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# FYE 2014 Expenditures to Date.docx

None of the reports included here are terribly complex, and could be readily produced out of the District’s financial system. The main advantage reporting with Excel is the ease of modifying the reports.

Because all these reports are based on Excel pivot tables in the “Bond Historical Data & Tables.xlsx” spreadsheet, going to the corresponding orange tab will allow the reader to double click any of the amounts to get a new tab with a copy of all the transactions going into that amount.

## Project Costs by School Project Type

This groups the schools by type, aggregates costs into project types going down, and cost types going across. This is a good report to tell what has been done in aggregate at any particular site.

You can see that High Schools sort before Middle Schools. The downside of the flexibility that Excel offers is its ability to do something undesired if not watched.

## Modernization Project Costs by School

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This schedule lists modernization project costs by school and cost group going down. Going across the schedule has beginning and “Last” calendar year, hard and soft cost totals, and grand total.

The costs groups separate out main construction costs so that readers can tell when the actual construction was taking place. Because the modernization projects have master planning costs that began in 2001, and tend to accumulate sub-projects even after the school is done and occupied, the tendency is for the modernization projects to show a life span almost as long as the life of the program.

## Modernization Projects Hard Costs

This is a separate modernization hard-soft schedule that groups the projects differently. It first sub-totals the school projects into Measure 2000-M Projects, Done projects (non-2000M), and Not Done projects. Going across is the cost types broken into “Main Contractor”, “Other Hard Costs”, and “Soft Costs”. There are also columns for Grand Total, and for Main Contractor percentage, and Hard Cost percentage.

The primary purpose of this report was to get the post Measure 2000-M project main contract bid percentage. One of the ongoing discussions for planning, and at the Board level was how much greater than projected design costs to budget for the total project. In public discussions Board Members and senior staff tend to refer to budgeted construction costs, construction bid amounts, other measures that leave out change orders, additional sub-projects, and soft costs.

At the bottom of page 18 is a conversion of post Measure 2000-M “Done” projects from total main contract percentage to initial contract percentage. From this analysis we get an historical main contract percentage of 60.5%. This converts into a 1.65 multiplier. In other words, from an historical basis we know the construction bid or estimate amount, we should expect total project costs to be 1.65 times the bid or estimate amount.

## Program Administration Expenditures

This is a simple report showing by cost group and cost description the administrative costs of the bond program. Going across are columns for each of the funding sources.

The 2010D bonds have about $120 thousand in cost codes not normally associated with program administration. This was for the Vista High School training labs set up for Munis implementation.