# SULPHUR SPRINGS UNION SCHOOL DISTRICT

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# SCHOOL FACILITIES NEEDS ANALYSIS

Level 2 Developer Fee Study

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## **Chapter 1: Executive Summary**

The Sulphur Springs Union District provides Transitional Kindergarten through Sixth Grade educational services to students living in an area known as Canyon Country within the Santa Clarita Valley. Located in the eastern end of the Santa Clarita Valley, the approximately 75 square miles of land that comprises the District is primarily within the jurisdiction of the City of Santa Clarita with the remainder being located within the unincorporated territory of the County of Los Angeles.

Enrollment in grades TK-6 for the current school year (2019/20) was 5,326 students at the time of the official enrollment census taken in the fall. Many schools are operating close to maximum capacity, and some schools are over the original design capacity and rely on portables to temporarily accommodate students. Projects have been proposed to provide additional space.

Residential development is projected to add 4,054 new housing units. However, when just looking at the number of planned units in the next five years, a total of 3,211 of these units are projected to be built. This is a significant increase compared to the construction rate over the past few years and will have a major impact on the school facilities.

Applying the methodology prescribed by State law for Level 2 Fees (see next section for a more detailed discussion), this School Facilities Needs Analysis finds the Sulphur Springs Union School District is justified in levying a fee of **\$3.33 per square foot** on residential development subject to the fee. This Level 2 fee exceeds the District's 50% elementary school share of the Level 1 fee of \$2.04 by \$1.29 per square foot. The total Level 2 developer fee justified compared to last year has increased by \$0.46 per square foot.

Expected revenues from development fees in the next five years are projected to be \$18.8 million. This fee will provide up to one-half of the cost of needed school projects, with the other half expected to be provided by the State and other local sources. Additional District funds may be required to supplement these fees to provide the quality of schools required by the District's students.



## **Chapter 2: Context and Legal Requirements**

This document, the Sulphur Springs Union School District's School Facilities Needs Analysis, exists to fulfill a statutory requirement established by the California Government Code. A school district must prepare or have prepared a School Facilities Needs Analysis (SFNA) as a prerequisite to imposing "Alternate" fees on new housing to provide funding for additional school facilities needed to accommodate students anticipated from those new homes.

The SFNA is not used to justify other forms of fees or mitigation agreements, and is not a facilities plan or financing study for the school district. Its purpose is narrowly defined and this document should be used only to fulfill statutory requirements for the stated fees.

#### A. History and Context of SB 50 School Facility Fees

Senate Bill 50 (SB 50)<sup>1</sup> was passed during the 1998 session of the California Legislature as a comprehensive restructuring of the state's school facility construction and funding process. Parts of the legislation became effective when the state's voters approved Proposition 1-A, a \$9.2 billion school and university construction/modernization bond<sup>2</sup>.

SB 50 also changed the legal process whereby builders of new homes could be required to pay for new or expanded schools to serve the new homes. A spectrum of local ordinances, policies, and requirements were largely replaced with a statewide, three-tier system. In this new system, tiers or levels are:

- Level 1: similar to 1986 fee structure, now 4.08 per sq. foot<sup>3</sup>
- Level 2: up to 50% of the State allowed cost for construction and sites, if the school district meets specified eligibility tests<sup>4</sup> (assumes State pays other 50% of cost.)
- Level 3: same as Level 2, but includes State's 50% share only when the State declares it is out of funds for new construction<sup>5</sup>

Level 2 Fees are new grants of authority to school districts, but are counterbalanced by a firm prohibition on other local fees and other requirements on housing developments. Level 2 Fees are referred to by the Legislation as "Alternate" fees.

<sup>&</sup>lt;sup>1</sup> Chapter 407, Statutes of 1998

<sup>&</sup>lt;sup>2</sup> Statewide Proposition 1-A, November 3, 1998

<sup>&</sup>lt;sup>3</sup> Rate effective January 22, 2020

<sup>&</sup>lt;sup>4</sup> See Calif. Government Code Section 65995.5

<sup>&</sup>lt;sup>5</sup> Level 3 fees are currently not allowed



A significant change with the current fee program is the local school district's ability, if it meets the eligibility tests, to impose a Level 2 fee without involving the city or county having control of land use approvals within the school district.

Many other changes to the school building process occurred with the passage of SB 50 and Proposition 1-A. This report focuses only on fees, but these changes should be viewed in the context of the amended system.

#### **B.** Legal Requirements to Impose Alternate Fees

For a school district to impose Level 2 Fees, it must meet a number of eligibility tests specified in SB 50. The Sulphur Springs Union School District has satisfied these requirements, including **3c** (over 30% debt) and **3d** (over 20% portable classrooms).

#### 1. Apply for New Construction funding to establish a baseline capacity

The Sulphur Springs Union School District has submitted its documents to OPSC for new construction and has had its eligibility baseline established. The District will apply for new construction funding as projects arise and has one project currently in line for funding.

#### 2. Be eligible for New Construction funding

The Sulphur Springs Union School District has been determined by the Office of Public School Construction and the State Allocation Board to be eligible for new construction funding.

#### **3.** Satisfy two of the four following tests:

- a. Have substantial enrollment<sup>6</sup> on Multi-Track calendar
- b. General Obligation bond in past four years with at least 50% yes vote
- c. Have issued debt or incurred obligations used for capital outlay equal to 30% of district's bonding capacity<sup>7</sup>
- d. Use relocatable (portable) classrooms for at least 20% of the district's total classrooms.

<sup>&</sup>lt;sup>6</sup> Generally defined as 30% of the District's K-6 enrollment; special rules for 9-12 districts. <sup>7</sup> If the debt includes landowner wated Mella Page debt approved after 11/(/08, then the th

If the debt includes landowner-voted Mello Roos debt approved after 11/4/98, then the threshold level is 30% rather than 15%.



The Sulphur Springs Union School District satisfies at least two of these four tests:

- (c) The existing capital facility debt is over 30% of the bonding capacity. The bonding capacity is \$103,041,613 and the debt is \$77,009,038 for a debt ratio of 74.7%. The debt ratio is even higher when including the CFD (Community Facility District) debt.
- (d) There are 60 portable classrooms of the total 279 classrooms in the District for a ratio of 21.51%. These numbers are based on the Facility Assessment and Implementation Plan dated September 2017.
- 4. Prepare a School Facilities Needs Analysis.

The Sulphur Springs Union School District caused this School Facilities Needs Analysis to be prepared for review and adoption by the Board of Education.

5. Follow the procedures and process identified in State law.

The Sulphur Springs Union School District will follow the adoption process and procedures as specified in State law.



## **Chapter 3: Data Used in Analysis**

This Chapter presents the data used to calculate the fee. Chapter 4 contains the actual calculation. Many of these data elements are prescribed in State law and are presented as required.

Data elements to be reviewed include:

- A. Historic Pupil-per-Home yield rates
- **B.** Housing projection for the next five years
- C. Enrollment from new homes built in the next five years
- D. Available capacity in existing schools
- E. Grant amount per pupil
- F. Site Acquisition and Site Development allowances

#### A. Pupil-per-Home Yield Rates

SB 50 prescribed how pupil-per-home yield rates are to be calculated for a SFNA. The method is to identify homes built in the past five years that are similar to homes expected to be built in the projection period (the next five years).

The Student Yield Rates are to be calculated for each grade grouping which for Sulphur Springs will only be elementary school students.

The homes built in the District during the past five years was matched with the data base of students enrolled to determine these yield factors. The addresses for the housing units were compared to the student data for 2019/20. The method was to identify as many new homes built within the five year window that could be mapped in the GIS program. The permits were pulled at least 6 months prior to the date of the student data collection (October 2019) to ensure they could be occupied.

Data is presented as required by grade level group. Two housing types are shown in the following chart. SF represents single family homes and MF represents multi-family units such as condos, townhomes and apartments.

Pupil-per-Home yield results:

	K-6	Total
SF	0.378	0.378
MF	0.271	0.271



#### **B.** Housing Projection for Next Five Years

As required by SB 50, new housing units have been projected for the next five years. Data from city and county planners and developers have been used to make the projection shown below along with a review of the historic construction rates.

# New Residential Units in the Next Five Years (2020/21 through 2024/25)

Dwelling Type	<u>5 Year Total</u>
SF	1,677
MF	1,534
All Types	3,211

These projections are estimates and precise numbers in a given year may vary from the table, however the total for the five year period reflects plans approved and in process. The number of new housing units averages 642 per year.

The average size for new housing units has averaged 2,369 square feet for SF units. The new MF units are projected to average 1,100 square feet per unit.

#### C. Enrollment from New Housing in Five Years

Multiplying the number of new housing units by the pupil-per-home yield rate gives the expected number of pupils from the new housing units to be built in the next five years. This approach, which is prescribed in State law, has certain limitations: mainly, the yield rate is likely to be to low as new homes typically have fewer students soon after construction than will be seen after the neighborhood is established. As a result, the formula under SB 50 generally understates a school district's long term need.

SB 50 allows a five year projection to be utilized to determine the number of projected students from new residential development. Using this methodology, the District has projected the number of new housing units for the next five years and multiplied by the yield factors to determine an estimate of students to be projected from new housing.



#### Sulphur Springs Union School District New Students Projected by Grade Level For Development Through 2025

Grade Level	Student Yields for New Residential Dev.	Students Projected
Single Family K-6 Total	0.378	<b>1677 Units</b> 634 <b>634</b>
Multi Family K-6 Subtotal	0.271	<b>1534 Units</b> 416 <b>416</b>
All Development K-6 Totals	0.3270 <b>0.3270</b>	<b>3211 Units</b> 1,050 <b>1,050</b>

#### D. Capacity and Space Available for Students from New Residential Units

As calculated by the State's prescribed methodology on form SAB 50-02 and then adjusting for the projects constructed since the baseline was established, a total of 5,362 spaces exist in the District's schools as shown below.

SULPHUR SPRINGS UNION SCHOOL DISTRICT Capacity of Existing Facilities						
SB50 Baseline:		<u>K-6</u> 3,575	<u>SDC</u> 74	<u>TOTAL</u> 3,649		
New Construction Projects	Project #	Capacity	Added/Gra	ints Funded		
Fair Oaks Ranch Elem	1	750	0	750		
Golden Valley Elem	3	525	9	534		
Leona Cox Community	4	275	0	275		
Mint Canyon Community	5	425	13	438		
Mint Canyon Community	8	50	13	63		
Valley View Elem	10	320	26	346		
Totals for Funded Projects		2,345	61	2,406		
Minus Existing Seats Paid for V	with COP's:	693 5,227	135	5,362		

\* The capacity does not include 693 seats that still need to be paid for as they were funded by a COP. The current COP debt of \$25,375,000 divided by the average cost per seat of \$36,625 was used to determine the number of existing seats (capacity) that have not been paid for.



After determining the enrollment, the number of students must be compared to the District's existing capacity based on the "baseline" capacity total used when applying for state new construction funds. The difference between the students and existing capacity is used to determine the "space available". The "unhoused students" generated from the new housing developments are those that remain after accounting for any space available and used to calculate the allowable Level 2 Fees.

	Students From	Total Enrollment	Space	Capacity	Space	Net Unhoused
Grade Level	New Housing	through 2025	Needed	per SB 50	Available	Students
	[1]	[2]	[3]	[4]	[5]	[6]
K-6	1,028	6,150	5,282	5,227	0	1,028
SDC	22	132	113	135	22	0
Totals	1,050	6,282	5,395	5,362	22	1,028

#### Sulphur Springs Union School District Unhoused Students from Development Through 2025

[1] Projected added enrollment through 2025 based on planned residential development

[2] Based on SAB 50-01 methodology with 3211 housing units

[3] Space needed within existing facilities to house students living in existing housing units

[4] Based on SB 50 methodology of capacity calculation

[5] Space available for students from new developments

[6] Net unhoused students in 2025 due to new housing developments

The "Total Enrollment through 2025" shown in this table is for information purposes only. It shows the projected enrollment in five years based on the cohort survival methodology and adjusts for the projected impact of the 3,211 new housing units in the planned developments. It is not a demographics based analysis.

The "Space Needed" is determined based on a more thorough analysis of the District's current, past and projected enrollments independent of any new housing units. For each grade grouping, the maximum enrollment is shown during the past four years and the next five years. The result is the number of seats that need to be reserved for students from the existing housing units in the District. This insures adequate seats will be available for the housing units that are already existing within the District. The current and past enrollments are shown on the SAB 50-01 which is included in the appendix.

The "Capacity per SB 50" summarized in this table is from the calculations done on the previous page and is based on State loading standards.

The "Space Available" is determined by comparing the "Space Needed" to the "Capacity per SB 50". If the District has excess capacity, then those seats will be used to reduce the number of unhoused students projected from new developments. There are 22 seats available for special day class (SDC) students.



The result of this table is the "Net Unhoused Students" which will be used to determine the costs of the facility needs. Therefore, of the 1,050 new students projected from new developments, there are 1,028 (97.9%) that will need to be housed in new facilities.

