

Wiseburn School District
Measure A and Measure AA Oversight Committee
February 10, 2014
District Board Room 7 P.M. to approximately 7:45 P.M.
(Measure CL Meeting will follow this meeting)

- 1) Call to Order & Sign In - Chairman Russell Kehl
- 2) Review of Minutes –Measure A -- September 23, 2013
- 3) Review of Minutes – Measure AA – September 23, 2013
- 4) Review of Measure A Revenues, Expenditures and Fund Balance
- 5) Review of Measure AA Revenues, Expenditures and Fund Balance
- 6) Review of Annual Audit Report
- 7) Review of Recently Closed Projects
Dana Concession Stand
- 8) Update on Current Projects
High School – Budget
Burnett “Mini” - Modernization
- 9) Other Discussion/Questions
- 10) Schedule Next Meeting
April 28, 2014???

Beginning Balance 7/1/13	33,314,015.94
<u>Revenues</u>	
Bond Proceeds - Series D	5,155,000.00
Interest - 1st Quarter	51,897.50
Interest - 2nd Quarter	-
Interest - 3rd Quarter	-
Interest - 4th Quarter	-
Total Income	5,206,897.50
Expenditures - see below	1,304,762.50
Balance per G/L 12/31/13 Final	37,216,150.94

Expenditures2310-0 Salaries - High School

9-Aug Work completed in July	7,125.00
10-Sep Work completed in August	7,125.00
10-Oct Work completed in September	7,125.00
8-Nov Work completed in October	7,125.00
10-Dec Work completed in November	7,125.00

Total

35,625.00

3000-0 Benefits - High School

9-Aug Work completed in July	1,517.59
10-Sep Work completed in August	1,517.59
10-Oct Work completed in September	2,186.97
8-Nov Work completed in October	2,184.49
10-Dec Work completed in November	2,184.49

Total

9,591.06

5520 - Electricity High School

12-Aug Southern CA Edison	118.17
5-Sep Southern CA Edison	119.34
7-Oct Southern CA Edison	119.01
13-Nov Southern CA Edison	135.40
11-Dec Southern CA Edison	131.76

623.68

5530 - Water High School

20-Aug City of El Segundo	1,594.71
19-Sep City of El Segundo	1,589.92
22-Oct City of El Segundo	1,131.56
21-Nov City of El Segundo	1,404.81

5,721.00

5800-0 Contracted Services - High School

18-Dec Southern CA Edison - Connection Fee	500.00
15-Dec Southern CA Edison - Connection Fee	500.00

Total

1,000.00

5810-0 Contracted Services - High School

22-Jul Security Signal Devices	195.00
24-Jul Security Signal Devices	28.17
26-Aug Security Signal Devices	213.93
26-Sep Security Signal Devices	452.92
1-Oct Security Signal Devices	193.30
10-Oct Security Signal Devices	195.00
12-Dec Security Signal Devices	1,398.21

Total

2,676.53

5822-0 Legal - High School

29-Aug Atkinson, Andelson, Loya, Ruud & Romo	961.25
20-Sep Atkinson, Andelson, Loya, Ruud & Romo	645.00
24-Oct Atkinson, Andelson, Loya, Ruud & Romo	322.50
25-Nov Atkinson, Andelson, Loya, Ruud & Romo	107.50

Total

2,036.25

5890-0 Consultants/Contracts - High School

12-Jul US Bank	250.00
18-Jul The Planning Center	-17,565.11
23-Jul Geo Advantec	9,704.00
23-Jul School Site Solutions	947.66
1-Aug Jack Schreder & Associates	816.25
8-Aug Air Quality Management District	122.44
20-Aug Jack Schreder & Associates	125.00
20-Aug School Site Solutions	1,500.00
26-Aug Daily Breeze	881.71
28-Aug The Planning Center	13,959.44
30-Aug Air Quality Management District	530.89
5-Sep Psomas	1,112.50
5-Sep Psomas	30,235.36
10-Sep Geo Advantec	13,441.50
13-Sep School Site Solutions	796.00
16-Sep Jack Schreder & Associates	625.00
17-Sep The Planning Center	8,819.25
19-Sep Mission Landscape	1,750.00
26-Sep Department of Toxic Substances	31,400.92
27-Sep Mission Landscape	500.00
2-Oct Division of State Architect	2,000.00
15-Oct Geo Advantec	16,268.50
17-Oct The Planning Center	3,454.59
21-Oct Jack Schreder & Associates	4,009.84
23-Oct Mission Landscape	500.00
25-Oct Psomas	1,597.50
14-Nov School Site Solutions	1,281.25
20-Nov California Geological Survey	3,600.00
21-Nov Jack Schreder & Associates	375.00
21-Nov The Planning Center	6,131.25

