGATION BONDS**

Notes to Required Supplementary Information  
 Year Ended June 30, 2018

Schedule of District's Proportionate Share - California State Teachers' Retirement System

- 1) Benefit Changes: In 2015, 2016, 2017 & 2018 there were no changes to benefits
- 2) Changes in Assumptions: In 2015, 2016 & 2017 there were no changes in assumptions. In 2018 there was a change in discount rate from 7.60% to 7.10%

Schedule of District's Contributions - California State Teachers' Retirement System

The total pension liability for California State Teachers' Retirement System was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2013, 2014, 2015 & 2016 and rolling forward the total pension liabilities to the June 30, 2014, 2015, 2016 & 2017 (measurement dates). In determining the total pension liability, the financial reporting actuarial valuation used the following actuarial methods and assumptions:

Reporting Period	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
Measurement Date	06/30/14	06/30/15	06/30/16	06/30/17
Valuation date	06/30/13	06/30/14	06/30/15	06/30/16
Experience Study	07/01/06-06/30/10	07/01/06-06/30/10	07/01/06-06/30/10	07/01/10-06/30/15
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.60%	7.60%	7.60%	7.10%
Consumer Price Inflation	3.00%	3.00%	3.00%	2.75%
Wage Growth (Average)	3.75%	3.75%	3.75%	3.50%
Post-Retirement Benefit Increase	2.00% Simple	2.00% Simple	2.00% Simple	2.00% Simple

CalSTRS changed the mortality assumptions based on the July 1, 2010 through June 30, 2015 experience study adopted by the CalSTRS board in February 2017. CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among CalSTRS members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table issued by the Society of Actuaries. Additional information can be obtained by reviewing the CalSTRS Actuarial Experience Study on CalSTRS website.

Schedule of District's Proportionate Share - California Public Employees' Retirement System

- 1) Benefit Changes: In 2015, 2016, 2017 & 2018 there were no changes to benefits
- 2) Changes in Assumptions: In 2015 & 2017 there were no changes in assumptions. In 2016 the discount rate was changed from 7.50% to 7.65%. In 2018 the discount rate was changed from 7.65% to 7.15%

Schedule of District's Contributions - California Public Employees' Retirement System

The total pension liability was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2013, 2014, 2015, & 2016 and rolling forward the total pension liabilities to June 30, 2014, 2015, 2016 & 2017 (measurement dates). The financial reporting actuarial valuation as of June 30, 2014, June 30, 2015, June 30, 2016 & June 30, 2017 used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Reporting Period	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
Measurement Date	06/30/14	06/30/15	06/30/16	06/30/17
Valuation date	06/30/13	06/30/14	06/30/15	06/30/16
Experience Study	07/01/97-06/30/11	07/01/97-06/30/11	07/01/97-06/30/11	07/01/97-06/30/11
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.50%	7.65%	7.65%	7.15%
Consumer Price Inflation	2.75%	2.75%	2.75%	2.75%
Wage Growth (Average)	3.00%	3.00%	3.00%	3.00%
Post-Retirement Benefit Increase	2.00% Simple	2.00% Simple	2.00% Simple	2.00% Simple

The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table please refer to the April 2014 experience study report (based on demographic data from 1997 to 2011) available on CalPERS website.

**SUPPLEMENTARY INFORMATION**

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
 PROPOSITION AA BUILDING FUND (21-39)  
 GENERAL OBLIGATION BONDS**  
 General Obligation Bonds Project List  
 Year Ended June 30, 2018

Bond proceeds will be expended to modernize, replace, renovate, construct, acquire, equip, furnish and otherwise improve the facilities of the District located at the following locations:

Canyon Crest Academy	Carmel Valley Middle School
Diegueño Middle School	Earl Warren Middle School
La Costa Canyon High School	La Costa Valley Site
Pacific Trails Middle School	Oak Crest Middle School
San Dieguito Academy	Sunset High School
Torrey Pines High School	

