



**Developer Impact Fee Annual
and Five Year Reports for the
Fiscal Year Ending June 30, 2015**

**San Francisco Unified School
District**

December 8, 2015

**Prepared For:
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District**

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I. Introduction

Sections 66001 and 66006 of the Government Code require that San Francisco Unified School District ("School District") provide to the public information on impact fees received from new residential and commercial/industrial development to mitigate the impact of that new development on the school facilities of the School District ("Reportable Fees"). The School District currently collects statutory school fees ("Statutory School Fees") pursuant to Sections 17620 *et seq.* of the Education Code and Sections 65995 *et seq.* of the Government Code.

The School District is required to provide under the Government Code the following information on Reportable Fees for the prior fiscal year:

1. Amounts collected
2. Amount of interest earned
3. Amounts spent on projects to accommodate additional enrollment from new residential and commercial/industrial development

The Reportable Fees do not include special tax proceeds, proceeds of bonds, or letters of credit to secure payment of Reportable Fees at a future date. Further, the School District is required to confirm that Reportable Fees have not been levied, collected, or imposed for general revenue purposes.

Additionally, the School District is required to identify the following:

1. The proposed purposes to which Reportable Fees may be spent
2. The Reasonable Relationship between the Reportable Fees and the purpose to which they are to be spent
3. The funding sources and expected funding availability date for school facilities projects for which Reportable Fees are required

The following Annual and Five-Year Reports ("Reports") for the fiscal year ending June 30, 2015, include the information and proposed findings the School District intends to review and adopt in accordance with Sections 66001 and 66006 of the Government Code.

II. Annual Report for the Fiscal Year Ending June 30, 2015

In accordance with Government Code Section 66006(b)(1) and (2), the School District hereby presents the following information for fiscal year 2014/2015 (i.e. July 1, 2014 through June 30, 2015) with regard to the annual Reportable Fees:

A. Description of the Type of Reportable Fees in the Account or Sub-account(s) of the School District

The Reportable Fees of the School District for fiscal year 2014/2015 consist of Statutory School Fees. Statutory School Fees were collected by the School District from new residential and commercial/industrial development in the amounts as noted below.

B. Amount of the Reportable Fees

The Statutory School Fee amounts for fiscal year 2014/2015 for the period between July 1, 2014, and June 30, 2015, were as follows:

- » \$2.91 per square foot of assessable space for residential development constructed within the School District; and
- » \$0.243 per square foot of covered and enclosed space for commercial/industrial development applicable to the "retail and services" land use category; and
- » \$0.389 per square foot of covered and enclosed space for commercial/industrial development applicable to the "office" category; and
- » \$0.335 per square foot of covered and enclosed space for commercial/industrial development applicable to the "research and development" category; and
- » \$0.297 per square foot of covered and enclosed space for commercial/industrial development applicable to the "industrial/warehouse/manufacturing" category; and
- » \$0.315 per square foot of covered and enclosed space for commercial/industrial development applicable to the "hospital" category; and
- » \$0.119 per square foot of covered and enclosed space for commercial/industrial development applicable to the "hotel/motel" category.

The residential Statutory School Fee amount of \$2.91 per square foot was adopted by the Board of Education ("Board") of the School District on May 14, 2013, by Resolution No. 125-14SO1 based on the report "Residential Development School Fee Justification Study" of the School District dated May 1, 2013. The commercial/industrial Statutory School Fee amounts listed above were adopted by the Board of the School District on May 14, 2013, by Resolution No. 125-14SO1 based on the report "Commercial/Industrial Development School Fee Justification Study" of the School District dated May 1, 2013.

C. Beginning and Ending Balance of Account and Sub-Account(s):

Table 1 lists the fiscal year 2014/2015 beginning and ending balances for Fund 25, the Capital Facility Fund, which holds all Reportable Fees:

Table 1

Item	Reportable Fees
Beginning Balance (7/1/2014)	\$29,505,917
Ending Balance (6/30/2015)	\$35,912,704

D. Amount of the Reportable Fees Collected and Interest Earned

Table 2 below shows the amount of Reportable Fees collected and interest earned during fiscal year 2014/2015.

