

**Developer Impact Fee
Annual and Five Year Reports
for the Fiscal Year Ending June 30, 2011**

San Francisco Unified School District

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Exhibits

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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, 2011, 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, 2011

In accordance with Government Code Section 66006(b)(1) and (2), the School District hereby presents the following information for fiscal year 2010/2011 (i.e. July 1, 2010 through June 30, 2011) 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 2010/2011 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 2010/2011 for the period between July 1, 2010, and June 30, 2011, were as follows:

- » \$2.24 per square foot of assessable space for residential development constructed within the School District; and
- » \$0.18 per square foot of covered and enclosed space for commercial/industrial development applicable to the "retail and services" land use category; and
- » \$0.28 per square foot of covered and enclosed space for commercial/industrial development applicable to the "office" category; and
- » \$0.24 per square foot of covered and enclosed space for commercial/industrial development applicable to the "research and development" category; and
- » \$0.21 per square foot of covered and enclosed space for commercial/industrial development applicable to the "industrial/warehouse/manufacturing" category; and
- » \$0.22 per square foot of covered and enclosed space for commercial/industrial development applicable to the "hospital" category; and
- » \$0.09 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 \$2.24 per square foot was adopted by the Board of Education ("Board") of the School District on May 10, 2005, by Resolution No. 55-10W7 based on the report "Residential Development School Fee Justification Study" of the School District dated February 25, 2005. The commercial/industrial Statutory School Fee amounts listed above were adopted by the Board of the School District on May 10, 2005, by Resolution No. 55-10W7 based on the report "Commercial/Industrial Development School Fee Justification Study" of the School District dated February 25, 2005. As the above-mentioned documents demonstrate, the amounts of the Statutory School Fees only partially mitigate the impacts to the School District caused by new residential and commercial/industrial development.

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

Table 1 lists the fiscal year 2010/2011 beginning and ending balances for Fund 25, the Capital Facility Fund, which holds all Reportable Fees:

Table 1

Item	Reportable Fees
Beginning Balance (7/1/2010)	\$18,470,730
Ending Balance (6/30/2011)	\$19,812,701

D. Amount of the Reportable Fees Collected and Interest Earned

Table 2 below shows the amount of Reportable Fees collected, interest earned, and reimbursements to Fund 25 paid from Fund 21 during fiscal year 2010/2011.

Table 2

Item	Statutory School Fees (Residential & Commercial/Industrial)
Amount Collected	\$3,091,365
Interest Earned	\$283,619
Reimbursements	\$277
Total	\$3,375,261

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 2010/2011, 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 2010/2011, the School District determined that it will have sufficient funds to continue or begin construction of the following projects in fiscal year 2011/2012:

- Facilities for new Deaf/Hearing Impaired/ADA District-Wide Magnet Program (estimated completion fiscal year 2013/2014)

- ADA Access Construction (Lopez Stipulated Judgment) (estimated completion fiscal year 2013/2014 at all or some of the following schools)
 - » Burton High School
 - » International Studies Academy
- New Classroom Building Construction (estimated completion fiscal year 2015/2016)
 - » John O'Connell High School
 - » West Portal Elementary School
 - » Longfellow Elementary School
 - » Monroe Elementary School
 - » R.L. Stevenson Elementary School
 - » Hillcrest Elementary School
 - » Ulloa Elementary School
- New School of the Arts (estimated completion fiscal year 2015/2016)
- Norse Auditorium Construction and Historic Preservation (estimated completion fiscal year 2015/2016)
- Relocation and Expansion (estimated completion fiscal year 2013/2014)
 - » Horace Mann Middle School/Buena Vista Elementary School
 - » International High School/Bryant Elementary School
- New School/Classroom Construction to accommodate growth in southeast sector of the City (estimated completion fiscal year 2015/2016)

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 2010/2011.

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

As a result of a settlement reached in litigation, in fiscal year 2008/2009, \$1,941,000 was placed in an escrow account to support potential refunds to be made pursuant to Section 66001(e) of the Government Code. In fiscal year 2010/2011, \$40,832 from the escrow account was returned to Fund 25 of the School District. As of the close of fiscal year 2010/2011, no funds remained in the escrow account.

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 2010/2011.

Table 3

Item	Amount
Beginning Balance (7/1/2010)	\$18,470,730
Reportable Fees Collected and Interest Earned	\$3,374,984
Reimbursements	\$277
Return of Amounts Placed in Escrow in Fiscal Year 2008/2009	\$40,832
Expenditures – Schedule A	(\$2,074,122)
Ending Balance (6/30/2011)	\$19,812,701

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 2010/2011 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 February 25, 2005, and the report "Commercial/Industrial Development School Fee Justification Study" of the School District dated February 25, 2005, herein referred to.

