



BUDGET REPORT KEY

*Budget vs Actuals - Program Detail, By Budget Category
Measure S Bond Program*

The Orange Unified School District accounts for revenues and expenditures on an accrual basis¹. As such, the Measure S Audit Report for June 30, 2017, prepared by Christi White Associates reflects revenues and expenditures for Fiscal Year 2016/17 on the same accrual basis. School District budgets and financial statements reflect a fiscal year running from July 1 through June 30. Budgets are developed yearly and the books are closed yearly.

By contrast, the Measure S capital facilities program was established based on a fixed amount of funds (\$288 million) to be spent over multiple fiscal years. For ease of reporting and tracking of Measure S expenditures across multiple projects and multiple fiscal years, one budget was set up for the duration of the Measure S Program and expenditures are tracked against that budget on a cash basis. The Program's budget and expenditures are tracked separately in a stand-alone accounting system on a cash basis and reconciled monthly to the District's accrual based numbers. The differences between the cash and accrual methodologies only become a reporting issue when the District closes its books at year end. For all intents and purposes, the Measure S Program Budget won't be "closed" until the Program is finished and the last of the \$288 million is spent, whereas the District's accounting of Measure S revenues and expenditures are closed each June 30.

Therefore in order to compare the Program Budget presented at the COC Meeting last Wednesday to the Audit Report, a reconciliation spreadsheet was prepared. The attached spreadsheet reconciles the December 31, 2017, expenditures, as presented to the COC, to the June 30, 2017, Audit Report presented by Christi White. Provided below is an explanation of each the columns on the enclosed reconciliation spreadsheet. Staff will review this reconciliation in detail with the COC on Monday, February 5.

Column A, Estimated Cost - The dollar amount budgeted for each individual line item for the entire Measure S Program.

Column B, Expended (Checks Issued) - The dollar amount paid for the entire Measure S Program through December 31, 2017. All payments issued by the District during FY 2016/17 and FY 2017/18 were completed by check.

¹ AccountancyTools.Com defines the accrual basis of accounting as follows:

The accrual basis of accounting is the concept of recording [revenues](#) when earned and [expenses](#) as incurred. Accrual basis accounting is the standard approach to recording [transactions](#) for all larger businesses. This concept differs from the [cash basis of accounting](#), under which revenues are recorded when cash is received, and expenses are recorded when cash is paid. For example, a company operating under the accrual basis of accounting will record a sale as soon as it issues an invoice to a customer, while a cash basis company would instead wait to be paid before it records the sale. Similarly, an accrual basis company will record an expense as incurred, while a cash basis company would instead wait to pay its supplier before recording the expense.



Orange Unified School District

Measure S Bond Program

Column C, Committed/Encumbered - The dollar amount committed/encumbered through December 31, 2017. The amount committed/encumbered represents the award of contracts or purchase orders that have received approval by the Board of Education.

Column D, Balance – The current balance for the entire Measure S Program (Column A, minus Columns B and C).

Column E, FY 16/17 Checks Issued - The dollar amount paid during FY 2016/17. All payments issued by the District during FY 2016/17 were completed by check.

Column F, FY 16/17 Accruals (Checks Issued) - The FY 2016/17 accrued dollar amount paid. The accrual amounts represent the estimated amount to be paid for goods and/or services that were completed during FY 2016/17 to be paid during FY 2017/18.

Column G, FY 16/17 Accruals (Not Paid) - The FY 2016/17 accrued dollar amount not paid. Each accrued amount shown represents goods and/or services that were accrued during FY 2016/17 but are not anticipated to be paid for one of the following reasons:

- The scope of work has been cancelled
- The estimated accrued amount exceeds actual expenses

Column H, FY 16/17 Services and Other Operating Expenditures - The dollar amount reported as miscellaneous operating expenditures.

Column I, FY 16/17 Reported Expenditures - The sum of Columns E, F, G and H represents all of FY 2016/17 expenditures as reported in the audit report.

Column J, FY 17/18 Checks Issued - The dollar amount paid from July 1 through December 31, 2017. All payments issued by the District during FY 2017/18 were completed by check.