Table 2

Item	Statutory School Fees (Residential & Commercial/Industrial)
Amount Collected	\$8,479,058
Interest Earned	\$249,584
Total	\$8,728,642

E. Identification of Each Improvement on Which Reportable Fees Were Expended and the Amount of the Expenditures on Each Improvement, Including the Total Percentage of the Cost of Each Project of the School District that Was Funded with Reportable Fees

Schedule A to this report identifies the amount of Reportable Fees expended on School Facilities in fiscal year 2014/2015, as well as the percentage of each improvement funded by Reportable Fees.

F. Identification of an Approximate Date by Which the Construction of Project(s) of the School District will Commence if the School District Determines that Sufficient Funds have been Collected to Complete Financing on an Incomplete Project of the School District, as Identified in Paragraph (2) of Subdivision (A) of Section 66001, and the Project of the School District Remains Incomplete

At the close of fiscal year 2014/2015, the School District determined that it will have sufficient funds to continue or begin construction of the following projects in fiscal year 2015/2016:

- » New Classroom Building Construction (estimated completion fiscal year 2016/2017)
 - Lowell High School
 - Junipero Serra Elementary School
- » Relocation and Expansion (estimated completion fiscal year 2015/2016)
 - Horace Mann Middle School/Buena Vista Elementary School

- International High School/Bryant Elementary School
- Leola Havard Early Education School
- Jefferson Elementary School

G. Description of each Interfund Transfer or Loan Made from the Account or Sub-Account(s), Including Project(s) of the School District on which the Transferred or Loaned Reportable Fees will be Expended, and, in the Case of an Interfund Loan, the Date on Which the Loan will be Repaid, and the Rate of Interest that the Account or Sub-Account(s) will Receive on the Loan

No transfers or loans of Reportable Fees were made in fiscal year 2014/2015.

H. The Amount of Refunds made or Revenues Allocated for Other Purposes if the Administrative Costs of Refunding Unexpended Revenues Exceed the Amount to be Refunded

No refunds of Reportable Fees were made pursuant to Section 66001(e) of the Government Code in fiscal year 2014/2015.

I. Summary Table of Fund Balance, Revenues, and Expenditures

Table 3 below summarizes the beginning and ending balances, the amount of Reportable Fees collected and interest earned, additional refunds/revenues, and total expenditures from Fund 25 during fiscal year 2014/2015.

Table 3

Item	Amount ^[1]
Beginning Balance (7/1/2014)	\$29,505,917
Reportable Fees Collected and Interest Earned	\$8,728,642
Expenditures – Schedule A	(\$2,321,856)
Ending Balance (6/30/2015)	\$35,912,704
[1] Numbers may not sum due to rounding.	

III. Five Year Report

In accordance with Government Code Section 66001, the School District provides the following information with respect to that portion of the account or sub-account(s) remaining unexpended, whether committed or uncommitted:

A. Identification of the Purpose to which the Reportable Fees are to be Put

The purpose of the Reportable Fees imposed and collected on new residential and commercial/industrial development within the School District during fiscal year 2014/2015 was to fund construction and reconstruction projects required to serve the grade K-12 students generated by new development within the School District. Specifically, the Reportable Fees will be used for (i) the construction of property for additional School Facilities, (ii) installation of additional classrooms and/or construction of additional buildings at existing School Facilities, and (iii) the construction and/or renovation of School District facilities needed to maintain and provide a required level of service to house students generated as a result of residential and commercial/industrial development.