<u>Project Name</u>	<u>Location of Project</u>	<u>Status of Project</u>
Building B Landscape/Pathway Enhancement	Canyon Crest Academy	In Progress
Performing Arts Center, Drama Classroom Modernization, and New Music Classroom Building	Carmel Valley Middle School	In Progress
Buildings B & G Modernization Phase 1	Diegueño Middle School	In Progress
Campus Reconstruction Phase 1	Earl Warren Middle School	Completed
Campus Reconstruction Phase 2	Earl Warren Middle School	In Progress
HVAC 200's/Gym/Performing Arts Center	La Costa Canyon High School	Completed
Media Center Landscaping	La Costa Canyon High School	Completed
200's Building Renovation	La Costa Canyon High School	In Progress
Interim Housing and Science Classrooms/Quad	Oak Crest Middle School	In Progress
Second Classroom Building	Pacific Trails Middle School	In Progress
Math and Science Building, Interim Housing	San Dieguito High School Academy	Completed
Technology Infrastructure Upgrade	San Dieguito High School Academy	Completed
Culinary Arts Classroom	San Dieguito High School Academy	Completed
Arts and Humanities Building	San Dieguito High School Academy	In Progress
Building B Science Wing Classrooms Renovation	Torrey Pines High School	Completed
Multi-media and Audio Visual Improvements - Buildings E and G	Torrey Pines High School	Completed
Interim Housing (Arts) and Culinary Arts	Torrey Pines High School	Completed
Performing Arts Center Complex	Torrey Pines High School	In Progress

**OTHER INDEPENDENT AUDITOR'S REPORTS**





P. Robert Wilkinson, CPA  
 Brian K. Hadley, CPA

Aubrey W. Mann, CPA  
 Kevin A. Sproul, CPA

Independent Auditor’s 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*

**Governing Board Members and  
 Citizens’ Oversight Committee  
 San Dieguito Union High School District  
 Encinitas, California**

We have audited, in accordance with the 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, the financial statements of Proposition AA Building Fund (21-39) of San Dieguito Union High School District, which comprise the balance sheet as of June 30, 2018, and the related statement of revenues, expenditures, and changes in fund balance for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 15, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered San Dieguito Union High School District’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of San Dieguito Union High School District’s internal control. Accordingly, we do not express an opinion on the effectiveness of San Dieguito Union High School District’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether San Dieguito Union High School District’s financial statements are free from 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 or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Wilkinson-Hadley King + Co LLP*

El Cajon, California  
March 15, 2019

P. Robert Wilkinson, CPA  
Brian K. Hadley, CPA



Aubrey W. Mann, CPA  
Kevin A. Sproul, CPA

## Independent Auditor's Report on Performance

### **Governing Board Members and Citizens' Oversight Committee San Dieguito Union High School District Encinitas, California**

We were engaged to conduct a performance audit of the San Dieguito Union High School District Proposition AA Building Fund (21-39) for the year ended June 30, 2018.

### **Management's Responsibility for Performance Compliance**

Our audit was limited to the objectives listed with the report which includes the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. Management is responsible for the District's compliance with those requirements.

### **Auditor's Responsibility**

We conducted this performance audit in accordance with the standards applicable to performance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives.

In planning and performing our performance audit, we obtained an understanding of the Fund's internal control in order to determine if the internal controls were adequate to help ensure the Fund's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion on the effectiveness of the Proposition AA Building Fund (21-39) San Dieguito Union High School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

In connection with our performance audit, we performed an audit for compliance as required in the performance requirements for the Proposition AA General Obligation Bond for the fiscal year ended June 30, 2017. The objective of the audit of compliance applicable to San Dieguito Union High School District is to determine with reasonable assurance that:

- The proceeds from the sale of the Proposition AA Bonds were only used for the purposes set forth in the ballot measure and not for any other purpose, such as teacher and administrative salaries.
- The Governing Board of the District, in establishing the approved projects set forth in the ballot measure to modernize, replace, renovate, construct, acquire, equip, furnish, and otherwise improve facilities of the District as noted in the bond project list.

In performing our audit of compliance, we performed procedures including but not limited to those listed as follows:

**Internal Control Evaluation**

Procedure Performed

Inquiries were made of management regarding internal controls to:

- Prevent fraud, waste, or abuse regarding Proposition AA resources
- Prevent material misstatement in the Proposition AA Building Fund (21-39) financial statements
- Ensure all expenditures are properly allocated
- Ensure adequate separation of duties exists in the accounting of Proposition AA funds. All purchase requisitions are reviewed for proper supporting documentation. The Project Manager or the Executive Director of Planning Services gives directions and submits documentation to the Construction and Facilities Coordinator to initiate a purchase requisition. The budget is verified by the Facilities Planning Analyst (Budget) and supporting documents are reviewed by a second Facilities Planning Analyst (Contracts). This requisition is first forwarded to the Executive Director of Planning Services for an initial review and then forwarded to the finance office where the Budget Analyst verifies the budget string and the requisition is subsequently reviewed and approved by the Chief Financial Officer, Chief Facilities Officer, and the Director of Purchasing to ensure the requested purchase is an allowable project cost in accordance with the Proposition AA ballot measure initiative approved by local voters as well as the board approved budget, and by the Accounting Specialist that all expenditures are properly recorded by the project and expense category. Once the purchase requisition has gone through the approval process, the Facilities Planning Analyst (Contracts) creates a purchase order, which is provided to the vendor, who proceeds to provide the requested services or goods. Other copies of the purchase order are also submitted to the finance office, purchasing office, and the Facilities Planning Analyst (Budget) for monitoring and review.