Measure S Bond Program
 Budget vs Actuals - Program Detail, By Budget Category
 Project Budget Estimate - Schematic Design Phase

Monthly Progress Report - December 2017

QSS Data thru 12/31/17

	A	B = E + F + J	C	D
	Estimated Cost	Expended (Checks Issued)	Committed/ Encumbered	Balance
Program Level				
Allocated Funds				
1. Design Cost				
1.01 Architect/Engineering Fees	\$9,605,657	\$3,848,459	\$5,757,197	\$0
	\$9,605,657	\$3,848,459	\$5,757,197	\$0
2. Construction Cost				
2.01 Construction	\$134,410,138	\$1,216	\$61,562	\$134,347,360
	\$134,410,138	\$1,216	\$61,562	\$134,347,360
3. Program and Construction Management				
3.01 Program Management Fees	\$5,280,615	\$575,110	\$1,090,440	\$3,615,065
3.02 Construction Management Fees	\$7,426,074	\$592,247	\$6,833,827	\$0
	\$12,706,689	\$1,167,358	\$7,924,266	\$3,615,065
4. Construction Support Costs				
4.01 Rental/Interim Housing	\$266,361	\$0	\$0	\$266,361
4.02 Title, Environmental, Stormwater Management	\$618,287	\$5,970	\$73,925	\$538,392
4.03 Commissioning	\$336,026	\$0	\$156,980	\$179,046
4.04 Builders Risk Insurance	\$1,008,076	\$0	\$0	\$1,008,076
4.05 DSA Review Fees	\$1,780,924	\$288,046	\$0	\$1,492,878
4.06 Postage, Printing & Advertising	\$134,410	\$7,224	\$33,303	\$93,883
4.07 DSA Inspection	\$4,032,304	\$0	\$0	\$4,032,304
4.08 DSA Construction Phase Testing / LOR	\$4,032,304	\$0	\$0	\$4,032,304
4.09 Relocation/Move Services	\$0	\$0	\$0	\$0
4.10 Labor Compliance	\$336,026	\$0	\$0	\$336,026
4.11 Preliminary Testing (Hazmat, Topo Survey, Geotech, Subsurface Imaging)	\$940,873	\$249,313	\$106,230	\$585,331
4.12 Utility Connection Fees (with Local Permitting Agency)	\$672,050	\$0	\$0	\$672,050
4.13 FF&E (Laboratory Tables and Chairs, other)	\$5,376,405	\$0	\$0	\$5,376,405
4.14 IT Technology Infrastructure	\$2,688,204	\$0	\$0	\$2,688,204
4.15 Legal Counsel	\$336,026	\$0	\$0	\$336,026
	\$22,558,276	\$550,553	\$370,438	\$21,637,286
5. Contingency (Escalation, Construction, Project)				
5.01 Cost Escalation (thru mid-point of Construction)	\$6,015,863	\$0	\$0	\$6,015,863
5.01 General Contractor Bond and Insurance	\$511,920	\$0	\$0	\$511,920
5.02 Construction Phase Contingency	\$13,441,014	\$0	\$0	\$13,441,014
5.03 Project Contingency	\$8,595,843	\$0	\$0	\$8,595,843
	\$28,564,640	\$0	\$0	\$28,564,640
	\$207,845,399	\$5,567,586	\$14,113,463	\$188,164,350
Unallocated Funds				
1. Unallocated Bond Funds				
1.1 Unallocated Bond Funds	\$80,154,601	\$0	\$0	\$80,154,601
	\$80,154,601	\$0	\$0	\$80,154,601
2. Services and Other Operating Expenditures				
2.01 Services and Other Operating Expenditures	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$80,154,601	\$0	\$0	\$80,154,601
Grand Total	\$288,000,000	\$5,567,586	\$14,113,463	\$268,318,951