B. Demonstration of a Reasonable Relationship Between the Reportable Fees and the Purposes for which they are Charged

There is a reasonable relationship between the new development upon which the Reportable Fees are charged and the need for additional School Facilities and for the reconstruction of existing facilities to maintain the ability of the School District to house students generated from residential and commercial/industrial development. When comparing (i) the students projected to be generated from new development and (ii) the current student capacity of the School District's existing School Facilities, it is determined that the School District – at the elementary school and high school levels – will not have sufficient capacity to accommodate the new students, and will therefore need to construct new school facilities and/or expand existing school facilities. Furthermore, the Reportable Fees charged on new development will be used to fund School Facilities that will be used to serve the students generated from new development and the Reportable Fees do not exceed the costs of providing such School Facilities for new students as set forth in the report "Residential Development School Fee Justification Study" of the School District dated April 22, 2015, and the report "Commercial/Industrial Development School Fee Justification Study" of the School District dated April 22, 2015.

C. Identification of All Sources and Amounts of Funding Anticipated to Complete Financing of the School Facilities as Identified by the School District

Table 4 on page 7 lists the proposed funding sources for all pending School Facility projects presently identified by the School District.

D. Identification of the Approximate Dates on Which the Funding Referred to in Section III.C is Expected to be Deposited into the Appropriate Account or Fund

Table 5 on page 8 lists the approximate dates on which the funds are expected to be available for the School Facility projects presently identified by the School District.

Table 4

Project	Reportable Fees	Measure B Funds	Local General Obligation Bonds	State Bonds ^[1]	Proceeds from Sale of District Property	Capital Campaign/Private Donations	Total
New Deaf/Hearing Impaired/ADA District-Wide Magnet Program – Various Sites	\$200,000	\$200,000	-	-	-	-	\$400,000
ADA Access Construction – Various Sites	\$4,000,000	\$4,000,000	\$25,000,000	\$8,500,000	-	-	\$41,500,000
New School of the Arts - 135 Van Ness Avenue	\$35,000,000	-	\$15,000,000	\$30,000,000	-	\$65,000,000	\$145,000,000
Construction and Historic Renovation - Norse Auditorium	\$10,000,000	-	-	\$2,000,000	-	\$13,000,000	\$25,000,000
West Portal ES - 8 Classroom Building	\$6,000,000	-	-	\$2,000,000	-	-	\$8,000,000
R.L. Stevenson ES - 6 Classroom Building	\$2,500,000	-	\$900,000	-	-	-	\$3,400,000
Hillcrest ES - 6 Classroom Building	\$4,000,000	-	-	\$1,700,000	-	-	\$5,700,000
Clarendon ES - 10 Classroom Building	\$8,000,000	-	-	-	-	-	\$8,000,000
Lowell HS – 14 Classroom Building	\$11,000,000	-	-	-	-	-	\$11,000,000
Claire Lilienthal ES – 10 Classroom Building	\$8,000,000	-	-	-	-	-	\$8,000,000
Junipero Serra ES – 6 Classroom Building	\$2,500,000	-	\$500,000	-	-	-	\$3,000,000
Horace Mann MS/Buena Vista ES – K-8 Expansion and Merger	\$1,500,000	-	-	-	-	-	\$1,500,000
International HS/Bryant ES – Expansion and Merger	\$1,000,000	-	-	-	-	-	\$1,000,000
Lafayette ES – ES Expansion	\$5,000,000	-	\$6,000,000	-	-	-	\$11,000,000
Leola Havard EES – EES Expansion	\$2,000,000	-	-	-	-	-	\$2,000,000
James Denman MS – MS Expansion	\$2,000,000	-	-	-	-	-	\$2,000,000
Jefferson ES – ES Expansion	\$1,000,000	-	-	-	-	-	\$1,000,000
Anticipated New School/ Classroom Construction to Meet Projected Growth in southeast sector, including Bayview/ Hunter's Point, Mission Bay, Park Merced and South of Market	\$20,000,000	-	\$80,000,000	-	-	-	\$100,000,000
Total	\$123,700,000	\$4,200,000	\$127,400,000	\$44,200,000	-	\$78,000,000	\$377,500,000

[1] State Bond funds include New Construction, Modernization, Joint Use, and Seismic funding. Amounts are for eligibility only, as without a new State facility bond issue, there is no funding available.

