



# 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, 2016

NOVEMBER 14, 2016

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## **EXHIBITS**

Schedule A: Reportable Developer Fee Expenditures for Fiscal Year 2015/2016

## 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, 2016, 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, 2016**

In accordance with Government Code Section 66006(b)(1) and (2), the School District hereby presents the following information for fiscal year 2015/2016 (i.e. July 1, 2015 through June 30, 2016) 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 2015/2016 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 2015/2016 for the period between July 1, 2015, and July 26, 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.

The Statutory School Fee amounts for fiscal year 2015/2016 for the period between July 26, 2015, and June 30, 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.

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

Table 1 lists the fiscal year 2015/2016 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 (7/1/2015)	\$35,912,704
Ending Balance (6/30/2016)	\$37,570,969

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 2015/2016.

**Table 2**

<b>Item</b>	<b>Statutory School Fees (Residential &amp; Commercial/Industrial)</b>
Amount Collected	\$12,744,165
Interest Earned	\$256,384
<b>Total</b>	<b>\$13,000,549</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 2015/2016, 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 2015/2016, the School District determined that it will have sufficient funds to continue or begin construction of the following projects in fiscal year 2016/2017:

- New Classroom Building Construction (estimated completion fiscal year 2016/2017)
  - R.L. Stevenson Elementary School
  - Claire Lilienthal Elementary School
  - Junipero Serra Elementary School
- Relocation and Expansion (estimated completion fiscal year 2016/2017)
  - 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 2015/2016.

**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 2015/2016.

**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 2015/2016.

**Table 3**

<b>Item</b>	<b>Amount <sup>[1]</sup></b>
<b>Beginning Balance (7/1/2015)</b>	<b>\$35,912,704</b>
Reportable Fees Collected and Interest Earned	\$13,000,549
Expenditures – Schedule A	(\$11,342,283)
<b>Ending Balance (6/30/2016)</b>	<b>\$37,570,969</b>
[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 2015/2016 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
R.L. Stevenson ES - 6 Classroom Building	\$3,000,000	-	\$900,000	-	-	-	\$3,900,000
Hillcrest ES - 6 Classroom Building	\$4,000,000	-	-	\$1,700,000	-	-	\$5,700,000
Clarendon ES - 10 Classroom Building	\$10,000,000	-	-	-	-	-	\$10,000,000
Claire Lilienthal ES – 10 Classroom Building	\$11,500,000	-	-	-	-	-	\$11,500,000
Junipero Serra ES – 6 Classroom Building	\$4,000,000	-	\$500,000	-	-	-	\$4,500,000
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
District Sports Programs – Expansion at Multiple School Sites	\$2,200,000	-	-	-	-	-	\$2,200,000
District Arts/Career Programs – Expansion at Multiple School Sites	\$2,500,000	-	-	-	-	-	\$2,500,000
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	-	\$100,000,000	-	-	-	\$120,000,000
<b>Total</b>	<b>\$108,900,000</b>	<b>\$4,200,000</b>	<b>\$247,400,000</b>	<b>\$50,200,000</b>	<b>-</b>	<b>\$120,000,000</b>	<b>\$530,700,000</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
R.L. Stevenson ES - 6 Classroom Building	Funds Available	NA	Funds 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
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
Jefferson ES – ES Expansion	Funds 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	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 2015/2016**

San Francisco Unified School District  
Expenditures by Improvement - Fund 25  
Fiscal Year 2015/2016

