



# COOPERATIVE STRATEGIES

COMPLETE FINANCIAL & DEMOGRAPHIC PLANNING FOR EDUCATION

## SAN FRANCISCO UNIFIED SCHOOL DISTRICT

DEVELOPER IMPACT FEE  
ANNUAL AND FIVE YEAR REPORTS FOR THE  
FISCAL YEAR ENDING JUNE 30, 2017

OCTOBER 24, 2017

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<b>SECTION</b>	<b>PAGE</b>
<b>I. INTRODUCTION</b> -----	<b>1</b>
<b>II. ANNUAL REPORT</b> -----	<b>2</b>
<b>III. FIVE YEAR REPORT</b> -----	<b>7</b>

## **EXHIBITS**

Schedule A: Reportable Developer Fee Expenditures for Fiscal Year 2016/2017

## 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, 2017, 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, 2017**

In accordance with Government Code Section 66006(b)(1) and (2), the School District hereby presents the following information for fiscal year 2016/2017 (i.e. July 1, 2016 through June 30, 2017) 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 2016/2017 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 2016/2017 for the period between July 1, 2016, and August 14, 2016, were as follows:

- \$3.36 per square foot of assessable space for residential development constructed within the School District; and
- \$0.346 per square foot of covered and enclosed space for commercial/industrial development applicable to the "retail and services" land use category; and
- \$0.540 per square foot of covered and enclosed space for commercial/industrial development applicable to the "office" category; and
- \$0.474 per square foot of covered and enclosed space for commercial/industrial development applicable to the "research and development" category; and
- \$0.425 per square foot of covered and enclosed space for commercial/industrial development applicable to the "industrial/warehouse/manufacturing" category; and
- \$0.435 per square foot of covered and enclosed space for commercial/industrial development applicable to the "hospital" category; and
- \$0.180 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 \$3.36 per square foot was adopted by the Board of Education ("Board") of the School District on May 26, 2015, by Resolution No. 155-26SO2 based on the report "Residential



Development School Fee Justification Study" of the School District dated April 22, 2015. The commercial/industrial Statutory School Fee amounts listed above were adopted by the Board of the School District on May 26, 2015, by Resolution No. 155-26SO2 based on the report "Commercial/Industrial Development School Fee Justification Study" of the School District dated April 22, 2015.

The Statutory School Fee amounts for fiscal year 2016/2017 for the period between August 15, 2016, and June 30, 2017, were as follows:

- \$3.48 per square foot of assessable space for residential development constructed within the School District; and
- \$0.388 per square foot of covered and enclosed space for commercial/industrial development applicable to the "retail and services" land use category; and
- \$0.560 per square foot of covered and enclosed space for commercial/industrial development applicable to the "office" category; and
- \$0.536 per square foot of covered and enclosed space for commercial/industrial development applicable to the "research and development" category; and
- \$0.478 per square foot of covered and enclosed space for commercial/industrial development applicable to the "industrial/warehouse/manufacturing" category; and
- \$0.485 per square foot of covered and enclosed space for commercial/industrial development applicable to the "hospital" category; and
- \$0.192 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 \$3.48 per square foot was adopted by the Board of Education ("Board") of the School District on June 14, 2016, by Resolution No. 166-14SO2 based on the report "Residential Development School Fee Justification Study" of the School District dated May 27, 2016. The commercial/industrial Statutory School Fee amounts listed above were adopted by the Board of the School District on June 14, 2016, by Resolution No. 166-14SO2 based on the report "Commercial/Industrial Development School Fee Justification Study" of the School District dated May 27, 2016.

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

Table 1 lists the fiscal year 2016/2017 beginning and ending balances for Fund 25, the Capital Facility Fund, which holds all Reportable Fees:

**Table 1**

<b>Item</b>	<b>Reportable Fees</b>
Beginning Balance (7/1/2016)	\$37,570,969
Ending Balance (6/30/2017)	\$35,902,426

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 2016/2017.