#### E. State Construction Grant Amount for Unhoused Pupils from New Housing

When calculating the Level 2 Fees, the number of projected unhoused students is multiplied by the State's new construction grant amount. Those amounts which are shown below are updated annually by the State Allocation Board each January.

The following chart assumes that 2.1% of the new student population generated from new housing units will consist of special education students in special day classes (SDC). This is equal to the current ratio of students who are enrolled in special day classes.

Allowable Gra	nt Costs for	Projected Unhou	used Students
	Unhoused	Per-Pupil Grant	Total Grant
Grade Level	Students	<u>Allowance</u>	<u>Cost</u>
K-6	1,028	\$12,675	\$13,029,900
SDC	0	\$23,885	\$0
TOTALS	1,028		\$13,029,900

The cost per student amounts include State funded allowances for required fire alarm and sprinkler requirements for new school projects as of January 2020.

#### F. Site Acquisition and Site Development Grant Allowance

#### 1. <u>Eligible Site Acquisition Costs</u>

When calculating the Level 2 Fees, the grant totals listed above are added to half the estimated site acquisition costs that are projected for the next five years, and eligible site development costs. The following table shows the total acres needed based on the CDE (California Department of Education) standards for site sizes.

Site Needs Average Size	Schools		Projected Unhoused	Equivalent Sites	Site Acres	
Elementary	Acres 10	<u>Students</u> 600	Students 1,028	Needed 1.71	Needed 17.13	
				TOTAL	17.13	-

For purposes of calculating the Level 2 fee, the District will need 17.13 acres of land. The site costs are based on acquisition at \$276,899 per acre for sites useable for school purposes based on Department of Education standards. The total cost for needed land is projected to be \$4,743,274. The total amount included for 50% of the total site acquisition costs is \$2,371,637.



#### 2. <u>Eligible Site Development Costs</u>

SB 50 allows the inclusion of site development costs in the fee calculation. These costs are limited to one half of the actual or estimated service site improvements, off site improvements and utility costs which would be allowed by the State Allocation Board. These improvements can include applicable drainage, utility and road improvements. In addition, the SAB has a grant that provides for general site development costs which is based on a per acre value in addition to a percentage of the projects pupil grant allowance (see Grants on page 9).

The development costs were derived from historical project costs funded by the State. The average amounts totaled \$267,920 for elementary schools. The total need is for 17.13 acres developed at a cost of \$4,589,470. The 50% eligible site development costs that can be included in the Level 2 computation totals \$3,423,685 and includes the general site development amount of \$1,128,951. The following figure summarizes the site acquisition and development costs.

						Total
	Acres	Land		Development		Site
	Needed	Cost/Acre	Land Cost	Cost/Acre	Dev. Cost	Needs
Elementary	17.13	\$276,899	\$4,743,274	\$267,920	\$4,589,470	\$9,332,744
Totals	17.13		\$4,743,274		\$4,589,470	\$9,332,744
	5	0% portion:	\$2,371,637		\$2,294,735	
General Site	Developm	nent				
		Allowance/				
	<u>Acres</u>	Acre	Base Cost	<u>% Allowance</u>	Added Cost	Total Cost
Elementary	17.13	\$20,266	\$347,157	6%	\$781,794	\$1,128,951
Totals	17.13					\$1,128,951
			Total 50%	Site Develop	ment Costs:	\$3,423,685
			Total 50% La	nd & Develop	ment Costs:	\$5,795,322

#### COST OF SITES NEEDED

The "Added Cost" column was determined by multiplying the percentage allowance by the total student grants for each grade shown on the previous page.



#### G. Projects to be Financed with Level 2 Fees

Fees collected in the next five years will be spent on known and future school construction projects. Projects may include but are not limited to the following:

- 1. New schools
- 2. Land for new schools
- 3. Additional land needed at existing schools
- 4. New classrooms at existing schools
- 5. Additional support facilities at existing campuses to accommodate increased enrollments
- 6. Portables used for interim housing needs

As provided by State law, fees may be used for the reasonable administrative costs of collecting the fees, and for legal and other costs of justifying and imposing the fees. The developer fees are also used to make COP payments that were issued to pay for the types of projects listed above.



## Chapter 4: Calculation of Level 2 Fee

This Chapter applies the data identified above and calculates the fee justified. The process follows requirements of SB 50 as enacted in the Government Code and Education Code.

After figuring the aggregate projected costs, the total was divided by the number of projected residential units to derive the per unit cost. After dividing the per unit cost by the average square footage for the average residential unit, the per square foot assessment amount was established. Based on these calculations, the Level 2 fee within the Sulphur Springs Union School District for the next 12 months is calculated to be \$3.33 per square foot, for residential units.

# Sulphur Springs Union School District SB 50 Fee Determination

	Base Need			Need Land Acquisition & Site Development			
	Unhoused	Cost per	Total	Land	Site	Total Land &	
Grade Level	Students	Student	Cost	Acquisition	Development	Site Dev.	Total Need
		[1]		[2]	[3]	[4]	
K-6	1,028	\$12,675	\$13,029,900	\$2,371,637	\$3,423,685	\$5,795,322	\$18,825,222
SDC	0	\$23,885	\$0				\$0
Totals	1,028		\$13,029,900	\$2,371,637	\$3,423,685	\$5,795,322	\$18,825,222

#### New Housing Unit Area

Unit Type	Number of Units	Area per Unit	Total Area
Single Family Multi Family	1,677 1,534	2,369 1,100	3,972,813 1,687,400
Totals	3,211	1,763	5,660,213

Level 2 Fee \$ /Sq. Ft.
\$3.33

[1] Cost per student per SB 50 allowance for new construction projects.

[2] Equals one half of the estimated land acquisition costs.

[3] Equals one half of the estimated site development costs including general site development costs.

[4] Total cost assumes 17.13 acres to be acquired.

The grant amounts shown include the amounts allowed by OPSC for fire alarms and sprinklers as of January 2020.



#### A. Reduce Cost by Other Available Funds, Including Owned Sites

SB 50 requires that the cost of serving students from new housing be reduced by other available local funds. The Sulphur Springs Union School District potentially has several such sources of funds.

#### 1. Fees on Senior Housing, Residential Additions, and Commercial/ Industrial Projects

Fees collected on senior housing, residential additions, and commercial or industrial development projects must be used to reduce the Level 2 fee amount, unless the fees are committed to other projects.

The District has applied these revenues to pay the lease cost of portable classrooms that provide space for students from <u>existing</u> housing that accommodates workers in the senior housing projects, residential additions, or commercial/ industrial projects. By entering into such lease agreements, the Governing Board has not dedicated these funds to facilities necessitated by new residential construction subject to Alternate fees<sup>8</sup>.

#### 2. Redevelopment Pass-Thru and Other Agreements

As with the preceding paragraph, the limited funds received from Redevelopment and similar agreements are used to provide capacity for enrollment growth from existing homes plus improvements to schools not related to new housing development. These funds are not available to reduce the cost of providing facilities for students from new residential projects.

#### **3.** Voter Approved Bond Measure

The District passed a \$72 million local bond in 2012. Those funds have either been previously utilized or are dedicated to needed modernization projects. Therefore, no local bond funds are available to offset costs identified in this report for students projected from new housing units.

#### 4. Surplus Property

The District does not have any surplus property which can be used to reduce the costs of facility needs identified in this report.

Based on the preceding four paragraphs, there are no local funds available to reduce costs to accommodate students from future new residential development.

<sup>&</sup>lt;sup>8</sup> See Government Code Section 65995.5 (c)(2) and 65995.5 (f).



# B. Collection of Level 3 Fees if State Funds for the New Construction Program Are Not Available.

The Sulphur Springs Union School District has the option of levying a fee approximately two times<sup>9</sup> that shown above in the event State funds for new construction are not available, as provided by Government Code Section 65995.7.

The Level 3 fee is calculated by the preceding methodology to be:

#### Level 3 Fee Calculation

	<u>Amount</u>
Total Facility Needs based on 50% allowance:	\$18,825,222
Total Facility Needs based on 100% allowance:	\$37,650,445
Local Funds Available:	\$0
Net Facility Needs due to residential development:	\$37,650,445
Area of projected residential units:	5,660,213
Level 3 Fee per square foot:	\$6.65

Level 3 fees greater than the Level 2 amount may be reimbursed if an agreement is established and State funds subsequently become available.

In certain cases, builders and buyers of qualifying affordable housing, may be eligible for State reimbursement of the difference between Level 2 and Level 3 fees.

<sup>&</sup>lt;sup>9</sup> This amount is approximate due to the formula imposed by statute.



## **Chapter 5: Nexus Between Fees and Projects Subject to Fees**

California law allows school districts that have demonstrated a need for new or expanded school facilities to assess a fee on each building permit issued within its territory<sup>10</sup>. The fee can only be used to offset the capital cost needed to serve students from projects subject to the fee. (A small amount may be used for administering the fee program.) Other means of funding school building projects are available, and many residential developments provide funding for new or expanded schools by arrangements not based on this statutory authority.

#### A. Procedural Requirements for School Facility Fees

Before levying any fee, a school district or other public agency must show a connection between the fee and the project or activity that must pay the fee, and further must show that the fees will be used to alleviate a cost or burden caused by that development activity. Statutory and case law is clear that fees may not be used to address general or unrelated needs of the public agency. These justification requirements are sometimes known as the "Nexus tests" or "AB 1600" criteria. A nexus test demonstrates the linkage or closeness of the fee and its use to the activity causing the need. AB 1600 is shorthand for the procedural requirements found in the Government Code to levy any fee on a development project in California.<sup>11</sup>.

Later sections of this chapter will address each of the statutory tests and evaluate whether School Facility Fees at the adjusted rate meet the necessary legal requirements. The facts and analyses in this document are presented for use by the governing board of this school district when making the findings needed to adopt a resolution levying a fee.

#### B. Background and Current Conditions in the District

The Sulphur Springs Union School District is anticipating enrollment growth and anticipates a significant part of this growth will result from continuing development of new homes, as discussed earlier in this report. Earlier sections have discussed school expansion and construction projects to accommodate students from the new homes.

Combining the preceding factors has established a cost to accommodate new students from residential developments of \$6.65 per square foot, the local one-half share of which is **\$3.33** per square foot. Fees under other statutes apply to commercial and senior housing projects.

<sup>&</sup>lt;sup>10</sup> See Calif. Education Code Section 17620, et seq. and Government Code Section 65995, et seq.

<sup>&</sup>lt;sup>11</sup> See Govt. Code Section 66000, *et seq.*, also known as the Mitigation Fee Act. (Assembly Bill 1600 was the law that codified and reorganized these requirements.)



#### C. Specific Criteria for Levy of School Facility Fees

Various specific criteria must be satisfied to impose Level 2 School Facility Fees. The following discussion will show that the proposed Alternate fees meet these criteria.

#### 1. <u>Purpose of the Fee: Government Code Section 66001(a)(1)</u>

School Facility Fees may be levied "for the purpose of funding the construction or reconstruction of school facilities"<sup>12</sup>. Fees may not be used for regular maintenance, routine repair, inspection or removal of asbestos containing materials, or purposes of deferred maintenance, as defined<sup>13</sup>.

Level 2 School Facility Fees shall be used by this school district for the construction of school facilities at existing and future campuses. Specific uses were listed in Chapter 3.

#### 2. <u>Uses to Which the Fee will be Put: Section 66001(a)(2)</u>

Specific uses may include but are not limited to: the design of new construction projects, acquisition of land, construction of new permanent buildings, placement of modular classrooms on a short term or long term basis, modernization and/or reconstruction projects, necessary permit and plan checking fees, testing and inspection costs, necessary furnishing and equipment, and related costs of construction projects. In addition, fees will be used for the lease of interim school facilities pending availability of newly constructed, modernized or reconstructed facilities. Fees may be used for the legal and administrative costs of establishing and administering the fee program and for planning needed new schools to serve growth areas.

Facilities that may be affected include those projects listed in Chapter 3 and all existing properties owned by the District and future sites to be acquired for school purposes.

In addition, Government Code Section 65995.5 (f) requires that "A fee, charge, dedication, or other requirement . . . shall be expended solely on the school facilities identified in the needs analysis as being attributable to projected enrollment growth from the construction of new residential units." This requirement is met by tracking the use of the fees in a specific accounting fund and is made public through an annual report to the school board that documents the use of such fees.

<sup>&</sup>lt;sup>12</sup> Educ. Code 17620(a)(1)

<sup>&</sup>lt;sup>13</sup> Educ. Code 17620(a)(3)



#### 3. <u>Reasonable Relationship Between Use of Fee and Type of Project on Which</u> <u>Fee is Levied: Section 66001(a)(3)</u>

For residential projects, the relationship of new homes to public school enrollment is demonstrated by the students living in the new homes. Yield data from recently built housing in the District confirms this relationship. Housing projects that prohibit occupancy by school age children typically are exempt from Level 2 Fees<sup>14</sup>.

