



**PROPOSITION AA
INDEPENDENT CITIZENS' OVERSIGHT
COMMITTEE MEETING**

Board of Trustees
Joyce Dalessandro
Barbara Groth
Beth Hergesheimer
Amy Herman
John Salazar

Superintendent
Rick Schmitt

Union High School District

Independent Citizens' Oversight Committee Members:
Rhea Stewart, President, Michael Kenny, Representative, Lorraine Kent, Secretary, Kim Bess, Clarke Caines, Mary Farrell, Larry Lugo, Scott Seidenverg, Jeffery Thomas

Supported by the Business Services Division
Eric R. Dill, Associate Superintendent
Fax (760) 943-3508

**TUESDAY, APRIL 01, 2014
6:00 PM**

**SAN DIEGUITO HIGH SCHOOL ACADEMY MEDIA CENTER
800 SANTA FE DRIVE ENCINITAS, CA. 92024**

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

PUBLIC COMMENTS

If you wish to speak regarding an item on the agenda, please complete a speaker slip located at the sign-in desk and present it to the Secretary to the Committee prior to the start of the meeting. When the Committee Presiding Officer invites you to the podium, please state your name, address, and organization before making your presentation.

Persons wishing to address the Committee on any bond program-related issue not elsewhere on the agenda are invited to do so under the "Public Comments" item. If you wish to speak under Public Comments, please follow the same directions (above) for speaking to agenda items. Complaints or charges against an employee are not permitted in an open meeting of the Committee.

In the interest of time and order, presentations from the public are limited to three (3) minutes per person, per topic. The total time for agenda and non-agenda items shall not exceed twenty (20) minutes. An individual speaker's allotted time may not be increased by a donation of time from others in attendance.

In accordance with the Brown Act, unless an item has been placed on the published agenda, there shall be no action taken. They may 1) acknowledge receipt of the information, 2) refer to staff for further study, or 3) refer the matter to the next agenda.

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 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, APRIL 01, 2014
6:00 PM**

**SAN DIEGUITO HIGH SCHOOL ACADEMY, MEDIA CENTER
800 SANTA FE DRIVE, 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 OF JANUARY 21, 2014 MEETING
Motion by _____, second by _____, to approve the minutes of the January 21, 2014 meeting, as shown in the attached supplement(s).
- 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 - 11)

- 5. STAFF REPORT.....ERIC DILL
- 6. 2012-13 ANNUAL PROPOSITION AA BUILDING FUND AUDIT REPORT.....ERIC DILL
- 7. SAN DIEGUITO HIGH SCHOOL ACADEMY SUMMER PROJECT TOUR RUSS THORNTON
- 8. CHANGE ORDER REVIEWJOHN ADDLEMAN / RUSS THORNTON
- 9. PROJECT & BUDGET REPORT RUSS THORNTON / JOHN ADDLEMAN
- 10. ANNUAL REPORT UPDATE RHEA STEWART
- 11. FUTURE AGENDA ITEMS
- 12. MEETING ADJOURNMENT

The next regularly scheduled Independent Citizens' Oversight Committee meeting will be held on Tuesday, July 8, 2014 at 6:00 p.m., location to be determined.

Board of Trustees
Joyce Dalessandro
Barbara Groth
Beth Hergesheimer
Amy Herman
John Salazar

Superintendent
Rick Schmitt



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

Independent Citizens' Oversight Committee Members:
Kim Bess, Clarke Caines, Mary Farrell, Michael Kenny,
Representative, Lorraine Kent, Secretary, Larry Lugo, Scott
Seidenverg, Rhea Stewart, President, Jeffery Thomas

Supported by the Business Services Division
Eric R. Dill, Associate Superintendent
Fax (760) 943-3508

JANUARY 21, 2014

TUESDAY, JANUARY 21, 2014
6:00 PM

OAK CREST MIDDLE SCHOOL, MEDIA CENTER
675 BALOUR DRIVE, ENCINITAS, CA. 92024

ATTENDANCE

COMMITTEE MEMBERS

Kim Bess Larry Lugo (Absent)
Clarke Caines Scott Seidenverg
Mary Farrell Rhea Stewart
Michael Kenny Jeffery Thomas
Lorraine Kent

DISTRICT ADMINISTRATORS / STAFF

Eric Dill, Associate Superintendent, Business Services
Russ Thornton, Chief Facilities Officer
John Addleman, Director of Planning Services
Joyce Dalessandro, SDUHSD Board President
Joann Schultz, Executive Assistant, Business Services / Recording Secretary

PRELIMINARY FUNCTIONS..... (ITEMS 1 – 4)

- 1. CALL TO ORDER..... (ITEM 1)
The meeting of the committee was called to order at 6:01 PM by Ms. Stewart.
- 2. PLEDGE OF ALLEGIANCE (ITEM 2)
Ms. Stewart led the Pledge of Allegiance.
- 3. APPROVAL OF MINUTES OCTOBER 1, 2013 MEETING (ITEM 3)
Motion by, Ms. Farrell seconded by Ms. Bess, to approve the minutes of the October 1, 2013 meeting, as presented. Ayes: Bess, Caines, Farrell, Kenny, Kent, Seidenverg, Thomas, Stewart; Noes: None; Absent: Lugo. Motion unanimously carried.
- 4. PUBLIC COMMENTS..... (ITEM 4)
Ms. Stewart opened the floor to public comments. No further public comments were presented.

INFORMATION ITEMS..... (ITEMS 5 - 11)

- 5. STAFF REPORT (ITEM 5)

ITEM 3

Mr. Dill reported on a change to the Brown Act which now requires identification of the votes cast by individual members, on the promotion of Joann Schultz to the Executive Assistant to the Superintendent, the error on the annual tax assessment and solution, and the performance and financial audit of the Proposition 39 funds.

6. AUDIT..... (ITEM 6)

Mr. Dill reported that the performance and financial audit for Proposition 39 funds is in process. The Exit Audit Interview is scheduled on January 22nd. The final audit report will be available at the next ICOC meeting in April.

7. PROJECT & BUDGET REPORT (ITEM 7)

Mr. Addleman and Mr. Thornton led the committee on a tour of the science classrooms on campus. They also gave an update on the project and budget reports, as presented. A Summary of Project Budget/Project Commitments for Earl Warren MS Infrastructure/Data Center/MDF/Warren Hall Interim Housing/and Planning document was distributed (as attached).

8. ANNUAL REPORT UPDATE (ITEM 8)

Ms. Stewart reported that the committee was scheduled to attend the Exit Audit Interview on January 22nd and the committee will meet to review the timeline in order to complete the annual report by the April meeting.

9. ESTABLISH FUTURE MEETING DATES (ITEM 9)

The future meeting dates were established on April 1, 2014, July 8, 2014, October 7, 2014, and January 13, 2015.

10. FUTURE AGENDA ITEMS – Future meeting locations may be rotated between campuses. Locations tentatively scheduled for: San Dieguito Academy on the April 1, Diegueno Middle School on July 8, and La Costa Canyon High School on October 7.

11. ADJOURNMENT OF MEETING – Meeting adjourned at 7:33 PM.

Lorraine Kent, Committee Secretary

____ / ____ / 2014
Date

Eric Dill, Associate Superintendent, Business

____ / ____ / 2014
Date

Summary of Project Budget/Project Commitments

Date January 9, 2014

School Project Name: Earl Warren MS Infrastructure/Data Center/MDF/Warren Hall Interim Housing/and Planning

Prop AA Funding

| | | Budget | Vendor Detail | Project Commitments | Actual Costs | Commitment O/U Budget | Actual O/U Budget |
|---|----------------------------|-----------------|------------------------|------------------------|-----------------|--------------------------|----------------------|
| A SITE | | | | | | | |
| A1 | Purchase of Property | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A2 | Appraisal Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A3 | Escrow Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A4 | Surveys | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A5 | Site Support | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A6 | Relocation Assistance | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A7 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B PLANS | | | | | | | |
| B1 | Architectural Plans | \$ 1,685,791.00 | Lionakis - Fee/Reimb | \$ 1,550,000.00 | \$ - | | |
| | | | Lionakis - Server Room | \$ 297,000.00 | \$ - | \$ (161,209.00) | \$ 1,685,791.00 |
| B2 | DSA Plan Check Fee | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B3 | CDE Plan Check Fee | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B4 | Energy Analysis | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B5 | Preliminary Tests | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B6 | Admin Costs | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B7 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ 1,685,791.00 | | \$ 1,847,000.00 | \$ - | \$ (161,209.00) | \$ 1,685,791.00 |
| C CONSTRUCTION | | | | | | | |
| 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 | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| D TESTING | | | | | | | |
| D1 | Testing | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| E INSPECTION | | | | | | | |
| E1 | Inspection | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| F FURNITURE/EQUIPMENT | | | | | | | |
| F1 | Furniture and/or equipment | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| G CONTINGENCY | | | | | | | |
| G1 | Contingency | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| TOTAL PROJECT BUDGET/PROJECT COMMITMENTS | | \$ 1,685,791.00 | | \$ 1,847,000.00 | \$ - | \$ (161,209.00) | \$ 1,685,791.00 |

Earl Warren Middle School

| | Budget Cost Unit | Budget (2016) Estimated Cost |
|------------------------------------|---------------------|---------------------------------|
| Planning | | |
| Land Purchase | | \$0.00 |
| Architect | 0.085 | \$2,236,774.05 |
| Reimb Cost | | \$45,000.00 |
| CEQA/EIR | | \$20,000.00 |
| Site Testing | | |
| Traffic | | \$0.00 |
| Acoustic | | \$0.00 |
| Soils (Geotech) | | \$10,000.00 |
| Hazardous | | \$20,000.00 |
| Site Surveys | | |
| Topological | | \$20,000.00 |
| Utilities | | \$15,000.00 |
| CDE Plan Check | 0.005 | \$131,574.94 |
| Preconstruction | 0.01 | \$263,149.89 |
| DSA Plan Check | 0.015 | \$394,724.83 |
| DTSC Compliance | | \$0.00 |
| Legal Advertising | | \$750.00 |
| Legal Expense | | \$20,000.00 |
| Subtotal Planning | | \$3,176,973.71 |
| Construction | | |
| Construction Mgmt | 0.035 | \$921,024.61 |
| Gen Conditions (13.5 total) | 0.1 | \$2,631,498.88 |
| Builders Risk | 0.01 | \$263,149.89 |
| Commissioning | 0.01 | \$263,149.89 |
| Offsite Work | | \$0.00 |
| Site Work (incl elec svc fee) | | \$4,359,922.00 |
| Interim Housing | | \$66,484.00 |
| Building Cost | | |
| New Gen Classrooms | 415.04 | \$5,478,528.00 |
| New Science Classrooms | 496.73 | \$3,278,418.00 |
| New Music Classrooms | 405.89 | \$1,887,388.50 |
| New Gym/Locker | 460.04 | \$5,934,976.04 |
| New Food Service | 551.42 | \$1,089,054.50 |
| New Administration | 440.54 | \$1,937,054.38 |
| New Toilet Rooms | 625.53 | \$1,099,681.74 |
| Misc Circ/Support Spaces | 750.65 | \$706,361.65 |
| Renovation of Warren Hall | 79.52 | \$477,120.00 |
| Subtotal Hard Costs | | \$26,314,988.81 |
| Subtotal Construction | | \$30,393,812.08 |
| Inspection and Testing | | |
| DSA Inspection | 0.02 | \$526,299.78 |
| Testing/Special Inspection | 0.02 | \$526,299.78 |
| Labor Compliance | 0.01 | \$263,149.89 |
| Subtotal Inspection/Testing | | \$1,315,749.44 |
| Furniture | 0.05 | \$1,315,749.44 |
| Owner Contingency | 0.078 | \$2,052,569.13 |
| Total | | \$35,122,880.08 |

San Dieguito Union High School District

INFORMATION REGARDING ICOC AGENDA ITEM

TO: INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE

DATE OF REPORT: March 24, 2014

ICOC MEETING DATE: April 1, 2014

PREPARED BY: Delores Perley, Director of Finance
John Addleman, Director of Planning Svcs.

SUBMITTED BY: Eric R. Dill, Assoc. Superintendent, Business

SUBJECT: REVIEW OF THE 2012-13 ANNUAL PROPOSITION AA BUILDING FUND AUDIT REPORT

EXECUTIVE SUMMARY

In November 2012, the San Dieguito community approved the passage of Proposition AA, a General Obligation Bond initiative. Proposition 39 General Obligation bonds require an independent performance audit to ensure that funds have been expended only on the specific projects listed in the ballot measure and a financial audit of the bond proceeds. The audit also includes an evaluation of procedures including internal controls and the formation, composition and purpose of the Independent Citizens' Oversight Committee.

The District entered into an agreement for the annual Proposition AA audit with Wilkinson, Hadley, King, & Co. LLP – Certified Public Accountants. The audit has been completed in accordance with state law. Wilkinson, Hadley, King, & Co. LLP now present the audit report for your review and acceptance.

Findings and recommendations are noted on page 19 of the audit report. The report does not contain any negative findings or identify any material weaknesses in the District's internal controls. In addition, review of the Proposition AA procedures and Independent Citizens' Oversight Committee compliance requirements revealed no areas of noncompliance.

The Board of Trustees will review and accept the Proposition AA audit report at its next scheduled meeting on April 3, 2014. Mr. Michael Kenny, the designated representative of the Independent Citizens Oversight Committee to the Board of Trustees, will be in attendance and is invited to share the Committee's impressions of the report.

RECOMMENDATION:

ITEM 6

It is recommended that the Committee review the 2012-13 annual Proposition AA Building Fund audit of the San Dieguito Union High School District, as prepared by Wilkinson, Hadley, King, & Co. LLP, as shown in the attached supplement.

ITEM 6

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND
GENERAL OBLIGATION BONDS**

AUDIT REPORT

JUNE 30, 2013

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND
GENERAL OBLIGATION BONDS
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**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION 39 GENERAL OBLIGATION BONDS
PROPOSITION AA
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 financial 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, 2013 was comprised of the following members:

| Name | Position | Term Expiration |
|------------------|---|-----------------|
| Rhea Stewart | President-At Large Member | June 2015 |
| Michael Kenny | Representative-Business Organization Member | June 2015 |
| Lorraine Kent | Secretary-Taxpayer Association Member | June 2015 |
| Larry Lugo | Member-Parent of SDUHSD Student | June 2015 |
| Clarke Caines | Member-Parent and Active in PTA | June 2015 |
| Mary Farrell | Member-Senior Citizen Organization | June 2015 |
| Kim Bass | Member-At-Large | June 2015 |
| Scott Seidenverg | Member-At Large | June 2015 |
| Jeffery Thomas | Member-At Large | June 2015 |

P. Robert Wilkinson, CPA
Brian K. Hadley, CPA
Natalie C. Azzam, CPA



ITEM 6

Aubrey W. King, CPA
Richard K. Savage, CPA

INDEPENDENT AUDITOR'S REPORT

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

Report on 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, 2013, 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 consolidated 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 consolidated financial statements.

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

Emphasis of Matter

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.