**Table 2**

<b>Item</b>	<b>Statutory School Fees (Residential &amp; Commercial/Industrial)</b>
Amount Collected	\$10,632,542
Interest Earned	\$258,084
<b>Total</b>	<b>\$10,890,626</b>

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 2016/2017, 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 2016/2017, the School District determined that it will have sufficient funds to continue or begin construction of the following projects in fiscal year 2017/2018:

- New Classroom Building Construction (estimated completion fiscal year 2017/2018)
  - Junipero Serra Elementary School
  - Lowell High School
- New Classroom Building Construction (estimated completion after fiscal year 2017/2018)
  - Claire Lilienthal Elementary School
- Relocation and Expansion (estimated completion after fiscal year 2017/2018)
  - International High School/Bryant Elementary School
  - Expansion of the District's Sports and Arts/Career Programs
  - Expansion of the District's Libraries and Media Centers

**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 2016/2017.

**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 2016/2017.

**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 2016/2017.

**Table 3**

<b>Item</b>	<b>Amount <sup>[1]</sup></b>
<b>Beginning Balance (7/1/2016)</b>	<b>\$37,570,969</b>
Reportable Fees Collected and Interest Earned	\$10,890,626
Expenditures – Schedule A	(\$12,170,656)
<b>Ending Balance (6/30/2017)</b>	<b>\$35,902,426</b>
<i>[1] Numbers may not sum due to rounding.</i>	



### 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 2016/2017 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 May 27, 2016, and the report "Commercial/Industrial Development School Fee Justification Study" of the School District dated May 27, 2016.

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 9 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 10 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**

<b>Project</b>	<b>Reportable Fees</b>	<b>Measure B Funds</b>	<b>Local General Obligation Bonds</b>	<b>State Bonds <sup>[1]</sup></b>	<b>Proceeds from Sale of District Property</b>	<b>Capital Campaign/Private Donations</b>	<b>Total</b>
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
Arts Center/New School of the Arts/Nourse Auditorium - 135 Van Ness Avenue	\$25,000,000	-	\$115,000,000	\$40,000,000	-	\$120,000,000	\$300,000,000
West Portal ES - 8 Classroom Building	\$10,000,000	-	-	-	-	-	\$10,000,000
Clarendon ES - 10 Classroom Building	\$10,000,000	-	-	-	-	-	\$10,000,000
Claire Lilienthal ES – 10 Classroom Building	\$16,000,000	-	-	-	-	-	\$16,000,000
Junipero Serra ES – 6 Classroom Building	\$4,000,000	-	\$500,000	-	-	-	\$4,500,000
Lowell HS – 12 Classrooms, 2 Buildings	\$14,500,000	-	-	-	-	\$500,000	\$15,000,000
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
Leola Havard EES – EES Expansion	\$3,000,000	-	-	-	-	-	\$3,000,000
Jefferson ES – ES Expansion	\$1,000,000	-	-	-	-	-	\$1,000,000
District Sports Programs – Expansion at Multiple School Sites	\$7,500,000	-	-	-	-	-	\$7,500,000
District Arts/Career Programs – Expansion at Multiple School Sites	\$12,500,000	-	\$5,000,000	-	-	-	\$17,500,000
District Libraries/Media Centers – Expansion at Multiple School Sites	\$7,500,000	-	-	-	-	-	\$7,500,000
Anticipated New School/ Classroom Construction to Meet Projected Growth in southeast sector, including Bayview/ Hunter’s Point, Mission Bay, Park Merced, South of Market and Treasure Island	\$20,000,000	-	\$100,000,000	-	-	-	\$120,000,000
<b>Total</b>	<b>\$137,700,000</b>	<b>\$4,200,000</b>	<b>\$245,500,000</b>	<b>\$48,500,000</b>	<b>-</b>	<b>\$120,500,000</b>	<b>\$556,400,000</b>

[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**

<b>Project</b>	<b>Reportable Fees</b>	<b>Measure B Funds</b>	<b>Local General Obligation Bonds</b>	<b>State Bonds <sup>[1]</sup></b>	<b>Proceeds from Sale of District Property</b>	<b>Capital Campaign/Private Donations</b>
New Deaf/Hearing Impaired/ADA District-Wide Magnet Program – Various Sites	Funds Available	Funds Available	NA	NA	NA	NA
ADA Access Construction – Various Sites	Funds Available	Funds Available	Funds Available	Unknown	NA	NA
Arts Center/New School of the Arts/Nourse Auditorium - 135 Van Ness Avenue	Unknown	NA	When Funds Authorized or Available	Unknown	NA	Unknown
West Portal ES - 8 Classroom Building	When Funds Authorized or Available	NA	NA	NA	NA	NA
Clarendon ES - 10 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
Lowell HS – 12 Classrooms, 2 Buildings	Funds Available	NA	NA	NA	NA	Unknown
Horace Mann MS/Buena Vista ES – K-8 Expansion and Merger	When Funds Authorized or Available	NA	NA	NA	NA	NA
International HS/Bryant ES – Expansion and Merger	Funds Available	NA	NA	NA	NA	NA
Leola Havard EES – EES Expansion	When Funds Authorized or Available	NA	NA	NA	NA	NA
Jefferson ES – ES Expansion	When Funds Authorized or Available	NA	NA	NA	NA	NA
District Sports Programs – Expansion at Multiple School Sites	Funds Available	NA	NA	NA	NA	NA
District Arts/Career Programs – Expansion at Multiple School Sites	Funds Available	NA	Funds Available	NA	NA	NA
District Libraries/Media Centers – Expansion at Multiple School Sites	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, South of Market and Treasure Island	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 2016/2017**