Table 5

Project	Reportable Fees	Measure B Funds	Local General Obligation Bonds	State Bonds ^[1]	Proceeds from Sale of District Property	Capital Campaign/Private Donations
New Deaf/Hearing Impaired/ADA District-Wide Magnet Program – Various Sites	Funds Available	When Funds Authorized or Available	NA	NA	NA	NA
ADA Access Construction – Various Sites	Funds Available	When Funds Authorized or Available	When Funds Authorized or Available	Unknown	NA	NA
New School of the Arts - 135 Van Ness Avenue	Unknown	NA	When Funds Authorized or Available	Unknown	NA	Unknown
Construction and Historic Renovation - Norse Auditorium	Unknown	NA	NA	Unknown	NA	Unknown
West Portal ES - 8 Classroom Building	When Funds Authorized or Available	NA	NA	Unknown	NA	NA
R.L. Stevenson ES - 6 Classroom Building	When Funds Authorized or Available	NA	When Funds Authorized or Available	NA	NA	NA
Hillcrest ES - 6 Classroom Building	When Funds Authorized or Available	NA	NA	Unknown	NA	NA
Clarendon ES - 10 Classroom Building	When Funds Authorized or Available	NA	NA	NA	NA	NA
Lowell HS – 14 Classroom Building	Funds Available	NA	NA	NA	NA	NA
Claire Lilienthal ES – 10 Classroom Building	Funds Available	NA	NA	NA	NA	NA
Junipero Serra ES – 6 Classroom Building	Funds Available	NA	Funds Available	NA	NA	NA
Horace Mann MS/Buena Vista ES – K-8 Expansion and Merger	Funds Available	NA	NA	NA	NA	NA
International HS/Bryant ES – Expansion and Merger	Funds Available	NA	NA	NA	NA	NA
Lafayette ES – ES Expansion	When Funds Authorized or Available	NA	When Funds Authorized or Available	NA	NA	NA
Leola Havard EES – EES Expansion	Funds Available	NA	NA	NA	NA	NA
James Denman MS – MS Expansion	When Funds Authorized or Available	NA	NA	NA	NA	NA
Jefferson ES – ES Expansion	Funds Available	NA	NA	NA	NA	NA
Anticipated New School/ Classroom Construction to Meet Projected Growth in southeast sector, including Bayview/ Hunter's Point, Mission Bay, Park Merced and South of Market	Unknown	NA	When Funds Authorized or Available	NA	NA	NA

[1] State Bond funds include New Construction, Modernization, Joint Use, and Seismic funding. Amounts are for eligibility only, as without a new State facility bond issue, there is no funding available.

Schedule A

Reportable Developer Fee Expenditures for Fiscal Year 2014/2015

San Francisco Unified School District
 Expenditures by Improvement - Fund 25
 Fiscal Year 2014/2015