FY 2016/2017 Reported Expenditures					FY 2017/2018 Expenditures
E	F	G	H	I = E + F + G + H	J
FY 16/17 Checks Issued	FY 16/17 Accruals (Checks Issued)	FY 16/17 Accruals (Not Paid)	FY 16/17 Services and Other Operating Expenditures	FY 16/17 Reported Expenditures	FY 17/18 Checks Issued
\$302,800	\$1,089,602	\$0	\$0	\$1,392,402	\$2,456,057
\$302,800	\$1,089,602	\$0	\$0	\$1,392,402	\$2,456,057
\$0	\$0	\$0	\$0	\$0	\$1,216
\$0	\$0	\$0	\$0	\$0	\$1,216
\$0	\$171,850	\$0	\$0	\$171,850	\$403,260
\$47,850	\$198,198	\$21,840	\$0	\$267,888	\$346,200
\$47,850	\$370,048	\$21,840	\$0	\$439,738	\$749,460
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$4,500	\$0	\$0	\$4,500	\$1,470
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$288,046
\$0	\$0	\$0	\$0	\$0	\$7,224
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$2,094	\$109,385	\$6,485	\$0	\$117,964	\$137,834
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$2,094	\$113,885	\$6,485	\$0	\$122,464	\$434,574
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$352,744	\$1,573,534	\$28,325	\$0	\$1,954,603	\$3,641,307
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$3	\$3	\$0
\$0	\$0	\$0	\$3	\$3	\$0
\$0	\$0	\$0	\$3	\$3	\$0
\$352,744	\$1,573,534	\$28,325	\$3	\$1,954,606	\$3,641,307



Measure S Bond Program
Budget vs Actuals - Site Detail, By Budget Category
Project Budget Estimate - Schematic Design Phase

Monthly Progress Report - December 2017

QSS Data thru 12/31/17

	A	B = E + F + J	C	D
	Estimated Cost	Expended (Checks Issued)	Committed/ Encumbered	Balance
Canyon High School				
390-9520 Canyon HS Science Center				
1. Design Cost				
1.01 Architect/Engineering Fees	\$3,211,555	\$933,058	\$2,278,497	\$0
	\$3,211,555	\$933,058	\$2,278,497	\$0
2. Construction Cost				
2.01 Construction	\$45,638,681	\$0	\$0	\$45,638,681
	\$45,638,681	\$0	\$0	\$45,638,681
3. Program and Construction Management				
3.01 Program Management Fees	\$1,760,205	\$173,753	\$377,264	\$1,209,188
3.02 Construction Management Fees	\$2,479,884	\$179,230	\$2,300,654	\$0
	\$4,240,089	\$352,983	\$2,677,918	\$1,209,188
4. Construction Support Costs				
4.01 Rental/Interim Housing	\$114,097	\$0	\$0	\$114,097
4.02 Title, Environmental, Stormwater Management	\$209,938	\$750	\$50,800	\$158,388
4.03 Commissioning	\$114,097	\$0	\$54,452	\$59,645
4.04 Builders Risk Insurance	\$342,290	\$0	\$0	\$342,290
4.05 DSA Review Fees	\$684,580	\$0	\$0	\$684,580
4.06 Postage, Printing & Advertising	\$45,639	\$187	\$7,813	\$37,639
4.07 DSA Inspection	\$1,369,160	\$0	\$0	\$1,369,160
4.08 DSA Construction Phase Testing / LOR	\$1,369,160	\$0	\$0	\$1,369,160
4.09 Relocation/Move Services	\$0	\$0	\$0	\$0
4.10 Labor Compliance	\$114,097	\$0	\$0	\$114,097
4.11 Preliminary Testing (Hazmat, Topo Survey, Geotech, Subsurface Imaging)	\$319,472	\$64,023	\$8,198	\$247,252
4.12 Utility Connection Fees (with Local Permitting Agency)	\$228,193	\$0	\$0	\$228,193
4.13 FF&E (Laboratory Tables and Chairs, other)	\$1,825,547	\$0	\$0	\$1,825,547
4.14 IT Technology Infrastructure	\$912,774	\$0	\$0	\$912,774
4.15 Legal Counsel	\$114,097	\$0	\$0	\$114,097
	\$7,763,141	\$64,960	\$121,262	\$7,576,919
5. Contingency (Escalation, Construction, Project)				
5.01 Cost Escalation (thru mid-point of Construction)	\$3,826,843	\$0	\$0	\$3,826,843
5.02 Construction Phase Contingency	\$4,563,868	\$0	\$0	\$4,563,868
5.03 Project Contingency	\$255,823	\$0	\$0	\$255,823
	\$8,646,534	\$0	\$0	\$8,646,534
	\$69,500,000	\$1,351,001	\$5,077,677	\$63,071,322
390-TBD Canyon HS Unallocated Funds				
1. Unallocated Bond Funds				
1.1 Unallocated Bond Funds	\$2,500,000	\$0	\$0	\$2,500,000
	\$2,500,000	\$0	\$0	\$2,500,000
2. Services and Other Operating Expenditures				
2.01 Services and Other Operating Expenditures	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$2,500,000	\$0	\$0	\$2,500,000