#### 4. <u>Reasonable Relationship Between the Need for the Public Facility and Type</u> of Project: Section 66001(a)(4)

This section will show: (1) that additional school facilities are needed to accommodate students from projects subject to the fee, (2) the school facility construction/reconstruction projects identified are reasonable given the need created by the projects subject to the fee, and (3) that no other funding source is available or expected which will preclude the need for fees on new development projects.

#### a. <u>Need for additional school facilities</u>

Enrollment projections show that all existing facilities will continue to be needed to serve existing students and enrollment other than from new development. There is insufficient space available for all the students from residential development without planning, designing, and constructing additional school facilities.

#### b. <u>Reasonableness of the Identified Projects</u>

The number of students expected clearly indicates the need for new school facilities. The District has considered and rejected temporary measures such as long-term use of temporary classrooms at existing schools, converting schools to a multi-track calendar, and other means of avoiding construction that will adversely affect the existing students and the community.

#### c. <u>Alternative Funding for the Identified Projects</u>

Other funding sources are not available or reasonably expected for the projects needed to accommodate students from new housing. Current balances in the fee fund are pledged to current projects or paying off earlier expansion, modernization, improvement, or other projects. Other funding sources are required to meet existing non-development related facility needs, including modernization/renovation of existing schools,

<sup>&</sup>lt;sup>14</sup> Generally, this requires a specific deed restriction.



replacement of existing temporary classrooms, or other facility needs of the school district.

#### 5. <u>Reasonable Relationship Between Amount of Fee and Cost of Facility</u> <u>Attributable to Development Paying Fee: Section 66001(b)</u>

This test requires that the public agency show two relationships: (1) that the amount of the fee is properly based on the portion of the needed facility that is attributable to new development, and (2) that the amount of the expected fees from new development be feasible to have the needed project financed and built.

#### a. <u>Amount attributable to residential development</u>

Preceding discussion has shown that new school facilities are needed to serve students expected from future new homes. The financial analysis is based on costs per pupil so that total costs may be prorated or allocated between new development and any other causes.

#### b. <u>Feasibility of funding project</u>

The cost of needed new facilities to serve students is greater than may be funded by fees alone. The school district will seek additional funding or reductions in cost from all sources. It is anticipated that bond funds, state funds, existing agreements with builders, other local funds, and future state reimbursement will provide sufficient funding to build the needed school projects. Funding, including borrowing based on fees expected more than five years in the future, may be used to allow projects to begin construction to better meet public needs.

#### 6. <u>Fees collected for projects more than five years in future: Section 66001(d)</u>

It is not expected that any fees will remain unspent and held for projects more than five years after collection. School district staff will monitor requirements of this section through their annual reports on fees collected and spent.

#### 7. <u>Fees that are conditions of approval: Section 66005(a)</u>

This section requires that fees imposed as a condition of approval of a development or a development project not exceed the "estimated reasonable cost of providing the service or facility for which the fee or exaction is imposed". Fees levied for school facility purposes by this school district are based on the actual cost of needed facilities and will not exceed the estimated reasonable cost of the facilities for which they are imposed.



#### 8. <u>Time of payment of School Facility Fees: Section 66007</u>

School Facility Fees for this school district will be collected, absent other arrangements, prior to issuance of a building permit. An account has been established, ongoing appropriations have been made of funds for planning, design, or construction of needed facilities, and a proposed construction schedule or plan has been adopted. Except as modified by other documentation of the school district, the construction schedule for the needed school facilities identified in this plan will be within the next five years.

#### 9. <u>Exemption for project to replace damaged buildings due to a Natural</u> <u>Disaster: Govt. Section 66011 and Education Code Section 17626</u>

This school district will not levy fees on projects statutorily exempt as replacements for structures damaged or destroyed by a natural disaster as determined by the Governor.

#### 10. <u>Fees on Commercial, Industrial, and Agricultural Projects: Education Code</u> <u>Sections 17621, 17622</u>

This section does not apply as Level 2 Fees are not imposed on commercial, industrial, or agricultural construction projects.

#### D. Notice of Change and Time of Implementation

Following action of the governing board to adopt a resolution establishing rates for Level 2 Fees, staff will transmit a copy of the resolution and a map of the District's boundaries to the planning/building departments of the county and all cities which are served by the District informing those agencies of the revised amounts and the effective date of the new fees. The effective date of the fees shall be immediately upon action of the Governing Board<sup>15</sup>.

#### E. Conclusion

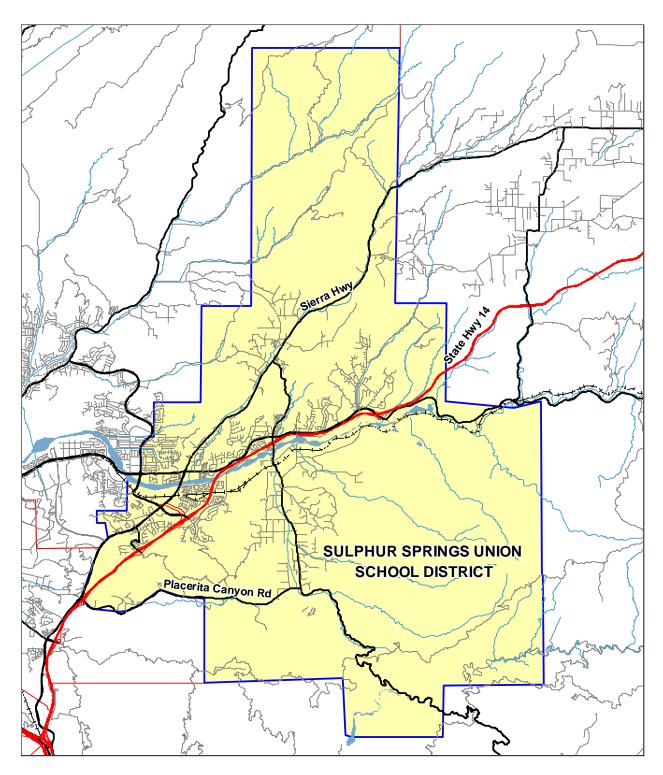
Compliance with the preceding nexus requirements establishes that the Sulphur Springs Union School District is eligible to impose these fees authorized by State law. The following map shows the geographic area for which the District is authorized to collect these fees.

<sup>&</sup>lt;sup>15</sup> See Government Code Section 65995.6(f).



#### F. District Map

The following map shows the extent of the areas for which development fees are applicable to the Sulphur Springs Union School District.





## **Chapter 6: Findings and Conclusions**

Based on the preceding analysis, the following Conclusions are submitted for the Board's review and consideration.

- A. The Sulphur Springs Union School District has applied for and been found to be eligible for New Construction funding from the State School Facilities Program.
- B. The Sulphur Springs Union School District has completed a School Facilities Needs Analysis, and properly adopted that Analysis after providing public notice, responding to comments, and taking action as prescribed by law.
- C. The Sulphur Springs Union School District meets at least two of the four tests required by Government Code Section 65995.5 (b)(3):
  - a. The District has capital facility debt in an amount that exceeds 30% of the District's bonding capacity.
  - b. The District has at least a 20% of its classrooms in portable buildings.
- D. Fees collected under authority of Section 65995.5 or Section 65995.7 shall be expended as required by statute.
- E. The District has met necessary nexus and notice requirements.
- F. A Level 2 "Alternate" fee is justified in the amount of \$3.33 per square foot of residential development.

Respectfully Submitted,

Rymle

Ken Reynolds SchoolWorks, Inc.

**Appendices** School facility needs analysis 2020

Sulphur Springs Union School District

- SAB 50-01 Enrollment Certification/Projection
- New Construction Eligibility (OPSC)
- Annual Adjustment to School Facility Program Grants
- Assessed Value
- Site Development Costs
- Capital Facility Debt

# TATE OF CALIFORNIA

															JN BOARD
			IFICAT	ION/PF	ROJECT	ΓΙΟΝ					OFFIC	E OF PUB	LIC SCHOO		
SAB 50-01	1 (REV 05/	09)												F	Page 6 of 6
SCHOOL DISTRICT Sulphur Springs Union							FIVE DIGIT DIS 65045		ICT CODE NUMB	ER ( <i>see Califo</i> i	rnia Public Scho	ol Directory)			
COUNTY								HIGH SCHOOL	LAT	TENDANCE ARE	A (HSAA) OR S	SUPER HSAA ( <i>i</i>	f applicable)		
Los Ang	jeles														
Check o	one: 🗹 F	ifth-Year E	Inrollment	Projectio	n 🗆 Tentl	n-Year Enr	ollment P	rojection		Part G.	Number o	f New Dwe	elling Units		
HSAA D	istricts O	nly - Chec	k one:	Atten	dance	Resid	ency		-		(Fifth-Year	Projection	Only)		3211
			,		ts Only - (	Fifth Year	Projection	Only)	-						
			fth-Year Pr		5.	3rd Prev. to	2nd Prev.	Previous to		Part H. I	District St	udent Yiel	d Factor		
Alte	rnate Weig	ghting - (F	ill in boxes	to the righ	t):	2nd Prev.	to Prev.	Current			(Fifth-Year	Projection	Only)		.3377
											-	nrollment			
Part A.	K-12 Pupil		1	r	•	1	r		-		n-Year Pro				
	7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current					xcept Speci	al Day Cla	iss pupils)
Grade	1	/	/	/	2016/2017		2018/2019			K-6	7-8	9-12	TOTAL		
K					871	890	819	888		6316	0	0	6316		
1					725	736	731	656							
2					704	732	756	761		Specia			only - Enrol		-
3					755	723	724	747	_		Eleme	,	Secor		TOTAL
4					755	765	758	735	-	Non-Severe	0		0		0
5					762	762	775	761	-	Severe	0		0		0
6					798	787	773	778		TOTAL	(	)	C	)	
7					0	0	0	0	-	0 Tom	th Veer D				
8					0	0	0	0			th-Year Pi		xcept Speci	al Day Cla	vec nunile)
9 10					0	0	0	0	-	K-6	7-8	9-12	TOTAL	ai Day Cia	iss pupils)
10					0	0	0	0		K-0	7-0	7-1Z	TOTAL		
12					0	0	0	0							
TOTAL					5370	5395	5336	5326		Specia	I Day Clas	ss nunils d	only - Enrol	Iment/Re	sidency
TOTAL					0010	0000	0000	5520	1	opeena	Eleme		Secor		TOTAL
Part B I	Punils Atte	endina Scl	hools Cha	rtered Bv	Another D	istrict				Non-Severe	2.0	, ital j		iuu. j	
T art D. I	7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current	1	Severe					
					0	0	0	0	1	TOTAL					
	L	1	1	1				-	1				I		_
Part C.	Continuati	ion High S	chool Pup	oils - (Distri	icts Only)					I certify, as	the Distric	t Represe	ntative, that	the inforr	nation
Grade	7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current	1	•			applicable	•	
9					0	0	0	0		Attendance true and co		-	porting Wol	ksneet at	iached, IS

• I am designated as an authorized district representative by the governing board of the district.

• If the district is requesting an augmentation in the enrollment projection pursuant to Regulation Section 1859.42.1 (a), the local planning commission or approval authority has approved the tentative subdivision map used for augmentation of the enrollment and the district has identified dwelling units in that map to be contracted. All subdivision maps used for augmentation of enrollment are available at the district for review by the Office of Public School Construction (OPSC).

• This form is an exact duplicate (verbatim) of the form provided by the Office of Public School Construction. In the event a conflict should exist, then the language in the OPSC form will prevail.