Expenditure by Improvement	Total Amount Paid From Reportable Fees During Fiscal Year 2015/2016	Total Amount Paid From Other Sources During Fiscal Year 2015/2016	Total Amount Paid from All Sources During Fiscal Year 2015/2016 [1]	Percent of Total Cost Funded with Reportable Fees [1]
<b>Alamo ES - ADA Modernization/Construction</b>				
General Construction	\$4,775	\$4,775	\$9,550	50.00%
<b>Subtotal</b>	<b>\$4,775</b>	<b>\$4,775</b>	<b>\$9,550</b>	<b>50.00%</b>
<b>Alvarado ES - ADA Modernization/Construction</b>				
Relocation Assistance	\$1,928	\$0	\$1,928	100.00%
Other Costs - Planning	\$407	\$0	\$407	100.00%
General Construction	\$12,294	\$0	\$12,294	100.00%
General Construction - Change Order	\$2,645	\$0	\$2,645	100.00%
<b>Subtotal</b>	<b>\$17,274</b>	<b>\$0</b>	<b>\$17,274</b>	<b>100.00%</b>
<b>Argonne CDC - ADA Modernization/Construction</b>				
Other Costs - Planning	\$1,437	\$239	\$1,677	85.73%
General Construction	\$64,400	\$64,400	\$128,800	50.00%
General Construction - Change Order	\$7,393	\$7,393	\$14,786	50.00%
<b>Subtotal</b>	<b>\$73,231</b>	<b>\$72,032</b>	<b>\$145,263</b>	<b>50.41%</b>
<b>Bessie Carmichael - ADA Modernization/Construction</b>				
General Construction	\$3,366	\$3,366	\$6,732	50.00%
<b>Subtotal</b>	<b>\$3,366</b>	<b>\$3,366</b>	<b>\$6,732</b>	<b>50.00%</b>
<b>Buena Vista/Horace Mann K-8 - ADA Modernization/Construction</b>				
General Construction	\$16,000	\$16,000	\$32,000	50.00%
General Construction - Change Order	\$1,075	\$1,075	\$2,150	50.00%
<b>Subtotal</b>	<b>\$17,075</b>	<b>\$17,075</b>	<b>\$34,150</b>	<b>50.00%</b>
<b>Children's Admin Ctr - ADA Modernization/Construction</b>				
Relocation Assistance	\$7,369	\$0	\$7,369	100.00%
Architect/Engineering Fees	\$1,480	\$0	\$1,480	100.00%
Environmental IH Services	\$3,208	\$0	\$3,208	100.00%
General Construction	\$99,302	\$0	\$99,302	100.00%
General Construction - Change Order	\$57,229	\$0	\$57,229	100.00%
Telecommunications (Labor)	\$330	\$0	\$330	100.00%
<b>Subtotal</b>	<b>\$168,917</b>	<b>\$0</b>	<b>\$168,917</b>	<b>100.00%</b>
<b>Chinese Immersion - ADA Modernization/Construction</b>				
Architect/Engineering Fees	\$4,598	\$0	\$4,598	100.00%
General Construction	\$41,900	\$0	\$41,900	100.00%
<b>Subtotal</b>	<b>\$46,498</b>	<b>\$0</b>	<b>\$46,498</b>	<b>100.00%</b>
<b>Civic Center - ADA Modernization/Construction</b>				
General Construction	\$14,960	\$0	\$14,960	100.00%
General Construction - Change Order	\$12,896	\$0	\$12,896	100.00%
<b>Subtotal</b>	<b>\$27,856</b>	<b>\$0</b>	<b>\$27,856</b>	<b>100.00%</b>
<b>Claire Lilienthal - ADA Modernization/Construction</b>				
General Construction - Change Order	\$1,145	\$1,145	\$2,290	50.00%
<b>Subtotal</b>	<b>\$1,145</b>	<b>\$1,145</b>	<b>\$2,290</b>	<b>50.00%</b>
<b>Downtown HS - ADA Modernization/Construction</b>				
General Construction	\$1,750	\$1,750	\$3,500	50.00%
General Constructiton - Change Order	\$1,956	\$1,956	\$3,913	50.00%
<b>Subtotal</b>	<b>\$3,706</b>	<b>\$3,706</b>	<b>\$7,413</b>	<b>50.00%</b>
<b>ER Taylor ES - ADA Modernization/Construction</b>				
Non Capitalized Equipment	\$12,304	\$0	\$12,304	100.00%
<b>Subtotal</b>	<b>\$12,304</b>	<b>\$0</b>	<b>\$12,304</b>	<b>100.00%</b>



San Francisco Unified School District  
Expenditures by Improvement - Fund 25  
Fiscal Year 2015/2016