Also, described in Note B to the financial statements, in 2013, the District adopted new accounting guidance, Government Accounting Standards Board Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. Our opinion is not modified with respect to this matter.

Opinion

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, 2013, 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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 18, 2014, on our consideration of San Dieguito Union High School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Wilkinson Hadley King & Co., LLP

El Cajon, California
February 18, 2014

ITEM 6

FINANCIAL SECTION

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND
GENERAL OBLIGATION BONDS
BALANCE SHEET
JUNE 30, 2013**

ASSETS

CURRENT ASSETS

| | |
|--------------------------------------|----------------|
| Cash in County Treasury | \$ 161,444,213 |
| Investments - Cash With Fiscal Agent | 3,589,642 |
| Accounts Receivable | <u>114,398</u> |

TOTAL ASSETS

\$ 165,148,253

LIABILITIES AND FUND BALANCE

| | |
|--------------------------------|----------------|
| Accounts Payable | \$ 3,735,032 |
| Due to Capital Facilities Fund | <u>199,515</u> |

TOTAL LIABILITIES

3,934,547

FUND BALANCE

| | |
|---------------------------------|--------------------|
| Restricted for Capital Projects | <u>161,213,706</u> |
|---------------------------------|--------------------|

TOTAL LIABILITIES AND FUND BALANCE

\$ 165,148,253

The accompanying notes are an integral part of these financial statements

ITEM 6

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND
GENERAL OBLIGATION BONDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2013**

| | |
|---|----------------|
| REVENUES | |
| Interest Income | \$ 114,398 |
| TOTAL REVENUES | 114,398 |
| EXPENDITURES | |
| Classified Salaries | 139,582 |
| Employee Benefits | 53,408 |
| Other Operating Expenses | 7,923 |
| Capital Outlay: | |
| Site Construction | 339,448 |
| Land Improvements | 946,318 |
| New Construction | 261,230 |
| Construction Improvement | 2,536,498 |
| Technology Equipment | 11,476 |
| Equipment Replacement | 938,581 |
| TOTAL EXPENDITURES | 5,234,464 |
| EXCESS OF EXPENDITURES OVER REVENUES | (5,120,066) |
| OTHER FINANCING SOURCES (USES) | |
| Proceeds From Sale of Bonds | 160,000,000 |
| Bond Premium | 8,336,717 |
| Underwriter Discount | (744,000) |
| Bond Issuance Costs | (493,357) |
| Transfer to General Fund | (765,588) |
| TOTAL OTHER FINANCING SOURCES (USES) | 166,333,772 |
| NET CHANGE IN FUND BALANCE | 161,213,706 |
| FUND BALANCE, BEGINNING OF YEAR | - |
| FUND BALANCE, END OF YEAR | \$ 161,213,706 |

The accompanying notes are an integral part of these financial statements

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND
GENERAL OBLIGATION BONDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013**

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 the 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 Accounting Policies

Basis of Presentation

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 (21-39) specific to Proposition AA 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.

Building Fund (21-39) is maintained on the modified accrual basis of accounting. Its 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
GENERAL OBLIGATION BONDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013
(Continued)**

B. Summary of Significant Accounting Policies (Continued)

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.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND
GENERAL OBLIGATION BONDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013
(Continued)**

B. Summary of Significant Accounting Policies (Continued)

Fund Balance Reserves and Designations

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.

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 has 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.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND
GENERAL OBLIGATION BONDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013
(Continued)**

B. Summary of Significant Accounting Policies (Continued)

GASB 63 Implementation

The District has implemented GASB Statement Number 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. The purpose of this pronouncement is to improve financial reporting by standardizing the presentation of deferred inflows and outflows or resources and their effects on a government's net position. Transactions that result in consumption or acquisition of net assets in one period that are applicable to future periods are deferred outflows and inflows of resources are distinguished from assets and liabilities. Net position is the difference between 1) assets and deferred outflows of resources; and 2) liabilities and deferred inflows of resources. For the year ended June 30, 2013 the District did not have any items which would be considered deferred outflows and inflows of resources.

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, 2013, the portion of cash in county treasury attributed to Building Fund (21-39) was \$161,444,213. The fair value of Building Fund (21-39)'s portion of this pool as of that date, as provided by the pool sponsor, was \$161,444,213. 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 investment in the pool is reported in the accounting financial statement at 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 that 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.

Investments

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposits placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies; certificates of participation; obligations with first priority security; and collateralized mortgage obligations.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND
GENERAL OBLIGATION BONDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013
(Continued)**

C. Cash and Investments (Continued)

The District's investments attributed to Building Fund (21-39) at June 30, 2013 are shown below.

| Investment or Investment Type | Fair Value |
|-------------------------------|---------------|
| Money Market Funds | \$ 37,634 |
| U.S. Treasury Bonds | 3,552,008 |
| Total Investments | \$ 3,589,642 |

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 their 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. The San Diego County Investment Pool is rated AAA by Standard & Poors.

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. At year end, the District 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 was not exposed to concentration of credit risk.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND
GENERAL OBLIGATION BONDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013
(Continued)**

C. Cash and Investments (Continued)

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 exposures to interest rate risk by investing in the County Treasury. The District maintains an investment with the San Diego County Investment Pool with a fair value of \$161,444,213 and a book value of \$161,444,213 for Building Fund (21-39). The weighted average days to maturity for this investment pool is 370 days.

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 was not exposed to foreign currency risk.

f. *Investment Accounting Policy*

The district is required by GASB statement No. 31 to disclose its policy for determining which investments, if any are reported at amortized cost. The District's general policy is to report money market investments and short-term participating interest-earning investment contracts using a cost-based measure; however, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value.

All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

D. Accounts Receivable

Accounts receivable at June 30, 2013 consisted of:

| | |
|----------|-------------------|
| Interest | <u>\$ 114,398</u> |
|----------|-------------------|

E. Accounts Payable

Accounts payable at June 30, 2013 consisted of:

| | |
|-----------------|---------------------|
| Vendor payables | <u>\$ 3,735,032</u> |
|-----------------|---------------------|

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND
GENERAL OBLIGATION BONDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013
(Continued)**

F. Interfund Transactions

Interfund receivable and payable balances at June 30, 2013 are as follows:

Due to other funds - Capital Facilities Fund \$ 199,515

The amount due to the Capital Facilities Fund consists of \$192,990 for reimbursement of classified salaries and benefits attributed to performing work and necessary for the bond projects in addition to \$6,525 for reimbursement of equipment costs. The amount due is scheduled to be repaid in one year.

Interfund transfers to and from other funds at June 30, 2013 are as follows:

Transfer to General Fund \$ 765,588

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. Long-Term Debt

The outstanding bonded debt as of June 30, 2013 is as follows:

| Date of Issuance | Interest Rate | Maturity Date | Amounts Outstanding Issue | Amounts Outstanding July 1, 2012 | Issued Current Year | Redeemed Current Year | Amounts Outstanding June 30, 2013 |
|------------------|---------------|---------------|---------------------------|----------------------------------|-----------------------|-----------------------|-----------------------------------|
| 4/11/13 | 1.00-5.00% | 08/01/38 | \$ 160,000,000 | \$ - | \$ 160,000,000 | \$ - | \$ 16,000,000 |
| 4/11/13 | Premium | 08/01/38 | \$ 8,336,717 | \$ - | \$ 8,336,717 | \$ - | \$ 8,336,717 |
| 4/11/13 | Discount | 08/01/38 | \$ (744,000) | \$ - | \$ (744,000) | \$ - | \$ (744,000) |
| Totals | | | | <u>\$ -</u> | <u>\$ 167,592,717</u> | <u>\$ -</u> | <u>\$ 167,592,717</u> |

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
GENERAL OBLIGATION BONDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013
(Continued)**

G. Long-Term Debt (Continued)

The annual requirements to amortize the general obligation bonds payable outstanding as of June 30, 2013 is as follows:

| Year Ending June 30, | Principal | Interest | Total |
|-------------------------|-----------------------|-----------------------|-----------------------|
| 2014 | \$ - | \$ 4,962,482 | \$ 4,962,482 |
| 2015 | 10,245,000 | 6,115,361 | 16,360,361 |
| 2016 | 5,535,000 | 6,042,725 | 11,577,725 |
| 2017 | - | 6,015,050 | 6,015,050 |
| 2018 | - | 6,015,050 | 6,015,050 |
| 2019-2023 | 8,875,000 | 29,349,125 | 38,224,125 |
| 2024-2028 | 21,940,000 | 25,695,000 | 47,635,000 |
| 2029-2033 | 36,505,000 | 19,340,500 | 55,845,500 |
| 2034-2038 | 60,930,000 | 9,752,800 | 70,682,800 |
| 2039 | 15,970,000 | 319,400 | 16,289,400 |
| Totals | <u>\$ 160,000,000</u> | <u>\$ 113,607,493</u> | <u>\$ 273,607,493</u> |

H. Construction Commitments

As of June 30, 2013, the Building Fund had the following commitments with respect to unfinished capital projects:

| Construction in Process: | Commitments | Expected Date of Final Completion |
|--|--------------|---|
| Canyon Crest Academy Field and Track Phase 1 | \$ 3,200,998 | August 2013 |
| Diegueno Middle School HVAC Phase 1A | \$ 2,247,977 | August 2013 |
| La Costa Canyon HVAC Phase 1A | \$ 2,653,639 | November 2013 |
| Oak Crest Middle School HVAC/Lower Field Phase 1 | \$ 1,976,146 | August 2013 |
| San Dieguito Academy Field and Track Phase 1A | \$ 3,914,405 | November 2013 |
| Sunset High School Network Upgrades | \$ 122,783 | August 2013 |
| Torrey Pines High School Building E HVAC | \$ 790,813 | August 2013 |
| District Wide Technology Infrastructure Projects | \$ 2,129,661 | August 2013 |

I. Subsequent Events

Effective for the fiscal year beginning July 1, 2013 the District is implementing GASB Statement Number 65, *Items Previously Reported as Assets and Liabilities*. The purpose of this pronouncement is to improve financial reporting by clarifying the appropriate use of the financial statement elements of deferred inflows and outflows of resources to ensure consistency in financial reporting. With implementation of this pronouncement, the District will recognize certain items previously reported as assets or liabilities as outflows of resources or inflows or resources.

ITEM 6

OTHER INDEPENDENT AUDITOR'S REPORTS



P. Robert Wilkinson, CPA
Brian K. Hadley, CPA
Natalie C. Azzam, CPA

ITEM 6

Aubrey W. King, CPA
Richard K. Savage, CPA

**INDEPENDENT AUDITORS' 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, 2013, 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 February 18, 2014.

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 the 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 District'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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wilkinson Hadley King & Co., LLP

El Cajon, California
February 18, 2014



P. Robert Wilkinson, CPA
Brian K. Hadley, CPA
Natalie C. Azzam, CPA

ITEM 6

Aubrey W. King, CPA
Richard K. Savage, CPA

INDEPENDENT AUDITOR’S REPORT ON PERFORMANCE

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

We have audited the financial statements of the Proposition AA Building Fund (21-39) of San Dieguito Union High School District as of and for the fiscal year ended June 30, 2013 and have issued our report thereon dated February 18, 2014. Our audit was made in accordance with generally accepted auditing standards in the United States of America and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

In connection with our performance audit, we performed an audit for compliance as required in the performance requirements for the Proposition 39 Proposition AA General Obligation Bonds for the fiscal year ended June 30, 2013. 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, will 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

ITEM 6

All purchase requisitions are reviewed for proper supporting documentation. The Project Manager or the 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 and supporting documents are reviewed by the Construction Contracts Analyst. This requisition is forwarded to the finance office where the Budget Analyst verifies the budget string and the requisition is subsequently reviewed and approved by the Director of Finance, 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 that all expenditures are properly recorded by project and expense category. Once the purchase requisition has gone through the approval process, the Construction Contracts Analyst 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 to the Facilities Planning Analyst for monitoring and review.

When the invoice is received the Director of Planning Services and Facilities Planning Analyst 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 Specialist and monitored by the Director of Finance 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 good business practices before payment is released. The commercial warrants are routed back to the District finance office where they are signed by the Director of Finance 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 standards and applicable laws and regulations.

Facilities Site Review

Procedures Performed:

We reviewed the Independent Citizens' Oversight Committee minutes and agenda including the information on the tour of Proposition AA summer projects and determined that Proposition AA funds expended for the year ended June 30, 2013 were for valid facilities acquisition and construction purposes as stated in the Bond Project List.

Results of Procedures Performed:

Based on our review, of the Independent Citizens' Oversight Committee meetings, the documentation of the Proposition AA summer projects tour, and the explanation of management, it appears the construction work performed was consistent with the Bond Project List.

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.

Tests of ExpendituresProcedures 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 List and the Proposition AA ballot measure language. Our testing included a sample of vendor and payroll payments totaling approximately \$6,359,728 or approximately 98% of total expenditures for the year. Our testing included \$4,929,397 of capital outlay expenditures which was 97% of capital outlay expenses.

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.

Citizens' Oversight CommitteeProcedures 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 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. In our opinion, the District complied, in all material respects, with the compliance requirements for the Proposition AA Building Fund, for the fiscal year ended June 30, 2013.

This report is intended solely for the information and use of the District's Governing Board, the Proposition AA Independent 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
February 18, 2014

ITEM 6

FINDINGS AND RESPONSES SECTION

ITEM 6

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2013**

There were no findings to report.

ITEM 6

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND
SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2013**

The audit for fiscal year ended June 30, 2013 is the first year audit for the Proposition AA Building Fund.



Prop AA
Independent Citizens' Oversight Committee

ITEMS 8-9
Board of Trustees
Joyce Dalessandro
Barbara Groth
Beth Hergesheimer
Amy Herman
John Salazar

Union High School District

Superintendent
Rick Schmitt

Independent Citizens' Oversight Committee (ICOC) Members:
Kim Bess, Clarke Caines, Mary Farrell, Michael Kenny,
Representative, Lorraine Kent, Secretary, Larry Lugo, Scott
Seidenverg, Rhea Stewart, President, Jeffery Thomas

Business Services Division
Eric R. Dill, Associate Superintendent
Fax (760) 943-3508

INFORMATION REGARDING ICOC AGENDA ITEM

TO: Independent Citizens' Oversight Committee

DATE OF REPORT: March 26, 2014

ICOC MEETING DATE: April 1, 2014

PREPARED & SUBMITTED BY: John Addleman, Director of Planning Services
Russ Thornton, Chief Facilities Officer
Eric R. Dill, Associate Superintendent, Business

SUBJECT: **CHANGE ORDER / FACILITIES UPDATE / PROJECT & BUDGET REPORT**

EXECUTIVE SUMMARY

Staff will review the material shown on the attached presentation at the meeting on April 1, 2014.