TELEPHONE NUMBER

NAME OF DISTRICT REPRESENTATIVE (PRINT OR TYPE)

SIGNATURE OF DISTRICT REPRESENTATIVE

#### Part F. Birth Data - (Fifth-Year Projection Only)

🗌 Cou	nty Birth D	ata 🗆 Bi	rth Data by	/ District ZI	P Codes	Estimate	Estimate	Estimate
8th Prev.	7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current

E-MAIL ADDRESS

	2 1 1	1	,
	Elementary	Secondary	TOTAL
Non-Severe	0	0	0
Severe	0	0	0
TOTAL	0	0	

Grade	7th Prev.	6th Prev.	5th Prev.	4th Prev.	3rd Prev.	2nd Prev.	Previous	Current
9					0	0	0	0
10					0	0	0	0
11					0	0	0	0
12					0	0	0	0
TOTAL					0	0	0	0

Part D. Special Day Class Pupils - (Districts or County Superintendent of Schools)

	Elementary	Secondary	TOTAL
Non-Severe	0	0	0
Severe	0	0	0
TOTAL	0	0	

#### Part E. Special Day Class Pupils - (County Superintendent of Schools Only) 7th Prev.

6th Prev. 5th Prev. 4th Prev. 3rd Prev. 2nd Prev. Previous Current 2016 / 2017 2017 / 2018 2018 / 2019 2019 / 2020

DATE



California Department of General Services

PROJECT TRACKING

PTN GENERATOR REPORTS PTN HELP

# **District Main Page**

#### **Return to Search Results**

#### District: Sulphur Springs Union Elementary District Rep: Dr. Catherine Kawaguchi

istrict Code	Attendance	Area O	riginal SAB Ap	oproval Date	9		Recent SAB Approval
5045	0	3/	24/1999				4/24/2019
SAB 50-03	New Construction Elig	ibility Information					
New Cons	truction Baseline Elig	ibility					
Grade Lev	/el:	K - 6	7 - 8	9 - 12	Non-Severe	Severe	
Established	l Eligibility:	2633	0	0	0	0	
SAB Appr	ovals/Adjustments:	-2633	0	0	103	0	
Remainin	g Eligibility:	0	0	0	103	0	
SAB 50-03	Eligibility Document	Status/Dates					_
Status:		PM Complete					
Date Sigr	ed:	1/13/1999					
Date Rece	eived:	1/22/1999					
SAB Appr	oval Date:	3/24/1999					

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#### ATTACHMENT B

### ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS

### State Allocation Board Meeting, January 22, 2020

### Grant Amount Adjustments

New Construction	SFP Regulation Section	Adjusted Grant Per Pupil Effective 1-1-19	Adjusted Grant Per Pupil Effective 1-1-20
Elementary	1859.71	\$12,197	\$12,451
Middle	1859.71	\$12,901	\$13,169
High	1859.71	\$16,415	\$16,756
Special Day Class – Severe	1859.71.1	\$34,274	\$34,987
Special Day Class – Non-Severe	1859.71.1	\$22,922	\$23,399
Automatic Fire Detection/Alarm System – Elementary	1859.71.2	\$15	\$15
Automatic Fire Detection/Alarm System – Middle	1859.71.2	\$20	\$20
Automatic Fire Detection/Alarm System – High	1859.71.2	\$33	\$34
Automatic Fire Detection/Alarm System – Special Day Class – Severe	1859.71.2	\$61	\$62
Automatic Fire Detection/Alarm System – Special Day Class – Non-Severe	1859.71.2	\$43	\$44
Automatic Sprinkler System – Elementary	1859.71.2	\$205	\$209
Automatic Sprinkler System – Middle	1859.71.2	\$243	\$248
Automatic Sprinkler System – High	1859.71.2	\$253	\$258
Automatic Sprinkler System – Special Day Class – Severe	1859.71.2	\$646	\$659
Automatic Sprinkler System – Special Day Class – Non-Severe	1859.71.2	\$433	\$442

### ATTACHMENT B

## ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS

## State Allocation Board Meeting, January 22, 2020

## Grant Amount Adjustments

Modernization	SFP Regulation Section	Per Pupil	Adjusted Grant Per Pupil Effective 1-1-20
Elementary	1859.78	\$4,644	\$4,747
Middle	1859.78	\$4,912	\$5,014
High	1859.78	\$6,431	\$6,565
Special Day Class - Severe	1859.78.3	\$14,802	\$15,110
Special Day Class – Non- Severe	1859.78.3	\$9,903	\$10,109
State Special School – Severe	1859.78	\$24,672	\$25,185
Automatic Fire Detection/Alarm System – Elementary	1859.78.4	\$151	\$154
Automatic Fire Detection/Alarm System – Middle	1859.78.4	\$151	\$154
Automatic Fire Detection/Alarm System – High	1859.78.4	\$151	\$154
Automatic Fire Detection/Alarm System – Special Day Class – Severe	1859.78.4	\$415	\$424
Automatic Fire Detection/Alarm System – Special Day Class – Non- Severe	1859.78.4	\$278	\$284
Over 50 Years Old – Elementary	1859.78.6	\$6,452	\$6,586
Over 50 Years Old – Middle	1859.78.6	\$6,824	\$6,966
Over 50 Years Old – High	1859.78.6	\$8,933	\$9,119
Over 50 Years Old – Special Day Class – Severe	1859.78.6	\$20,565	\$20,993
Over 50 Years Old – Special Day Class – Non-Severe	1859.78.6	\$13,752	\$14,038
Over 50 Years Old – State Special Day School – Severe	1859.78.6	\$34,273	\$34,986

#### ATTACHMENT B

### ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS

#### State Allocation Board Meeting, January 22, 2020

### Grant Amount Adjustments

New Construction / Modernization / Facility Hardship / Seismic Mitigation / Joint Use	SFP Regulation Section	Amount	Adjusted Grant Amount Effective 1-1-20
Therapy/Multipurpose	1859.72		Repairing the second
Room/Other (per square foot)	1859.73.2		
	1859.77.3	\$200	\$204
	1859.82	φ200	φ204
	1859.125		
	1859.125.1		
Toilet Facilities (per square foot)	1859.72		
	1859.73.2		
	1859.82	\$359	\$366
	1859.125		
	1859.125.1	1	

New Construction Only	SFP Regulation Section	Amount	Adjusted Grant Amount Effective 1-1-20
Parking Spaces (per stall)	1859.76	\$15,511	\$15,834
General Site Grant (per acre for additional acreage being acquired)	1859.76	\$19,853	\$20,266
Project Assistance (for school district with less than 2,500 pupils)	1859.73.1	\$7,460	\$7,615

Modernization Only	SFP Regulation Section	Amount	Adjusted Grant Amount Effective 1-1-20
Two-stop Elevator	1859.83	\$124,080	\$126,661
Each Additional Stop	1859.83	\$22,335	<mark>\$22,800</mark>
Project Assistance (for school district with less than 2,500 pupils)	1859.78.2	\$3,978	\$4,061

TAXING AGENCY 665.01 SULPHUR S	PRINGS UNION SCHOOL DIS		
SECURED VALUATIONS LOCALLY ASSESSED -			
LAND	3,591,895,334		
IMPROVEMENTS	4,618,823,706	SECURED HOMEOWNER EXEMPTION	61,962,112
PERSONAL PROPERTY	34,221,488		
LESS: EXEMPTIONS	35,705,115	I	
TOTAL-LOCALLY ASSESSED	8,209,235,413		
PUBLIC UTILITY (ST. BOARD OF EQ	UAL.)		
LAND	1,882,132		
IMPROVEMENTS			
PERSONAL PROPERTY			
TOTAL-PUBLIC UTILITY	1,882,132		
TOTAL-SECURED VALUATIONS	8,211,117,545		
UNSECURED VALUATIONS			
LAND			
IMPROVEMENTS	46,333,458	UNSECURED HOMEOWNER EXEMPTION	
PERSONAL PROPERTY	47,881,109		
LESS: EXEMPTIONS	40,956		
TOTAL-UNSECURED VALUATIONS	94,173,611		
GRAND TOTAL	8,305,291,156	TOTAL HOMEOWNER EXEMPTION	61,962,112