Expenditure by Improvement	Total Amount Paid From Reportable Fees During Fiscal Year 2014/2015	Total Amount Paid From Other Sources During Fiscal Year 2014/2015	Total Amount Paid from All Sources During Fiscal Year 2013/2014 [1]	Percent of Total Cost Funded with Reportable Fees [1]
Alvarado ES - ADA Modernization/Construction				
Relocation Assistance	\$5,676	\$0	\$5,676	100.00%
Environmental IH Services	\$558	\$0	\$558	100.00%
General Construction	\$28,290	\$3,090	\$31,380	90.15%
Subtotal	\$34,524	\$3,090	\$37,614	91.78%
Argonne CDC - ADA Modernization/Construction				
DSA Plans & Spec Check Fee	\$250	\$250	\$500	50.00%
Subtotal	\$250	\$250	\$500	50.00%
Children's Admin Ctr - ADA Modernization/Construction				
Relocation Assistance	\$4,561	\$0	\$4,561	100.00%
Architect/Engineering Fees	\$3,520	\$0	\$3,520	100.00%
Environmental IH Services	\$11,071	\$0	\$11,071	100.00%
Other Costs - Planning	\$2,679	\$0	\$2,679	100.00%
General Construction	\$221,225	\$0	\$221,225	100.00%
Subtotal	\$243,057	\$0	\$243,057	100.00%
Claire Lilienthal - ADA Modernization/Construction				
Other Costs - Planning	\$0	\$11	\$11	0.00%
General Construction	\$39,248	\$39,248	\$78,495	50.00%
Subtotal	\$39,248	\$39,258	\$78,506	49.99%
Downtown HS - ADA Modernization/Construction				
Other Costs - Planning	\$236	\$236	\$473	50.00%
Subtotal	\$236	\$236	\$473	50.00%
ER Taylor ES - ADA Modernization/Construction				
Architect/Engineering Fees	\$1,000	\$0	\$1,000	100.00%
General Construction	\$12,000	\$0	\$12,000	100.00%
General Construction - Change Order	\$641	\$0	\$641	100.00%
Subtotal	\$13,641	\$0	\$13,641	100.00%
Fairmount - ADA Modernization/Construction				
DSA Plans & Spec Check Fee	\$250	\$250	\$500	50.00%
Other Costs - Planning	\$423	\$423	\$847	50.00%
General Construction	\$0	\$39,707	\$39,707	0.00%
Subtotal	\$673	\$40,381	\$41,054	1.64%
Fairmount - ADA Modernization/Construction				
Environmental IH Services	\$0	\$5,401	\$5,401	0.00%
Other Costs - Planning	\$8	\$8	\$16	49.97%
General Construction	\$47,500	\$47,500	\$95,000	50.00%
General Construction - Change Order	\$22,576	\$10,073	\$32,649	69.15%
Subtotal	\$70,084	\$62,982	\$133,066	52.67%
IM Scott - ADA Modernization/Construction				
Environmental IH Services	\$0	\$2,925	\$2,925	0.00%
Other Costs - Planning	\$779	\$779	\$1,558	50.00%
General Construction	\$77,273	\$77,273	\$154,545	50.00%
Subtotal	\$78,052	\$80,976	\$159,028	49.08%
Independence HS - ADA Modernization/Construction				
General Construction	\$11,745	\$0	\$11,745	100.00%
Subtotal	\$11,745	\$0	\$11,745	100.00%
Jefferson ES - ADA Modernization/Construction				
Non Capitalized Equipment	\$25,907	\$0	\$25,907	100.00%
Architect/Engineering Fees	\$13,458	\$0	\$13,458	100.00%
Architect/Engrn Fees - Change Order	\$32,204	\$0	\$32,204	100.00%
Environmental IH Services	\$1,389	\$0	\$1,389	100.00%
Other Costs - Planning	\$2,070	\$0	\$2,070	100.00%
General Construction	\$183,620	\$0	\$183,620	100.00%
Subtotal	\$258,646	\$0	\$258,646	100.00%
Las Americas - ADA Modernization/Construction				
General Construction	\$3,684	\$236	\$3,921	93.97%
Subtotal	\$3,684	\$236	\$3,921	93.97%

San Francisco Unified School District
Expenditures by Improvement - Fund 25
Fiscal Year 2014/2015