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 – Burton HS	\$2,000,000	-	\$20,000,000	\$8,500,000	-	-	\$30,500,000
ADA Access Construction – International Studies Academy	\$4,500,000	\$1,500,000	-	\$3,500,000	-	-	\$9,500,000
New School of the Arts - 135 Van Ness Avenue	\$35,000,000	-	\$30,000,000	\$38,000,000	\$20,000,000	\$37,000,000	\$160,000,000
Construction and Historic Renovation - Norse Auditorium	\$10,000,000	-	-	\$2,000,000	-	\$13,000,000	\$25,000,000
John O'Connell – New School to Career Program Building	\$2,000,000	-	-	-	-	-	\$2,000,000
West Portal ES - 8 Classroom Building	\$2,000,000	-	-	\$2,000,000	-	-	\$4,000,000
Longfellow ES - 10 Classroom Building	\$800,000	-	\$1,000,000	-	-	-	\$1,800,000
Monroe ES - 7 Classroom Building	\$800,000	-	\$1,000,000	-	-	-	\$1,800,000
R.L. Stevenson ES - 6 Classroom Building	\$800,000	-	\$900,000	-	-	-	\$1,700,000
Hillcrest ES - 6 Classroom Building	\$1,700,000	-	-	\$1,700,000	-	-	\$3,400,000
Ulloa ES – 6 Classroom Building	\$800,000	-	\$1,200,000	-	-	-	\$2,000,000
Horace Mann MS/Buena Vista ES – K-8 Expansion and Merger	\$3,500,000	-	-	-	-	-	\$3,500,000
International HS/Bryant ES – Expansion and Merger	\$2,000,000	-	-	-	-	-	\$2,000,000
Anticipated New School/ Classroom Construction to Meet Projected Growth in southeast sector, including Bayview/ Hunter's Point and Mission Bay	\$20,000,000	-	\$15,000,000	5,000,000	-	-	\$40,000,000
Total	\$86,100,000	\$1,700,000	\$69,100,000	\$60,700,000	\$20,000,000	\$50,000,000	\$287,600,000
[1] State Bond funds include New Construction, Modernization, Joint Use, and Seismic funding.							

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 – Burton HS	Funds Available	NA	When Funds Authorized or Available	Unknown	NA	NA
ADA Access Construction – International Studies Academy	Funds Available	When Funds Authorized or Available	NA	Unknown	NA	NA
New School of the Arts - 135 Van Ness Avenue	Unknown	NA	When Funds Authorized or Available	Unknown	Unknown	Unknown
Construction and Historic Renovation - Norse Auditorium	Unknown	NA	NA	Unknown	NA	Unknown
John O'Connell – New School to Career Program Building	Funds Available	NA	NA	NA	NA	NA
West Portal ES - 8 Classroom Building	Funds Available	NA	NA	Unknown	NA	NA
Longfellow ES - 10 Classroom Building	Funds Available	NA	When Funds Authorized or Available	NA	NA	NA
Monroe ES - 7 Classroom Building	Funds Available	NA	When Funds Authorized or Available	NA	NA	NA
R.L. Stevenson ES - 6 Classroom Building	Funds Available	NA	When Funds Authorized or Available	NA	NA	NA
Hillcrest ES - 6 Classroom Building	Funds Available	NA	NA	Unknown	NA	NA
Ulloa ES – 6 Classroom Building	Funds Available	NA	When Funds Authorized or 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
Anticipated New School/ Classroom Construction to Meet Projected Growth in southeast sector, including Bayview/ Hunter's Point and Mission Bay	Unknown	NA	When Funds Authorized or Available	Unknown	NA	NA

[1] State Bond funds include New Construction, Modernization, Joint Use, and Seismic funding.

Schedule A

Reportable Developer Fee Expenditures for Fiscal Year 2010/2011

San Francisco Unified School District
Expenditures by Improvement - Fund 25
Fiscal Year 2010/2011