Determination of Average State allowed amounts for Site Development Costs

OPES Site Daxid Unified   Project Acres Power Provided State   Site Project Power Project State   2009 State   Site Project State   Site Project Project Power Project State   2009 State   Site Project State   2019 State   Site Project Project Project Project Project Project Project   2009 State   Site Project Project Project Project Project Project Project Project Project Project Project Project Project   2009 State   Site Project P	Elementary Schools	5		Original		2009 Adjusted			
Data J   Description   Factor   Perskopment   Yaz   Cons/Are Cons/Are Cons/Are     Dvy Greek J: Elem   2   8.5   \$516,347   46.2%   \$1.509,322   2002   \$177,567     Py Greek J: Elem   5   11.06   \$939,868   20.15   \$2.337,568   2006   \$2.516,874     Elk Grove Unified   10   \$702,127   \$52.60,118   2001   \$516,547     Elk Grove Unified   11   10   \$702,127   48.2%   \$5.204,138   2001   \$5186,244     Elk Grove Unified   16   9.86   \$570,198   46.2%   \$1.566,243   2002   \$5186,244     Elk Grove Unified   20   10   \$710,730   43.2%   \$5.204,330   2003   \$230,483     Elk Grove Unified   1   9.79   \$816,196   20.1%   \$1.390,747   2006   \$200,781     Elk Grove Unified   1   9.79   \$816,196   20.1%   \$1.392,644   2022   \$1.484,077     Folsom-Cordova Unified   1   9.75   \$544,031   20.00	Elementary concers			-	Inflation	-	Project	2009	
Dy Croek J Elem 2 8.5 \$516,347 46.2% \$1,509,322 2002 \$177,657 Elk Grow Unified 5 12,17 \$556,011 46.2% \$1,648,316 2001 \$135,441 Elk Grow Unified 10 11 \$556,011 46.2% \$2,048,88 2001 \$185,590 Elk Grow Unified 11 10 \$772,127 46.2% \$2,041,483 2001 \$208,142 Elk Grow Unified 11 10 \$772,127 46.2% \$2,041,483 2001 \$208,142 Elk Grow Unified 16 8.66 \$570,198 46.2% \$1,066,733 2002 \$169,604 Elk Grow Unified 17 10 \$574,273 44.2% \$2,041,483 2003 \$203,483 Elk Grow Unified 17 10 \$710,730 43.2% \$1,066,733 2003 \$203,483 Elk Grow Unified 20 10 \$710,730 43.2% \$1,066,738 2003 \$203,483 Elk Grow Unified 20 10 \$710,730 43.2% \$1,066,737 2005 \$212,400 Elk Grow Unified 20 10 \$710,730 43.2% \$1,060,747 2006 \$204,277 Folsom-Contoa Unified 1 9.93 \$46,508 46 24% \$1,360,747 2006 \$204,277 Folsom-Contoa Unified 1 7.7 \$465,988 46.2% \$1,380,776 2006 \$204,277 Folsom-Contoa Unified 5 8 \$544,213 46.2% \$1,380,776 2007 \$230,073 Galt J Union Elem 2 10.1 \$103,998,181 412% \$2,265,64 2002 \$193,197 Folsom-Contoa Unified 5 8 \$544,213 46.2% \$1,580,776 2007 \$230,073 Galt J Union Elem 2 10.1 \$103,998,184 11.2% \$2,265,148 2002 \$193,197 Folsom-Contoa Unified 5 8.53 \$568,298 46.2% \$1,580,776 2007 \$230,073 Galt J Union Elem 2 10.1 \$103,998,184 11.2% \$2,267,148 2002 \$231,178 Lod Unified 10 19 9.33 \$999,184 11.2% \$2,001,188 2002 \$221,131 Lod Unified 10 19 9.33 \$999,184 11.2% \$2,001,182 2002 \$231,87,99 Lod Unified 10 19 \$33 \$999,184 11.2% \$2,007,186 2008 \$218,961 Lod Unified 10 8.83 \$686,284 46.2% \$1,580,704 2003 \$218,196 Total \$10,067 Natarmas Unified 4 10 \$138,254 46.2% \$1,507,012 2003 \$218,196 Tray, J Unified 10 8.83 \$686,284 46.2% \$1,580,704 2003 \$218,196 Tray, J Unified 10 8.83 \$686,284 46.2% \$1,507,057 2008 \$180,067 Natarmas Unified 4 10,76 \$370,058 44.2% \$1,507,050 2003 \$218,196 Tray, J Unified 11 8,643 \$513,274,622 42.5% \$1,507,57 2003 \$218,196 Tray, J Unified 11 8,643 \$513,274,622 42.5% \$1,507,57 2003 \$218,196 Tray, J Unified 11 8,643 \$513,274,622 42.5% \$1,507,57 2003 \$218,196 Tray, J Unified 11 8,6	<u>District</u>	Project #	Acres	<b>Development</b>	Factor	<b>Development</b>	-	Cost/Acre	
Dy Creak Jt Elem   5   11.06   \$993,868   20.1%   \$2,397,668   20.06   \$215,874     Elk Grow Unified   10   11   \$566,011   44.2%   \$2,045,836   20.01   \$153,444     Elk Grow Unified   11   10   \$772,127   44.2%   \$2,045,836   20.02   \$214,514     Elk Grow Unified   14   10   \$772,127   44.2%   \$2,142,139   20.02   \$214,614     Elk Grow Unified   10   \$770,33   46.2%   \$1,686,243   20.02   \$169,040     Elk Grow Unified   25   10   \$646,592   31.4%   \$1,788,052   20.04   \$178,895     Elk Grow Unified   39   9.1   \$1,07,695   20.1%   \$1,896,777   2006   \$220,281     Folsom-Controw Unified   1   9.79   \$316,988   20.1%   \$1,897,771   2002   \$198,697     Folsom-Controw Unified   1   9.39   \$44,213   46.2%   \$1,807,77   2002   \$198,971     Folsom-Controw Unified   1	Davis Jt Unified	3	9.05	\$532,282	38.4%	\$1,473,469	2004	\$162,814	
Eik Grow Lunfied   5   12.17   \$556,011   44.2%   \$1,648,316   2001   \$135,590     Eik Grow Lunfied   11   10   \$772,127   44.2%   \$2,081,483   2001   \$208,143     Eik Grow Lunfied   14   10   \$772,127   44.2%   \$2,081,483   2002   \$185,690     Eik Grow Lunfied   16   9.86   \$570,193   44.2%   \$1,686,733   2002   \$186,624     Eik Grow Lunfied   20   10   \$542,622   44.2%   \$1,686,733   2004   \$176,805     Eik Grow Lunfied   20   10   \$544,523   38.4%   \$1,788,052   2004   \$176,805     Eik Grow Lunfied   19.79   \$161,965   20.1%   \$3,420,776   2002   \$217,769     Folsom-Cordow Unfied   4   7.5   \$445,908   46.2%   \$1,322,664   2002   \$177,887     Folsom-Cordow Unfied   1   9.39   \$43,413   46.2%   \$1,267,447   2005   \$220,73     Eistom-Cordow Unfied   1   9.39	Dry Creek Jt Elem	2	8.5	\$516,347	46.2%	\$1,509,322	2002	\$177,567	
Elk Grow Unified   10   11   \$560, 120   48.2%   \$20,45,888   2001   \$185,904     Elk Grow Unified   14   10   \$772,277   46.2%   \$21,421,139   2002   \$214,214     Elk Grow Unified   16   9.86   \$570,193   46.2%   \$15,66,243   2003   \$203,483     Elk Grow Unified   20   10   \$542,662   46.2%   \$1,586,624   2003   \$203,483     Elk Grow Unified   28   10.03   \$564,682   34.4%   \$1,786,505   \$212,460     Elk Grow Unified   1   9.79   \$816,196   20.1%   \$1,980,747   2006   \$220,231     Folsom-Cortow Unified   5   8   \$544,213   46.2%   \$1,530,77   2007   \$230,073     Grauk Unified   10   9.39   \$929,814   11.2%   \$2,26466   2004   \$281,477     Folsom-Cortow Unified   5   8.356,823   46.2%   \$1,627,478   2007   \$223,473     Locid Unified   10   9.39   \$999,164	Dry Creek Jt Elem					\$2,387,568			
Elk Grow Unified 11 10 ST02, 127 48.2% 52, 061, 48.3 2001 S20, 81.48   Elk Grow Unified 16 9.86 S770, 139 44.2% \$1, 666, 7.33 2002 S16, 60.40   Elk Grow Unified 20 10 S710, 730 43.2% \$1, 886, 243 2005 \$212, 460   Elk Grow Unified 25 10 S845, 623 34.4% \$1, 780, 662, 203 \$20, 522, 204 \$378, 805   Elk Grow Unified 28 10.03 S856, 488 24.4% \$1, 800, 67, 47 2005 \$212, 460   Elk Grow Unified 39 9.1 \$1, 007, 695 20.1% \$1, 360, 747 2005 \$212, 460   Folsom-Cordow Unified 8 8.97 \$328, 197 11.2% \$2, 663, 757 2007 \$230, 073   Gala 'L Unioni 11 9, 33 \$343, 489 46.2% \$1, 367, 148 2002 \$143, 141   Loci Unified 10 11.42 \$12, 45, 422 46.2% \$1, 267, 148 2002 \$343, 413   Loi Unified 19 9.33 \$433, 451 46.2% \$1, 670, 1	Elk Grove Unified	5	12.17	\$556,011		\$1,648,316		\$135,441	
Elk Grow Unified 14 10 \$722.837 46.2% \$1,667.33 2002 \$316.040   Elk Grow Unified 17 10 \$542.662 46.2% \$1,686.733 2002 \$156.040   Elk Grow Unified 20 10 \$710.730 342.% \$2,03.843 2002 \$158.624   Elk Grow Unified 25 10 \$645.923 33.4% \$2,03.847 2005 \$214.40   Elk Grow Unified 28 10.03 \$856.488 24.4% \$2,30.974 2005 \$224.277   Folsom-Cordow Unified 1 9.79 \$316.196 20.1% \$32.4075 2006 \$234.277   Folsom-Cordow Unified 7.5 \$455.908 46.2% \$1,326.84 2002 \$177.887   Folsom-Cordow Unified 8 9.79 \$230.174 12.2% \$200.777 2002 \$134.947   Folsom-Cordow Unified 1 1.1 \$1,033.044 38.4% \$2,658.65 2004 \$238.137   Lord Unified 10 1.42 \$2,52.45.999 46.2% \$1,62.671.48 2002 \$318.798				\$690,120				\$185,990	
Elk Grow Unified 16 9.86 \$\$70,198 44.2% \$1,666,733 2002 \$158,624   Elk Grow Unified 20 10 \$710,730 43.2% \$1,866,243 2003 \$203,8433   Elk Grow Unified 25 10 \$546,692 30,84% \$2,130,874 2006 \$274,240   Elk Grow Unified 28 10,03 \$856,468 24.4% \$2,200,787 2006 \$224,247   Folsom-Ordrow Unified 39 9.91 \$1,007,665 20.1% \$1,900,747 2006 \$230,231   Folsom-Ordrow Unified 4 7,5 \$455,908 46.2% \$1,332,654 2002 \$17,887   Folsom-Ordrow Unified 1 9,39 \$323,197 11.2% \$2,063,757 2007 \$230,73   Gail J Union 10 11.42 \$1,233,448 46.2% \$1,667,148 2002 \$134,814   Lod Unified 10 11.42 \$1,245,492 46.2% \$1,367,648 2002 \$336,143   Lod Unified 10 51,436,2232 77% \$3,061,426 2008 \$348,481 2002									
Elk Grow Unified 17 10 S42.6 54.22% \$1.268.2.43 2002 S158.6 2003 \$203.483   Elk Grow Unified 25 10 \$645.923 38.4% \$1.788.052 20.04 \$178.805   Elk Grow Unified 28 10.03 \$235.486 24.4% \$2,130.974 2005 \$224.2470   Elk Grow Unified 1 9.79 \$316.196 20.1% \$2,407.75 2006 \$234.270   Folsom-Cordow Unified 8 8.7 \$455.903 46.2% \$1,330.674 2002 \$134.847   Folsom-Cordow Unified 8 8.97 \$203.197 12.2% \$2,267.682 2002 \$143.947   Colad Unified 10 11.4 \$1,033.044 38.4% \$2,265.685 2004 \$238.847   Load Unified 10 11.42 \$1,245.492 46.2% \$1,262.28 2002 \$145.133 46.2% \$1,265.289 40.2% \$1,265.289 2002 \$145.130   Load Unified 10 9.33 \$31.416.12 7.7% \$3,614.282 2002 \$145.130 2002								. ,	
Elk Growe Unified   20   10   \$710,730   43.2%   \$2.034,830   2003   \$3203,483     Elk Growe Unified   28   10.03   \$\$646,923   38.4%   \$5.1788,052   2004   \$178,805   \$2014   \$178,805   \$2014   \$178,805   \$2014   \$178,805   \$2014   \$178,805   \$2014   \$178,805   \$2014   \$178,805   \$2014   \$178,805   \$2014   \$11,800,747   2006   \$202,281   \$211,400   \$203,743   \$2024,177,687   \$2002   \$118,847   \$208,073   \$2014   \$113,33,404   \$45.2%   \$1,32,644   2002   \$114,947   \$2004   \$223,137   \$2004   \$223,137   \$2004   \$233,137   \$2014,947   \$2004   \$231,4947   \$2004   \$231,4947   \$2004   \$231,4947   \$2004   \$231,4947   \$2004   \$231,4947   \$2004   \$231,4947   \$2004   \$231,4947   \$2004   \$231,4947   \$2004   \$231,4947   \$2004   \$233,493   \$42,492   \$42,4%   \$1,625,228   \$2007   \$232,8174   \$2004   \$131,4947									
Elk Grow Luñied 25 10 \$545,692 38,4% \$1,728,062 2004 \$7178,805   Elk Grow Luñied 28 10,03 \$556,648 24,4% \$2,120,974 2005 \$212,400   Elk Grow Luñied 1 9,79 \$816,195 20,1% \$2,420,785 2006 \$244,277   Folsom-Cordow Luñied 7 5 \$455,900 46.2% \$1,332,664 2002 \$177,687   Folsom-Cordow Luñied 8 87 \$22,063,757 2002 \$134,947   Codu Luñied 1 9,39 \$343,498 46.2% \$1,627,128 2002 \$134,541   Lod Unñied 10 11,42 \$52,859,99 46.2% \$1,625,228 2002 \$134,541   Lod Unñied 10 11,42 \$1,245,442 2008 \$305,143 1002 \$24,834   Natomas Unñied 12 9,61 \$12,84,642 \$2003,138 2002 \$24,834   Natomas Unñied 1 2,65 \$365,244 \$2,78 \$1,733,544 2002 \$180,057   Stockton Unñied 1 2,65									