Expenditure by Improvement	Total Amount Paid From Reportable Fees During Fiscal Year 2015/2016	Total Amount Paid From Other Sources During Fiscal Year 2015/2016	Total Amount Paid from All Sources During Fiscal Year 2015/2016 [1]	Percent of Total Cost Funded with Reportable Fees [1]
<b>Fairmount - ADA Modernization/Construction</b>				
Architect/Engineering Fees	\$14,250	\$15,750	\$30,000	47.50%
Environmental IH Services	\$10,352	\$0	\$10,352	100.00%
DSA Plans & Spec Check Fee	\$1,725	\$1,725	\$3,450	50.00%
Architect/Engn Fees - Change Order	\$2,500	\$2,500	\$5,000	50.00%
Other Costs - Planning	\$1,641	\$682	\$2,323	70.65%
General Construction	\$178,194	\$52,836	\$231,030	77.13%
General Construction - Change Order	\$1,960	\$1,960	\$3,920	50.00%
<b>Subtotal</b>	<b>\$210,622</b>	<b>\$75,453</b>	<b>\$286,075</b>	<b>73.62%</b>
<b>Feinstein ES - ADA Modernization/Construction</b>				
General Construction	\$102,321	\$0	\$102,321	100.00%
<b>Subtotal</b>	<b>\$102,321</b>	<b>\$0</b>	<b>\$102,321</b>	<b>100.00%</b>
<b>Guadalupe - ADA Modernization/Construction</b>				
Other Costs - Planning	\$1,460	\$1,460	\$2,920	50.00%
General Construction	\$0	\$55,200	\$55,200	0.00%
<b>Subtotal</b>	<b>\$1,460</b>	<b>\$56,660</b>	<b>\$58,120</b>	<b>2.51%</b>
<b>Hoover MS - ADA Modernization/Construction</b>				
Architect/Engineering Fees	\$0	\$10,700	\$10,700	0.00%
Environmental IH Services	\$6,196	\$0	\$6,196	100.00%
Architect/Engn Fees - Change Order	\$0	\$69,075	\$69,075	0.00%
Other Costs - Planning	\$0	\$36	\$36	0.00%
<b>Subtotal</b>	<b>\$6,196</b>	<b>\$79,811</b>	<b>\$86,007</b>	<b>7.20%</b>
<b>IM Scott - ADA Modernization/Construction</b>				
Environmental IH Services	\$1,959	\$150	\$2,109	92.89%
General Construction - Change Order	\$6,245	\$6,245	\$12,490	50.00%
<b>Subtotal</b>	<b>\$8,204</b>	<b>\$6,395</b>	<b>\$14,599</b>	<b>56.20%</b>
<b>John O'Connell - ADA Modernization/Construction</b>				
General Construction	\$57,290	\$0	\$57,290	100.00%
<b>Subtotal</b>	<b>\$57,290</b>	<b>\$0</b>	<b>\$57,290</b>	<b>100.00%</b>
<b>Las Americas - ADA Modernization/Construction</b>				
Other Costs - Planning	\$5	\$5	\$11	50.95%
<b>Subtotal</b>	<b>\$5</b>	<b>\$5</b>	<b>\$11</b>	<b>50.95%</b>
<b>Lawton Alt School - ADA Modernization/Construction</b>				
General Construction	\$503	\$0	\$503	100.00%
<b>Subtotal</b>	<b>\$503</b>	<b>\$0</b>	<b>\$503</b>	<b>100.00%</b>
<b>Malcolm X Academy - ADA Modernization/Construction</b>				
Environmental IH Services	\$1,553	\$0	\$1,553	100.00%
DSA Plans & Spec Check Fee	\$1,000	\$1,000	\$2,000	50.00%
Other Costs - Planning	\$2,246	\$187	\$2,433	92.32%
General Construction	\$122,000	\$9,000	\$131,000	93.13%
Interim Housing	\$154	\$1,216	\$1,370	11.25%
<b>Subtotal</b>	<b>\$126,953</b>	<b>\$11,403</b>	<b>\$138,356</b>	<b>91.76%</b>
<b>Medical Therapy Building - ADA Modernization/Construction</b>				
General Construction	\$5,750	\$5,750	\$11,500	50.00%
<b>Subtotal</b>	<b>\$5,750</b>	<b>\$5,750</b>	<b>\$11,500</b>	<b>50.00%</b>

San Francisco Unified School District  
Expenditures by Improvement - Fund 25  
Fiscal Year 2015/2016