Independent Citizens' Oversight Committee

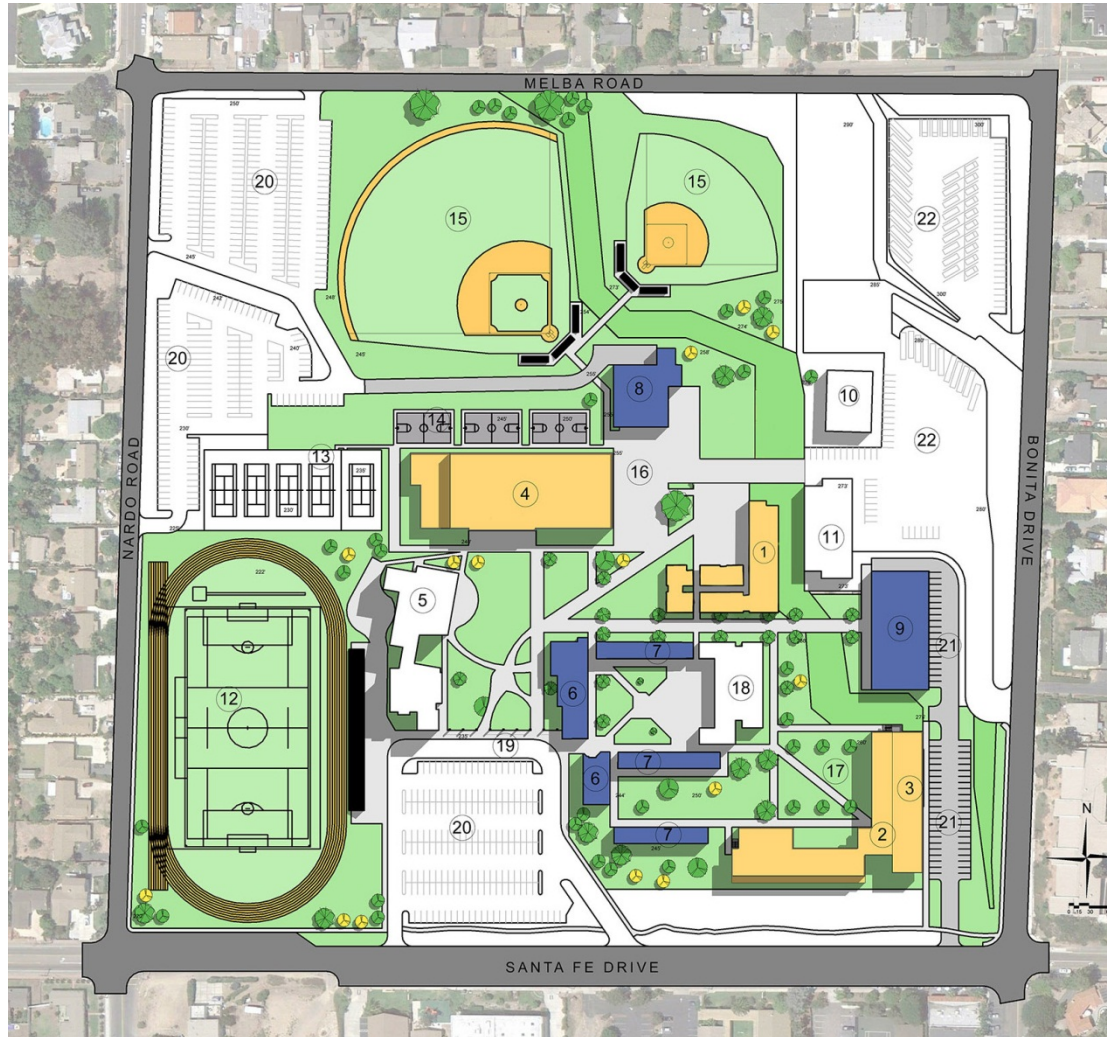
Facilities Planning & Construction
4/1/14 Meeting

Agenda Items

- ▶ Site Tour – SDHSA
- ▶ Change Orders
 - ▶ Recap - Prior Change Orders
 - ▶ Summary – Current Change Orders
- ▶ Project Update
- ▶ Project/Budget Report



San Dieguito High School Academy



San Dieguito High School Academy



NEW BUILDINGS BLEND
WITH EXISTING CAMPUS,
INCLUDING -

- A COLORS
- B COVERED WALKWAYS
- C ASPHALT ROOFS



1 PERSPECTIVE VIEW



**SAN DIEGUITO ACADEMY
NEW SCIENCE & MATH BUILDING**

MVEI



Recap – Prior Change Orders

| Project/Reason | Contractor | Amount |
|---|-------------------|----------------|
| CCA Field Replacement: | | |
| Extend Contract by 102 Days | Field Turf | No Cost |
| Add change to over-ex soils/wall type | Byrom-Davey | \$52,560.44 |
| To supply payment & performance bond | J&B Engineers | \$319.00 |
| Return unused SWPPP allowance | Beckwith & Assoc. | (\$3,000.00) |
| DNO HVAC Upgrades: | EC Constructors | (\$63,246.00) |
| Return of construction allowance | Pacific Winds | (\$80,506.37) |
| CCA HVAC Upgrades: | EC Constructors | (\$87,906.00) |
| Return of construction allowance | Pacific Winds | (\$100,807.83) |
| LCC Miscellaneous Site Work: | | |
| Delete condensate drains, add concrete demo work | EC Constructors | (\$11,773.00) |
| Concrete coring & excavation | Pacific Winds | \$5,213.00 |



Current Change Orders

| Project/Reason | Contractor | Amount |
|---|-------------------|--------------|
| SDHSA Phase I Field | Ohno Construction | \$58,560.66 |
| Replacement: | Beckwith & Assoc. | (\$3,720.00) |
| To extend the contracts by 104 calendar days | Masson & Assoc. | No cost |



Planned Projects - 2014

| Project | Est. Start Date | Preliminary Estimates |
|---|-----------------|-----------------------|
| CCA Phase II Stadium Improvements | 05/14 | \$ 16,131,723.00 |
| CVMS Media Center | 06/14 | \$ 457,392.00 |
| DNO Media Center | 06/14 | \$ 4,625,678.00 |
| EWMS Server Room/Warrant Hall | 06/14 | \$ 5,929,291.00 |
| LCC Media Center, Tech Improvements, HVAC, F&E | 06/14 | \$ 7,858,768.67 |
| LCV Fields | 09/14 | \$ 11,532,803.59 |
| MS#5 Construction | 06/14 | \$ 52,529,244.00 |
| OCMS Art/Smart Labs, Student Pathway, Prep for Interim Housing | 05/14 | \$ 4,625,356.57 |
| SDHSA Phase II Stadium Improvements, Interim Housing, Tennis Courts; Math & Science Bldg. | 03/14; 11/14 | \$ 26,035,027.55 |
| TPHS Fieldwork, Weight Room, Fire Road/Lights; B Bldg. HVAC | 06/14 | \$ 12,741,757.65 |



First Bond Draw Budget & Commitments Summary

| Project Sites | Budget 01/09/14 | Budget 03/20/14 | Commitments 03/20/14 | Delta 03/20/14 |
|--|--------------------------|--------------------------|-------------------------|--------------------------|
| Middle School #5 | \$ 52,529,244.00 | \$ 52,529,244.00 | \$ 13,257,792.27 | \$ 39,271,451.73 |
| Carmel Valley MS | \$ 457,392.00 | \$ 457,392.00 | \$ 463.59 | \$ 456,928.41 |
| Earl Warren MS | \$ 1,685,791.00 | \$ 6,412,225.00 | \$ - | \$ 6,412,225.00 |
| La Costa Valley MS Site | \$ 15,531,957.34 | \$ 11,532,803.59 | \$ 842,097.00 | \$ 10,690,706.59 |
| Diegueno MS | \$ 3,164,090.80 | \$ 5,702,058.86 | \$ 364,263.24 | \$ 5,337,795.62 |
| Oak Crest MS | \$ 5,151,609.00 | \$ 6,232,573.29 | \$ 2,900,545.26 | \$ 3,332,028.03 |
| Canyon Crest Academy | \$ 20,062,733.00 | \$ 19,537,733.00 | \$ 5,356,062.15 | \$ 14,181,670.85 |
| Torrey Pines HS | \$ 13,651,928.00 | \$ 12,104,577.21 | \$ 3,796,149.25 | \$ 8,308,427.96 |
| San Dieguito High School Academy | \$ 27,716,303.03 | \$ 28,563,303.03 | \$ 10,649,518.74 | \$ 17,913,784.28 |
| La Costa Canyon HS | \$ 13,402,972.59 | \$ 9,789,185.35 | \$ 3,583,284.77 | \$ 6,205,900.58 |
| DW Tech Infrastructure | \$ 5,373,507.99 | \$ 5,859,813.65 | \$ 4,147,660.12 | \$ 1,712,153.53 |
| QSCB - 3 yr option | \$ 2,294,071.36 | \$ 2,294,071.36 | \$ 765,588.24 | \$ 1,528,483.12 |
| Administration | \$ 2,782,632.00 | \$ 2,782,632.00 | \$ 1,147,151.33 | \$ 1,635,480.67 |
| Subtotal Expense Budget | \$ 163,804,232.11 | \$ 163,797,612.33 | \$ 46,810,575.96 | \$ 116,987,036.37 |
| Project Funding | | | | |
| Prop AA Project Fund | \$ 157,935,639.78 | \$ 157,935,639.78 | | |
| North City West Funding | \$ 4,835,697.00 | \$ 4,835,697.00 | | |
| Estimated Interest Earnings - Yld .58% | \$ 1,167,964.65 | \$ 1,167,964.65 | | |
| Subtotal Funding Budget | \$ 163,939,301.43 | \$ 163,939,301.43 | | |
| Excess/(Shortage of) Funding | \$ 135,069.32 | \$ 141,689.10 | | |



ITEMS 8-9

Summary of Project Budget/Project Commitments

Date March 20, 2014

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 |
|---|-----------------------------------|-----------------|---|------------------------|-----------------|----------------------------|------------------------|
| A SITE | | | | | | | |
| A1 | Purchase of Property | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A2 | Appraisal Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A3 | Escrow Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A4 | Surveys | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A5 | Site Support | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A6 | Relocation Assistance | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A7 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B PLANS | | | | | | | |
| 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 | | |
| | SUBTOTAL | \$ 394,618.00 | | \$ 279,091.05 | \$ 273,531.05 | \$ 120,781.65 | \$ 120,781.65 |
| C CONSTRUCTION | | | | | | | |
| C1 | Utility Services | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C2 | Off-Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C3 | Service Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C4 | Construction Management | \$ 540,530.00 | Balfour-Beatty Construction | \$ 323,805.33 | \$ 239,043.75 | \$ 216,724.67 | \$ 301,486.25 |
| 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 | \$ 1,652.40 | | |
| | | | El Camino Rental - PO241775 | \$ 21,093.60 | \$ 15,670.20 | \$ 5,616.00 | \$ 10,994.40 |
| | SUBTOTAL | \$ 2,968,411.00 | | \$ 2,945,162.77 | \$ 2,855,022.79 | \$ 23,248.23 | \$ 113,388.21 |
| D TESTING | | | | | | | |
| D1 | Testing | \$ 60,710.50 | Ninyo & Moore PO 232829 | \$ 25,000.00 | \$ 20,838.50 | | |
| | SUBTOTAL | \$ 60,710.50 | | \$ 25,000.00 | \$ 20,838.50 | \$ 35,710.50 | \$ 39,872.00 |
| E INSPECTION | | | | | | | |
| E1 | Inspection | \$ 60,710.50 | Consulting & Inspection PO232795 | \$ 35,000.00 | \$ 31,003.00 | | |
| | SUBTOTAL | \$ 60,710.50 | | \$ 35,000.00 | \$ 31,003.00 | \$ 25,710.50 | \$ 29,707.50 |
| F FURNITURE/EQUIPMENT | | | | | | | |
| 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 203668 | \$ 16,400.00 | \$ 16,400.00 | | |
| | SUBTOTAL | \$ 151,777.00 | | \$ 100,998.00 | \$ 105,540.60 | \$ 50,779.00 | \$ 46,236.40 |
| G CONTINGENCY | | | | | | | |
| G1 | Contingency | \$ 294,783.00 | | \$ - | \$ - | | |
| | SUBTOTAL | \$ 294,783.00 | | \$ - | \$ - | \$ 294,783.00 | \$ 294,783.00 |
| TOTAL PROJECT BUDGET/PROJECT COMMITMENTS | | \$ 3,931,010.00 | | \$ 3,385,251.82 | \$ 3,285,935.94 | \$ 545,758.18 | \$ 645,074.06 |
| Revised Budget After Savings Captured | | \$ 3,406,010.00 | | | | | |
| | Projected Final Savings | \$ 545,758.18 | | | | | |
| | Savings Captured 3/20/14 | \$ 525,000.00 | | | | | |
| | Projected Savings Remaining | \$ 20,758.18 | | | | | |