Elk Grow Luñied 28 10.03 \$\$56,468 24.4% \$\$2,13.074 2005 \$212,460   Elk Grow Luñied 1 9.79 \$\$10.07.665 20.1% \$\$1,960,747 2006 \$242,470   Folsom-Cardowa Unified 1 9.79 \$\$10.07.667 201% \$\$1,960,747 2006 \$220,281   Folsom-Cardowa Unified 8 8.97 \$\$242,197 11.2% \$\$2,263,685 2004 \$223,137   Folsom-Cardowa Unified 1 9.39 \$\$43,3488 46.2% \$\$1,625,228 2002 \$14.4   Lod Unified 10 11.42 \$\$1,245,492 46.2% \$3,061,422 2008 \$305,143   Lod Unified 10 9.33 \$\$999,164 11.2% \$\$2,221,313 2002 \$318,798   Lod Unified 10 9.33 \$\$989,164 11.2% \$\$2,203,133 2002 \$324,834   Lod Unified 10 9.83 \$\$816,251 \$42,2% \$2,003,138 2002 \$188,895   Stockton Unified 1 12.66 \$1,462,232 7.7% \$3,150,592 2008 \$248,									
Elk Grow Unified   39   9.91   \$1,007,695   20.1%   \$2,420,785   2006   \$204,4277     Folsom-Cordowa Unified   4   7.5   \$455,908   46.2%   \$1,332,654   2002   \$177,687     Folsom-Cordowa Unified   8   8   \$544,213   44.2%   \$1,590,777   2002   \$181,80,447     Folsom-Cordowa Unified   8   8.97   \$22,693,757   2002   \$134,947     Codi Unified   1   9.38   \$343,498   46.2%   \$1,625,228   2002   \$134,847     Lodi Unified   10   11.42   \$556,999   46.2%   \$1,625,228   2002   \$318,798     Lodi Unified   10   1.42   \$565,999   46.2%   \$1,027,1061   2003   \$305,143     Natomas Unified   10   9.43   \$568,224   46.2%   \$1,029,275   2005   \$190,351     Rockin Unified   1   9.66   \$1,35,714   2002   \$184,861     Natomas Unified   1   2.66   \$1,422,27   \$1,733,514   2004									
Folsom-Cordoxa Unified   1   9.79   \$\$161,96   20.1%   \$1,960,747   2006   \$200,281     Folsom-Cordoxa Unified   5   8   \$544,213   46.2%   \$1,332,664   2002   \$177,677     Folsom-Cordoxa Unified   8   8.97   \$\$228,197   11.2%   \$2,289,865   2004   \$228,177     Lincoln Unified   1   9.39   \$433,3498   46.2%   \$1,625,232   2002   \$14,45,110     Lod Unified   10   11.42   \$1,245,492   46.2%   \$3,640,669   2002   \$318,798     Lod Unified   10   9.33   \$568,251   42.2%   \$3,640,669   2002   \$318,798     Lod Unified   10   9.33   \$5618,251   42.2%   \$3,051,426   2003   \$305,143     Natomas Unified   6   8.53   \$568,254   40.2%   \$2,021,445   2002   \$168,895     Stockton Unified   1   1.266   \$1,442,232   7.7%   \$3,105,542   2008   \$248,861     Stockton Unified   1									
Fotsom-Cordova Unified   4   7.5   \$455,908   46.2%   \$1,332,654   2002   \$177,687     Folsom-Cordova Unified   8   8,554,4213   46.2%   \$1,590,776   2007   \$230,073     Gait J Union Elem   2   10.1   \$1,033,044   88.4%   \$2,083,777   2007   \$230,073     Gait J Union Elem   1   9.39   \$433,498   46.2%   \$1,625,228   2002   \$143,194     Lodi Unified   10   11.42   \$51,467,148   2008   \$306,143     Lodi Unified   19   9.93   \$999,164   11.2%   \$2,221,545   2007   \$223,721     Lodi Unified   10   \$1,446,212   7.7%   \$3,061,426   2008   \$3180,067     Natomas Unified   10   9.83   \$568,244   62.2%   \$1,733,548   2002   \$158,895     Stockton Unified   1   12.66   \$1,767,54   42.2%   \$1,737,548   2008   \$218,8061     Stockton Unified   1   10   \$573,006   36.4%   \$1,807,									
Folsom-Cordoxa Unified   5   8   \$\$44,213   46.2%   \$1,590,776   2002   \$198,847     Folsom-Cordoxa Unified   1   9.39   \$433,498   46.2%   \$1,263,757   2007   \$220,073     Gail JL Union Elem   1   9.39   \$433,498   46.2%   \$1,625,228   2002   \$145,110     Lod Unified   10   11.42   \$1,245,492   46.2%   \$3,640,669   2002   \$145,110     Lod Unified   10   11.42   \$1,245,492   46.2%   \$3,051,442   2008   \$305,143     Lod Unified   10   9.43   \$599,164   \$1,22%   \$2,221,55   2007   \$223,434     Natomas Unified   6   6.53   \$568,524   46.2%   \$2,030,138   2002   \$158,895     Stockton Unified   1   12.66   \$1,462,232   7.7%   \$3,150,582   2008   \$248,861     Stockton Unified   1   12.66   \$1,462,232   7.7%   \$3,150,582   2008   \$248,861     Stockton Unified   1									
Folsom-Cordova Lunified   8   9.97   \$\$228,197   11.2%   \$\$2,859,865   2004   \$\$23,073     Galt JUnion Elem   2   10.1   \$\$1,033,044   38.4%   \$\$2,859,865   2004   \$\$23,174     Lodi Unified   3   11.2   \$\$555,999   46.2%   \$1,625,228   2002   \$\$13,8,947     Lodi Unified   19   9.93   \$\$99,164   11.2%   \$\$2,271,445   2002   \$\$145,110     Lodi Unified   22   10   \$1,416,212   7.7%   \$3,061,466   2008   \$305,1143     Natomas Unified   6   8.53   \$685,284   46.2%   \$1,770,061   2003   \$180,067     Natomas Unified   12   9.61   \$1,335,324   20.27   \$1,335,48   2002   \$180,067     Stockton Unified   1   12.66   \$1,462,2%   \$1,70,701   2003   \$213,33     Stockton Unified   4   10   \$51,367,020   \$1,807,202   \$180,807   \$218,8061     Stockton Unified   4   10   \$573,206 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Call Union Elem 2 10.1 \$1,033,044 38.4% \$2,859,685 20.04 \$283,137   Lincoln Unified 1 9.39 \$433,498 46.2% \$1,627,148 2002 \$145,110   Lodi Unified 10 11.42 \$555,999 46.2% \$1,625,228 2002 \$145,110   Lodi Unified 10 11.42 \$1,245,492 46.2% \$3,640,669 2002 \$318,798   Lodi Unified 10 9.33 \$999,164 11.2% \$2,221,545 2007 \$223,721   Lodi Unified 10 9.83 \$618,251 42.2% \$1,710,081 2003 \$180,067   Natomas Unified 10 9.83 \$618,251 43.2% \$1,737,548 2002 \$158,895   Stockton Unified 1 12.66 \$1,462,232 7.7% \$3,150,582 2008 \$248,881   Stockton Unified 1 10 \$573,673 42.01% \$2,737,073 2006 \$218,206   Tracy JU Unified 4 10 \$578,075 7.7% \$2,199,575 2008 \$166,202									
Lincolu Unified 1 9.39 \$433.488 46.2% \$1,267.148 2002 \$143.947   Lodi Unified 10 11.42 \$555.999 46.2% \$1,625.228 2002 \$145,110   Lodi Unified 19 9.93 \$999,164 11.2% \$2,221,545 2007 \$223,721   Lodi Unified 20 \$1,416,212 7.7% \$3,051,426 2008 \$300,67   Natomas Unified 6 8.53 \$685,284 46.2% \$1,730,548 2002 \$158,895   Natomas Unified 10 9.83 \$618,251 43.2% \$1,733,548 2003 \$248,861   Stockton Unified 1 12.66 \$1,462,232 7.7% \$3,150,582 2008 \$248,861   Stockton Unified 1 12.66 \$1,462,232 7.7% \$3,150,582 2002 \$163,020   Yacy Jt Unified 10 0 \$573,006 38.4% \$1,586,202 2004 \$156,620   Tracy Jt Unified 1 8 \$46,161 46.2% \$1,304,163 2002 \$161,702   Washington Unifie									
Lodi Unified 3 11.2 \$555.999 46.2% \$1,625.228 2002 \$145.110   Lodi Unified 19 9.93 \$999.164 11.2% \$2,221.545 2007 \$223.721   Lodi Unified 22 10 \$1,416,212 7.7% \$3,051,426 2008 \$305,143   Natomas Unified 10 9.83 \$6818,251 43.2% \$1,770,061 2003 \$180,067   Natomas Unified 12 9.61 \$735,211 24.4% \$1,829,275 2005 \$190,351   Rockin Unified 1 12.66 \$1,462,232 7.7% \$3,150,582 2008 \$248,861   Stockton Unified 4 10 \$618,254 46.2% \$1,807,204 2002 \$180,720   Tracy Jt Unified 4 10 \$618,254 46.2% \$1,304,163 2002 \$156,202   Washington Unified 1 8 \$446,161 46.2% \$1,304,163 2002 \$156,202   Midele and High Schools 5 071ginal OPSC \$1,308,108 2004 \$156,202 2004 \$156,202 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Lodi Unified 10 11.42 \$1,245,492 46.2% \$3,840,669 2002 \$318,798   Lodi Unified 19 9.93 \$999,164 11.2% \$2,221,545 2007 \$223,721   Lodi Unified 22 10 \$1,416,212 7.7% \$3,061,426 2008 \$234,834   Natomas Unified 12 9.61 \$735,211 24.4% \$1,829,275 2005 \$190,351   Rocklin Unified 1 12.66 \$1,42,232 7.7% \$3,150,582 2008 \$248,881   Stockton Unified 1 12.66 \$1,42,232 7.7% \$3,150,582 2008 \$248,801   Stockton Unified 10 \$618,254 46.2% \$1,807,024 2002 \$188,020   Yashington Unified 10 10 \$573,006 38.4% \$1,586,202 2004 \$158,620   Washington Unified 4 10.76 \$979,085 7.7% \$2,109,575 2008 \$190,057   Totals 341.16 Cress Development Year Condiater \$267,920   Nestem Placer Unified									
Lodi Unified 19 9.93 \$999,164 11.2% \$2,221,545 2007 \$223,721   Lodi Unified 2 10 \$1,416,212 7.7% \$3,051,426 2008 \$305,1143   Natomas Unified 10 9.83 \$618,251 44.2% \$1,770,061 2003 \$180,067   Natomas Unified 12 9.61 \$735,211 24.4% \$1,829,275 2005 \$190,351   Stockton Unified 1 12.66 \$1,462,232 7.7% \$3,150,582 2008 \$243,861   Stockton Unified 6 12.48 \$1,136,704 20.1% \$2,730,703 2006 \$218,806   Tracy Jt Unified 10 10 \$573,006 38,4% \$1,586,202 2004 \$158,620   Washington Unified 1 8 \$446,161 46.2% \$1,304,163 2002 \$196,057   Totals 341.16 55.973,312 24.4% \$1,267,91,833 Average \$201,641   Stek project Original Original S7,431,085 2003 \$122,190 \$122,190   Istals <									
Lodi Unified 22 10 \$1,416,212 7.7% \$3,051,426 \$2008 \$305,143   Natomas Unified 10 9.83 \$618,251 43.2% \$1,770,061 2003 \$180,067   Natomas Unified 12 9.61 \$735,211 24.4% \$1,822,275 2005 \$190,351   Rocklin Unified 1 12.66 \$1,462,232 7.7% \$3,150,582 2008 \$248,861   Stockton Unified 1 12.66 \$1,462,232 7.7% \$3,150,582 2008 \$248,861   Stockton Unified 1 10 \$618,254 46.2% \$1,307,073 2006 \$218,806   Tracy Jt Unified 10 10 \$573,006 38.4% \$1,586,202 2004 \$158,620   Washington Unified 4 10.76 \$979,085 7.7% \$2,109,575 2008 \$196,057   Totals 341.16 505,73,312 24.4% \$2,41,085 2000 \$193,803   Nestern Placer Unified 4 66.2 \$8,65,494 48.2% \$14,81,086 2001 \$189,974   El				\$999,164					
Natomas Unified   10   9.83   \$618,251   43.2%   \$1,770,061   2003   \$180,067     Natomas Unified   12   9.61   \$735,211   24.4%   \$1,829,275   2005   \$190,351     Rocklin Unified   1   12.66   \$1,462,232   7.7%   \$3,150,582   2008   \$248,861     Stockton Unified   2   10.5   \$781,675   43.2%   \$2,73,703   2006   \$218,806     Stockton Unified   6   12.48   \$1,136,704   20.1%   \$2,703,703   2006   \$218,806     Washington Unified   10   \$618,254   46.2%   \$1,807,204   2002   \$186,200     Washington Unified   4   10.76   \$979,085   7.7%   \$2,109,575   2008   \$196,057     Totals   341.16   Development   Factor   Project   2009   \$238,00     Nessenile City Elem   2   2.16   \$1,780,584   48.2%   \$2,33,311   2000   \$132,190     Elk Grove Unified   4   66.2   \$8,659,494 <td>Lodi Unified</td> <td>22</td> <td>10</td> <td>\$1,416,212</td> <td></td> <td>\$3,051,426</td> <td>2008</td> <td>\$305,143</td> <td></td>	Lodi Unified	22	10	\$1,416,212		\$3,051,426	2008	\$305,143	
Natomas Linified   12   9.61   \$735,211   24.4%   \$1,829,275   2005   \$190,351     Rocklin Unified   1   12.66   \$1,462,232   7.7%   \$31,50,582   2008   \$248,861     Stockton Unified   2   10.5   \$781,675   43.2%   \$2,237,946   2003   \$213,138     Stockton Unified   6   12.48   \$1,136,704   20.1%   \$2,730,703   2006   \$218,806     Tracy Jt Unified   10   10   \$673,006   38.4%   \$1,586,202   2004   \$158,620     Washington Unified   1   8   \$446,161   46.2%   \$1,304,163   2002   \$163,020     Washington Unified   4   10.76   \$979,085   7.7%   \$2,109,575   2008   \$196,657   2020     Middle and High Schools   Original   OPSC Site   Inflation   Project   2009   Adjusted     District   Project #   Acces   Development   Year   CosiAcre     Vestern Placer Unified   4   66.2   <	Natomas Unified	6	8.53	\$685,284	46.2%	\$2,003,138	2002	\$234,834	