Expenditure by Improvement	Total Amount Paid From Reportable Fees During Fiscal Year 2015/2016	Total Amount Paid From Other Sources During Fiscal Year 2015/2016	Total Amount Paid from All Sources During Fiscal Year 2015/2016 [1]	Percent of Total Cost Funded with Reportable Fees [1]
<b>Rooftop (Burnett Campus) - ADA Modernization/Construction</b>				
Architect/Engineering Fees	\$0	\$1,200	\$1,200	0.00%
DSA Plans & Spec Check Fee	\$363	\$363	\$725	50.00%
Other Costs - Planning	\$63	\$63	\$126	50.00%
General Construction	\$64,770	\$64,770	\$129,540	50.00%
General Construction - Change Order	\$19,702	\$19,702	\$39,404	50.00%
<b>Subtotal</b>	<b>\$84,898</b>	<b>\$86,098</b>	<b>\$170,996</b>	<b>49.65%</b>
<b>SF Community - ADA Modernization/Construction</b>				
Geotech Services	\$5,055	\$0	\$5,055	100.00%
Architect/Engineering Fees	\$27,000	\$105	\$27,105	99.61%
<b>Subtotal</b>	<b>\$32,055</b>	<b>\$105</b>	<b>\$32,160</b>	<b>99.67%</b>
<b>Sheridan ES - ADA Modernization/Construction</b>				
General Construction	\$17,214	\$13,988	\$31,203	55.17%
General Construction - Change Order	\$24,751	\$0	\$24,751	100.00%
<b>Subtotal</b>	<b>\$41,965</b>	<b>\$13,988</b>	<b>\$55,954</b>	<b>75.00%</b>
<b>Sherman ES - ADA Modernization/Construction -</b>				
General Construction	\$8,139	\$8,139	\$16,278	50.00%
Misc Construction Cost	\$0	\$411	\$411	0.00%
General Construction - Change Order	\$16,278	\$0	\$16,278	100.00%
<b>Subtotal</b>	<b>\$24,417</b>	<b>\$8,550</b>	<b>\$32,967</b>	<b>74.06%</b>
<b>Special Education Office - ADA Modernization/Construction</b>				
Relocation Assistance	\$614	\$0	\$614	100.00%
Architect/Engineering Fees	\$2,960	\$3,018	\$5,978	49.52%
Environmental IH Services	\$7,665	\$7,725	\$15,390	49.81%
DSA Plans & Spec Check Fee	\$2,727	\$0	\$2,727	100.00%
Other Costs - Planning	\$111	\$111	\$222	50.00%
General Construction	\$265,000	\$20,562	\$285,562	92.80%
General Construction - Change Order	\$28,900	\$27,341	\$56,241	51.39%
Misc Construction Cost	\$984	\$0	\$984	100.00%
Material T & I	\$5,692	\$3,456	\$9,148	62.22%
Telecommunications (Labor)	\$688	\$0	\$688	100.00%
<b>Subtotal</b>	<b>\$315,340</b>	<b>\$62,213</b>	<b>\$377,552</b>	<b>83.52%</b>
<b>Tenderloin ES - ADA Modernization/Construction</b>				
Architect/Engineering Fees	\$6,303	\$6,303	\$12,606	50.00%
General Construction	\$0	\$37,208	\$37,208	0.00%
<b>Subtotal</b>	<b>\$6,303</b>	<b>\$43,511</b>	<b>\$49,814</b>	<b>12.65%</b>
<b>Zaida Rodriguez EES - ADA Modernization/Construction</b>				
General Construction	\$5,268	\$5,268	\$10,535	50.00%
General Construction - Change Order	\$4,086	\$4,086	\$8,171	50.00%
<b>Subtotal</b>	<b>\$9,353</b>	<b>\$9,353</b>	<b>\$18,706</b>	<b>50.00%</b>
<b>Argonne ES - Campuswide Secured Access System</b>				
General Construction	\$5,492	\$5,492	\$10,984	50.00%
<b>Subtotal</b>	<b>\$5,492</b>	<b>\$5,492</b>	<b>\$10,984</b>	<b>50.00%</b>
<b>Argonne ES, Bryant ES, Everett MS, Guadalupe ES, Lawton ES, Rooftop ES (Corbett), Rooftop/Mayeda, Sunset ES, SF Community - Expansion of District's Arts Programs</b>				
Architect/Engineering Fees	\$10,000	\$0	\$10,000	100.00%
<b>Subtotal</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$10,000</b>	<b>100.00%</b>

San Francisco Unified School District  
Expenditures by Improvement - Fund 25  
Fiscal Year 2015/2016