Expenditure by Improvement	Total Amount Paid From Reportable Fees During Fiscal Year 2014/2015	Total Amount Paid From Other Sources During Fiscal Year 2014/2015	Total Amount Paid from All Sources During Fiscal Year 2013/2014 [1]	Percent of Total Cost Funded with Reportable Fees [1]
Lawton Alt School - ADA Modernization/Construction				
Relocation Assistance	\$402	\$402	\$805	50.00%
Architect/Engineering Fees	\$0	\$1,600	\$1,600	0.00%
DSA Plans & Spec Check Fee	\$24	\$24	\$48	50.01%
Other Costs - Planning	\$17	\$17	\$33	50.00%
General Construction	\$11,224	\$11,726	\$22,950	48.91%
General Construction - Change Order	\$4,784	\$4,784	\$9,568	50.00%
Subtotal	\$16,451	\$18,553	\$35,003	47.00%
Leola Harvard Early Ed - ADA Modernization/Construction				
Non Capitalized Equipment	\$5,366	\$0	\$5,366	100.00%
Other Costs - Planning	\$674	\$0	\$674	100.00%
General Construction	\$4,597	\$0	\$4,597	100.00%
Subtotal	\$10,637	\$0	\$10,637	100.00%
Monroe ES - ADA Modernization/Construction				
Supplies	\$0	\$3,668	\$3,668	0.00%
Other Services & Other Expense	\$0	\$18,586	\$18,586	0.00%
Relocation Assistance	\$0	\$236,726	\$236,726	0.00%
Architect/Engineering Fees	\$6,481	\$39,696	\$46,177	14.03%
Architect/Engn Fees - Change Order	\$143,457	\$6,600	\$150,057	95.60%
Environmental IH Services	\$0	\$33,856	\$33,856	0.00%
DSA Plans & Spec Check Fee	\$0	\$19,780	\$19,780	0.00%
Agency Code & Plan Review	\$0	\$2,870	\$2,870	0.00%
Misc Construction Cost	\$0	\$104	\$104	0.00%
Telecommunications (Labor)	\$0	\$200	\$200	0.00%
Interim Housing	\$0	\$722	\$722	0.00%
General Construction - Change Order	\$0	\$814,736	\$814,736	0.00%
Inspection	\$0	\$975	\$975	0.00%
Subtotal	\$149,938	\$1,178,519	\$1,328,457	11.29%
Presidio MS - ADA Modernization/Construction				
General Construction	\$10,087	\$0	\$10,087	100.00%
General Construction - Change Order	\$587	\$0	\$587	100.00%
Subtotal	\$10,673	\$0	\$10,673	100.00%
Rooftop (Burnett Campus) - ADA Modernization/Construction				
Architect/Engineering Fees	\$4,800	\$3,600	\$8,400	57.14%
DSA Plans & Spec Check Fee	\$480	\$480	\$960	50.00%
Other Costs - Planning	\$423	\$423	\$847	50.00%
Subtotal	\$5,703	\$4,503	\$10,207	55.88%
SF Community - ADA Modernization/Construction				
Architect/Engineering Fees	\$830	\$315	\$1,145	72.48%
Other Costs - Planning	\$142	\$142	\$284	50.00%
General Construction	\$82,900	\$16,900	\$99,800	83.07%
General Construction - Change Order	\$10,704	\$10,704	\$21,407	50.00%
Subtotal	\$94,575	\$28,061	\$122,636	77.12%
Sheridan ES - ADA Modernization/Construction				
Architect/Engineering Fees	\$8,164	\$9,476	\$17,639	46.28%
DSA Plans & Spec Check Fee	\$450	\$450	\$900	50.00%
Other Costs - Planning	\$1,170	\$1,175	\$2,345	49.88%
General Construction	\$86,631	\$89,857	\$176,487	49.09%
Subtotal	\$96,414	\$100,958	\$197,371	48.85%
Sherman ES - ADA Modernization/Construction -				
Other Costs - Planning	\$67	\$67	\$135	50.00%
General Construction	\$119,718	\$119,718	\$239,436	50.00%
Architect/Engn Fees - Change Order	\$0	\$123	\$123	0.00%
Subtotal	\$119,785	\$119,908	\$239,694	49.97%
Special Education Office - ADA Modernization/Construction				
Relocation Assistance	\$1,042	\$1,042	\$2,084	50.00%
Architect/Engineering Fees	\$22,305	\$22,225	\$44,530	50.09%
Environmental IH Services	\$0	\$4,050	\$4,050	0.00%
DSA Plans & Spec Check Fee	\$1,200	\$1,200	\$2,400	50.00%
Other Costs - Planning	\$1,069	\$1,069	\$2,137	50.00%
Subtotal	\$25,616	\$29,586	\$55,201	46.40%

San Francisco Unified School District
Expenditures by Improvement - Fund 25
Fiscal Year 2014/2015