Rocklin Unified   8   10.91   \$593,056   46.2%   \$1,733,548   2002   \$158,895     Stockton Unified   1   12.66   \$1,462,232   7.7%   \$3,150,552   2008   \$248,861     Stockton Unified   6   12.48   \$1,136,704   20.1%   \$2,730,703   2006   \$218,806     Tracy Jt Unified   4   10   \$518,254   46.2%   \$1,586,202   2004   \$158,620     Washington Unified   1   8   \$446,161   46.2%   \$1,304,163   2002   \$163,020     Washington Unified   4   10.76   \$979,085   7.7%   \$2,109,575   2008   \$196,057   2020     Middle and High Schools   Orginal   OPSC Site   Inflation   \$167,400.55   \$207,651   \$209 Adjusted     Nesewille City Elem   2   21.6   \$1,780,588   48.2%   \$2,639,311   2000   \$122,190     Elk Grove Unified   4   66.2   \$8,659,494   48.2%   \$19,002,626   2003   \$225,417     Grant Union	Natomas Unified	10	9.83	\$618,251	43.2%	\$1,770,061	2003	\$180,067	
Stockton Unified   1   12.66   \$1,462,232   7.7%   \$3,150,582   2008   \$248,861     Stockton Unified   2   10.5   \$781,675   43.2%   \$2,237,946   2003   \$213,138     Stockton Unified   6   12.48   \$1,136,704   42.2%   \$2,730,703   2006   \$218,806     Tracy Jt Unified   10   \$618,254   46.2%   \$1,807,204   2002   \$186,020     Washington Unified   1   8   \$446,161   46.2%   \$1,304,163   2002   \$163,020     Washington Unified   4   10.76   \$37,006   38.4%   \$1,586,202   \$2004   \$163,020     Washington Unified   4   10.76   \$37,006   38.4%   \$1,586,202   \$2008   \$163,020     Washington Unified   4   10.76   \$37,008   7.7%   \$68,791,833   Average   \$201,641   \$263,702     District   Project #   Acres   Development   Fractor   S68,791,843   Average   \$2009   \$385,030 <td< td=""><td>Natomas Unified</td><td>12</td><td>9.61</td><td>\$735,211</td><td>24.4%</td><td>\$1,829,275</td><td>2005</td><td>\$190,351</td><td></td></td<>	Natomas Unified	12	9.61	\$735,211	24.4%	\$1,829,275	2005	\$190,351	
Stockton Unified   2   10.5   \$781,675   43.2%   \$2,237,946   2003   \$213,138     Stockton Unified   6   12.48   \$1,136,704   20.1%   \$2,737,037   2006   \$218,806     Tracy Jt Unified   10   \$573,006   38.4%   \$1,586,202   2004   \$158,620     Washington Unified   1   8   \$446,161   46.2%   \$1,304,163   2002   \$163,020     Washington Unified   1   8   \$446,161   46.2%   \$1,304,163   2002   \$163,020     Washington Unified   1   8   \$446,161   46.2%   \$1,304,163   2002   \$163,020     Middle and High Schozt   341.16   Ster   Project   2009   Augusted   \$201,641   \$267,920     Nestern Placer Unified   4   19.3   \$5,973,312   24.4%   \$2,639,311   2000   \$122,190     Elk Grove Unified   18   84.3   \$1,3274,562   \$43,2%   \$14,513,986   2001   \$189,974     Elk Grove Unified   1	Rocklin Unified	8	10.91	\$593,056	46.2%	\$1,733,548	2002	\$158,895	
Stockton Unified   6   12.48   \$1,136,704   20.1%   \$2,730,703   2006   \$218,806     Tracy Jt Unified   10   \$618,254   46.2%   \$1,607,204   2002   \$163,720     Washington Unified   1   8   \$446,161   46.2%   \$1,304,163   2002   \$163,020     Washington Unified   4   10.76   \$979,085   7.7%   \$2,109,575   2008   \$196,057   2020     Totals   341.16    \$68,791,833   Average   \$201,641   \$267,920     District   Project #   Acres   Development   Factor   Development   Year   Cost/Acre     Roseville City Elem   2   21.6   \$1,780,588   48.2%   \$2,639,311   2000   \$122,190     Elk Grove Unified   13   76.4   \$9,791,732   48.2%   \$14,513,886   2001   \$189,974     Elk Grove Unified   13   76.4   \$9,791,732   48.2%   \$14,513,884   2002   \$134,477     Center Unified   1   21	Stockton Unified	1	12.66	\$1,462,232	7.7%	\$3,150,582	2008	\$248,861	
Tracy Jt Unified 4 10 \$618,254 46.2% \$1,807,204 2002 \$180,720   Tracy Jt Unified 10 10 \$573,006 38.4% \$1,586,202 2004 \$158,620   Washington Unified 1 8 \$446,161 46.2% \$1,304,163 2002 \$163,020   Washington Unified 4 10.76 \$979,085 7.7% \$2,109,575 2008 \$196,057 2020   Middle and High Schools Original OPSC Site Inflation Site Project 2009 2009   Western Placer Unified 4 19.3 \$5,973,312 24.4% \$2,639,311 2000 \$122,190   Elk Grove Unified 13 76.4 \$9,791,732 48.2% \$2,639,311 2000 \$122,190   Elk Grove Unified 18 84.3 \$13,274,562 43.2% \$14,513,986 2001 \$189,974   Elk Grove Unified 18 84.3 \$13,274,562 43.2% \$14,902 \$143,402   Lodi Unified 1 21.2 \$1,944,310 46.2% \$2,256,240 2002	Stockton Unified		10.5	\$781,675		\$2,237,946			
Tracy Jt Unified   10   10   \$573,006   38.4%   \$1,586,202   2004   \$158,620     Washington Unified   1   8   \$446,161   46.2%   \$1,304,163   2002   \$163,020     Washington Unified   4   10.76   \$979,085   7.7%   \$2,109,575   2008   \$196,057   2020     Middle and High Schools   S41.16   Coriginal   Coriginal   Corescil   Project   2009   Adjustment     Nesseville City Elem   Project #   Acress   Development   Factor   Development   Year   CostAcre   \$385,030     Rosewille City Elem   2   21.6   \$1,780,584   84.2%   \$12,639,311   2000   \$122,190     Elk Grow Unified   13   76.4   \$9,791,732   48.2%   \$12,662   2003   \$225,417     Grant Jt Union High   2   24   \$2,183,840   48.2%   \$12,70,626   2003   \$228,417     Grant Jt Union High   2   13,4   \$1,076,844   46.2%   \$2,926,240   2002	Stockton Unified			\$1,136,704		\$2,730,703		\$218,806	
Washington Unified   1   8   \$446,161   46.2%   \$1,304,163   2002   \$163,020   2020     Washington Unified   4   10.76   \$979,085   7.7%   \$2,109,575   2008   \$196,057   2020     Totals   341.16   Criginal   Criginal   Criginal   S68,791,833   Average   \$201,641   \$267,920     Middle and High Schoup   Project #   Acres   Development   Factor   Project   2009   Adjustment     Western Placer Unified   4   19.3   \$5,973,312   24.4%   \$12,835,704   2000   \$122,190   \$122,190     Elk Grove Unified   13   76.4   \$9,791,732   48.2%   \$12,835,704   2000   \$138,897     Elk Grove Unified   18   84.3   \$13,274,562   43.2%   \$1,902,626   2003   \$225,417     Grant Jt Union High   2   24   \$2,194,410   46.2%   \$1,907,844   46.2%   \$2,926,240   2002   \$134,774     Lodi Unified   1   24.9   \$2,711	•								
Washington Unified   4   10.76   \$979,085   7.7%   \$2,109,575   2008   \$196,057   Adjustment     Totals   341.16   S68,791,833   Average   \$201,641   \$27,920     Middle and High Schoors   Original OPSC Site   Inflation   Project   2009   Adjustment   \$267,920     District   Project #   Acres   Development   Factor   Project   Coss/Acre   \$2009     Roseville City Elem   2   21.6   \$17,80,588   48.2%   \$12,835,704   2000   \$122,190     Elk Grove Unified   18   84.3   \$13,274,562   43.2%   \$14,513,986   2001   \$189,974     Elk Grove Unified   1   21.2   \$1,944,310   46.2%   \$3,237,039   2000   \$134,877     Center Unified   1   24.2   \$2,711,364   \$2,926,240   2002   \$218,376     Grant Jt Union High   2   24   \$2,727,2632   43.2%   \$3,940,412   2003   \$224,83,343     Uodi Unified   6   13.4									
Totals341.16Average\$201,641Adjustment \$267,920Middle and High ScbordFrojectAcres OPSC SiteInflation InflationProject2009 SiteProject2009 SiteDistrictProject #Acres 4DevelopmentFactorDevelopmentYear \$205Cost/Acre \$385,030Roseville City Elem2216.\$1,780,58848.2%\$2,639,3112000\$122,190Elk Grove Unified1376.4\$9,791,73248.2%\$12,835,7042000\$123,893Elk Grove Unified1884.3\$13,274,56243.2%\$12,835,7042000\$138,9374Center Unified1884.3\$13,274,56243.2%\$12,837,0392000\$134,877Center Unified121.2\$1,944,31046.2%\$2,281,6842002\$134,042Lodi Unified224\$2,2752,63243.2%\$3,962,7572002\$134,042Lodi Unified224\$2,2752,63243.2%\$3,962,7572002\$159,147Tahoe Truckee Unified224\$2,2752,63243.2%\$3,962,7572002\$159,147Gatt Jt Union Elem124.9\$2,711,36046.2%\$1,633,992,7572002\$159,147Davis Unified350.2\$4,813,38646.2%\$1,73,8492002\$159,147Davis Unified350.2\$3,864,70046.2%\$3,962,7572002\$252,267Sacarmento City Unifi									
Totals   341.16   \$68,791,833   Average   \$201,641   \$267,920     Middle and High Schools   Original OPSC Site   Inflation   Site   Project   2009   Adjusted     Western Placer Unified   4   19.3   \$5,973,312   24.4%   \$7,431,085   2005   \$385,030     Roseville City Elem   2   21.6   \$1,780,588   48.2%   \$2,639,311   2000   \$122,190     Elk Grove Unified   13   76.4   \$9,791,732   48.2%   \$14,513,896   2001   \$188,993     Elk Grove Unified   18   84.3   \$13,274,562   43.2%   \$14,613,896   2001   \$188,993     Center Unified   1   21.2   \$1,944,310   46.2%   \$2,841,684   2002   \$134,072     Lodi Unified   6   13.4   \$2,002,164   46.2%   \$2,926,240   2002   \$159,147     Tahoe Truckee Unified   2   24   \$2,752,632   43.2%   \$3,940,412   2003   \$164,184     Davis Unified   5   23.3	washington Unified	4	10.76	\$979,085	1.1%	\$2,109,575	2008	\$196,057	
Middle and High Schools   Original OPSC Site   2009 Adjusted Site   Project   2009     District   Project # Western Placer Unified   4   19.3   \$5,973,312   24.4%   \$7,431,085   2005   \$385,030     Rosewille City Elem   2   21.6   \$1,780,588   48.2%   \$2,639,311   2000   \$122,190     Elk Grove Unified   13   76.4   \$9,791,732   48.2%   \$12,835,704   2000   \$193,893     Elk Grove Unified   18   84.3   \$13,274,562   43.2%   \$14,513,986   2001   \$188,974     Control Unified   1   21.2   \$1,944,310   46.2%   \$3,237,039   2000   \$134,877     Center Unified   1   21.2   \$1,944,310   46.2%   \$2,841,684   2002   \$114,451     Lodi Unified   6   13.4   \$2,002,164   46.2%   \$2,926,240   2002   \$218,376     Gat Jt Union Elem   1   24.9   \$2,711,360   46.2%   \$3,962,757   2002   \$159,147     Tahoe Truckee Unified	Totals		341.16			\$68,791,833	Average	\$201.641	
OPSC Site   Inflation   Site   Project   2009     District   Project #   Acres   Development   Factor   Development   Year   Cost/Acre     Westem Place Unified   4   19.3   \$5,973,312   24.4%   \$7,431,085   2005   \$385,030     Roseville City Elem   2   21.6   \$1,780,588   48.2%   \$2,639,311   2000   \$192,190     Elk Grove Unified   4   66.2   \$8,659,494   48.2%   \$12,835,704   2000   \$193,893     Elk Grove Unified   18   84.3   \$13,274,562   48.2%   \$19,002,626   2003   \$225,417     Grant Jt Union High   2   24   \$2,183,840   48.2%   \$3,237,039   2000   \$134,877     Center Unified   1   21.2   \$1,944,310   46.2%   \$1,573,849   2002   \$141,7451     Lodi Unified   6   13.4   \$2,001,64   46.2%   \$3,962,757   2002   \$159,147     Tahoe Truckee Unified   1   35.2   \$8,664,700						···;··;··;··		<b>+</b> ;	<i>••</i>