Expenditure by Improvement	Total Amount Paid From Reportable Fees During Fiscal Year 2010/2011	Total Amount Paid From Other Sources During Fiscal Year 2010/2011	Total Amount Paid from All Sources During Fiscal Year 2010/2011 [1]	Percent of Total Cost Funded with Reportable Fees [1]
Gordon Lau ES - ADA Access Construction (Lopez Stipulated Judgment)				
Other Costs - Planning	(\$154)		(\$154)	100.00%
General Construction	\$2,377	\$2,377	\$4,754	50.00%
Misc Construction Cost	\$4,356	\$4,356	\$8,712	50.00%
General Construction - Change Orders	\$3,103	\$3,103	\$6,207	50.00%
Subtotal	\$9,683	\$9,837	\$19,519	49.61%
Harvey Milk ES - ADA Access Construction (Lopez Stipulated Judgment)				
Other Costs - Planning	\$236	\$236	\$472	50.00%
Subtotal	\$236	\$236	\$472	50.00%
ISA @ E. Maxwell MS - ADA Access Construction (Lopez Stipulated Judgment)				
Non Capitalized Equipment	\$13,545		\$13,545	100.00%
Other Services and Expenses	\$655		\$655	100.00%
Geotech Services	\$21	\$21	\$43	50.00%
Site Construction	\$8,500	\$8,500	\$17,000	50.00%
Architect/Engineering Fees	\$66,227	\$66,227	\$132,455	50.00%
Environmental IH Services	\$10	\$10	\$20	50.00%
Architect/Engineering Fees - Change Orders	\$12,612	\$12,613	\$25,225	50.00%
Other Costs - Planning	\$46,456	\$31,949	\$78,405	59.25%
General Construction	\$1,029,342	\$2,442,749	\$3,472,091	29.65%
General Construction - Change Orders	\$66,511		\$66,511	100.00%
Material T & I	\$5,900	\$25,968	\$31,868	18.51%
Telecommunications (Labor)	\$1,672	\$1,672	\$3,345	50.00%
Subtotal	\$1,251,452	\$2,589,710	\$3,841,162	32.58%
Jose Ortega ES - ADA Access Construction (Lopez Stipulated Judgment)				
Other Costs - Planning	(\$143)	\$11	(\$131)	
Misc Construction Cost	\$14,273	\$14,273	\$28,545	50.00%
General Construction - Change Orders	\$6,078	\$6,078	\$12,156	50.00%
Subtotal	\$20,208	\$20,362	\$40,570	49.81%
Lafayette ES - ADA Access Construction (Lopez Stipulated Judgment)				
Architect/Engineering Fees	\$85,690	\$85,690	\$171,380	50.00%
DSA Plans & Spec Check Fees	\$9,800	\$9,800	\$19,600	50.00%
Architect/Engineering Fees - Change Orders	\$10,827		\$10,827	100.00%
Other Costs - Planning	\$907	\$119	\$1,026	88.40%
General Construction	\$38,900		\$38,900	100.00%
Misc Construction Cost	\$78	\$78	\$155	49.97%
General Construction - Change Orders	\$21,380	\$21,380	\$42,759	50.00%
Subtotal	\$167,581	\$117,066	\$284,648	58.87%
SOTA @ McAteer - ADA Access Construction (Lopez Stipulated Judgment)				
Architect/Engineering Fees	\$11,480	\$4,000	\$15,480	74.16%
Other Costs - Planning	\$1,881		\$1,881	100.00%
General Construction	\$37,951	\$9,944	\$47,895	79.24%
Misc Construction Cost	\$7,350	\$7,350	\$14,700	50.00%
Subtotal	\$58,663	\$21,294	\$79,957	73.37%
McCoppin ES - ADA Access Construction (Lopez Stipulated Judgment)				
Architect/Engineering Fees	\$3,974	\$3,974	\$7,948	50.00%
Environmental IH Services	\$873	\$873	\$1,746	50.00%
DSA Plans & Spec Check Fee	\$445	\$445	\$890	50.00%
Other Costs - Planning	\$100	\$100	\$200	50.00%
Subtotal	\$5,392	\$5,392	\$10,784	50.00%
McKinley ES - ADA Access Construction (Lopez Stipulated Judgment)				
Environmental IH Services	\$674	\$674	\$1,349	50.00%
DSA Plans & Spec Check Fee	\$941	\$941	\$1,883	50.00%
Other Costs - Planning	\$667	\$667	\$1,335	50.00%
General Construction - Change Orders	\$5,975	\$5,975	\$11,951	50.00%
Material T & I	\$946	\$946	\$1,892	50.00%
Subtotal	\$9,204	\$9,204	\$18,408	50.00%
Philip & Sala Burton HS - ADA Access Construction (Lopez Stipulated Judgment)				
DSA Plans & Spec Check Fee	\$986	\$986	\$1,972	50.00%
Subtotal	\$986	\$986	\$1,972	50.00%

San Francisco Unified School District
Expenditures by Improvement - Fund 25
Fiscal Year 2010/2011