ITEMS 8-9

Summary of Project Budget/Project Commitments

Date March 20, 2014

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 Budget | Actual (O)/U Budget |
|---|----------------------------|------------------|--|---------------------|-----------------|-------------------------|---------------------|
| A | SITE | | | | | | |
| A1 | Purchase of Property | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A2 | Appraisal Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A3 | Escrow Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A4 | Surveys | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A5 | Site Support | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A6 | Relocation Assistance | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A7 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B | PLANS | | | | | | |
| B1 | Architectural Plans | \$ 831,039.37 | Lionakis - Fee & Reimb - PO 232800 | \$ 815,389.00 | \$ 503,017.66 | \$ 15,650.37 | \$ 328,021.71 |
| B2 | DSA Plan Check Fee | \$ 232,501.80 | | \$ - | \$ - | \$ 232,501.80 | \$ 232,501.80 |
| B3 | CDE Plan Check Fee | \$ 64,366.85 | | \$ - | \$ - | \$ 64,366.85 | \$ 64,366.85 |
| B4 | Energy Analysis | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B5 | Preliminary Tests | \$ 35,000.00 | Geocon - PO 241596 | \$ 15,000.00 | \$ 14,985.30 | \$ 20,000.00 | \$ 20,014.70 |
| B6 | Admin Costs | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B7 | Other | \$ 60,062.69 | Southern Bleacher Co. | \$ 13,750.00 | \$ - | \$ - | \$ - |
| | | | Johnson Consulting - A/V @ Stadium - Pi | \$ 21,000.00 | \$ 19,000.00 | \$ - | \$ - |
| | | | San Diego DT - PO 241455 | \$ 428.00 | \$ 428.00 | \$ 24,884.69 | \$ 40,634.69 |
| | SUBTOTAL | \$ 1,222,970.71 | | \$ 865,567.00 | \$ 537,430.96 | \$ 357,403.71 | \$ 685,539.75 |
| C | CONSTRUCTION | | | | | | |
| C1 | Utility Services | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C2 | Off-Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C3 | Service Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C4 | Construction Management | \$ 2,086,220.60 | Lionakis - Const Admin - Amd appd 11/1 | \$ 65,990.00 | \$ - | \$ 2,020,230.60 | \$ 2,086,220.60 |
| C5 | Modernization | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C6 | Demo/Interim Housing | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C7 | Unconventional Energy | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C8 | New Construction | \$ 10,475,843.10 | Byrom-Davey/Rough Grading | \$ 951,000.00 | \$ 899,901.75 | \$ 9,524,843.10 | \$ 9,575,941.35 |
| C9 | Other | \$ 124,646.20 | Modular Space/Job Trailer - PO 241019 | \$ 2,110.63 | \$ 1,338.79 | \$ - | \$ - |
| | | | Fredrick Elec - Power Job Trailer - PO 241 | \$ 14,960.00 | \$ - | \$ - | \$ - |
| | | | 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 | \$ 2,036.00 | \$ - | \$ - | \$ - |
| | | | Spanky's PortaPotty -PO 241763 | \$ 721.54 | \$ - | \$ - | \$ - |
| | | | American Fence - PO 241763 | \$ - | \$ 306.36 | \$ - | \$ - |
| | | | One Day Sign - PO 242041 | \$ 380.16 | \$ 190.08 | \$ 102,019.87 | \$ 120,392.97 |
| | SUBTOTAL | \$ 12,686,709.90 | | \$ 1,039,616.33 | \$ 904,154.98 | \$ 11,647,093.57 | \$ 11,782,554.92 |
| D | TESTING | | | | | | |
| D1 | Testing | \$ 249,291.89 | Twining - PO 241472 | \$ 8,510.00 | \$ 6,785.00 | \$ - | \$ - |
| | SUBTOTAL | \$ 249,291.89 | | \$ 8,510.00 | \$ 6,785.00 | \$ 240,781.89 | \$ 242,506.89 |
| E | INSPECTION | | | | | | |
| E1 | Inspection | \$ 249,291.89 | BDS - SWPPP - PO 241960 | \$ 24,000.00 | \$ 16,947.00 | \$ - | \$ - |
| | | | Consulting & Inspection - PO 232795 | \$ 33,117.00 | \$ 13,104.00 | \$ - | \$ - |
| | SUBTOTAL | \$ 249,291.89 | | \$ 57,117.00 | \$ 30,051.00 | \$ 192,174.89 | \$ 219,240.89 |
| F | FURNITURE/EQUIPMENT | | | | | | |
| F1 | Furniture and/or equipment | \$ 468,227.79 | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ 468,227.79 | | \$ - | \$ - | \$ 468,227.79 | \$ 468,227.79 |
| G | CONTINGENCY | | | | | | |
| G1 | Contingency | \$ 1,255,230.82 | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ 1,255,230.82 | | \$ - | \$ - | \$ 1,255,230.82 | \$ 1,255,230.82 |
| TOTAL PROJECT BUDGET/PROJECT COMMITMENTS | | \$ 16,131,723.00 | | \$ 1,970,810.33 | \$ 1,478,421.94 | \$ 14,160,912.67 | \$ 14,653,301.06 |

ITEMS 8-9

Summary of Project Budget/Project Commitments

Date March 20, 2014

School Project Name: Carmel Valley MS - Planning (through DSA) and minor media center upgrade

Prop AA Funding

| | | Budget | Vendor Detail | Project Commitments | Actual Costs | Commitment (O)/U Budget | Actual (O)/U Budget |
|---|----------------------------|---------------|--|------------------------|-----------------|----------------------------|------------------------|
| A | SITE | | | | | | |
| A1 | Purchase of Property | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A2 | Appraisal Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A3 | Escrow Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A4 | Surveys | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A5 | Site Support | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A6 | Relocation Assistance | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A7 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B | PLANS | | | | | | |
| B1 | Architectural Plans | \$ 280,954.00 | | \$ - | \$ - | \$ 280,954.00 | \$ 280,954.00 |
| | Architect Reimb | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B2 | DSA Plan Check Fee | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B3 | CDE Plan Check Fee | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B4 | Energy Analysis | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B5 | Preliminary Tests | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B6 | Admin Costs | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B7 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ 280,954.00 | | \$ - | \$ - | \$ 280,954.00 | \$ 280,954.00 |
| C | CONSTRUCTION | | | | | | |
| C1 | Utility Services | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C2 | Off-Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C3 | Service Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C4 | Construction Management | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C5 | Modernization | \$ 157,794.20 | | \$ - | \$ - | \$ 157,794.20 | \$ 157,794.20 |
| C6 | Demo/Interim Housing | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C7 | Unconventional Energy | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C8 | New Construction | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C9 | Other | \$ 1,000.00 | Office Depot - PO 241664 - Packing Boxes | \$ 463.59 | \$ - | \$ 536.41 | \$ 1,000.00 |
| | SUBTOTAL | \$ 158,794.20 | | \$ 463.59 | \$ - | \$ 158,330.61 | \$ 158,794.20 |
| D | TESTING | | | | | | |
| D1 | Testing | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| E | INSPECTION | | | | | | |
| E1 | Inspection | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| F | FURNITURE/EQUIPMENT | | | | | | |
| F1 | Furniture and/or equipment | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| G | CONTINGENCY | | | | | | |
| G1 | Contingency | \$ 17,643.80 | | \$ - | \$ - | \$ 17,643.80 | \$ 17,643.80 |
| | SUBTOTAL | \$ 17,643.80 | | \$ - | \$ - | \$ 17,643.80 | \$ 17,643.80 |
| TOTAL PROJECT BUDGET/PROJECT COMMITMENTS | | \$ 457,392.00 | | \$ 463.59 | \$ - | \$ 456,928.41 | \$ 457,392.00 |

ITEMS 8-9

Summary of Project Budget/Project Commitments

Date March 20, 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 |
|---|------------------------------------|-----------------|-------------------------------|------------------------|-----------------|----------------------------|------------------------|
| A SITE | | | | | | | |
| A1 | Purchase of Property | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A2 | Appraisal Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A3 | Escrow Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A4 | Surveys | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A5 | Site Support | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A6 | Relocation Assistance | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A7 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B PLANS | | | | | | | |
| 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 | \$ 888.75 | \$ 888.75 | \$ (888.75) | \$ (888.75) |
| B3 | CDE Plan Check Fee | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B4 | Energy Analysis | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B5 | Preliminary Tests | \$ - | Geocon | \$ 18,500.00 | \$ 18,498.00 | \$ (18,500.00) | \$ (18,498.00) |
| B6 | Admin Costs | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B7 | Other (CEQA, Precon, Survey, etc.) | \$ 38,663.88 | | \$ - | \$ - | \$ - | \$ - |
| | | | Challenge News | \$ 68.75 | \$ 68.75 | | |
| | | | SD Daily Transcript | \$ 477.60 | \$ 477.60 | | |
| | | | Latitude 33 | \$ 15,850.00 | \$ 15,850.00 | | |
| | | | | | \$ - | \$ 22,267.53 | \$ 22,267.53 |
| | SUBTOTAL | \$ 208,377.93 | | \$ 184,285.10 | \$ 174,283.10 | \$ 24,092.83 | \$ 34,094.83 |
| C CONSTRUCTION | | | | | | | |
| C1 | Utility Services | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C2 | Off-Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C3 | Service Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C4 | Construction Management | \$ 115,090.38 | Erickson-Hall | \$ 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 | \$ (10,736.60) | \$ (10,736.60) | \$ - | \$ - |
| | | | 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 | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ 1,885,711.68 | | \$ 1,851,463.52 | \$ 1,846,464.52 | \$ 34,248.16 | \$ 39,247.16 |
| D TESTING | | | | | | | |
| D1 | Testing | \$ 18,857.12 | Ninyo & Moore | \$ 667.75 | \$ 667.75 | \$ - | \$ - |
| | SUBTOTAL | \$ 18,857.12 | | \$ 667.75 | \$ 667.75 | \$ 18,189.37 | \$ 18,189.37 |
| E INSPECTION | | | | | | | |
| E1 | Inspection | \$ 18,857.12 | Consulting & Inspection | \$ 10,000.00 | \$ 9,205.00 | \$ - | \$ - |
| | SUBTOTAL | \$ 18,857.12 | | \$ 10,000.00 | \$ 9,205.00 | \$ 8,857.12 | \$ 9,652.12 |
| F FURNITURE/EQUIPMENT | | | | | | | |
| F1 | Furniture and/or equipment | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| G CONTINGENCY | | | | | | | |
| G1 | Contingency | \$ 94,285.58 | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ 94,285.58 | | \$ - | \$ - | \$ 94,285.58 | \$ 94,285.58 |
| TOTAL PROJECT BUDGET/PROJECT COMMITMENTS | | \$ 2,226,089.44 | | \$ 2,046,416.37 | \$ 2,030,620.37 | \$ 179,673.07 | \$ 195,469.07 |
| Revised Budget After Savings Captured | | \$ 2,046,416.37 | | | | | |
| | Projected Final Savings | \$ 179,673.07 | | | | | |
| | Savings Captured 3/20/14 | \$ 179,673.07 | | | | | |
| | Projected Savings Remaining | \$ (0.00) | | | | | |

ITEMS 8-9

Summary of Project Budget/Project Commitments

Date March 20, 2014

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 |
|---|----------------------------|-----------------|--|------------------------|-----------------|--------------------------|----------------------|
| A | SITE | | | | | | |
| A1 | Purchase of Property | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A2 | Appraisal Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A3 | Escrow Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A4 | Surveys | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A5 | Site Support | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A6 | Relocation Assistance | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A7 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B | PLANS | | | | | | |
| B1 | Architectural Plans | \$ 33,984.05 | Westberg & White | \$ - | \$ - | \$ 33,984.05 | \$ 33,984.05 |
| | Architect Reimb | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B2 | DSA Plan Check Fee | \$ 63,999.27 | | \$ - | \$ - | \$ 63,999.27 | \$ 63,999.27 |
| B3 | CDE Plan Check Fee | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B4 | Energy Analysis | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B5 | Preliminary Tests | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B6 | Admin Costs | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B7 | Other | \$ 51,199.41 | | \$ - | \$ - | \$ 51,199.41 | \$ 51,199.41 |
| | SUBTOTAL | \$ 149,182.73 | | \$ - | \$ - | \$ 149,182.73 | \$ 149,182.73 |
| C | CONSTRUCTION | | | | | | |
| C1 | Utility Services | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C2 | Off-Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C3 | Service Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C4 | Construction Management | \$ 364,000.00 | Erickson-Hall | \$ 363,948.00 | \$ - | \$ 52.00 | \$ 364,000.00 |
| C5 | Modernization | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C6 | Demo/Interim Housing | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C7 | Unconventional Energy | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C8 | New Construction | \$ 2,559,970.60 | | \$ - | \$ - | \$ 2,559,970.60 | \$ 2,559,970.60 |
| C9 | Other | \$ 63,999.27 | Office Depot - PO 241664 - Packing Boxes | \$ 315.24 | \$ - | \$ 63,684.03 | \$ 63,999.27 |
| | SUBTOTAL | \$ 2,987,969.87 | | \$ 364,263.24 | \$ - | \$ 2,623,706.63 | \$ 2,987,969.87 |
| D | TESTING | | | | | | |
| D1 | Testing | \$ 59,759.40 | | \$ - | \$ - | \$ 59,759.40 | \$ 59,759.40 |
| | SUBTOTAL | \$ 59,759.40 | | \$ - | \$ - | \$ 59,759.40 | \$ 59,759.40 |
| E | INSPECTION | | | | | | |
| E1 | Inspection | \$ 59,759.40 | | \$ - | \$ - | \$ 59,759.40 | \$ 59,759.40 |
| | SUBTOTAL | \$ 59,759.40 | | \$ - | \$ - | \$ 59,759.40 | \$ 59,759.40 |
| F | FURNITURE/EQUIPMENT | | | | | | |
| F1 | Furniture and/or equipment | \$ 142,974.05 | | \$ - | \$ - | \$ 142,974.05 | \$ 142,974.05 |
| | SUBTOTAL | \$ 142,974.05 | | \$ - | \$ - | \$ 142,974.05 | \$ 142,974.05 |
| G | CONTINGENCY | | | | | | |
| G1 | Contingency | \$ 255,997.06 | | \$ - | \$ - | \$ 255,997.06 | \$ 255,997.06 |
| | SUBTOTAL | \$ 255,997.06 | | \$ - | \$ - | \$ 255,997.06 | \$ 255,997.06 |
| TOTAL PROJECT BUDGET/PROJECT COMMITMENTS | | \$ 3,655,642.50 | | \$ 364,263.24 | \$ - | \$ 3,291,379.26 | \$ 3,655,642.50 |

Summary of Project Budget/Project Commitments

Date March 20, 2014

School Project Name: Earl Warren MS Infrastructure/Data Center/MDF/Warren Hall Interim Housing/and Campus Planning (thru DSA)

Prop AA Funding

| | | Budget | Vendor Detail | Project Commitments | Actual Costs | Commitment (O)/U Budget | Actual (O)/U Budget |
|---|----------------------------|-----------------|--|------------------------|-----------------|----------------------------|------------------------|
| A SITE | | | | | | | |
| A1 | Purchase of Property | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A2 | Appraisal Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A3 | Escrow Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A4 | Surveys | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A5 | Site Support | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A6 | Relocation Assistance | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A7 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B PLANS | | | | | | | |
| B1 | Architectural Plans | \$ 1,375,000.00 | Lionakis - Campus thru DSA - PO 242063 | \$ 1,007,500.00 | \$ 55,800.00 | | |
| | | | Lionakis - Server/MDF Room - PO 241953 | \$ 297,000.00 | \$ 196,435.00 | | |
| | | | Lionakis - Interim Housing | \$ 56,000.00 | \$ - | \$ 14,500.00 | \$ 1,122,765.00 |
| B2 | DSA Plan Check Fee | \$ 394,725.00 | DSA - Server/MDF Room - PO 242058 | \$ 9,325.00 | \$ 9,325.00 | \$ 385,400.00 | \$ 385,400.00 |
| B3 | CDE Plan Check Fee | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B4 | Energy Analysis | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B5 | Preliminary Tests | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B6 | Admin Costs | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B7 | Other | \$ 100,000.00 | BDS Engineering - Survey - PO 241766 | \$ 30,350.00 | \$ 10,795.00 | | |
| | | | SD Daily Transcript - PO 242061 | \$ 223.40 | \$ 223.40 | | |
| | | | CGS - PO 242081 | \$ 3,600.00 | \$ 3,600.00 | | |
| | | | Simplex-Grinnell - PO 242084 | \$ 440.00 | \$ - | \$ 65,386.60 | \$ 85,381.60 |
| | SUBTOTAL | \$ 1,869,725.00 | | \$ 1,404,438.40 | \$ 276,178.40 | \$ 465,286.60 | \$ 1,593,546.60 |
| C CONSTRUCTION | | | | | | | |
| C1 | Utility Services | \$ 750,000.00 | | \$ - | \$ - | \$ 750,000.00 | \$ 750,000.00 |
| C2 | Off-Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C3 | Service Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C4 | Construction Management | \$ 425,000.00 | | \$ - | \$ - | \$ 425,000.00 | \$ 425,000.00 |
| C5 | Modernization | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C6 | Demo/Interim Housing | \$ 150,000.00 | | \$ - | \$ - | \$ 150,000.00 | \$ 150,000.00 |
| C7 | Unconventional Energy | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C8 | New Construction | \$ 2,750,000.00 | | \$ - | \$ - | \$ 2,750,000.00 | \$ 2,750,000.00 |
| C9 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ 4,075,000.00 | | \$ - | \$ - | \$ 4,075,000.00 | \$ 4,075,000.00 |
| D TESTING | | | | | | | |
| D1 | Testing | \$ 55,000.00 | | \$ - | \$ - | | |
| | SUBTOTAL | \$ 55,000.00 | | \$ - | \$ - | \$ 55,000.00 | \$ 55,000.00 |
| E INSPECTION | | | | | | | |
| E1 | Inspection | \$ 55,000.00 | | \$ - | \$ - | | |
| | SUBTOTAL | \$ 55,000.00 | | \$ - | \$ - | \$ 55,000.00 | \$ 55,000.00 |
| F FURNITURE/EQUIPMENT | | | | | | | |
| F1 | Furniture and/or equipment | \$ 82,500.00 | | \$ - | \$ - | | |
| | SUBTOTAL | \$ 82,500.00 | | \$ - | \$ - | \$ 82,500.00 | \$ 82,500.00 |
| G CONTINGENCY | | | | | | | |
| G1 | Contingency | \$ 275,000.00 | | \$ - | \$ - | | |
| | SUBTOTAL | \$ 275,000.00 | | \$ - | \$ - | \$ 275,000.00 | \$ 275,000.00 |
| TOTAL PROJECT BUDGET/PROJECT COMMITMENTS | | \$ 6,412,225.00 | | \$ 1,404,438.40 | \$ 276,178.40 | \$ 5,007,786.60 | \$ 6,136,046.60 |