When the invoice is received the Executive Director of Planning Services and Facilities Planning Analyst (Budget) verify that the charges are consistent with the amounts on the approved contract/purchase order, then the invoice is subsequently signed and approved by the Project Manager and Chief Facilities Officer and either e-mailed or scanned to the finance office for subsequent approval. Invoices are approved by the Accounting Technician and monitored by the Chief Financial Officer in the finance office and subsequently processed through the accounts payable system of the District for payment. The invoices and support documents are submitted to the San Diego County Office of Education’s Commercial Warrant Unit for audit to ensure compliance with procurement regulations and business practices before payment is released. The commercial warrants are routed back to the District finance office where they are signed by the Chief Financial Officer and then forwarded to the Facilities Planning and Construction Office for appropriate distribution.

Results of Procedures Performed

The results of our audit determined the internal control procedures as implemented are sufficient to meet the financial and compliance objectives required by generally accepted accounting principles and applicable laws and regulations.

**Tests of Expenditures**

Procedures Performed

We tested expenditures to determine whether Proposition AA funds were spent solely on voter and Board approved school facilities projects as set forth in the Bond Project Lists and language of the Proposition AA ballot measure language. Our testing included \$46,655,940 of expenditures which was 94.7% of total bond expenditures for the year.

Results of Procedures Performed

We found no instances where expenditures tested were not in compliance with the terms of the Proposition AA ballot measure and applicable state laws and regulations.

**Tests of Contracts and Bid Procedures**

Procedures Performed

We reviewed the District's board minutes for approval of construction contracts and change orders, if any, to determine compliance with the District's policy and Public Contract Code provisions related to biddings and contracting.

Results of Procedures Performed

We noted no instances where the District was out of compliance with respect to contracts and bidding procedures.

**Facilities Site Review**

Procedures Performed

We reviewed the Independent Citizens' Oversight Committee minutes and agenda and other pertinent information on Proposition AA designated projects and determined the Proposition AA funds expended for the year ended June 30, 2018 were for valid facilities acquisition and construction purposes as stated in the Bond Project List. Auditors performed review of significant bond projects.

Results of Procedures Performed:

Based on our review of the minutes and agenda of the Independent Citizens' Oversight Committee, the documentation and pertinent information of the Proposition AA designated projects, and review of project sites, it appears the construction work performed was consistent with the Bond Project List.

**Citizens' Oversight Committee**

Procedures Performed

We have reviewed the minutes of the Citizens' Oversight Committee meetings to verify compliance with Education Code sections 15278 through 15282.

Results of Procedures Performed

We have determined the San Dieguito Union High School District's Proposition AA Building Fund (21-39) Citizens' Oversight Committee and its involvement is in compliance with Education Code sections 15278 through 15282.

Our audit of compliance made for the purposes set forth in the second and third paragraphs of this report above would not necessarily disclose all instances of noncompliance.

## **Opinion on Performance**

In our opinion, the District complied, in all material respects, with the compliance requirements of Proposition 39 outlined in Article XIII A, Section 1(b)(3)(c) of the California Constitution, and with Proposition AA approved by the voters in the San Dieguito Union High School District on November 9, 2013.

## **Purpose of the Report**

This report is intended solely for the information and use of the District's Governing Board, the Proposition AA Citizens' Oversight Committee, management, others within the entity, and the taxpayers of San Dieguito Union High School District and is not intended to be and should not be used by anyone other than these specified parties.

*Wilkinson Hadley King + Co LLP*

El Cajon, California  
March 15, 2019

**AUDITOR'S RESULTS, FINDINGS AND RECOMMENDATIONS**

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**PROPOSITION AA BUILDING FUND (21-39)**  
**GENERAL OBLIGATION BONDS**  
Schedule of Findings and Responses  
Year Ended June 30, 2018

---

There were no findings to report.



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
PROPOSITION AA BUILDING FUND (21-39)  
GENERAL OBLIGATION BONDS**

Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2018

---

There were no audit findings noted for the fiscal year ended June 30, 2017.