

General Instructions

SAB 184A, Detailed Listing of Warrants Issued by the District for this Project

- Enter the application number of the project (i.e., 22/99999-00-01, 22/99999-00-02, etc.).
- Number reports consecutively (i.e., 1, 2, etc.).

List each warrant issued for project expenditures during the report period including the fund source of the expenditure. This information needs to be shown in the column entitled Fund Source. Funds shown in this column should be one of those listed in the current edition of the California School Accounting Manual. For each warrant be sure to enter the warrant number, or reimbursement journal number, date, payee, the exact purpose of the payment, and the amount (each page should have a total). Please note "Site" and "Planning" have only one column each, yet the expenditures will fall into several subcategories. The amounts reported should be listed in the appropriate column and coded 1, 2, 3, etc., for the subgroup as the groups are listed to the right. If a warrant applies to more than one construction project, indicate the amount applicable to the construction project which is being reported. Warrants or Journal entries which reimburse other funds for expenditures applicable to the project must show the original fund warrant number, date, payee, the exact purpose of the payment, and the amount. When stating the description and/or purpose of each expenditure do not simply repeat the cost category title. Rather, briefly explain what the expenditure was for. For example, if the cost is for Other Planning Costs (Planning subcategory 7) state "cost of 10 sets of extra plans and specifications" or "notice to bidders for construction." Total expenditures should agree with expenditures reported on Form SAB 184, Part 1, Item 5, in the "During Report Period" column.

Specific Instructions Pertaining to Categories of Expenditures

Detail of Expenditures Summarized on
Form SAB 184 (Refer to State School Building Lease-Purchase Program Applicant Handbook for further details).

A. Site (Note: This column is for indicating site costs and not for indicating the name of the site.)

1. Purchase Price of Property

Enter the actual amount paid for each parcel of property purchased.

2. Appraisal Fees

Enter the cost of securing appraisals of the property.

3. Escrow Costs

Enter escrow costs. Include all charges normally included in the escrow statement.

4. Surveys

Enter the cost of surveys necessary to establish the boundary lines of the property and the cost of topographical surveys.

5. Site Support Costs

For districts that received an apportionment for site support costs, enter 100 percent of the cost of preparation of environmental impact documents, determination of relocation claims, developing relocation plans, and purchase negotiations with a seller. Although only 85 percent of these costs are eligible for reimbursement, 100 percent must be reported for audit purposes.

6. Relocation Assistance

Enter the costs related to the displacement of any persons, businesses, farm operation or nonprofit organization in conjunction with the acquisition of real property.

7. Other Costs

Enter other charges, such as legal notices or services, cost incurred in condemnation proceedings and relocation assistance costs.

B. Planning

1. Architect Fee

Enter the cost of architectural services.

2. Division of State Architect (DSA) Plan Check Fee

Enter the actual amount paid to the DSA for reviewing plans.

3. California Department of Education (CDE) Plan Check Fee

Enter the actual amount paid to the School Facilities Planning Division for checking plans.

4. Energy Analysis Fee

Enter the cost of energy analysis consulting services.

5. Preliminary Tests

Enter the cost of soil tests, foundation tests, exploratory borings, and similar testing required prior to construction. Show the costs of site investigation and reports pertaining to ecological hazards.

6. Administrative Costs

For qualifying districts that received an administrative cost apportionment, enter costs incurred in the preparation and monitoring of the project.

7. Other Costs

Enter any other planning costs, such as charges for advertising for construction and/or furniture and equipment bids; costs of extra plans and specifications, and any other pass-through charges of the architect. Make sure that these latter costs are not classified under subcategory 1 above.

C. Construction

Enter construction costs by vendor name. If any costs entered for this category have not been authorized on Form SAB 521, "Standard Fund Release", attach a copy of the applicable invoice(s) and/or contract(s). This category includes interim housing, utilities, and site development costs.

D. Tests (construction)

Enter the costs of tests required during construction. For each entry describe the type/nature of the tests performed and the time frame that the payment for services relates to.

E. Inspection

Enter the costs for inspection. These costs are limited to the actual costs for the legal duration of the construction contract which shall terminate on the date of filing the Notice of Completion, or the date of completion of the work as specified in the contract or as it is changed through valid extensions as may be granted, whichever comes first. Additional inspection costs may be eligible if they are incurred within 35 calendar days after the legal duration of the contract, provided such work was for punch list items only.

Note: For each entry, state the exact time frame that the payment for services relates to.

F. Furniture and/or Equipment

Enter the actual amount paid for furniture and/or equipment.