ITEMS 8-9

Summary of Project Budget/Project Commitments

Date March 20, 2014

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 |
|---|------------------------------------|-----------------|---|---------------------|-----------------|-------------------------|---------------------|
| A SITE | | | | | | | |
| A1 | Purchase of Property | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A2 | Appraisal Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A3 | Escrow Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A4 | Surveys | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A5 | Site Support | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A6 | Relocation Assistance | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A7 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B PLANS | | | | | | | |
| 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 | \$ 465.20 | \$ 465.20 | \$ - | \$ - |
| | | | SWS Engineering | \$ 9,950.00 | \$ - | \$ 54,821.30 | \$ 64,771.30 |
| | SUBTOTAL | \$ 424,037.24 | | \$ 24,915.20 | \$ 15,336.20 | \$ 399,122.04 | \$ 408,701.04 |
| C CONSTRUCTION | | | | | | | |
| 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 | \$ (19,019.07) | \$ (19,019.07) | | |
| | | | 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 | \$ 560,302.36 | \$ 560,303.36 |
| 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 |
| | SUBTOTAL | \$ 3,294,443.16 | | \$ 2,525,115.64 | \$ 2,525,114.64 | \$ 769,327.52 | \$ 769,328.52 |
| D TESTING | | | | | | | |
| D1 | Testing | \$ 65,236.50 | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ 65,236.50 | | \$ - | \$ - | \$ 65,236.50 | \$ 65,236.50 |
| E INSPECTION | | | | | | | |
| E1 | Inspection | \$ 65,236.50 | Consulting & Inspection | \$ 2,500.00 | \$ 2,296.00 | \$ - | \$ - |
| | SUBTOTAL | \$ 65,236.50 | | \$ 2,500.00 | \$ 2,296.00 | \$ 62,736.50 | \$ 62,940.50 |
| F FURNITURE/EQUIPMENT | | | | | | | |
| F1 | Furniture and/or equipment | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| G CONTINGENCY | | | | | | | |
| G1 | Contingency | \$ 164,722.16 | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ 164,722.16 | | \$ - | \$ - | \$ 164,722.16 | \$ 164,722.16 |
| TOTAL PROJECT BUDGET/PROJECT COMMITMENTS | | \$ 4,013,675.55 | | \$ 2,552,530.84 | \$ 2,542,746.84 | \$ 1,461,144.71 | \$ 1,470,928.71 |
| Revised Budget After Savings Captured | | \$ 2,558,675.55 | | | | | |
| | Projected Final Savings | \$ 1,461,144.71 | | | | | |
| | Savings Captured 3/20/14 | \$ 1,455,000.00 | | | | | |
| | Projected Savings Remaining | \$ 6,144.71 | | | | | |

ITEMS 8-9

Summary of Project Budget/Project Commitments

Date March 20, 2014

School Project Name: La Costa Canyon HS Phase 1a (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 |
|---|-----------------------------------|-----------------|--|---------------------|---------------|-------------------------|---------------------|
| A SITE | | | | | | | |
| A1 | Purchase of Property | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A2 | Appraisal Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A3 | Escrow Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A4 | Surveys | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A5 | Site Support | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A6 | Relocation Assistance | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A7 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B PLANS | | | | | | | |
| B1 | Architectural Plans | \$ 792,279.02 | RNT - PO 232708 - Phase 1a | \$ 406,657.12 | \$ 174,148.60 | | |
| | | | RNT - PO 232827 - Phase 1b | \$ 306,341.29 | \$ 29,295.03 | | |
| | | | RNT - PO 232826 - Phase 2 | \$ 69,431.15 | \$ 7,057.10 | | |
| | | | RNT - PO 232831 - Phase 3 | \$ 35,322.76 | \$ 4,247.00 | | |
| | | | RNT - Bldg 600 & 800 Coord. | \$ 35,000.00 | \$ - | \$ (60,473.30) | \$ 577,531.29 |
| B2 | DSA Plan Check Fee | \$ 91,146.19 | DSA | \$ 36,250.00 | \$ 36,250.00 | \$ 54,896.19 | \$ 54,896.19 |
| B3 | CDE Plan Check Fee | \$ 41,929.06 | | \$ - | \$ - | \$ 41,929.06 | \$ 41,929.06 |
| B4 | Energy Analysis | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B5 | Preliminary Tests | \$ 52,500.00 | Geocon - Field House | \$ 6,800.00 | \$ - | \$ 45,700.00 | \$ 52,500.00 |
| B6 | Admin Costs | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B7 | Other (CEQA, Legal, Precon, etc.) | \$ 111,305.53 | | \$ - | \$ - | \$ - | \$ - |
| | | | SWS Engineering - Topo Survey | \$ 9,950.00 | \$ 9,950.00 | | |
| | | | Precon- Gilbane (Field House) | \$ 103,680.00 | \$ 2,450.00 | \$ (2,324.47) | \$ 98,905.53 |
| | SUBTOTAL | \$ 1,089,159.80 | | \$ 1,009,432.32 | \$ 263,397.73 | \$ 79,727.48 | \$ 825,762.07 |
| C CONSTRUCTION | | | | | | | |
| C1 | Utility Services | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C2 | Off-Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C3 | Service Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C4 | Construction Management | \$ 425,000.00 | | \$ - | \$ - | \$ 425,000.00 | \$ 425,000.00 |
| C5 | Modernization | \$ 4,100,000.00 | | \$ - | \$ - | \$ 4,100,000.00 | \$ 4,100,000.00 |
| C6 | Demo/Interim Housing | \$ 400,000.00 | | \$ - | \$ - | \$ 400,000.00 | \$ 400,000.00 |
| C7 | Unconventional Energy | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C8 | New Construction | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C9 | Other (Labor Compliance) | \$ 102,500.00 | Office Depot - PO 241664 - Packing Boxes | \$ 778.83 | \$ - | \$ 101,721.17 | \$ 102,500.00 |
| | SUBTOTAL | \$ 5,027,500.00 | | \$ 778.83 | \$ - | \$ 5,026,721.17 | \$ 5,027,500.00 |
| D TESTING | | | | | | | |
| D1 | Testing | \$ 100,550.00 | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ 100,550.00 | | \$ - | \$ - | \$ 100,550.00 | \$ 100,550.00 |
| E INSPECTION | | | | | | | |
| E1 | Inspection | \$ 100,550.00 | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ 100,550.00 | | \$ - | \$ - | \$ 100,550.00 | \$ 100,550.00 |
| F FURNITURE/EQUIPMENT | | | | | | | |
| F1 | Furniture and/or equipment | \$ 410,000.00 | Furniture25 - Computer Carts - PO 241551 | \$ 3,674.98 | \$ 3,683.40 | | |
| | | | CDWG.com - Chromebooks - PO 241552 | \$ 16,867.80 | \$ 16,867.80 | | |
| | SUBTOTAL | \$ 410,000.00 | | \$ 20,542.78 | \$ 20,551.20 | \$ 389,457.22 | \$ 389,448.80 |
| G CONTINGENCY | | | | | | | |
| G1 | Contingency | \$ 502,750.00 | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ 502,750.00 | | \$ - | \$ - | \$ 502,750.00 | \$ 502,750.00 |
| TOTAL PROJECT BUDGET/PROJECT COMMITMENTS | | \$ 7,230,509.80 | | \$ 1,030,753.93 | \$ 283,948.93 | \$ 6,199,755.87 | \$ 6,946,560.87 |

ITEMS 8-9

Summary of Project Budget/Project Commitments

Date March 20, 2014

School Project Name: La Costa Valley Site - Field Project
Prop AA Funding

| | | Budget | Vendor Detail | Project Commitments | Actual Costs | Commitment (O)/U Budget | Actual (O)/U Budget |
|---|---------------------------------|------------------|-----------------------------------|------------------------|-----------------|----------------------------|------------------------|
| A | SITE | | | | | | |
| A1 | Purchase of Property | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A2 | Appraisal Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A3 | Escrow Fees/Closing Costs | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A4 | Surveys | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A5 | Site Support | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A6 | Relocation Assistance | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A7 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B | PLANS | | | | | | |
| B1 | Architectural Plans | \$ 921,586.40 | MVEI - Fee/Reimb PO 232714 | \$ 648,200.00 | \$ 387,987.10 | \$ 273,386.40 | \$ 533,599.30 |
| B2 | DSA Plan Check Fee | \$ 139,074.07 | DSA | \$ 49,450.00 | \$ 49,450.00 | \$ 89,624.07 | \$ 89,624.07 |
| 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 | \$ 15,500.00 | \$ 15,497.00 | | |
| | | | Geocon - Seismic 2013 | \$ 2,500.00 | \$ - | \$ 32,241.00 | \$ 34,744.00 |
| B6 | Admin Costs | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B7 | Other (CEQA, Legal, Precon) | \$ 173,670.00 | | \$ - | \$ - | \$ - | \$ - |
| | | | Fuscoe - Hydro Eng PO 241305 | \$ 33,547.00 | \$ 5,943.12 | | |
| | | | Precon - Gilbane PO 241071 | \$ 92,900.00 | \$ 16,921.00 | | |
| | | | URS - CEQA | \$ 52,753.00 | \$ 34,230.15 | | |
| | | | 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 | \$ (27,156.00) | \$ 94,949.73 |
| | SUBTOTAL | \$ 1,330,929.49 | | \$ 842,097.00 | \$ 475,798.22 | \$ 488,832.49 | \$ 855,131.27 |
| C | CONSTRUCTION | | | | | | |
| C1 | Utility Services | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C2 | Off-Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C3 | Site Development | \$ 6,453,429.46 | | \$ - | \$ - | \$ 6,453,429.46 | \$ 6,453,429.46 |
| C4 | Construction Management | \$ 991,969.78 | | \$ - | \$ - | \$ 991,969.78 | \$ 991,969.78 |
| C5 | Modernization | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C6 | Demo/Interim Housing | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C7 | Unconventional Energy | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C8 | New Construction | \$ 210,266.90 | | \$ - | \$ - | \$ 210,266.90 | \$ 210,266.90 |
| C9 | Other (Escalation, Labor Comp.) | \$ 421,827.20 | | \$ - | \$ - | \$ 421,827.20 | \$ 421,827.20 |
| | SUBTOTAL | \$ 8,077,493.35 | | \$ - | \$ - | \$ 8,077,493.35 | \$ 8,077,493.35 |
| D | TESTING | | | | | | |
| D1 | Testing | \$ 133,278.64 | | \$ - | \$ - | \$ 133,278.64 | \$ 133,278.64 |
| | SUBTOTAL | \$ 133,278.64 | | \$ - | \$ - | \$ 133,278.64 | \$ 133,278.64 |
| E | INSPECTION | | | | | | |
| E1 | Inspection | \$ 133,278.64 | | \$ - | \$ - | \$ 133,278.64 | \$ 133,278.64 |
| | SUBTOTAL | \$ 133,278.64 | | \$ - | \$ - | \$ 133,278.64 | \$ 133,278.64 |
| F | FURNITURE/EQUIPMENT | | | | | | |
| F1 | Furniture and/or equipment | \$ 242,324.80 | | \$ - | \$ - | \$ 242,324.80 | \$ 242,324.80 |
| | SUBTOTAL | \$ 242,324.80 | | \$ - | \$ - | \$ 242,324.80 | \$ 242,324.80 |
| G | CONTINGENCY | | | | | | |
| G1 | Contingency | \$ 1,615,498.67 | | \$ - | \$ - | \$ 1,615,498.67 | \$ 1,615,498.67 |
| | SUBTOTAL | \$ 1,615,498.67 | | \$ - | \$ - | \$ 1,615,498.67 | \$ 1,615,498.67 |
| TOTAL PROJECT BUDGET/PROJECT COMMITMENTS | | \$ 11,532,803.59 | | \$ 842,097.00 | \$ 475,798.22 | \$ 10,690,706.59 | \$ 11,057,005.37 |