Expenditure by Improvement	Total Amount Paid From Reportable Fees During Fiscal Year 2010/2011	Total Amount Paid From Other Sources During Fiscal Year 2010/2011	Total Amount Paid from All Sources During Fiscal Year 2010/2011 [1]	Percent of Total Cost Funded with Reportable Fees [1]
Argonne Alternative ES - ADA Modernization/Construction (Campus-wide Secured Access)				
General Construction - Change Orders	\$83		\$83	100.00%
Subtotal	\$83		\$83	100.00%
Bessie Carmichael at FEC Campus MS - ADA Modernization/Construction (Campus-wide Secured Access)				
General Construction - Change Orders	\$83		\$83	100.00%
Subtotal	\$83		\$83	100.00%
Bessie Carmichael ES - ADA Modernization/Construction (Campus-wide Secured Access)				
General Construction - Change Orders	\$83		\$83	100.00%
Subtotal	\$83		\$83	100.00%
Dianne Feinstein ES - ADA Modernization/Construction (Campus-wide Secured Access)				
General Construction - Change Orders	\$83		\$83	100.00%
Subtotal	\$83		\$83	100.00%
George Moscone ES - ADA Modernization/Construction (Campus-wide Secured Access)				
General Construction - Change Orders	\$83		\$83	100.00%
Subtotal	\$83		\$83	100.00%
Jean Parker ES - ADA Modernization/Construction (Campus- wide Secured Access)				
General Construction - Change Orders	\$83		\$83	100.00%
Subtotal	\$83		\$83	100.00%
John O'Connel HS - ADA Modernization/Construction (Campus-wide Secured Access)				
General Construction - Change Orders	\$83		\$83	100.00%
Subtotal	\$83		\$83	100.00%
Las Americas CDC - ADA Modernization/Construction (Campus-wide Secured Access)				
General Construction - Change Orders	\$83		\$83	100.00%
Subtotal	\$83		\$83	100.00%
Rooftop Mayeda Campus MS - ADA Modernization/Construction (Campus-wide Secured Access)				
General Construction - Change Orders	\$83		\$83	100.00%
Subtotal	\$83		\$83	100.00%
Tenderloin Community ES - ADA Modernization/Construction (Campus-wide Secured Access)				
General Construction - Change Orders	\$83		\$83	100.00%
Subtotal	\$83		\$83	100.00%
Horace Mann ES - Relocation and Expansion				
Architect/Engineering Fees	\$14,107		\$14,107	100.00%
Other Costs - Planning	\$2,240		\$2,240	100.00%
Misc Construction Cost	\$3,000		\$3,000	100.00%
Subtotal	\$19,347		\$19,347	100.00%
John O'Connel HS - New Classroom Expansion				
Geotech Services	\$13,500		\$13,500	100.00%
Site Construction	\$20,250		\$20,250	100.00%
Architect/Engineering Fees	\$112,450		\$112,450	100.00%
DSA Plans & Spec Check Fee	\$7,471		\$7,471	100.00%
Architect/Engineering Fees - Change Orders	\$16,254		\$16,254	100.00%
Other Costs - Planning	\$4,265		\$4,265	100.00%
Fees & Permits	\$3,600		\$3,600	100.00%
General Construction	\$280,961		\$280,961	100.00%
Material T&I	\$2,692		\$2,692	100.00%
Subtotal	\$461,444		\$461,444	100.00%
Rooftop Mayeda - New Classroom Expansion				
Architect/Engineering Fees	\$8,339		\$8,339	100.00%
Subtotal	\$8,339		\$8,339	100.00%
C Lilienthal - New Deaf/Hard of Hearing District Program (construction improvements)				
Other Costs - Planning	\$2,783		\$2,783	100.00%
Subtotal	\$2,783		\$2,783	100.00%

San Francisco Unified School District
Expenditures by Improvement - Fund 25
Fiscal Year 2010/2011

Expenditure by Improvement	Total Amount Paid From Reportable Fees During Fiscal Year 2010/2011	Total Amount Paid From Other Sources During Fiscal Year 2010/2011	Total Amount Paid from All Sources During Fiscal Year 2010/2011 [1]	Percent of Total Cost Funded with Reportable Fees [1]
Lafayette ES - New Deaf/Hard of Hearing District Program (construction improvements)				
Misc Construction Cost	\$18,600		\$18,600	100.00%
Subtotal	\$18,600		\$18,600	100.00%
New School of the Arts at 135 Van Ness Ave.				
Consultant Fees - Legal Fees	(\$438)		(\$438)	100.00%
Subtotal	(\$438)		(\$438)	100.00%
Fee Administration - Accounting, Reporting, Analysis, and Legal Fees				
Consultant Fees - Accounting	\$6,495		\$6,495	100.00%
Consultant Fees - Reporting	\$4,000		\$4,000	100.00%
Consultant Fees - Feasibility Study	\$29,316		\$29,316	100.00%
Subtotal	\$39,811		\$39,811	100.00%
Grand Total	\$2,074,122	\$2,774,086	\$4,848,208	42.78%

[1] Figures may not sum due to rounding