San Francisco Unified School District  
Expenditures by Improvement - Fund 25  
Fiscal Year 2016/2017

Expenditure by Improvement	Total Amount Paid From Reportable Fees During Fiscal Year 2016/2017	Total Amount Paid From Other Sources During Fiscal Year 2016/2017	Total Amount Paid from All Sources During Fiscal Year 2016/2017 [1]	Percent of Total Cost Funded with Reportable Fees [1]
<b>Commodore Sloat ES - ADA Modernization/Construction</b>				
DSA Plans & Spec Check Fee	\$250	\$250	\$500	50.00%
<b>Subtotal</b>	<b>\$250 #</b>	<b>\$250</b>	<b>\$500</b>	<b>50.00%</b>
<b>Fairmount - ADA Modernization/Construction</b>				
Architect/Engineering Fees	\$1,500	\$0	\$1,500	100.00%
Environmental IH Services	\$3,199	\$0	\$3,199	100.00%
Architect/Engn Fees - Change Order	\$2,750	\$2,750	\$5,500	50.00%
Other Costs - Planning	\$1,826	\$62	\$1,888	96.71%
General Construction	\$139,600	\$0	\$139,600	100.00%
General Construction - Change Order	\$26,908	\$0	\$26,908	100.00%
<b>Subtotal</b>	<b>\$175,783</b>	<b>\$2,812</b>	<b>\$178,595</b>	<b>98.43%</b>
<b>Feinstein ES - ADA Modernization/Construction</b>				
General Construction	\$72,567	\$0	\$72,567	100.00%
<b>Subtotal</b>	<b>\$72,567</b>	<b>\$0</b>	<b>\$72,567</b>	<b>100.00%</b>
<b>Guadalupe - ADA Modernization/Construction</b>				
General Construction	\$57,300	\$2,100	\$59,400	96.46%
<b>Subtotal</b>	<b>\$57,300</b>	<b>\$2,100</b>	<b>\$59,400</b>	<b>96.46%</b>
<b>Hoover MS - ADA Modernization/Construction</b>				
Environmental IH Services	(\$2,403)	\$0	(\$2,403)	100.00%
DSA Plans & Spec Check Fee	\$12,500	\$0	\$12,500	100.00%
Architect/Engn Fees - Change Order	\$61,957	\$28,112	\$90,070	68.79%
Other Costs - Planning	\$186	\$15,240	\$15,426	1.21%
General Construction	\$72,354	\$60,000	\$132,354	54.67%
<b>Subtotal</b>	<b>\$144,595</b>	<b>\$103,352</b>	<b>\$247,947</b>	<b>58.32%</b>
<b>June Jordan School for Equity - ADA Modernization/Construction</b>				
Environmental IH Services	\$1,000	\$1,445	\$2,445	40.91%
<b>Subtotal</b>	<b>\$1,000</b>	<b>\$1,445</b>	<b>\$2,445</b>	<b>40.91%</b>
<b>Malcolm X Academy - ADA Modernization/Construction</b>				
Other Services & Other Expense	\$892	\$0	\$892	100.00%
Other Costs - Planning	\$78	(\$1,054)	(\$976)	-7.95%
General Construction	\$108,709	\$4,291	\$113,000	96.20%
General Construction - Change Order	\$6,340	\$0	\$6,340	100.00%
Interim Housing	\$0	\$310	\$310	0.00%
<b>Subtotal</b>	<b>\$116,018</b>	<b>\$3,547</b>	<b>\$119,565</b>	<b>97.03%</b>
<b>Miraloma ES - ADA Modernization/Construction</b>				
General Construction	\$32,800	\$0	\$32,800	100.00%
<b>Subtotal</b>	<b>\$32,800</b>	<b>\$0</b>	<b>\$32,800</b>	<b>100.00%</b>