ITEMS 8-9

Summary of Project Budget/Project Commitments

Date March 20, 2014

School Project Name: Middle School #5

Prop AA Funding/NCW

| | | Budget | Vendor Detail | Project Commitments | Actual Costs | Commitment (O)/U Budget | Actual (O)/U Budget |
|---|-----------------------------|------------------|---|------------------------|------------------|----------------------------|------------------------|
| A | SITE | | | | | | |
| A1 | Purchase of Property | \$ 11,230,884.00 | First American Title/Pardee | \$ 10,974,947.74 | \$ 10,976,574.68 | \$ 255,936.26 | \$ 254,309.32 |
| A2 | Appraisal Fees | \$ 10,000.00 | Kitty Siino & Assoc. | \$ 7,000.00 | \$ 7,000.00 | \$ 3,000.00 | \$ 3,000.00 |
| A3 | Escrow Fees/Closing Costs | \$ 125,000.00 | First American Title/Pardee | \$ 41,486.04 | \$ - | \$ 83,513.96 | \$ 125,000.00 |
| A4 | Surveys | \$ 29,500.00 | | \$ - | \$ - | \$ 29,500.00 | \$ 29,500.00 |
| A5 | Site Support | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A6 | Relocation Assistance | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A7 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ 11,395,384.00 | | \$ 11,023,433.78 | \$ 10,983,574.68 | \$ 371,950.22 | \$ 411,809.32 |
| B | PLANS | | | | | | |
| B1 | Architectural Plans | \$ 2,366,835.96 | Lionakis | \$ 1,897,000.00 | \$ 1,047,450.00 | \$ 469,835.96 | \$ 1,319,385.96 |
| B2 | DSA Plan Check Fee | \$ 406,206.35 | DSA | \$ 188,050.00 | \$ 188,050.00 | \$ 218,156.35 | \$ 218,156.35 |
| B3 | CDE Plan Check Fee | \$ 135,402.12 | CDE Consult - Lionakis - PO 232722 | \$ 35,600.00 | \$ 17,800.00 | \$ 99,802.12 | \$ 117,602.12 |
| B4 | Energy Analysis | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B5 | Preliminary Tests | \$ 68,525.00 | Geocon - Soils - PO 232794 | \$ 26,497.00 | \$ 26,497.00 | \$ - | \$ - |
| | | | Traffic Study - Darnell & Assoc. | \$ 18,525.00 | \$ 12,950.00 | \$ 23,503.00 | \$ 29,078.00 |
| B6 | Admin Costs | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B7 | Other (CEQA, Legal, Precon) | \$ 577,806.59 | | \$ - | \$ - | \$ - | \$ - |
| | | | Union Tribune - Legal Ad - CEQA | \$ 237.14 | \$ 237.14 | | |
| | | | San Diego Daily Transcript - Legal Ad - Rough Grading | \$ 483.80 | \$ 483.80 | | |
| | | | CEQA - URS - PO 232718 | \$ 48,842.00 | \$ 48,722.44 | | |
| | | | DTSC - URS - PO 240524 | \$ 18,420.00 | \$ 18,437.00 | | |
| | | | Balfour-Beatty - Precon | \$ 415,170.00 | \$ - | \$ 94,653.65 | \$ 509,926.21 |
| | SUBTOTAL | \$ 3,554,776.02 | | \$ 2,233,654.94 | \$ 1,360,627.38 | \$ 1,321,121.08 | \$ 2,194,148.64 |
| C | CONSTRUCTION | | | | | | |
| C1 | Utility Services | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C2 | Off-Site Development | \$ 1,002,745.00 | | \$ - | \$ - | \$ 1,002,745.00 | \$ 1,002,745.00 |
| C3 | Site Development | \$ 4,463,151.00 | | \$ - | \$ - | \$ 4,463,151.00 | \$ 4,463,151.00 |
| C4 | Construction Management | \$ 3,926,661.34 | | \$ - | \$ - | \$ 3,926,661.34 | \$ 3,926,661.34 |
| C5 | Modernization | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C6 | Demo/Interim Housing | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C7 | Unconventional Energy | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C8 | New Construction | \$ 22,072,175.00 | | \$ - | \$ - | \$ 22,072,175.00 | \$ 22,072,175.00 |
| C9 | Other (Labor Comp.) | \$ 270,804.23 | Modular Space - Job Trailer PO 241019 | \$ 703.55 | \$ 379.90 | \$ 270,100.68 | \$ 270,424.33 |
| | SUBTOTAL | \$ 31,735,536.57 | | \$ 703.55 | \$ 379.90 | \$ 31,734,833.02 | \$ 31,735,156.67 |
| D | TESTING | | | | | | |
| D1 | Testing | \$ 541,608.46 | | \$ - | \$ - | \$ 541,608.46 | \$ 541,608.46 |
| | SUBTOTAL | \$ 541,608.46 | | \$ - | \$ - | \$ 541,608.46 | \$ 541,608.46 |
| E | INSPECTION | | | | | | |
| E1 | Inspection | \$ 541,608.46 | | \$ - | \$ - | \$ 541,608.46 | \$ 541,608.46 |
| | SUBTOTAL | \$ 541,608.46 | | \$ - | \$ - | \$ 541,608.46 | \$ 541,608.46 |
| F | FURNITURE/EQUIPMENT | | | | | | |
| F1 | Furniture and/or equipment | \$ 1,586,776.83 | | \$ - | \$ - | \$ 1,586,776.83 | \$ 1,586,776.83 |
| | SUBTOTAL | \$ 1,586,776.83 | | \$ - | \$ - | \$ 1,586,776.83 | \$ 1,586,776.83 |
| G | CONTINGENCY | | | | | | |
| G1 | Contingency | \$ 3,173,553.66 | | \$ - | \$ - | \$ 3,173,553.66 | \$ 3,173,553.66 |
| | SUBTOTAL | \$ 3,173,553.66 | | \$ - | \$ - | \$ 3,173,553.66 | \$ 3,173,553.66 |
| TOTAL PROJECT BUDGET/PROJECT COMMITMENTS | | \$ 52,529,244.00 | | \$ 13,257,792.27 | \$ 12,344,581.96 | \$ 39,271,451.73 | \$ 40,184,662.04 |

ITEMS 8-9

Summary of Project Budget/Project Commitments

Date March 20, 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 |
|---|--|-----------------|--|------------------------|-----------------|----------------------------|------------------------|
| A | SITE | | | | | | |
| A1 | Purchase of Property | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A2 | Appraisal Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A3 | Escrow Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A4 | Surveys | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A5 | Site Support | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A6 | Relocation Assistance | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A7 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B | PLANS | | | | | | |
| B1 | Architectural Plans | \$ 210,000.00 | HVAC/Site - Westberg & White Fee/Reimb Field - DA Hogan | \$ 112,000.00 | \$ 102,000.00 | | |
| | | | | \$ 38,700.00 | \$ 34,508.43 | \$ 59,300.00 | \$ 73,491.57 |
| B2 | DSA Plan Check Fee | \$ 27,032.03 | DSA PO 241166 & 241952 | \$ 2,038.39 | \$ 2,038.39 | \$ 24,993.64 | \$ 24,993.64 |
| 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 | \$ 68.75 | \$ 68.75 | | |
| | | | SD Daily Transcript PO 232566 | \$ 428.00 | \$ 428.00 | | |
| | | | SD Daily Transcript PO 240174 | \$ 471.40 | \$ 471.40 | | |
| | | | County of SD/Reclaimed Water - A005298 | \$ 426.00 | \$ 426.00 | | |
| | | | Latitude 33 - PO 241519 | \$ 3,500.00 | \$ - | | |
| | | | Latitude 33 - PO 232662 | \$ 16,985.50 | \$ 16,985.50 | \$ (1,926.24) | \$ 1,573.76 |
| | SUBTOTAL | \$ 275,485.44 | | \$ 193,118.04 | \$ 175,426.47 | \$ 82,367.40 | \$ 100,058.97 |
| C | CONSTRUCTION | | | | | | |
| C1 | Utility Services | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C2 | Off-Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C3 | Service Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C4 | Construction Management | \$ 109,385.41 | Erickson-Hall | \$ 103,721.00 | \$ 98,721.00 | \$ 5,664.41 | \$ 10,664.41 |
| C5 | Modernization | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C6 | Demo/Interim Housing | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C7 | Unconventional Energy | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C8 | New Construction | \$ 1,885,955.33 | | \$ - | \$ - | \$ - | \$ - |
| | | | HVAC - Siemens | \$ 591,332.37 | | | |
| | | | Siemens - CO #1 | \$ (16,880.47) | \$ 574,451.90 | | |
| | | | - Rebate HVAC | \$ (4,719.20) | \$ (4,719.20) | | |
| | | | HVAC - Precision Electric | \$ 227,500.00 | | | |
| | | | Precision Electric - CO #1 | \$ (100,807.83) | \$ 126,692.17 | | |
| | | | HVAC - EC Constructors | \$ 158,102.00 | | | |
| | | | EC Constructors - CO #1 | \$ (87,906.00) | \$ 70,196.00 | | |
| | | | Field - GEM | \$ 613,860.00 | | | |
| | | | GEM - CO #1 | \$ (3,144.04) | \$ 610,715.96 | | |
| | | | HVAC - Mark's Bobcat | \$ 1,200.00 | \$ 1,200.00 | | |
| | | | Plant-Tek PO 232681 | \$ 920.00 | \$ - | | |
| | | | Aztec Tech - PO 241116 | \$ 7,084.80 | \$ 7,084.80 | \$ 499,413.70 | \$ 500,333.70 |
| C9 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ 1,995,340.73 | | \$ 1,490,262.63 | \$ 1,484,342.63 | \$ 505,078.10 | \$ 510,998.10 |
| D | TESTING | | | | | | |
| D1 | Testing | \$ 19,953.41 | Ninyo & Moore PO 232830 | \$ 5,000.00 | \$ 4,391.25 | | |
| | SUBTOTAL | \$ 19,953.41 | | \$ 5,000.00 | \$ 4,391.25 | \$ 14,953.41 | \$ 15,562.16 |
| E | INSPECTION | | | | | | |
| E1 | Inspection | \$ 19,953.41 | Consulting & Insp PO 232802 | \$ 10,000.00 | \$ 6,475.00 | | |
| | SUBTOTAL | \$ 19,953.41 | | \$ 10,000.00 | \$ 6,475.00 | \$ 9,953.41 | \$ 13,478.41 |
| F | FURNITURE/EQUIPMENT | | | | | | |
| F1 | Furniture and/or equipment | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| G | CONTINGENCY | | | | | | |
| G1 | Contingency | \$ 99,767.04 | | \$ - | \$ - | | |
| | SUBTOTAL | \$ 99,767.04 | | \$ - | \$ - | \$ 99,767.04 | \$ 99,767.04 |
| TOTAL PROJECT BUDGET/PROJECT COMMITMENTS | | \$ 2,410,500.02 | | \$ 1,698,380.67 | \$ 1,670,635.35 | \$ 712,119.35 | \$ 739,864.67 |
| Revised Budget After Savings Captured | | \$ 1,698,380.67 | | | | | |
| | Projected Final Savings | \$ 712,119.35 | | | | | |
| | Savings Captured 3/20/14 | \$ 712,119.35 | | | | | |
| | Projected Savings Remaining | \$ 0.00 | | | | | |

ITEMS 8-9

Summary of Project Budget/Project Commitments

Date March 20, 2014

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 |
|---|----------------------------|-----------------|--|------------------------|-----------------|--------------------------|----------------------|
| A SITE | | | | | | | |
| A1 | Purchase of Property | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A2 | Appraisal Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A3 | Escrow Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A4 | Surveys | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A5 | Site Support | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A6 | Relocation Assistance | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A7 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B PLANS | | | | | | | |
| B1 | Architectural Plans | \$ 963,425.00 | Westberg & White | \$ 963,425.00 | \$ - | \$ - | \$ 963,425.00 |
| | Architect Reimb | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B2 | DSA Plan Check Fee | \$ 65,703.30 | | \$ - | \$ - | \$ 65,703.30 | \$ 65,703.30 |
| B3 | CDE Plan Check Fee | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B4 | Energy Analysis | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B5 | Preliminary Tests | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B6 | Admin Costs | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B7 | Other | \$ 52,562.64 | | \$ - | \$ - | \$ 52,562.64 | \$ 52,562.64 |
| | SUBTOTAL | \$ 1,081,690.95 | | \$ 963,425.00 | \$ - | \$ 118,265.95 | \$ 1,081,690.95 |
| C CONSTRUCTION | | | | | | | |
| C1 | Utility Services | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C2 | Off-Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C3 | Service Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C4 | Construction Management | \$ 240,000.00 | Erickson-Hall | \$ 238,276.00 | \$ - | \$ 1,724.00 | \$ 240,000.00 |
| C5 | Modernization | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C6 | Demo/Interim Housing | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C7 | Unconventional Energy | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C8 | New Construction | \$ 2,628,132.15 | | \$ - | \$ - | \$ 2,628,132.15 | \$ 2,628,132.15 |
| C9 | Other | \$ 65,703.30 | Office Depot - PO 241664 - Packing Boxes | \$ 463.59 | \$ - | \$ 65,239.71 | \$ 65,703.30 |
| | SUBTOTAL | \$ 2,933,835.45 | | \$ 238,739.59 | \$ - | \$ 2,695,095.86 | \$ 2,933,835.45 |
| D TESTING | | | | | | | |
| D1 | Testing | \$ 60,275.00 | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ 60,275.00 | | \$ - | \$ - | \$ 60,275.00 | \$ 60,275.00 |
| E INSPECTION | | | | | | | |
| E1 | Inspection | \$ 60,275.00 | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ 60,275.00 | | \$ - | \$ - | \$ 60,275.00 | \$ 60,275.00 |
| F FURNITURE/EQUIPMENT | | | | | | | |
| F1 | Furniture and/or equipment | \$ 135,303.00 | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ 135,303.00 | | \$ - | \$ - | \$ 135,303.00 | \$ 135,303.00 |
| G CONTINGENCY | | | | | | | |
| G1 | Contingency | \$ 262,813.22 | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ 262,813.22 | | \$ - | \$ - | \$ 262,813.22 | \$ 262,813.22 |
| TOTAL PROJECT BUDGET/PROJECT COMMITMENTS | | \$ 4,534,192.62 | | \$ 1,202,164.59 | \$ - | \$ 3,332,028.03 | \$ 4,534,192.62 |

ITEMS 8-9

Summary of Project Budget/Project Commitments

Date March 20, 2014
School Project Name: Phase 1a - San Dieguito Academy Field & Track
Prop AA Funding