FY 2016/2017 Reported Expenditures					FY 2017/2018 Expenditures
E	F	G	H	I = E + F + G + H	J
FY 16/17 Checks Issued	FY 16/17 Accruals (Check Issued)	FY 16/17 Accruals (Not Paid)	FY 16/17 Services and Other Operating Expenditures	FY 16/17 Reported Expenditures	FY 17/18 Checks Issued
\$210,000	\$95,000	\$0	\$0	\$305,000	\$628,058
\$210,000	\$95,000	\$0	\$0	\$305,000	\$628,058
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$42,963	\$0	\$0	\$42,963	\$130,791
\$47,850	\$28,310	\$0	\$0	\$76,160	\$103,070
\$47,850	\$71,273	\$0	\$0	\$119,123	\$233,860
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$750	\$0	\$0	\$750	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$187
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$23,548	\$0	\$0	\$23,548	\$40,475
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$24,298	\$0	\$0	\$24,298	\$40,662
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$257,850	\$190,570	\$0	\$0	\$448,420	\$902,581
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$1	\$1	\$0
\$0	\$0	\$0	\$1	\$1	\$0
\$0	\$0	\$0	\$1	\$1	\$0
\$257,850	\$190,570	\$0	\$1	\$448,421	\$902,581



Measure S Bond Program
Budget vs Actuals - Site Detail, By Budget Category
Project Budget Estimate - Schematic Design Phase

Monthly Progress Report - December 2017

QSS Data thru 12/31/17

	A	B = E + F + J	C	D
	Estimated Cost	Expended (Checks Issued)	Committed/ Encumbered	Balance
El Modena High School				
391-9520 El Modena HS Science Center				
1. Design Cost				
1.01 Architect/Engineering Fees	\$1,942,769	\$1,017,808	\$924,961	\$0
	\$1,942,769	\$1,017,808	\$924,961	\$0
2. Construction Cost				
2.01 Construction	\$27,866,000	\$0	\$0	\$27,866,000
	\$27,866,000	\$0	\$0	\$27,866,000
3. Program and Construction Management				
3.01 Program Management Fees	\$1,026,786	\$123,793	\$202,841	\$700,152
3.02 Construction Management Fees	\$1,761,240	\$199,338	\$1,561,903	\$0
	\$2,788,026	\$323,130	\$1,764,744	\$700,152
4. Construction Support Costs				
4.01 Rental/Interim Housing	\$0	\$0	\$0	\$0
4.02 Title, Environmental, Stormwater Management	\$128,184	\$1,500	\$7,450	\$119,234
4.03 Commissioning	\$69,665	\$0	\$33,708	\$35,957
4.04 Builders Risk Insurance	\$208,995	\$0	\$0	\$208,995
4.05 DSA Review Fees	\$417,990	\$0	\$0	\$417,990
4.06 Postage, Printing & Advertising	\$27,866	\$226	\$7,774	\$19,866
4.07 DSA Inspection	\$835,980	\$0	\$0	\$835,980
4.08 DSA Construction Phase Testing / LOR	\$835,980	\$0	\$0	\$835,980
4.09 Relocation/Move Services	\$0	\$0	\$0	\$0
4.10 Labor Compliance	\$69,665	\$0	\$0	\$69,665
4.11 Preliminary Testing (Hazmat, Topo Survey, Geotech, Subsurface Imaging)	\$195,062	\$36,334	\$42,143	\$116,585
4.12 Utility Connection Fees (with Local Permitting Agency)	\$139,330	\$0	\$0	\$139,330
4.13 FF&E (Laboratory Tables and Chairs, other)	\$1,114,640	\$0	\$0	\$1,114,640
4.14 IT Technology Infrastructure	\$557,320	\$0	\$0	\$557,320
4.15 Legal Counsel	\$69,665	\$0	\$0	\$69,665
	\$4,670,342	\$38,060	\$91,075	\$4,541,207
5. Contingency (Escalation, Construction, Project)				
5.01 General Contractor Bond and Insurance	\$511,920	\$0	\$0	\$511,920
5.02 Construction Phase Contingency	\$2,786,600	\$0	\$0	\$2,786,600
5.03 Project Contingency	\$191,154	\$0	\$0	\$191,154
	\$3,489,674	\$0	\$0	\$3,489,674
	\$40,756,811	\$1,378,999	\$2,780,779	\$36,597,033
391-TBD El Modena HS Unallocated Funds				
1. Unallocated Bond Funds				
1.1 Unallocated Bond Funds	\$31,243,189	\$0	\$0	\$31,243,189
	\$31,243,189	\$0	\$0	\$31,243,189
2. Services and Other Operating Expenditures				
2.01 Services and Other Operating Expenditures	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$31,243,189	\$0	\$0	\$31,243,189