San Francisco Unified School District  
Expenditures by Improvement - Fund 25  
Fiscal Year 2016/2017

Expenditure by Improvement	Total Amount Paid From Reportable Fees During Fiscal Year 2016/2017	Total Amount Paid From Other Sources During Fiscal Year 2016/2017	Total Amount Paid from All Sources During Fiscal Year 2016/2017 [1]	Percent of Total Cost Funded with Reportable Fees [1]
<b>Noriega EES - ADA Modernization/Construction</b>				
DSA Plans & Spec Check Fee	\$250	\$312	\$562	44.45%
General Construction	\$16,000	\$16,000	\$32,000	50.00%
<b>Subtotal</b>	<b>\$16,250</b>	<b>\$16,312</b>	<b>\$32,562</b>	<b>49.90%</b>
<b>SF Community - ADA Modernization/Construction</b>				
General Construction - Change Order	\$1,613	\$1,613	\$3,226	50.00%
<b>Subtotal</b>	<b>\$1,613</b>	<b>\$1,613</b>	<b>\$3,226</b>	<b>50.00%</b>
<b>Sheridan ES - ADA Modernization/Construction</b>				
General Construction	(\$13,988)	(\$13,988)	(\$27,977)	50.00%
<b>Subtotal</b>	<b>(\$13,988)</b>	<b>(\$13,988)</b>	<b>(\$27,977)</b>	<b>50.00%</b>
<b>Sherman ES - ADA Modernization/Construction</b>				
General Construction	(\$8,139)	(\$8,139)	(\$16,278)	50.00%
General Construction - Change Order	\$42,463	\$1,343	\$43,806	96.93%
<b>Subtotal</b>	<b>\$34,324</b>	<b>(\$6,796)</b>	<b>\$27,528</b>	<b>124.69%</b>
<b>Tenderloin ES - ADA Modernization/Construction</b>				
Architect/Engineering Fees	\$3,091	\$3,047	\$6,138	50.36%
General Construction	\$42,000	\$4,792	\$46,792	89.76%
<b>Subtotal</b>	<b>\$45,091</b>	<b>\$7,839</b>	<b>\$52,930</b>	<b>85.19%</b>
<b>Leonard Flynn ES &amp; John Muir ES - Campus-wide Secured Access System</b>				
General Construction	\$54,500	\$57,500	\$112,000	48.66%
<b>Subtotal</b>	<b>\$54,500</b>	<b>\$57,500</b>	<b>\$112,000</b>	<b>48.66%</b>
<b>Peabody ES &amp; Clarendon ES - Campus-wide Secured Access System</b>				
General Construction	\$47,200	\$49,000	\$96,200	49.06%
<b>Subtotal</b>	<b>\$47,200</b>	<b>\$49,000</b>	<b>\$96,200</b>	<b>49.06%</b>
<b>Aptos MS - Dining Facilities Modernization/Construction</b>				
General Construction	\$11,200	\$0	\$11,200	100.00%
<b>Subtotal</b>	<b>\$11,200</b>	<b>\$0</b>	<b>\$11,200</b>	<b>100.00%</b>
<b>Marina MS - Dining Facilities Modernization/Construction</b>				
General Construction	\$25,000	\$0	\$25,000	100.00%
<b>Subtotal</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$25,000</b>	<b>100.00%</b>
<b>John O'Connell HS - District Counseling Program Facilities Modernization/Construction</b>				
Relocation Assistance	\$1,070	\$0	\$1,070	100.00%
General Construction	\$31,710	\$0	\$31,710	100.00%
General Construction - Change Order	\$1,319	\$0	\$1,319	100.00%
<b>Subtotal</b>	<b>\$34,099</b>	<b>\$0</b>	<b>\$34,099</b>	<b>100.00%</b>

San Francisco Unified School District  
Expenditures by Improvement - Fund 25  
Fiscal Year 2016/2017