| | Budget | Vendor Detail | Project Commitments | Actual Costs | Commitment (O)/U Budget | Actual (O)/U Budget |
|---|-----------------|-----------------------------------|---------------------|-----------------|-------------------------|---------------------|
| A SITE | | | | | | |
| A1 | | Purchase of Property | \$ - | \$ - | \$ - | \$ - |
| A2 | | Appraisal Fees | \$ - | \$ - | \$ - | \$ - |
| A3 | | Escrow Fees | \$ - | \$ - | \$ - | \$ - |
| A4 | | Surveys | \$ - | \$ - | \$ - | \$ - |
| A5 | | Site Support | \$ - | \$ - | \$ - | \$ - |
| A6 | | Relocation Assistance | \$ - | \$ - | \$ - | \$ - |
| A7 | | Other | \$ - | \$ - | \$ - | \$ - |
| | | SUBTOTAL | \$ - | \$ - | \$ - | \$ - |
| B PLANS | | | | | | |
| B1 | \$ 367,466.16 | MVEI - Fees/Reimb PO 232711 | \$ 399,700.00 | \$ 344,561.71 | \$ (32,233.84) | \$ 22,904.45 |
| B2 | \$ 81,659.15 | | \$ - | \$ - | \$ 81,659.15 | \$ 81,659.15 |
| B3 | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B4 | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B5 | \$ 20,000.00 | Geocon | \$ 18,750.00 | \$ 18,529.25 | \$ 1,250.00 | \$ 1,470.75 |
| B6 | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B7 | \$ 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 | \$ 419,470.30 | \$ 400.00 | \$ 70,484.58 | \$ 489,954.88 |
| C CONSTRUCTION | | | | | | |
| C1 | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C2 | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C3 | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C4 | \$ 614,362.31 | Balfour Beatty Construction | \$ 365,206.80 | \$ 239,129.67 | \$ 249,155.51 | \$ 375,232.64 |
| C5 | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C6 | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C7 | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C8 | \$ 3,468,595.00 | Ohno Construction | \$ 2,409,000.00 | \$ - | \$ - | \$ - |
| | | - CO #1 | \$ 58,560.66 | \$ 2,288,550.00 | \$ - | \$ - |
| | | Masson & Assoc - Survey | \$ 9,971.00 | \$ 9,472.45 | \$ - | \$ - |
| | | David Beckwith - SWPPP | \$ 62,000.00 | \$ - | \$ - | \$ - |
| | | - CO #1 | \$ (3,720.00) | \$ 51,547.00 | \$ - | \$ - |
| | | FieldTurf | \$ 614,621.00 | \$ 583,889.95 | \$ 318,162.34 | \$ 535,135.60 |
| C9 | \$ 40,829.57 | Aztec Tech - Connex - PO 232756 | \$ 450.00 | \$ 450.00 | \$ - | \$ - |
| | | Aztec Tech - Connex - PO 241461 | \$ 1,652.40 | \$ 1,652.40 | \$ - | \$ - |
| | | Interim Courts - Bobby Riggs | \$ 450.00 | \$ 450.00 | \$ - | \$ - |
| | | SWRCB - Permit | \$ 582.00 | \$ 582.00 | \$ - | \$ - |
| | | Janus Corp - Haz.Removal | \$ 1,349.00 | \$ 1,349.00 | \$ - | \$ - |
| | | American Fence - PO 241786 | \$ 2,448.30 | \$ 2,448.30 | \$ - | \$ - |
| | | LB Concrete - PO 242030 | \$ 1,836.00 | \$ 1,836.00 | \$ - | \$ - |
| | | One Day Sign - PO 242064 | \$ 190.08 | \$ 190.08 | \$ 31,871.79 | \$ 31,871.79 |
| | | SUBTOTAL | \$ 3,524,597.24 | \$ 3,181,546.85 | \$ 599,189.64 | \$ 942,240.04 |
| D TESTING | | | | | | |
| D1 | \$ 81,659.15 | | \$ - | \$ - | \$ - | \$ - |
| | | Ninyo & Moore - PO 241079 | \$ 39,700.00 | \$ - | \$ - | \$ - |
| | | Ninyo & Moore CO 1 | \$ 8,800.00 | \$ 47,269.25 | \$ - | \$ - |
| | | SUBTOTAL | \$ 48,500.00 | \$ 47,269.25 | \$ 33,159.15 | \$ 34,389.90 |
| E INSPECTION | | | | | | |
| E1 | \$ 81,659.15 | Consulting & Inspection | \$ 59,808.00 | \$ 57,225.00 | \$ - | \$ - |
| | | SUBTOTAL | \$ 59,808.00 | \$ 57,225.00 | \$ 21,851.15 | \$ 24,434.15 |
| F FURNITURE/EQUIPMENT | | | | | | |
| F1 | \$ 103,094.67 | Pauley Equip Co. - Kubota Tractor | \$ 24,030.00 | \$ 24,030.00 | \$ - | \$ - |
| | | VS Athletics - PO 241128 | \$ 54,012.00 | \$ 31,798.50 | \$ - | \$ - |
| | | UCS, Inc. - PO 203668 | \$ 16,400.00 | \$ 16,400.00 | \$ - | \$ - |
| | | Byrom-Davey, Inc. - Timing System | \$ 18,920.00 | \$ 18,920.00 | \$ - | \$ - |
| | | Tomark Sports ref #740012 | \$ 605.20 | \$ - | \$ - | \$ - |
| | | SUBTOTAL | \$ 113,967.20 | \$ 91,148.50 | \$ (10,872.53) | \$ 11,946.17 |
| G CONTINGENCY | | | | | | |
| G1 | \$ 412,378.69 | | \$ - | \$ - | \$ - | \$ - |
| | | SUBTOTAL | \$ 412,378.69 | \$ - | \$ 412,378.69 | \$ 412,378.69 |
| TOTAL PROJECT BUDGET/PROJECT COMMITMENTS | | | | | | |
| | \$ 5,292,533.42 | | \$ 4,166,342.74 | \$ 3,377,189.60 | \$ 1,126,190.67 | \$ 1,915,343.82 |
| | \$ 4,292,533.42 | | | | | |
| | | Projected Final Savings | \$ 1,126,190.67 | | | |
| | | Savings Captured 3/20/14 | \$ 1,000,000.00 | | | |
| | | Projected Savings Remaining | \$ 126,190.67 | | | |

ITEMS 8-9

Summary of Project Budget/Project Commitments

Date March 20, 2014

School Project Name: SDA Stadium Phase 1b/Match-Science Phase 2

Prop AA Funding

| | | Budget | Vendor Detail | Project Commitments | Actual Costs | Commitment (O)/U Budget | Actual (O)/U Budget |
|---|-------------------------------------|------------------|---|---------------------|---------------|-------------------------|---------------------|
| A | SITE | | | | | | |
| A1 | Purchase of Property | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A2 | Appraisal Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A3 | Escrow Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A4 | Surveys | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A5 | Site Support | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A6 | Relocation Assistance | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A7 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B | PLANS | | | | | | |
| B1 | Architectural Plans | \$ 1,159,235.76 | MVEI/Fee & Reimb - Math & Science Bldg - PO 2 | \$ 758,000.00 | \$ 492,700.00 | | |
| | | | MVEI/Fee & Reimb - Food Svc - PO 241814 | \$ 122,000.00 | \$ 1,830.00 | | |
| | | | MVEI/Fee & Reimb - Interim Housing/Tennis Crt | \$ 121,415.00 | \$ - | \$ 279,820.76 | \$ 666,535.76 |
| B2 | DSA Plan Check Fee | \$ 218,807.96 | DSA - PO 241788 | \$ 97,450.00 | \$ - | \$ 121,357.96 | \$ 218,807.96 |
| B3 | CDE Plan Check Fee | \$ 89,217.76 | | \$ - | \$ - | \$ 89,217.76 | \$ 89,217.76 |
| B4 | Energy Analysis | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B5 | Preliminary Tests | \$ 13,540.00 | Geocon PO 241447 | \$ 12,500.00 | \$ 9,732.00 | \$ 1,040.00 | \$ 3,808.00 |
| B6 | Admin Costs | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B7 | Other | \$ 246,815.95 | Southern Bleacher Co. (PO Not Issued) | \$ 13,750.00 | \$ 13,750.00 | | |
| | | | Gilbane - Precon - PO 241648 | \$ 125,650.00 | \$ 30,836.00 | | |
| | | | LSA & Assoc. - CEQA PO 241654 | \$ 39,310.00 | \$ - | | |
| | | | Subsurface Survey PO 241318 | \$ 1,040.00 | \$ 1,040.00 | | |
| | | | Subsurface Survey PO 241761 | \$ 4,555.00 | \$ 3,345.00 | | |
| | | | CGS - PO 241790 | \$ 3,600.00 | \$ 3,600.00 | | |
| | | | MFCU/Stamps/CDP - PO 242003 | \$ 245.00 | \$ - | \$ 58,665.95 | \$ 194,244.95 |
| | SUBTOTAL | \$ 1,727,617.43 | | \$ 1,299,515.00 | \$ 556,833.00 | \$ 428,102.43 | \$ 1,170,784.43 |
| C | CONSTRUCTION | | | | | | |
| C1 | Utility Services | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C2 | Off-Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C3 | Service Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C4 | Construction Management | \$ 1,920,226.09 | Gilbane - Prelim GC (Int Hsg/Tennis Crts) | \$ 272,791.00 | \$ - | | |
| | | | Gilbane - GMP GC Stadium | \$ 479,522.00 | \$ - | \$ 1,167,913.09 | \$ 1,920,226.09 |
| C5 | Modernization | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C6 | Demo/Interim Housing | \$ 100,000.00 | Mobile Modular - Move 3 Relos | \$ 29,280.00 | \$ - | | |
| | | | Mobile Modular - Art Room | \$ 69,992.00 | \$ - | \$ 728.00 | \$ 100,000.00 |
| C7 | Unconventional Energy | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C8 | New Construction | \$ 16,374,957.00 | Gilbane - Prelim GMP (Int Hsg/Tennis Crts) | \$ 2,210,289.00 | \$ - | | |
| | | | Gilbane - GMP Stadium | \$ 2,116,227.00 | \$ - | \$ 12,048,441.00 | \$ 16,374,957.00 |
| C9 | Other | \$ 159,481.83 | Aztec Tech - PO 242080 | \$ 1,060.00 | \$ 1,060.00 | \$ 158,421.83 | \$ 158,421.83 |
| | SUBTOTAL | \$ 18,554,664.92 | | \$ 5,179,161.00 | \$ 1,060.00 | \$ 13,375,503.92 | \$ 18,553,604.92 |
| D | TESTING | | | | | | |
| D1 | Testing | \$ 318,963.66 | Steel Inspectors - PO 242096 | \$ 4,500.00 | \$ - | | |
| | SUBTOTAL | \$ 318,963.66 | | \$ 4,500.00 | \$ - | \$ 314,463.66 | \$ 318,963.66 |
| E | INSPECTION | | | | | | |
| E1 | Inspection | \$ 318,963.66 | | \$ - | \$ - | | |
| | SUBTOTAL | \$ 318,963.66 | | \$ - | \$ - | \$ 318,963.66 | \$ 318,963.66 |
| F | FURNITURE/EQUIPMENT | | | | | | |
| F1 | Furniture and/or equipment | \$ 1,018,672.40 | | \$ - | \$ - | | |
| | SUBTOTAL | \$ 1,018,672.40 | | \$ - | \$ - | \$ 1,018,672.40 | \$ 1,018,672.40 |
| G | CONTINGENCY | | | | | | |
| G1 | Gilbane - Prelim Int Hsg/Tennis Cou | \$ 14,306.00 | | \$ - | \$ - | | |
| | Gilbane - GMP Stadium | \$ 288,550.00 | | \$ - | \$ - | | |
| | Contingency | \$ 2,029,031.54 | | \$ - | \$ - | | |
| | SUBTOTAL | \$ 2,331,887.54 | | \$ - | \$ - | \$ 2,331,887.54 | \$ 2,331,887.54 |
| TOTAL PROJECT BUDGET/PROJECT COMMITMENTS | | \$ 24,270,769.61 | | \$ 6,483,176.00 | \$ 557,893.00 | \$ 17,787,593.61 | \$ 23,712,876.61 |

Summary of Project Budget/Project Commitments

Date March 20, 2014

ITEMS 8-9

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

Prop AA Funding

| | | Budget | Vendor Detail | Project Commitments | Actual Costs | Commitment (O)/U Budget | Actual (O)/U Budget |
|---|-----------------------------|---------------|---|--------------------------------|-------------------------------|------------------------------------|--------------------------------|
| A SITE | | | | | | | |
| A1 | Purchase of Property | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A2 | Appraisal Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A3 | Escrow Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A4 | Surveys | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A5 | Site Support | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A6 | Relocation Assistance | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A7 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B PLANS | | | | | | | |
| 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 |
| C CONSTRUCTION | | | | | | | |
| 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 Field Turf - Field Replacement 2012 LRB - PC | \$ 690,824.00 \$ 47,562.65 | \$ 690,824.00 \$ 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 |
| D TESTING | | | | | | | |
| 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 |
| E INSPECTION | | | | | | | |
| E1 | Inspection | \$ 14,000.00 | Consulting & Insp - PO 240485 | \$ 3,836.00 | \$ 2,009.00 | \$ - | \$ - |
| | SUBTOTAL | \$ 14,000.00 | | \$ 3,836.00 | \$ 2,009.00 | \$ 10,164.00 | \$ 11,991.00 |
| F FURNITURE/EQUIPMENT | | | | | | | |
| F1 | Furniture and/or equipment | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| G CONTINGENCY | | | | | | | |
| G1 | Contingency | \$ 60,693.46 | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ 60,693.46 | | \$ - | \$ - | \$ 60,693.46 | \$ 60,693.46 |
| TOTAL PROJECT BUDGET/PROJECT COMMITMENTS | | \$ 910,170.36 | | \$ 742,927.65 | \$ 741,100.65 | \$ 167,242.71 | \$ 169,069.71 |
| Revised Budget After Savings Captured | | \$ 742,927.65 | | | | | |
| | Projected Final Savings | \$ 167,242.71 | | | | | |
| | Savings Captured 3/20/14 | \$ 167,242.71 | | | | | |
| | Projected Savings Remaining | \$ - | | | | | |

Summary of Project Budget/Project Commitments

Date March 20, 2014

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*

ITEMS 8-9

Prop AA Funding

| | | Budget | Vendor Detail | Project Commitments | Actual Costs | Commitment O/U Budget | Actual O/U Budget |
|---|-----------------------------|------------------|---|---------------------|---------------|-----------------------|-------------------|
| A SITE | | | | | | | |
| A1 | Purchase of Property | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A2 | Appraisal Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A3 | Escrow Fees | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A4 | Surveys | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A5 | Site Support | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A6 | Relocation Assistance | \$ - | | \$ - | \$ - | \$ - | \$ - |
| A7 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B PLANS | | | | | | | |
| B1 | Architectural Plans | \$ 1,034,870.75 | RNT - PO 232789 - Phase 0 | \$ 521,058.00 | \$ 425,840.49 | | |
| | | | RNT - PO 232707 - Phase 1a | \$ 91,530.00 | \$ 77,985.85 | | |
| | | | RNT - PO 241541 - PAC Consult - Phase 2 | \$ 178,400.00 | \$ 13,560.00 | | |
| | | | RNT - PO 241594 - HVAC - Bldg B | \$ 112,000.00 | \$ 61,840.00 | | |
| | | | RNT - PO 232790 - Phase 1b - Schematic | \$ 101,021.00 | \$ 97,835.15 | | |
| | | | RNT - PO 232791 - Phase 3 - Schematic | \$ 87,616.80 | \$ 52,570.05 | | |
| | | | RNT - PO 232792 - Phase 4 - Schematic | \$ 76,900.00 | \$ 25,377.00 | \$ (133,655.05) | \$ 279,862.21 |
| 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 | \$ 103,624.67 | \$ 103,624.67 |
| B3 | CDE Plan Check Fee | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B4 | Energy Analysis | \$ - | | \$ - | \$ - | \$ - | \$ - |
| B5 | Preliminary Tests | \$ 52,500.00 | Geocon - PO 232676 | \$ 6,800.00 | \$ 6,593.50 | | |
| | | | Geocon - PO 241813 | \$ 6,800.00 | \$ 3,380.00 | | |
| | | | Geocon - PO 241561 | \$ 12,500.00 | \$ 6,799.48 | \$ 26,400.00 | \$ 35,727.02 |
| 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 | \$ 21,859.00 | \$ - | | |
| | | | Erickson-Hall - Preconstruction | \$ 126,534.00 | \$ 62,200.20 | \$ 76,777.08 | \$ 162,969.88 |
| | SUBTOTAL | \$ 1,503,565.50 | | \$ 1,430,418.80 | \$ 921,381.72 | \$ 73,146.70 | \$ 582,183.78 |
| C CONSTRUCTION | | | | | | | |
| C1 | Utility Services | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C2 | Off-Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C3 | Service Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C4 | Construction Management | \$ 1,450,826.12 | Erickson-Hall - Prelim GC/GMP | \$ 1,574,121.00 | \$ - | \$ (123,294.88) | \$ 1,450,826.12 |
| C5 | Modernization | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C6 | Demo/Interim Housing | \$ 100,000.00 | Fredricks Elec - PO 241459 | \$ 2,236.00 | \$ 2,236.00 | | |
| | | | Fredricks Elec - PO 241457 | \$ 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 | \$ 75,892.00 | \$ 75,892.00 |
| C7 | Unconventional Energy | \$ - | | \$ - | \$ - | \$ - | \$ - |
| C8 | New Construction | \$ 6,631,059.85 | | \$ - | \$ - | \$ 6,631,059.85 | \$ 6,631,059.85 |
| C9 | Other | \$ 132,621.20 | DAD Asphalt - PO 241931 | \$ 806.00 | \$ 806.00 | \$ 131,815.20 | \$ 131,815.20 |
| | SUBTOTAL | \$ 8,314,507.17 | | \$ 1,599,035.00 | \$ 24,914.00 | \$ 6,715,472.17 | \$ 8,289,593.17 |
| D TESTING | | | | | | | |
| D1 | Testing | \$ 192,154.20 | River City Testing - Light Poles | \$ 6,900.00 | \$ - | | |
| | SUBTOTAL | \$ 192,154.20 | | \$ 6,900.00 | \$ - | \$ 185,254.20 | \$ 192,154.20 |
| E INSPECTION | | | | | | | |
| E1 | Inspection | \$ 192,154.20 | | \$ - | \$ - | | |
| | SUBTOTAL | \$ 192,154.20 | | \$ - | \$ - | \$ 192,154.20 | \$ 192,154.20 |
| F FURNITURE/EQUIPMENT | | | | | | | |
| F1 | Furniture and/or equipment | \$ 515,385.49 | CDWG.Com - PO 242168 | \$ 16,867.80 | \$ - | | |
| | SUBTOTAL | \$ 515,385.49 | | \$ 16,867.80 | \$ - | \$ 498,517.69 | \$ 515,385.49 |
| G CONTINGENCY | | | | | | | |
| G1 | Contingency | \$ 643,883.00 | | \$ - | \$ - | | |
| | SUBTOTAL | \$ 643,883.00 | | \$ - | \$ - | \$ 643,883.00 | \$ 643,883.00 |
| TOTAL PROJECT BUDGET/PROJECT COMMITMENTS | | \$ 11,361,649.56 | | \$ 3,053,221.60 | \$ 946,295.72 | \$ 8,308,427.96 | \$ 10,415,353.84 |