2-Dec Mission Landscape	500.00
3-Dec Balfour Beatty Construction	19,000.00
5-Dec C Below Subsurface	15,055.00
11-Dec Department of Toxic Substances	25,959.10
13-Dec Daily Breeze	1,259.15
18-Dec Balfour Beatty Construction	9,500.00
18-Dec Encorp	2,240.00
18-Dec The Planning Center	8,216.73
19-Dec Mission Landscape	500.00
23-Dec Air Quality Management District	434.94
23-Dec School Site Solutions	3,031.25

Total

224,866.91

5910 - Phone/Data Service

16-Aug AT&T	101.92
10-Sep AT&T	104.56
17-Oct AT&T	103.16
19-Nov AT&T	103.17
12-Dec AT&T	29.93

442.74

6150-0 Building - High School

Total

0.00

6200-0 Building - High School

30-Aug Gensler	272,552.50
5-Sep Psomas	-11,470.00
20-Sep Gensler	245,297.25
18-Dec Gensler	285.00

Total		506,664.75
<u>6210-0 High School</u>		
22-Jul Vaughn Architecture & Planning	9,102.06	
2-Aug Vaughn Architecture & Planning	43,380.19	
20-Aug David Stephens	36,219.00	
20-Sep Vaughn Architecture & Planning	43,883.23	
8-Nov Gensler	376,083.85	
8-Nov Vaughn Architecture & Planning	6,846.25	
Total		515,514.58
Total Expenditures		1,304,762.50

**Measure AA Summary
Revenue and Expenditures**

Measure AA - Approved by the voters November 2, 2010; Authorized Amount =	87,000,000
Revenues and Expenditures are recorded in Fund 21.4	

Summary as of 12-31-13	
Revenues (see Revenue Summary - see below)	86,762,449.38
Expenditures (see below)	49,546,298.44
Measure AA Fund 21.4 Balance General Ledger 12-31-13	37,216,150.94

Revenue Summary	
Bond Proceeds	85,836,039.36
Bond Proceeds - Refund Escrow Account	12,920.79
Interest	913,489.23
Total	86,762,449.38

High School Expenditure Summary	
Salaries	70,622.43
Benefits	20,792.33
Atkinson, Andelson, Loya, Ruud, Reed - Legal	218,110.32
School Site Solutions - Site acquisition consultants	47,679.17
The Planning Center - Environmental Research/EIR	574,628.95
The Goodglick Company - Real Estate Broker	50,000.00
Jack Schreder & Associates	20,121.64
David Stephens - Planning	36,219.00
Balfour Beatty Construction - Pre Construction	28,500.00
C-Below Subsurface	15,055.00
Encorp	2,240.00
Padre Associates - Environmental Review	6,500.00
GeoVision	1,800.00
Geo Advantec	39,414.00
Psomas	42,945.36
Other - Filing Fees	75.00
Election Costs	16,304.42
Vaughn Architecture & Planning	151,216.30
Gensler Architecture	894,218.60
Lund & Assc Engineering - Review Detention Basis	5,026.07
Air Quality Mgmt District	1,088.27
Department of Toxic Substances Control	137,305.32
Department of State Architect	2,000.00
California Geological Survey	3,600.00
US Bank - Bond Fees	1,500.00
Daily Breeze - Legal Advertising	4,248.91
Continental Development Corporation - Deposit - 201 N. Douglas	1,071,313.14
Chicago Title - Purchase 201 N. Douglas	46,064,643.58
Utilities	19,130.63
Total Expenditures (Net)	49,546,298.44

Object	Object Description	Debit	Credit
2310	D.O. Management	35,625.00	0.00
	Total for Major Object: 2000	35,625.00	0.00
3212	PERS, Classified Positions	4,076.25	0.00
3312	OASDI, Classified Positions	2,414.17	0.00
3332	Medicare, Class Positions	564.60	0.00
3412	Hth & Wlfr Benefits, Class	2,003.18	0.00
3512	State Unemploy Insur, Clas Pos	19.51	0.00
3612	Worker Comp Insur, Class Pos	513.35	0.00
	Total for Major Object: 3000	9,591.06	0.00
5520	Electricity Services	623.68	0.00
5530	Water	5,721.00	0.00
5800	Oth Contracted Services	1,000.00	0.00
5810	Contracted Services	2,676.53	0.00
5822	Attorney's Fees	2,036.25	0.00
5890	Other Services	224,866.91	0.00
5910	Communications	442.74	0.00
	Total for Major Object: 5000	237,367.11	0.00
6200	Bldg. & Improvement of Bldg	506,664.75	0.00
6210	Architect Fees on Buildings	515,514.58	0.00
	Total for Major Object: 6000	1,022,179.33	0.00
8660	Interest	0.00	51,897.50
8951	Proceeds from Sale of Bonds	0.00	5,155,000.00
	Total for Major Object: 8000	0.00	5,206,897.50
	Net Increase (Decrease) to Fund Balance		3,902,135.00
9110	Cash in County Treasury	37,181,882.13	0.00
9200	Accounts Receivable	36,125.98	0.00
9519	Accounts Payable-Current Liab.	0.00	1,285.00
9528	FB Subs-OASDI	228.66	0.00
9529	FB Subs-MEDICARE	53.47	0.00
9530	FB Subs-H & W	0.00	321.44
9531	FB Subs-SUI	0.00	19.51
9532	FB Sub-W/C	0.00	513.35
9791	Beginning Fund Balance	0.00	33,314,015.94
	ENDING Fund Balance		37,216,150.94