Expenditure by Improvement	Total Amount Paid From Reportable Fees During Fiscal Year 2016/2017	Total Amount Paid From Other Sources During Fiscal Year 2016/2017	Total Amount Paid from All Sources During Fiscal Year 2016/2017 [1]	Percent of Total Cost Funded with Reportable Fees [1]
<b>G. Washington HS - Expansion of the District's Arts Programs</b>				
Architect/Engineering Fees	\$21,200	\$0	\$21,200	100.00%
Other Costs - Planning	\$43	\$541	\$584	7.35%
General Construction	\$177,478	\$66,522	\$244,000	72.74%
General Construction - Change Order	\$4,654	\$0	\$4,654	100.00%
<b>Subtotal</b>	<b>\$203,375</b>	<b>\$67,063</b>	<b>\$270,438</b>	<b>75.20%</b>
<b>Thurgood Marshall HS - Expansion of the District's Arts Programs</b>				
Architect/Engineering Fees	\$8,700	\$0	\$8,700	100.00%
Architect/Engn Fees - Change Order	\$37,875	\$0	\$37,875	100.00%
Other Costs - Planning	\$7,533	\$0	\$7,533	100.00%
General Construction	\$129,968	\$0	\$129,968	100.00%
<b>Subtotal</b>	<b>\$184,076</b>	<b>\$0</b>	<b>\$184,076</b>	<b>100.00%</b>
<b>Argonne ES, Bryant ES, Everett MS, Guadalupe ES, Lawton ES, Rooftop ES (Corbett), Rooftop/Mayedra, Sunset ES, SF Community - Expansion of the District's Arts Programs</b>				
Architect/Engineering Fees	\$3,250	\$0	\$3,250	100.00%
Architect/Engn Fees - Change Order	\$6,750	\$0	\$6,750	100.00%
General Construction	\$127,300	\$0	\$127,300	100.00%
<b>Subtotal</b>	<b>\$137,300</b>	<b>\$0</b>	<b>\$137,300</b>	<b>100.00%</b>
<b>Chinese Immersion at DeAvila, Raoul Wallenberg HS, Presidio EES, Lawton ES, Cleveland ES, Thurgood Marshall HS, Chinese Ed Ctr, Independence HS, Dr. Martin Luther King MS - Expansion of the District's Arts Programs</b>				
Architect/Engineering Fees	\$7,750	\$0	\$7,750	100.00%
Other Costs - Planning	\$162	\$0	\$162	100.00%
<b>Subtotal</b>	<b>\$7,912</b>	<b>\$0</b>	<b>\$7,912</b>	<b>100.00%</b>
<b>Balboa HS - Expansion of the District's Computer Science Programs</b>				
Relocation Assistance	\$6,172	\$0	\$6,172	100.00%
Architect/Engineering Fees	\$2,000	\$0	\$2,000	100.00%
Environmental IH Services	\$8,770	\$0	\$8,770	100.00%
General Construction	\$166,900	\$0	\$166,900	100.00%
General Construction - Change Order	\$32,491	\$0	\$32,491	100.00%
<b>Subtotal</b>	<b>\$216,333</b>	<b>\$0</b>	<b>\$216,333</b>	<b>100.00%</b>
<b>G. Washington HS - Expansion of the District's Computer Science Programs</b>				
Architect/Engineering Fees	\$24,500	\$0	\$24,500	100.00%
Environmental IH Services	\$2,483	\$0	\$2,483	100.00%
General Construction	\$151,010	\$0	\$151,010	100.00%
General Construction - Change Order	\$37,981	\$0	\$37,981	100.00%
<b>Subtotal</b>	<b>\$215,974</b>	<b>\$0</b>	<b>\$215,974</b>	<b>100.00%</b>

San Francisco Unified School District  
Expenditures by Improvement - Fund 25  
Fiscal Year 2016/2017