Expenditure by Improvement	Total Amount Paid From Reportable Fees During Fiscal Year 2014/2015	Total Amount Paid From Other Sources During Fiscal Year 2014/2015	Total Amount Paid from All Sources During Fiscal Year 2013/2014 [1]	Percent of Total Cost Funded with Reportable Fees [1]
135 Van Ness - Modernization/Reconstruction				
Architect/Engineering Fees	\$0	\$1,500	\$1,500	0.00%
Environmental IH Services	\$0	\$2,284	\$2,284	0.00%
General Construction	\$1,198	\$1,369	\$2,567	46.67%
General Construction - Change Order	\$0	\$2,733	\$2,733	0.00%
Subtotal	\$1,198	\$7,886	\$9,084	13.19%
Clarendon ES - New Classroom Expansion				
General Construction	\$14,786	\$0	\$14,786	100.00%
Subtotal	\$14,786	\$0	\$14,786	100.00%
AP Giannini MS - New Classroom Expansion				
General Construction	\$12,060	\$0	\$12,060	100.00%
Subtotal	\$12,060	\$0	\$12,060	100.00%
Lowell HS - New Classroom Expansion				
Geotech Services	\$9,424	\$0	\$9,424	100.00%
Architect/Engineering Fees	\$2,570	\$0	\$2,570	100.00%
Architect/Engrn Fees - Change Order	\$155,984	\$0	\$155,984	100.00%
Environmental IH Services	\$7,112	\$0	\$7,112	100.00%
Other Costs - Planning	\$12,713	\$0	\$12,713	100.00%
General Construction	\$567,072	\$0	\$567,072	100.00%
Interim Housing	\$27,335	\$0	\$27,335	100.00%
Material T & I	\$1,313	\$0	\$1,313	100.00%
PG&E	\$28,088	\$0	\$28,088	100.00%
Subtotal	\$811,611	\$0	\$811,611	100.00%
Washington HS - New Classroom Expansion				
General Construction	\$2,500	\$0	\$2,500	100.00%
General Construction - Change Order	\$903	\$0	\$903	100.00%
Subtotal	\$3,403	\$0	\$3,403	100.00%
Alvarado ES - New Deaf/Hard of Hearing District Program (construction improvements)				
General Construction - Change Order	\$587	\$0	\$587	100.00%
Subtotal	\$587	\$0	\$587	100.00%
Presidio MS - New Deaf/Hard of Hearing District Program (construction improvements)				
General Construction	\$7,235	\$0	\$7,235	100.00%
Subtotal	\$7,235	\$0	\$7,235	100.00%
Buena Vista/Horace Mann - Program Expansion				
Architect/Engineering Fees	\$2,725	\$2,725	\$5,450	50.00%
Other Costs - Planning	\$790	\$790	\$1,580	50.00%
Subtotal	\$3,515	\$3,515	\$7,030	50.00%
District Arts Program - Program Expansion				
Architect/Engineering Fees	\$8,625	\$0	\$8,625	100.00%
Subtotal	\$8,625	\$0	\$8,625	100.00%
New School of the Arts @ 135 Van Ness Ave.				
Consultant Fees	\$148,930	\$0	\$148,930	100.00%
Subtotal	\$148,930	\$0	\$148,930	100.00%
Administration Fees – Accounting, Legal, Reporting, Labor Compliance, and Training				
Non Capitalized Equipment (for ADA Expansion/Construction)	\$3,193	\$0	\$3,193	100.00%
Reporting Fees	\$20,313	\$0	\$20,313	100.00%
Accounting Fees	\$5,513	\$0	\$5,513	100.00%
Labor Compliance Fees	\$16,185	\$0	\$16,185	100.00%
Advertising	\$648	\$0	\$648	100.00%
Prior Year's Retention Payable Write-Off	(\$19,576)	\$0	(\$19,576)	100.00%
Subtotal	\$26,275	\$0	\$26,275	100.00%
Grand Total	\$2,321,856	\$1,718,898	\$4,040,754	57.46%

[1] Figures may not sum due to rounding