WISEBURN SCHOOL DISTRICT
 SCHEDULE OF BOND EXPENDITURES – MEASURE A AND MEASURE AA
 FOR THE YEAR ENDED JUNE 30, 2013

Measure A Bond Projects	2012-13 Expenditures
Anza Elementary School - Playground	\$ 19,720
Burnett Elementary School - Multi-Purpose Room	2,982,736
Burnett Elementary School - Classrooms	36,188
Cabrillo Elementary School - Classrooms	2,952
Dana Middle School - Restroom/Snackstand	385,727
Legal and Bond Fees	11,780
Total Measure A Expenditures	<u>\$ 3,439,103</u> *

Measure AA Bond Projects	2012-13 Expenditures
Employee Salaries and Benefits	\$ 46,199
Wiseburn High School	47,631,684
Legal and Bond Fees	163,360
Total Measure AA Expenditures	<u>\$ 47,841,243</u> *

Financial Section
 Information
 Owner Auditors
 Reports
 Findings and
 Questioned Costs

See accompanying note to supplementary information.

Projected Wiseburn High School Construction Budget

High School Budget

Soft Costs			
	Architect Fees	5,400,000	Gensler/ Arch Pac
2	Department of Toxic Substances Control	105,000	
3	DSA - Pre Application Testing & Design	450,000	?
4	CEQA/ EIR – amendment to include pool	765,000	Vaughn Williams/ Planning Center/ School Site Solutions
5	State Matching Eligibility	61,000	Jack Schreder & Associates
6	Attorney Fees/Legal Notices	250,000	Atkinson Andelson
7	Pre Construction	95,000	Balfour Beatty
8	General Conditions	130,000	Mobile Modular, American Reprographics, etc.
9	Inspector of Record	300,000	
10	Lab of Record	500,000	Welding inspections, Pull tests, Core samples, etc
11	Labor Compliance	200,000	?
12	Soil/Site Survey	64,000	Geo-Advantec/ Geo Vision
13	Utility/ Underground Mapping	150,000	C-Below, Psomas
14	Planning & Programming	67,000	D. Stephens
15	Administration	425,000	Salaries + Benefits
16	Methane Mitigation Measures - Design & Construction	1,000,000	
17	Building Commissioning	250,000	
18	LEED Commissioning/ Utility Planning	60,000	
19	City Developer Fees	N/A?	
20	Pre Application - Testing and Design	300,000	
21	Site Development	100,000	?
22	Asbestos - Testing and Monitoring	10,000	Encorp
23	Bond Administration Fees - US Bank	5,000	
24	Misc. (Legal Advertising, Utilities)	100,000	
--	Contingency	3,200,000	
Total Soft Costs		13,987,000	

District Resources

Fund 21.2 - balance as of 6/30/2013	51,267
Fund 21.4 - balance as of 6/30/2013	33,314,016
SB 477 - from CVUHSD	4,000,000
Sale of Utah Property due Oct. 2015	4,900,000
Interest due from Utah - Oct. 2013/ Oct. 2014	200,000
Bonds Issued in December 2013	5,155,000
Projected Interest through July 2016	500,000
Total District Resources	48,120,283

Available after soft costs 34,133,283

Available after pool 29,133,283

less \$5M due to \$1 million in pool soft costs included in above figures

Entered into Contract and/or Board Committed

Flewelling & Moody - Burnett Modernization Design	33,000
Burnett Modernization - Hard Costs	500,000
Net Available for Hard Construction Costs	28,600,283

- represents \$33M shortfall

Fund 21.3 - Allocated for West Dana Site 8,307,441

* Furniture/ Equipment can't be paid from bond funds - seek other financing sources - approximately \$1.5 million

** Cost of moving into the building is not included

*** Expended \$47,790,000 in acquisition of High School property