FY 2016/2017 Reported Expenditures					FY 2017/2018 Expenditures
E	F	G	H	I = E + F + G + H	J
FY 16/17 Checks Issued	FY 16/17 Accruals (Check Issued)	FY 16/17 Accruals (Not Paid)	FY 16/17 Services and Other Operating Expenditures	FY 16/17 Reported Expenditures	FY 17/18 Checks Issued
\$0	\$367,502	\$0	\$0	\$367,502	\$650,306
\$0	\$367,502	\$0	\$0	\$367,502	\$650,306
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$42,963	\$0	\$0	\$42,963	\$80,830
\$0	\$83,800	\$16,200	\$0	\$100,000	\$115,538
\$0	\$126,763	\$16,200	\$0	\$142,963	\$196,368
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$1,500	\$0	\$0	\$1,500	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$226
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$2,094	\$30,640	\$5,060	\$0	\$37,794	\$3,600
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$2,094	\$32,140	\$5,060	\$0	\$39,294	\$3,826
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$2,094	\$526,405	\$21,260	\$0	\$549,759	\$850,500
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$1	\$1	\$0
\$0	\$0	\$0	\$1	\$1	\$0
\$0	\$0	\$0	\$1	\$1	\$0
\$2,094	\$526,405	\$21,260	\$1	\$549,759	\$850,500



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Project Budget Estimate - Schematic Design Phase