Expenditure by Improvement	Total Amount Paid From Reportable Fees During Fiscal Year 2016/2017	Total Amount Paid From Other Sources During Fiscal Year 2016/2017	Total Amount Paid from All Sources During Fiscal Year 2016/2017 [1]	Percent of Total Cost Funded with Reportable Fees [1]
<b>555 Franklin - Expansion of the District's Enrollment Center</b>				
Supplies	\$727	\$0	\$727	100.00%
Other Services & Other Expense	\$7,038	\$0	\$7,038	100.00%
Architect/Engineering Fees	\$26,700	\$0	\$26,700	100.00%
Environmental IH Services	\$1,695	\$0	\$1,695	100.00%
Architect/Engn Fees - Change Order	\$9,900	\$0	\$9,900	100.00%
Other Costs - Planning	\$5,140	\$0	\$5,140	100.00%
General Construction	\$418,206	\$0	\$418,206	100.00%
General Construction - Change Order	\$41,814	\$0	\$41,814	100.00%
<b>Subtotal</b>	<b>\$511,221</b>	<b>\$0</b>	<b>\$511,221</b>	<b>100.00%</b>
<b>Lowell HS - Expansion of the District's Sports Programs</b>				
Architect/Engineering Fees	\$8,997	\$0	\$8,997	100.00%
Environmental IH Services	\$16,519	\$0	\$16,519	100.00%
Architect/Engn Fees - Change Order	\$4,638	\$0	\$4,638	100.00%
General Construction	\$570,893	\$0	\$570,893	100.00%
General Construction - Change Order	\$160,721	\$0	\$160,721	100.00%
Material T & I	\$4,333	\$0	\$4,333	100.00%
<b>Subtotal</b>	<b>\$766,102</b>	<b>\$0</b>	<b>\$766,102</b>	<b>100.00%</b>
<b>Mission HS - Expansion of the District's Sports Programs</b>				
Geotech Services	\$17,847	\$0	\$17,847	100.00%
Architect/Engineering Fees	\$22,774	\$0	\$22,774	100.00%
Environmental IH Services	\$1,583	\$0	\$1,583	100.00%
Other Costs - Planning	\$204	\$0	\$204	100.00%
General Construction	\$835,722	\$0	\$835,722	100.00%
General Construction - Change Order	\$75,342	\$0	\$75,342	100.00%
<b>Subtotal</b>	<b>\$953,471</b>	<b>\$0</b>	<b>\$953,471</b>	<b>100.00%</b>
<b>Philip &amp; Sala Burton HS - Expansion of the District's Sports Programs</b>				
Environmental IH Services	\$7,288	\$0	\$7,288	100.00%
General Construction	\$5,190	\$0	\$5,190	100.00%
<b>Subtotal</b>	<b>\$12,478</b>	<b>\$0</b>	<b>\$12,478</b>	<b>100.00%</b>
<b>G. Washington HS - Expansion of the District's Career Programs</b>				
Geotech Services	\$18,300	\$0	\$18,300	100.00%
Architect/Engineering Fees	\$89,420	\$0	\$89,420	100.00%
Environmental IH Services	\$4,556	\$0	\$4,556	100.00%
DSA Plans & Spec Check Fee	\$17,350	\$0	\$17,350	100.00%
Architect/Engn Fees - Change Order	\$2,800	\$0	\$2,800	100.00%
Other Costs - Planning	\$312	\$0	\$312	100.00%
<b>Subtotal</b>	<b>\$132,737</b>	<b>\$0</b>	<b>\$132,737</b>	<b>100.00%</b>

San Francisco Unified School District  
Expenditures by Improvement - Fund 25  
Fiscal Year 2016/2017