Expenditure by Improvement	Total Amount Paid From Reportable Fees During Fiscal Year 2015/2016	Total Amount Paid From Other Sources During Fiscal Year 2015/2016	Total Amount Paid from All Sources During Fiscal Year 2015/2016 [1]	Percent of Total Cost Funded with Reportable Fees [1]
<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 District's Arts Programs</b>				
Architect/Engineering Fees	\$7,375	\$0	\$7,375	100.00%
Architect/Engn Fees - Change Order	\$9,400	\$0	\$9,400	100.00%
Other Costs - Planning	\$1,691	\$0	\$1,691	100.00%
General Construction	\$96,230	\$0	\$96,230	100.00%
General Construction - Change Order	\$654	\$0	\$654	100.00%
<b>Subtotal</b>	<b>\$115,349</b>	<b>\$0</b>	<b>\$115,349</b>	<b>100.00%</b>
<b>Balboa HS - Expansion of District's Computer Programs</b>				
Architect/Engineering Fees	\$9,500	\$0	\$9,500	100.00%
Other Costs - Planning	\$1,446	\$0	\$1,446	100.00%
General Construction	\$162,100	\$0	\$162,100	100.00%
<b>Subtotal</b>	<b>\$173,046</b>	<b>\$0</b>	<b>\$173,046</b>	<b>100.00%</b>
<b>Lowell HS - Expansion of District's Sports Programs</b>				
Architect/Engineering Fees	\$53,809	\$0	\$53,809	100.00%
Architect/Engn Fees - Change Order	\$2,997	\$0	\$2,997	100.00%
Other Costs - Planning	\$7,190	\$0	\$7,190	100.00%
General Construction	\$775,474	\$0	\$775,474	100.00%
Material T & I	\$9,239	\$0	\$9,239	100.00%
<b>Subtotal</b>	<b>\$848,709</b>	<b>\$0</b>	<b>\$848,709</b>	<b>100.00%</b>
<b>Mission HS - Expansion of District's Sports Programs</b>				
Geotech Services	\$3,128	\$0	\$3,128	100.00%
Architect/Engineering Fees	\$81,226	\$0	\$81,226	100.00%
Environmental IH Services	\$5,184	\$0	\$5,184	100.00%
Other Costs - Planning	\$5,439	\$0	\$5,439	100.00%
General Construction	\$563,250	\$0	\$563,250	100.00%
<b>Subtotal</b>	<b>\$658,227</b>	<b>\$0</b>	<b>\$658,227</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>				
Other Costs - Planning	\$1,900	\$0	\$1,900	100.00%
General Construction	\$30,000	\$0	\$30,000	100.00%
<b>Subtotal</b>	<b>\$31,900</b>	<b>\$0</b>	<b>\$31,900</b>	<b>100.00%</b>
<b>Alice Fong Yu - New Classroom Expansion</b>				
Non Capitalized Equipment	\$5,594	\$0	\$5,594	100.00%
<b>Subtotal</b>	<b>\$5,594</b>	<b>\$0</b>	<b>\$5,594</b>	<b>100.00%</b>
<b>Downtown HS - New Classroom Expansion</b>				
Architect/Engineering Fees	\$3,250	\$0	\$3,250	100.00%
General Construction	\$13,800	\$0	\$13,800	100.00%
<b>Subtotal</b>	<b>\$17,050</b>	<b>\$0</b>	<b>\$17,050</b>	<b>100.00%</b>
<b>Jefferson ES - New Classroom Expansion</b>				
Non Capitalized Equipment	\$1,601	\$0	\$1,601	100.00%
Relocation Assistance	\$3,271	\$0	\$3,271	100.00%
Architect/Engineering Fees	\$113	\$0	\$113	100.00%
Environmental IH Services	\$5,003	\$0	\$5,003	100.00%
Architect/Engn Fees - Change Order	\$20,971	\$0	\$20,971	100.00%
Other Costs - Planning	\$11	\$0	\$11	100.00%
General Construction	\$54,380	\$0	\$54,380	100.00%
General Construction - Change Order	\$27,279	\$0	\$27,279	100.00%
<b>Subtotal</b>	<b>\$112,628</b>	<b>\$0</b>	<b>\$112,628</b>	<b>100.00%</b>

San Francisco Unified School District  
Expenditures by Improvement - Fund 25  
Fiscal Year 2015/2016