Monthly Progress Report - December 2017

QSS Data thru 12/31/17

	A	B = E + F + J	C	D
	Estimated Cost	Expended (Checks Issued)	Committed/ Encumbered	Balance
Orange High School				
392-9520 Orange HS Science Center				
1. Design Cost				
1.01 Architect/Engineering Fees	\$2,264,206	\$1,094,791	\$1,169,415	\$0
	\$2,264,206	\$1,094,791	\$1,169,415	\$0
2. Construction Cost				
2.01 Construction	\$33,677,228	\$1,216	\$61,562	\$33,614,450
	\$33,677,228	\$1,216	\$61,562	\$33,614,450
3. Program and Construction Management				
3.01 Program Management Fees	\$1,338,489	\$145,027	\$276,970	\$916,492
3.02 Construction Management Fees	\$1,540,520	\$42,640	\$1,497,880	\$0
	\$2,879,009	\$187,667	\$1,774,850	\$916,492
4. Construction Support Costs				
4.01 Rental/Interim Housing	\$84,193	\$0	\$0	\$84,193
4.02 Title, Environmental, Stormwater Management	\$154,915	\$2,970	\$15,675	\$136,270
4.03 Commissioning	\$84,193	\$0	\$33,885	\$50,308
4.04 Builders Risk Insurance	\$252,579	\$0	\$0	\$252,579
4.05 DSA Review Fees	\$269,930	\$269,930	\$0	\$0
4.06 Postage, Printing & Advertising	\$33,677	\$6,385	\$8,642	\$18,650
4.07 DSA Inspection	\$1,010,317	\$0	\$0	\$1,010,317
4.08 DSA Construction Phase Testing / LOR	\$1,010,317	\$0	\$0	\$1,010,317
4.09 Relocation/Move Services	\$0	\$0	\$0	\$0
4.10 Labor Compliance	\$84,193	\$0	\$0	\$84,193
4.11 Preliminary Testing (Hazmat, Topo Survey, Geotech, Subsurface Imaging)	\$235,741	\$93,225	\$38,600	\$103,916
4.12 Utility Connection Fees (with Local Permitting Agency)	\$168,386	\$0	\$0	\$168,386
4.13 FF&E (Laboratory Tables and Chairs, other)	\$1,347,089	\$0	\$0	\$1,347,089
4.14 IT Technology Infrastructure	\$673,545	\$0	\$0	\$673,545
4.15 Legal Counsel	\$84,193	\$0	\$0	\$84,193
	\$5,493,268	\$372,510	\$96,802	\$5,023,956
5. Contingency (Escalation, Construction, Project)				
5.01 Cost Escalation (thru mid-point of Construction)	\$2,189,020	\$0	\$0	\$2,189,020
5.02 Construction Phase Contingency	\$3,367,723	\$0	\$0	\$3,367,723
5.03 Project Contingency	\$2,518,135	\$0	\$0	\$2,518,135
	\$8,074,878	\$0	\$0	\$8,074,878
	\$52,388,588	\$1,656,183	\$3,102,629	\$47,629,776
392-TBD Orange HS Unallocated Funds				
1. Unallocated Bond Funds				
1.1 Unallocated Bond Funds	\$19,611,412	\$0	\$0	\$19,611,412
	\$19,611,412	\$0	\$0	\$19,611,412
2. Services and Other Operating Expenditures				
2.01 Services and Other Operating Expenditures	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$19,611,412	\$0	\$0	\$19,611,412
Grand Total	\$72,000,000	\$1,656,183	\$3,102,629	\$67,241,188

FY 2016/2017 Reported Expenditures					FY 2017/2018 Expenditures
E	F	G	H	I = E + F + G + H	J
FY 16/17 Checks Issued	FY 16/17 Accruals (Check Issued)	FY 16/17 Accruals (Not Paid)	FY 16/17 Services and Other Operating Expenditures	FY 16/17 Reported Expenditures	FY 17/18 Checks Issued
\$92,800	\$347,100	\$0	\$0	\$439,900	\$654,891
\$92,800	\$347,100	\$0	\$0	\$439,900	\$654,891
\$0	\$0	\$0	\$0	\$0	\$1,216
\$0	\$0	\$0	\$0	\$0	\$1,216
\$0	\$42,963	\$0	\$0	\$42,963	\$102,064
\$0	\$36,080	\$5,640	\$0	\$41,720	\$6,560
\$0	\$79,043	\$5,640	\$0	\$84,683	\$108,624
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$1,500	\$0	\$0	\$1,500	\$1,470
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$269,930
\$0	\$0	\$0	\$0	\$0	\$6,385
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$24,000	\$0	\$0	\$24,000	\$69,225
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$25,500	\$0	\$0	\$25,500	\$347,010
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$92,800	\$451,643	\$5,640	\$0	\$550,083	\$1,111,741
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$1	\$1	\$0
\$0	\$0	\$0	\$1	\$1	\$0
\$0	\$0	\$0	\$1	\$1	\$0
\$92,800	\$451,643	\$5,640	\$1	\$550,083	\$1,111,741



Measure S Bond Program
Budget vs Actuals - Site Detail, By Budget Category
Project Budget Estimate - Schematic Design Phase