Expenditure by Improvement	Total Amount Paid From Reportable Fees During Fiscal Year 2016/2017	Total Amount Paid From Other Sources During Fiscal Year 2016/2017	Total Amount Paid from All Sources During Fiscal Year 2016/2017 [1]	Percent of Total Cost Funded with Reportable Fees [1]
<b>John O'Connell HS - Library Modernization/Construction</b>				
Relocation Assistance	\$11,876	\$0	\$11,876	100.00%
General Construction	\$97,500	\$0	\$97,500	100.00%
General Construction - Change Order	\$13,937	\$0	\$13,937	100.00%
<b>Subtotal</b>	<b>\$123,313</b>	<b>\$0</b>	<b>\$123,313</b>	<b>100.00%</b>
<b>SF Community - Library Modernization/Construction</b>				
Geotech Services	\$10,150	\$0	\$10,150	100.00%
Architect/Engineering Fees	\$20,960	\$0	\$20,960	100.00%
DSA Plans & Spec Check Fee	\$3,600	\$0	\$3,600	100.00%
Architect/Engn Fees - Change Order	\$6,380	\$0	\$6,380	100.00%
Other Costs - Planning	\$10,400	\$0	\$10,400	100.00%
<b>Subtotal</b>	<b>\$51,490</b>	<b>\$0</b>	<b>\$51,490</b>	<b>100.00%</b>
<b>Abraham Lincoln HS, Galileo Academy of Science and Technology, George Washington HS, Mission HS, San Francisco International HS, Thurgood Marshall HS - Multilingual Signs</b>				
General Construction - Change Order	\$8,574	\$0	\$8,574	100.00%
<b>Subtotal</b>	<b>\$8,574</b>	<b>\$0</b>	<b>\$8,574</b>	<b>100.00%</b>
<b>Alice Fong Yu - New Classroom Expansion</b>				
Non Capitalized Equipment	\$14,299	\$0	\$14,299	100.00%
Relocation Assistance	\$706	\$0	\$706	100.00%
General Construction	\$6,800	\$0	\$6,800	100.00%
<b>Subtotal</b>	<b>\$21,805</b>	<b>\$0</b>	<b>\$21,805</b>	<b>100.00%</b>
<b>Claire Lilienthal ES - New Classroom Expansion</b>				
Geotech Services	\$34,600	\$0	\$34,600	100.00%
Architect/Engineering Fees	\$210,852	\$0	\$210,852	100.00%
Environmental IH Services	\$28,878	\$0	\$28,878	100.00%
DSA Plans & Spec Check Fee	\$111,250	\$0	\$111,250	100.00%
Architect/Engn Fees - Change Order	\$320,599	\$0	\$320,599	100.00%
Other Costs - Planning	\$4,508	\$0	\$4,508	100.00%
<b>Subtotal</b>	<b>\$710,687</b>	<b>\$0</b>	<b>\$710,687</b>	<b>100.00%</b>
<b>Downtown HS - New Classroom Expansion</b>				
General Construction - Change Order	\$3,694	\$0	\$3,694	100.00%
<b>Subtotal</b>	<b>\$3,694</b>	<b>\$0</b>	<b>\$3,694</b>	<b>100.00%</b>

San Francisco Unified School District  
Expenditures by Improvement - Fund 25  
Fiscal Year 2016/2017

Expenditure by Improvement	Total Amount Paid From Reportable Fees During Fiscal Year 2016/2017	Total Amount Paid From Other Sources During Fiscal Year 2016/2017	Total Amount Paid from All Sources During Fiscal Year 2016/2017 [1]	Percent of Total Cost Funded with Reportable Fees [1]
<b>Junipero Serra ES/PK - New Classroom Expansion</b>				
Garbage Removal	\$0	\$845	\$845	0.00%
Other Services & Other Expense	\$0	\$900	\$900	0.00%
Geotech Services	\$0	\$32,867	\$32,867	0.00%
Relocation Assistance	\$0	\$5,362	\$5,362	0.00%
Environmental IH Services	\$0	\$79,804	\$79,804	0.00%
DSA Plans & Spec Check Fee	\$0	\$67,250	\$67,250	0.00%
Construction Management Fees	\$0	\$103,176	\$103,176	0.00%
Architect/Engn Fees - Change Order	\$0	\$24,605	\$24,605	0.00%
Agency Code & Plan Review	\$0	\$3,600	\$3,600	0.00%
Inspection	\$0	\$767	\$767	0.00%
Other Costs - Planning	\$0	\$18,970	\$18,970	0.00%
Fees and Permits	\$0	\$2,580	\$2,580	0.00%
General Construction	\$3,240,395	\$730,066	\$3,970,461	81.61%
General Construction - Change Order	\$150,532	\$0	\$150,532	100.00%
Material T & I	\$0	\$50,495	\$50,495	0.00%
IOR Inspection	\$0	\$219,780	\$219,780	0.00%
PG&E	\$0	\$2,500	\$2,500	0.00%
Telecommunications (Labor)	\$0	\$636	\$636	0.00%
<b>Subtotal</b>	<b>\$3,390,927</b>	<b>\$1,344,202</b>	<b>\$4,735,129</b>	<b>71.61%</b>
<b>Lowell HS - New Classroom Expansion</b>				
Non Capitalized Equipment	\$172,464	\$0	\$172,464	100.00%
Geotech Services	(\$3,205)	\$0	(\$3,205)	100.00%
Relocation Assistance	\$20,702	\$0	\$20,702	100.00%
Architect/Engineering Fees	\$7,065	\$0	\$7,065	100.00%
Environmental IH Services	\$6,029	\$0	\$6,029	100.00%
DSA Plans & Spec Check Fee	\$876	\$0	\$876	100.00%
Architect/Engn Fees - Change Order	\$51,443	\$0	\$51,443	100.00%
General Construction	\$116,164	\$0	\$116,164	100.00%
Interim Housing	\$76,795	\$0	\$76,795	100.00%
General Construction - Change Order	\$277,558	\$0	\$277,558	100.00%
IOR Inspection	\$10,428	\$0	\$10,428	100.00%
Telecommunications (Labor)	\$1,213	\$0	\$1,213	100.00%
<b>Subtotal</b>	<b>\$737,532</b>	<b>\$0</b>	<b>\$737,532</b>	<b>100.00%</b>