ITEMS 8-9

Summary of Estimated Budget/Project Commitments

Date March 20, 2014
School Project Name: Technology Infrastructure
Prop AA Funding

| | | Estimated Budget | Vendor Detail | Project Commitments | Actual Costs | Commitment (O)/U Budget | Actual (O)/U Budget | |
|---|--|------------------|--|---|--|-------------------------|---------------------|------|
| A SITE | | | | | | | | |
| A1 | Purchase of Property | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| A2 | Appraisal Fees | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| A3 | Escrow Fees | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| A4 | Surveys | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| A5 | Site Support | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| A6 | Relocation Assistance | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| A7 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| B PLANS | | | | | | | | |
| B1 | Architectural Plans | \$ 52,500.00 | Johnson Consulting - Backbone RNT - PO 241595 - Tech Infra - Bldg B | \$ 26,300.00 | \$ 24,174.44 | | | |
| B2 | DSA Plan Check Fee | \$ - | | \$ 29,000.00 | \$ 13,539.98 | \$ (2,800.00) | \$ 14,785.58 | |
| B3 | CDE Plan Check Fee | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| B4 | Energy Analysis | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| B5 | Preliminary Tests | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| B6 | Admin Costs | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| B7 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| | SUBTOTAL | \$ 52,500.00 | | \$ 55,300.00 | \$ 37,714.42 | \$ (2,800.00) | \$ 14,785.58 | |
| C CONSTRUCTION | | | | | | | | |
| C1 | Utility Services | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| C2 | Off-Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| C3 | Service Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| C4 | General Site Development | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| C5 | Modernization | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| | La Costa Canyon HS - Backbone/LAN | \$ 583,984.30 | Fredericks Electric - PO 232738 - Cabling Fredericks Electric - PO 241070 Fredericks Elec - PO 241457 - Vaults @ Bldg 500 & Rancho Santa Fe - PO 232678 - Security LB Concrete - PO 232698 - Utility Pads Fredericks Electric - PO 241776 Frontier Fence - PO 240470 - Fencing at MDF HVF | \$ 508,427.75 \$ 1,708.75 \$ 36,340.00 \$ 20,340.00 \$ 2,650.00 \$ 10,884.00 \$ 3,634.00 | \$ 508,427.55 \$ 1,708.75 \$ 36,340.00 \$ 20,340.00 \$ 2,650.00 \$ 10,884.00 \$ 3,634.00 | \$ - | \$ - | |
| | Diegueno MS - A/V | \$ 22,350.00 | Fredericks Electric - PO 232712 - Cabling/Electrical | \$ 22,350.00 | \$ 22,350.00 | \$ (0.20) | \$ - | |
| | Sunset HS - Backbone/LAN | \$ 15,855.00 | Fredericks Electric - PO 232713 - Cabling Fredericks Electric - PO 240396 - IDF Cabinets | \$ 12,655.00 \$ 3,200.00 | \$ 12,655.00 \$ 3,200.00 | \$ - | \$ - | |
| | District Wide - Core/LAN/UCS/W-LAN | \$ 116,283.64 | IntraTek - PO 232656 - LAN IntraTek - PO 232656 - UCS IntraTek - PO 232742 - W-LAN | \$ 35,356.50 \$ 64,165.50 \$ 16,761.60 | \$ 35,356.52 \$ 64,165.52 \$ 16,761.60 | \$ 0.04 | \$ - | |
| | Carmel Valley MS 2013 Infrastructure | \$ 125,000.00 | Fredericks Elec - PO 241356 - Data Rancho Santa Fe - Security control panels | \$ 95,300.00 \$ 5,990.00 | \$ 95,300.00 \$ - | \$ 23,710.00 | \$ 29,700.00 | |
| | Diegueno MS 2014 Infrastructure | \$ 600,000.00 | Trace 3 - VOIP Trace 3 - Data Network/Wireless | \$ 36,402.55 \$ 250,249.20 | \$ - \$ - | \$ 313,348.25 | \$ 600,000.00 | |
| | La Costa Canyon HS 2014 Ctrm Upgrade | \$ 843,303.74 | Fredericks Elec - PO 241357 - Power/Data Room 9L Fredericks Elec - PO 241471 - Data - 72 Ctrms/121 Digital Networks - PO 241762 Fredericks Elec - PO 241777 Claridge - PO 242163 | \$ 14,725.00 \$ 102,644.00 \$ 680,984.74 \$ 23,950.00 \$ 21,000.00 | \$ 14,725.00 \$ 68,820.00 \$ 15,975.20 \$ 23,950.00 \$ - | \$ - | \$ 719,833.54 | |
| | Torrey Pines HS 2014 Infrastructure | \$ 1,000,000.00 | | \$ - | \$ - | \$ 1,000,000.00 | \$ 1,000,000.00 | |
| C6 | Demo/Interim Housing | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| C7 | Unconventional Energy | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| C8 | New Construction | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| C9 | Other | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| | SUBTOTAL | \$ 3,306,776.68 | | \$ 1,969,718.59 | \$ 957,243.14 | \$ 1,337,058.09 | \$ 2,349,533.54 | |
| D TESTING | | | | | | | | |
| D1 | Testing | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| E INSPECTION | | | | | | | | |
| E1 | Inspection | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| | SUBTOTAL | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| F FURNITURE/EQUIPMENT | | | | | | | | |
| F1 | Furniture and/or equipment | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| | La Costa Canyon HS - VOIP/MDF/LAN | \$ 701,803.85 | Trace 3 - PO 232413 - VOIP Dell - PO 232648 - MDF Addition Sheet Metal - PO 240471 - MDF Arey Jones - PO 240110 - Power Data Supply ProcureTech - PO 240432 - UPS (2) @ MDF Trace 3 - PO 232398 - LAN Trace 3 - PO 232774 - Wireless LAN DOB Unlimited - PO 232407 - IDF Box DOB Unlimited - PO 232776 - IDF boxes Trace 3 - PO 240103 - VOIP/Phone Equip Trace 3 - PO 240102 - VOIP/Console Trace 3 - PO 240435 - Wireless Phone Comp. ProcureTech - PO 240233 - Intercom/Clock Bell American Time & Signal - PO 240292 - Clocks Procure Tech - PO 240298 - Patch Cables Trace 3 - PO 240488 - Connectors ProcureTech - PO 240408 - Mounting Brackets ProcureTech - PO 240810 - IP Zone Faceplates Trace 3 - PO 241842 Trace 3 - PO 241843 | \$ 54,226.37 \$ 83,268.94 \$ 1,924.00 \$ 4,483.19 \$ 9,108.72 \$ 379,828.44 \$ 66,623.85 \$ 3,595.89 \$ 13,684.66 \$ 18,406.44 \$ 8,035.20 \$ 291.60 \$ 17,371.80 \$ 25,222.80 \$ 2,735.73 \$ 3,356.64 \$ 6,366.50 \$ 287.50 \$ 792.88 \$ 1,172.83 | \$ 54,226.37 \$ 83,268.94 \$ 1,924.00 \$ 4,483.19 \$ 9,108.72 \$ 380,158.44 \$ 66,902.25 \$ 3,595.89 \$ 13,684.66 \$ 18,976.04 \$ 7,440.00 \$ - \$ 17,371.80 \$ 25,979.18 \$ 2,735.73 \$ 3,766.64 \$ 6,366.50 \$ 287.50 \$ 773.88 \$ 1,144.12 | \$ - | \$ 1,019.87 | \$ - |
| | Carmel Valley MS | \$ 425,000.00 | American Time & Signal - PO 241077 - Clocks Datel System - PO 241076 Trace3 - PO 241117 Trace3 - PO 241118 Intratek Co - PO 241430 Monoprice - PO 241556 Procuretech - PO 241668 Trace 3 - PO 241842 Trace 3 - PO 241843 | \$ 15,368.31 \$ 4,570.56 \$ 247,417.48 \$ 57,790.46 \$ 16,106.85 \$ 3,242.62 \$ 3,636.36 \$ 536.92 \$ 586.41 | \$ 15,407.99 \$ - \$ 248,067.48 \$ 57,593.52 \$ 16,106.85 \$ 3,242.62 \$ 3,636.36 \$ 515.92 \$ 572.06 | \$ 75,744.03 | \$ 95,964.05 | |
| | Diegueno MS - A/V | \$ 4,950.68 | Amazon.com (GECRB + State) PO 232667 Datel System - PO 232668 Ward's Media - PO 232669 | \$ 309.97 \$ 474.43 \$ 4,166.28 | \$ 309.97 \$ 474.43 \$ 4,166.28 | \$ - | \$ - | |
| | Sunset HS - VOIP/LAN | \$ 135,820.99 | Trace 3 - PO 232413 - VOIP Trace 3 - PO 232393 - LAN Trace 3 - PO 232772 - Wireless LAN ProcureTech - PO 240152 - Intercom/Clock Bell Procure Tech - PO 240298 - Patch Cables Procure Tech - PO 240810 - IP Zone Faceplates Trace 3 - PO 241843 | \$ 12,923.49 \$ 83,883.60 \$ 13,320.45 \$ 21,891.60 \$ 2,735.72 \$ 287.50 \$ 586.41 | \$ 12,923.50 \$ 84,075.16 \$ 13,335.45 \$ 21,891.60 \$ 2,735.72 \$ 287.50 \$ 572.06 | \$ 192.22 | \$ - | |
| | District Wide - Core/VOIP/LAN/W-LAN | \$ 772,316.63 | Trace 3 - PO 232411 - VOIP Trace 3 - PO 240231 - VOIP Trace 3 - PO 232773 - Wireless Upgrade Trace 3 - PO 232413 - Core/VOIP Trace 3 - PO 232775 - Wireless Recovery System Trace 3 - PO 241119 - Infrastructure Licenses Forerunner Telecom, Inc. - PO 232405 - VOIP Lightspeed - JV292 - LAN Upgrade ProcureTech - PO 232731 - Core | \$ 252,700.78 \$ 9,000.00 \$ 107,452.44 \$ 210,569.65 \$ 132,531.82 \$ 49,068.00 \$ 2,900.00 \$ 6,525.00 \$ 629.62 | \$ 253,200.77 \$ 9,000.00 \$ 107,497.44 \$ 211,409.65 \$ 132,051.15 \$ 49,068.00 \$ 2,900.00 \$ 6,525.00 \$ 664.62 | \$ 939.32 | \$ - | |
| | Diegueno MS, Oak Crest MS, San Dieguito Academy, Earl Warren MS, Torrey Pines HS, Canyon Crest Academy | \$ 132,531.82 | Wireless LAN - Trace 3 - PO 241844 | \$ 132,531.82 | \$ 38,770.40 | \$ - | \$ 93,761.42 | |
| | Earl Warren MS | \$ 11,245.20 | CDWG.Com - PO 242168 | \$ 11,245.20 | \$ - | \$ - | \$ 11,245.20 | |
| | San Dieguito High School Academy | \$ 16,867.80 | CDWG.Com - PO 242168 | \$ 16,867.80 | \$ - | \$ - | \$ 16,867.80 | |
| | SUBTOTAL | \$ 2,200,536.97 | | \$ 2,122,641.53 | \$ 1,982,698.50 | \$ 77,895.44 | \$ 217,838.47 | |
| G CONTINGENCY | | | | | | | | |
| G1 | Contingency | \$ 300,000.00 | | \$ - | \$ - | \$ 300,000.00 | \$ 300,000.00 | |
| | SUBTOTAL | \$ 300,000.00 | | \$ - | \$ - | \$ 300,000.00 | \$ 300,000.00 | |
| TOTAL ESTIMATED BUDGET/PROJECT COMMITMENTS | | \$ 5,859,813.65 | | \$ 4,147,660.12 | \$ 2,977,656.06 | \$ 1,712,153.53 | \$ 2,882,157.59 | |

Summary of Estimated Budget/Project Commitments

Date March 20, 2014

School Project Name: Administration

Prop AA Funding

ITEMS 8-9

| | <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 | \$ 510,630.14 | \$ 126,490.00 | \$ 489,369.86 |
| | \$ 1,050,000.00 | Salaries & Benefits 14/15 | \$ - | \$ - | \$ 1,050,000.00 | \$ 1,050,000.00 |
| Office - Construction Partnering Program | | | | | | |
| | \$ 25,000.00 | Creative Alliance | \$ 9,800.00 | \$ 9,800.00 | \$ 15,200.00 | \$ 15,200.00 |
| 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 - Equipment/Software | | | | | | |
| | \$ 85,000.00 | E-Builder PO 232376 12/13, 13/14 | \$ 67,938.37 | \$ 64,824.42 | \$ 17,061.63 | \$ 20,175.58 |
| Office - Rental | | | | | | |
| | \$ 2,200.00 | Bert's Office Trailers | \$ 2,195.36 | \$ - | \$ 4.64 | \$ 2,200.00 |
| Contingency | | | | | | |
| | \$ 426,438.00 | | | | | |
| Total Budget | \$ 2,782,632.00 | | \$ 1,147,151.33 | \$ 778,958.32 | \$ 1,635,480.67 | \$ 2,003,673.68 |