Monthly Progress Report - December 2017

QSS Data thru 12/31/17

	A	B = E + F + J	C	D
	Estimated Cost	Expended (Checks Issued)	Committed/ Encumbered	Balance
Villa Park High School				
394-9520 Orange HS Science Center				
1. Design Cost				
1.01 Architect/Engineering Fees	\$2,187,127	\$802,801	\$1,384,326	\$0
	\$2,187,127	\$802,801	\$1,384,326	\$0
2. Construction Cost				
2.01 Construction	\$27,228,229	\$0	\$0	\$27,228,229
	\$27,228,229	\$0	\$0	\$27,228,229
3. Program and Construction Management				
3.01 Program Management Fees	\$1,155,135	\$132,538	\$233,364	\$789,233
3.02 Construction Management Fees	\$1,644,430	\$171,040	\$1,473,390	\$0
	\$2,799,565	\$303,578	\$1,706,754	\$789,233
4. Construction Support Costs				
4.01 Rental/Interim Housing	\$68,071	\$0	\$0	\$68,071
4.02 Title, Environmental, Stormwater Management	\$125,250	\$750	\$0	\$124,500
4.03 Commissioning	\$68,071	\$0	\$34,935	\$33,136
4.04 Builders Risk Insurance	\$204,212	\$0	\$0	\$204,212
4.05 DSA Review Fees	\$408,424	\$18,116	\$0	\$390,308
4.06 Postage, Printing & Advertising	\$27,228	\$426	\$9,074	\$17,728
4.07 DSA Inspection	\$816,847	\$0	\$0	\$816,847
4.08 DSA Construction Phase Testing / LOR	\$816,847	\$0	\$0	\$816,847
4.09 Relocation/Move Services	\$0	\$0	\$0	\$0
4.10 Labor Compliance	\$68,071	\$0	\$0	\$68,071
4.11 Preliminary Testing (Hazmat, Topo Survey, Geotech, Subsurface Imaging)	\$190,598	\$55,731	\$17,289	\$117,578
4.12 Utility Connection Fees (with Local Permitting Agency)	\$136,141	\$0	\$0	\$136,141
4.13 FF&E (Laboratory Tables and Chairs, other)	\$1,089,129	\$0	\$0	\$1,089,129
4.14 IT Technology Infrastructure	\$544,565	\$0	\$0	\$544,565
4.15 Legal Counsel	\$68,071	\$0	\$0	\$68,071
	\$4,631,525	\$75,023	\$61,298	\$4,495,204
5. Contingency (Escalation, Construction, Project)				
5.02 Construction Phase Contingency	\$2,722,823	\$0	\$0	\$2,722,823
5.03 Project Contingency	\$5,630,731	\$0	\$0	\$5,630,731
	\$8,353,554	\$0	\$0	\$8,353,554
	\$45,200,000	\$1,181,402	\$3,152,378	\$40,866,220
394-TBD Villa Park HS Unallocated Funds				
1. Unallocated Bond Funds				
1.1 Unallocated Bond Funds	\$26,800,000	\$0	\$0	\$26,800,000
	\$26,800,000	\$0	\$0	\$26,800,000
2. Services and Other Operating Expenditures				
2.01 Services and Other Operating Expenditures	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$26,800,000	\$0	\$0	\$26,800,000
Grand Total	\$72,000,000	\$1,181,402	\$3,152,378	\$67,666,220

FY 2016/2017 Reported Expenditures					FY 2017/2018 Expenditures
E	F	G	H	I = E + F + G + H	J
FY 16/17 Checks Issued	FY 16/17 Accruals (Check Issued)	FY 16/17 Accruals (Not Paid)	FY 16/17 Services and Other Operating Expenditures	FY 16/17 Reported Expenditures	FY 17/18 Checks Issued
\$0	\$280,000	\$0	\$0	\$280,000	\$522,801
\$0	\$280,000	\$0	\$0	\$280,000	\$522,801
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$42,963	\$0	\$0	\$42,963	\$89,575
\$0	\$50,008	\$0	\$0	\$50,008	\$121,033
\$0	\$92,970	\$0	\$0	\$92,970	\$210,608
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$750	\$0	\$0	\$750	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$18,116
\$0	\$0	\$0	\$0	\$0	\$426
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$31,197	\$1,425	\$0	\$32,622	\$24,534
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$31,947	\$1,425	\$0	\$33,372	\$43,076
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$404,917	\$1,425	\$0	\$406,342	\$776,485
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$1	\$1	\$0
\$0	\$0	\$0	\$1	\$1	\$0
\$0	\$0	\$0	\$1	\$1	\$0
\$0	\$404,917	\$1,425	\$1	\$406,343	\$776,485