San Francisco Unified School District  
Expenditures by Improvement - Fund 25  
Fiscal Year 2016/2017

Expenditure by Improvement	Total Amount Paid From Reportable Fees During Fiscal Year 2016/2017	Total Amount Paid From Other Sources During Fiscal Year 2016/2017	Total Amount Paid from All Sources During Fiscal Year 2016/2017 [1]	Percent of Total Cost Funded with Reportable Fees [1]
<b>R L Stevenson ES - New Classroom Expansion</b>				
Non Capitalized Equipment		\$69,361	\$69,361	0.00%
Other Services & Other Expense		\$13,193	\$13,193	0.00%
Relocation Assistance		\$141,686	\$141,686	0.00%
Environmental IH Services		\$22,346	\$22,346	0.00%
Architect/Engn Fees - Change Order		\$11,267	\$11,267	0.00%
Other Costs - Planning		\$647	\$647	0.00%
General Construction	\$3,000,000	\$0	\$3,000,000	100.00%
Interim Housing		\$858	\$858	0.00%
General Construction - Change Order		\$565,122	\$565,122	0.00%
IOR Inspection		\$1,829	\$1,829	0.00%
Telecommunications (Labor)		\$20,792	\$20,792	0.00%
<b>Subtotal</b>	<b>\$3,000,000</b>	<b>\$847,098</b>	<b>\$3,847,098</b>	<b>77.98%</b>
<b>Rooftop Pre K-8 - New Classroom Expansion</b>				
Architect/Engineering Fees	\$78,368	\$0	\$78,368	100.00%
Environmental IH Services	\$12,769	\$0	\$12,769	100.00%
DSA Plans & Spec Check Fee	\$6,000	\$0	\$6,000	100.00%
Other Costs - Planning	\$3,510	\$0	\$3,510	100.00%
Fees and Permits	\$360	\$0	\$360	100.00%
<b>Subtotal</b>	<b>\$101,006</b>	<b>\$0</b>	<b>\$101,006</b>	<b>100.00%</b>
<b>Lafayette ES - New Deaf/Hard of Hearing District Program (construction improvements)</b>				
Relocation Assistance	\$248	\$0	\$248	100.00%
General Construction	\$10,376	\$0	\$10,376	100.00%
<b>Subtotal</b>	<b>\$10,624</b>	<b>\$0</b>	<b>\$10,624</b>	<b>100.00%</b>
<b>Lowell HS - Student Union Modernization/Construction</b>				
DSA Plans & Spec Check Fee	\$9,375	\$0	\$9,375	100.00%
Fees and Permits	\$360	\$0	\$360	100.00%
<b>Subtotal</b>	<b>\$9,735</b>	<b>\$0</b>	<b>\$9,735</b>	<b>100.00%</b>
<b>New School of the Arts @ 135 Van Ness Ave.</b>				
Consultant Fees	\$150,190	\$0	\$150,190	100.00%
Other Costs	\$109	\$0	\$109	100.00%
<b>Subtotal</b>	<b>\$150,299</b>	<b>\$0</b>	<b>\$150,299</b>	<b>100.00%</b>
<b>Developer Fee Fund - Program Management</b>				
Non Capitalized Equipment	\$15,411	\$0	\$15,411	100.00%
Reporting Fees	\$4,548	\$0	\$4,548	100.00%
Accounting Fees	\$2,167	\$0	\$2,167	100.00%
Labor Compliance Fees	\$20,778	\$0	\$20,778	100.00%
<b>Subtotal</b>	<b>\$42,904</b>	<b>\$0</b>	<b>\$42,904</b>	<b>100.00%</b>
<b>Grand Total</b>	<b>\$12,559,170</b>	<b>\$2,483,349</b>	<b>\$15,042,519</b>	<b>83.49%</b>

[1] Figures may not sum due to rounding