Expenditure by Improvement	Total Amount Paid From Reportable Fees During Fiscal Year 2015/2016	Total Amount Paid From Other Sources During Fiscal Year 2015/2016	Total Amount Paid from All Sources During Fiscal Year 2015/2016 [1]	Percent of Total Cost Funded with Reportable Fees [1]
<b>Junipero Serra ES/PK - New Classroom Expansion</b>				
Garbage Removal	\$0	\$1,180	\$1,180	0.00%
Relocation Assistance	\$0	\$11,087	\$11,087	0.00%
Environmental IH Services	\$0	\$5,652	\$5,652	0.00%
DSA Plans & Spec Check Fee	\$0	\$24,250	\$24,250	0.00%
Construction Management Fees	\$0	\$151,539	\$151,539	0.00%
Agency Code & Plan Review	\$0	\$3,600	\$3,600	0.00%
Inspection	\$0	\$373	\$373	0.00%
Other Costs - Planning	\$0	\$15,026	\$15,026	0.00%
General Construction	\$73,000	\$0	\$73,000	100.00%
Misc Construction Cost	\$0	\$11,000	\$11,000	0.00%
<b>Subtotal</b>	<b>\$73,000</b>	<b>\$223,706</b>	<b>\$296,706</b>	<b>24.60%</b>
<b>Lowell HS - New Classroom Expansion</b>				
Geotech Services	\$52,338	\$0	\$52,338	100.00%
Relocation Assistance	\$36,346	\$0	\$36,346	100.00%
Architect/Engineering Fees	\$7,968	\$0	\$7,968	100.00%
Environmental IH Services	\$3,845	\$0	\$3,845	100.00%
Architect/Engn Fees - Change Order	\$177,034	\$0	\$177,034	100.00%
Other Costs - Planning	\$216	\$0	\$216	100.00%
General Construction	\$6,820,535	\$0	\$6,820,535	100.00%
General Construction - Change Order	\$230,706	\$0	\$230,706	100.00%
Interim Housing	\$194,643	\$0	\$194,643	100.00%
Material T & I	\$20,226	\$0	\$20,226	100.00%
IOR Inspection	\$146,314	\$0	\$146,314	100.00%
PG&E	(\$1,521)	\$0	(\$1,521)	100.00%
Telecommunications (Labor)	\$600	\$0	\$600	100.00%
<b>Subtotal</b>	<b>\$7,689,250</b>	<b>\$0</b>	<b>\$7,689,250</b>	<b>100.00%</b>
<b>Alvarado ES - New Deaf/Hard of Hearing District Program (construction improvements)</b>				
General Construction	\$14,600	\$0	\$14,600	100.00%
<b>Subtotal</b>	<b>\$14,600</b>	<b>\$0</b>	<b>\$14,600</b>	<b>100.00%</b>
<b>Buena Vista/Horace Mann - New Deaf/Hard of Hearing District Program (construction improvements)</b>				
General Construction	\$9,400	\$0	\$9,400	100.00%
<b>Subtotal</b>	<b>\$9,400</b>	<b>\$0</b>	<b>\$9,400</b>	<b>100.00%</b>
<b>SF Montessori - New Deaf/Hard of Hearing District Program (construction improvements)</b>				
General Construction	\$4,100	\$0	\$4,100	100.00%
Misc Construction Cost	\$560	\$0	\$560	100.00%
<b>Subtotal</b>	<b>\$4,660 #</b>	<b>\$0</b>	<b>\$4,660</b>	<b>100.00%</b>
<b>New School of the Arts @ 135 Van Ness Ave.</b>				
Consultant Fees	\$117,268	\$0	\$117,268	100.00%
<b>Subtotal</b>	<b>\$117,268</b>	<b>\$0</b>	<b>\$117,268</b>	<b>100.00%</b>
<b>Administration Fees – Accounting, Legal, Reporting, Labor Compliance, and Training</b>				
Reporting Fees	\$21,500	\$0	\$21,500	100.00%
Accounting Fees	\$4,708	\$0	\$4,708	100.00%
Labor Compliance Fees	\$19,800	\$0	\$19,800	100.00%
Other Costs - Planning	\$320	\$0	\$320	100.00%
<b>Subtotal</b>	<b>\$46,328</b>	<b>\$0</b>	<b>\$46,328</b>	<b>100.00%</b>
<b>Grand Total</b>	<b>\$11,342,283</b>	<b>\$790,594</b>	<b>\$12,132,877</b>	<b>93.48%</b>

[1] Figures may not sum due to rounding