District   Project #   Acres   Development   Factor   Development   Year   Cost/Acre     Western Placer Unified   4   19.3   \$5,973,312   24.4%   \$7,431,085   2005   \$385,030     Roseville City Elem   2   21.6   \$1,780,588   48.2%   \$2,639,311   2000   \$122,190     Elk Grove Unified   13   76.4   \$9,791,732   48.2%   \$14,513,986   2001   \$189,974     Elk Grove Unified   18   84.3   \$13,274,562   43.2%   \$14,513,986   2001   \$134,877     Grant Jt Union High   2   24   \$2,183,840   48.2%   \$3,237,039   2000   \$134,877     Center Unified   1   21.2   \$1,944,310   46.2%   \$2,841,684   2002   \$134,042     Lodi Unified   6   13.4   \$2,002,164   46.2%   \$2,926,240   2002   \$218,376     Galt Jt Union Elem   1   24.9   \$2,711,360   46.2%   \$3,962,757   2002   \$234,343     Woodland Unified	Middle and High Scho	ols		Original		2009 Adjusted			
Western Placer Unified 4 19.3 \$5,973,312 24.4% \$7,431,085 2005 \$385,030   Roseville City Elem 2 21.6 \$1,780,588 48.2% \$2,639,311 2000 \$122,190   Elk Grove Unified 4 66.2 \$8,659,494 48.2% \$12,835,704 2000 \$193,893   Elk Grove Unified 13 76.4 \$9,791,732 48.2% \$14,513,986 2001 \$189,974   Elk Grove Unified 18 84.3 \$13,274,562 43.2% \$19,002,626 2003 \$225,417   Grant Jt Union High 2 24 \$2,183,840 48.2% \$3,237,039 2000 \$134,877   Center Unified 1 21.2 \$1,944,310 46.2% \$2,841,684 2002 \$134,042   Lodi Unified 6 13.4 \$2,002,164 46.2% \$2,96,240 2002 \$218,376   Galt Jt Union Elem 1 24.9 \$2,752,632 43.2% \$3,940,412 2003 \$24,343   Woodland Unified 3 50.2 \$8,664,700 46.2% \$12,663,792 2002							-		
Roseville City Elem 2 21.6 \$1,780,588 48.2% \$2,639,311 2000 \$122,190   Elk Grove Unified 4 66.2 \$8,659,494 48.2% \$12,835,704 2000 \$193,893   Elk Grove Unified 13 76.4 \$9,791,732 48.2% \$14,513,986 2001 \$189,974   Elk Grove Unified 18 84.3 \$13,274,562 43.2% \$19,002,626 2003 \$225,417   Grant Jt Union High 2 24 \$2,183,840 48.2% \$3,237,039 2000 \$134,877   Center Unified 1 21.2 \$1,944,310 46.2% \$2,841,684 2002 \$134,042   Lodi Unified 6 13.4 \$1,076,844 46.2% \$3,962,757 2002 \$218,376   Galt Jt Union Elem 1 24.9 \$2,711,360 46.2% \$3,940,412 2003 \$164,184   Davis Unified 5 23.3 \$3,814,302 43.2% \$5,460,199 2003 \$223,79,56   Stockton Unified 1 35.2 \$4,813,386 46.2% \$12,663,792 2002 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>									
Elk Grove Unified 4 66.2 \$8,659,494 48.2% \$12,835,704 2000 \$193,893   Elk Grove Unified 13 76.4 \$9,791,732 48.2% \$14,513,986 2001 \$189,974   Elk Grove Unified 18 84.3 \$13,274,562 43.2% \$19,002,626 2003 \$225,417   Grant Jt Union High 2 24 \$2,183,840 48.2% \$3,237,039 2000 \$134,877   Center Unified 1 21.2 \$1,944,310 46.2% \$2,841,684 2002 \$117,451   Lodi Unified 6 13.4 \$1,076,844 46.2% \$2,926,240 2002 \$218,376   Galt Jt Union Elem 1 24.9 \$2,711,360 46.2% \$3,962,757 2002 \$218,376   Gait Jt Union Elem 1 24.9 \$2,752,632 43.2% \$3,940,412 2003 \$24,413   Davis Unified 3 50.2 \$8,664,700 46.2% \$12,663,792 2002 \$252,267   Sacramento City Unified 1 35.2 \$4,813,386 46.2% \$11,183,950 2002									
Elk Grove Unified 13 76.4 \$9,791,732 48.2% \$14,513,986 2001 \$189,974   Elk Grove Unified 18 84.3 \$13,274,562 43.2% \$19,002,626 2003 \$225,417   Grant Jt Union High 2 24 \$2,183,840 48.2% \$3,237,039 2000 \$134,877   Center Unified 1 21.2 \$1,944,310 46.2% \$2,841,684 2002 \$134,042   Lodi Unified 2 13.4 \$1,076,844 46.2% \$2,926,240 2002 \$218,376   Galt Jt Union Elem 1 24.9 \$2,711,360 46.2% \$3,962,757 2002 \$159,147   Tahoe Truckee Unified 2 24 \$2,752,632 43.2% \$3,940,412 2003 \$164,184   Davis Unified 3 50.2 \$8,664,700 46.2% \$12,663,792 2002 \$252,267   Sacramento City Unified 1 35.2 \$4,813,386 46.2% \$7,034,949 2002 \$199,856   Lodi Unified 4 47 \$7,652,176 46.2% \$11,183,950 2002 \$	•								
Elk Grove Unified 18 84.3 \$13,274,562 43.2% \$19,002,626 2003 \$225,417   Grant Jt Union High 2 24 \$2,183,840 48.2% \$3,237,039 2000 \$134,877   Center Unified 1 21.2 \$1,944,310 46.2% \$2,841,684 2002 \$134,042   Lodi Unified 2 13.4 \$1,076,844 46.2% \$2,926,240 2002 \$218,376   Galt Jt Union Elem 1 24.9 \$2,0711,360 46.2% \$3,962,757 2002 \$159,147   Tahoe Truckee Unified 2 24 \$2,752,632 43.2% \$3,940,412 2003 \$164,184   Davis Unified 3 50.2 \$8,664,700 46.2% \$12,663,792 2002 \$252,267   Sacramento City Unified 1 35.2 \$4,813,386 46.2% \$7,034,949 2002 \$199,856   Lodi Unified 4 47 \$7,652,176 46.2% \$11,183,950 2002 \$237,956   Stockton Unified 3 49.1 \$8,959,088 43.2% \$12,824,996 2003 \$2									
Grant Jt Union High 2 24 \$2,183,840 48.2% \$3,237,039 2000 \$134,877   Center Unified 1 21.2 \$1,944,310 46.2% \$2,841,684 2002 \$134,042   Lodi Unified 2 13.4 \$1,076,844 46.2% \$1,573,849 2002 \$117,451   Lodi Unified 6 13.4 \$2,002,164 46.2% \$2,926,240 2002 \$218,376   Galt Jt Union Elem 1 24.9 \$2,711,360 46.2% \$3,962,757 2002 \$159,147   Tahoe Truckee Unified 2 24 \$2,752,632 43.2% \$3,940,412 2003 \$164,184   Davis Unified 5 23.3 \$3,814,302 43.2% \$5,460,199 2003 \$234,343   Woodland Unified 3 50.2 \$8,664,700 46.2% \$12,663,792 2002 \$252,267   Sacramento City Unified 1 35.2 \$4,813,386 46.2% \$7,034,949 2002 \$199,856   Lodi Unified 4 47 \$7,652,176 46.2% \$11,183,950 2002 \$261,202 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Center Unified 1 21.2 \$1,944,310 46.2% \$2,841,684 2002 \$134,042   Lodi Unified 2 13.4 \$1,076,844 46.2% \$1,573,849 2002 \$117,451   Lodi Unified 6 13.4 \$2,002,164 46.2% \$2,926,240 2002 \$218,376   Galt Jt Union Elem 1 24.9 \$2,711,360 46.2% \$3,962,757 2002 \$159,147   Tahoe Truckee Unified 2 24 \$2,752,632 43.2% \$3,940,412 2003 \$164,184   Davis Unified 5 23.3 \$3,814,302 43.2% \$5,460,199 2003 \$234,343   Woodland Unified 3 50.2 \$8,664,700 46.2% \$12,663,792 2002 \$252,267   Sacramento City Unified 1 35.2 \$4,813,386 46.2% \$7,034,949 2002 \$199,856   Lodi Unified 4 47 \$7,652,176 46.2% \$11,183,950 2002 \$261,202   Natomas Unified 11 38.7 \$3,017,002 38.4% \$4,175,850 2004 \$107,903									
Lodi Unified 2 13.4 \$1,076,844 46.2% \$1,573,849 2002 \$117,451   Lodi Unified 6 13.4 \$2,002,164 46.2% \$2,926,240 2002 \$218,376   Galt Jt Union Elem 1 24.9 \$2,711,360 46.2% \$3,962,757 2002 \$159,147   Tahoe Truckee Unified 2 24 \$2,752,632 43.2% \$3,940,412 2003 \$164,184   Davis Unified 5 23.3 \$3,814,302 43.2% \$5,460,199 2003 \$234,343   Woodland Unified 3 50.2 \$8,664,700 46.2% \$12,663,792 2002 \$252,267   Sacramento City Unified 1 35.2 \$4,813,386 46.2% \$7,034,949 2002 \$199,856   Lodi Unified 4 47 \$7,652,176 46.2% \$11,183,950 2002 \$237,956   Stockton Unified 3 49.1 \$8,959,088 43.2% \$12,824,996 2003 \$261,202   Natomas Unified 11 47.1 \$11,101,088 24.4% \$13,810,282 2005 \$293,212	-								
Lodi Unified 6 13.4 \$2,002,164 46.2% \$2,926,240 2002 \$218,376   Galt Jt Union Elem 1 24.9 \$2,711,360 46.2% \$3,962,757 2002 \$159,147   Tahoe Truckee Unified 2 24 \$2,752,632 43.2% \$3,940,412 2003 \$164,184   Davis Unified 5 23.3 \$3,814,302 43.2% \$5,460,199 2003 \$234,343   Woodland Unified 3 50.2 \$8,664,700 46.2% \$12,663,792 2002 \$252,267   Sacramento City Unified 1 35.2 \$4,813,386 46.2% \$7,034,949 2002 \$199,856   Lodi Unified 4 47 \$7,652,176 46.2% \$11,183,950 2002 \$237,956   Stockton Unified 3 49.1 \$8,959,088 43.2% \$12,824,996 2003 \$261,202   Natomas Unified 11 38.7 \$3,017,002 38.4% \$4,175,850 2004 \$107,903   Rocklin Unified 11 47.1 \$11,101,088 24.4% \$13,810,282 2005 \$293									
Galt Jt Union Elem 1 24.9 \$2,711,360 46.2% \$3,962,757 2002 \$159,147   Tahoe Truckee Unified 2 24 \$2,752,632 43.2% \$3,940,412 2003 \$164,184   Davis Unified 5 23.3 \$3,814,302 43.2% \$5,460,199 2003 \$234,343   Woodland Unified 3 50.2 \$8,664,700 46.2% \$12,663,792 2002 \$252,267   Sacramento City Unified 1 35.2 \$4,813,386 46.2% \$7,034,949 2002 \$199,856   Lodi Unified 4 47 \$7,652,176 46.2% \$11,183,950 2002 \$261,202   Natomas Unified 11 38.7 \$3,017,002 38.4% \$4,175,850 2004 \$107,903   Rocklin Unified 11 47.1 \$11,101,088 24.4% \$13,810,282 2005 \$293,212 2020   Middle 679.3 \$142,058,711 Average \$209,125 \$4justment   Middle Schools: 260.7 \$49,447,897 Middle \$189,704 \$252,060									
Tahoe Truckee Unified 2 24 \$2,752,632 43.2% \$3,940,412 2003 \$164,184   Davis Unified 5 23.3 \$3,814,302 43.2% \$5,460,199 2003 \$234,343   Woodland Unified 3 50.2 \$8,664,700 46.2% \$12,663,792 2002 \$252,267   Sacramento City Unified 1 35.2 \$4,813,386 46.2% \$7,034,949 2002 \$199,856   Lodi Unified 4 47 \$7,652,176 46.2% \$11,183,950 2002 \$261,202   Stockton Unified 3 49.1 \$8,959,088 43.2% \$12,824,996 2003 \$261,202   Natomas Unified 11 38.7 \$3,017,002 38.4% \$4,175,850 2004 \$107,903   Rocklin Unified 11 47.1 \$11,101,088 24.4% \$13,810,282 2005 \$293,212 2020   Middle Schools: 260.7 \$142,058,711 Average \$209,125 \$4justment									
Davis Unified 5 23.3 \$3,814,302 43.2% \$5,460,199 2003 \$234,343   Woodland Unified 3 50.2 \$8,664,700 46.2% \$12,663,792 2002 \$252,267   Sacramento City Unified 1 35.2 \$4,813,386 46.2% \$7,034,949 2002 \$199,856   Lodi Unified 4 47 \$7,652,176 46.2% \$11,183,950 2002 \$237,956   Stockton Unified 3 49.1 \$8,959,088 43.2% \$12,824,996 2003 \$261,202   Natomas Unified 11 38.7 \$3,017,002 38.4% \$4,175,850 2004 \$107,903   Rocklin Unified 11 47.1 \$11,101,088 24.4% \$13,810,282 2005 \$293,212   Totals 679.3 \$142,058,711 Average \$209,125 Adjustment   Middle Schools: 260.7 \$49,447,897 Middle \$189,704 \$252,060									
Woodland Unified 3 50.2 \$8,664,700 46.2% \$12,663,792 2002 \$252,267   Sacramento City Unified 1 35.2 \$4,813,386 46.2% \$7,034,949 2002 \$199,856   Lodi Unified 4 47 \$7,652,176 46.2% \$11,183,950 2002 \$237,956   Stockton Unified 3 49.1 \$8,959,088 43.2% \$12,824,996 2003 \$261,202   Natomas Unified 11 38.7 \$3,017,002 38.4% \$4,175,850 2004 \$107,903   Rocklin Unified 11 47.1 \$11,101,088 24.4% \$13,810,282 2005 \$293,212   Totals 679.3 \$142,058,711 Average \$209,125 Adjustment   Middle Schools: 260.7 \$49,447,897 Middle \$189,704 \$252,060									
Sacramento City Unified 1 35.2 \$4,813,386 46.2% \$7,034,949 2002 \$199,856   Lodi Unified 4 47 \$7,652,176 46.2% \$11,183,950 2002 \$237,956   Stockton Unified 3 49.1 \$8,959,088 43.2% \$12,824,996 2003 \$261,202   Natomas Unified 11 38.7 \$3,017,002 38.4% \$4,175,850 2004 \$107,903   Rocklin Unified 11 47.1 \$11,101,088 24.4% \$13,810,282 2005 \$293,212 2020   Totals 679.3 5142,058,711 Average \$209,125 Adjustment   Middle Schools: 260.7 \$49,447,897 Middle \$189,704 \$252,060									
Lodi Unified 4 47 \$7,652,176 46.2% \$11,183,950 2002 \$237,956   Stockton Unified 3 49.1 \$8,959,088 43.2% \$12,824,996 2003 \$261,202   Natomas Unified 11 38.7 \$3,017,002 38.4% \$4,175,850 2004 \$107,903   Rocklin Unified 11 47.1 \$11,101,088 24.4% \$13,810,282 2005 \$293,212 2020   Totals 679.3 \$142,058,711 Average \$209,125 Adjustment   Middle Schools: 260.7 \$49,447,897 Middle \$189,704 \$252,060									
Stockton Unified   3   49.1   \$8,959,088   43.2%   \$12,824,996   2003   \$261,202     Natomas Unified   11   38.7   \$3,017,002   38.4%   \$4,175,850   2004   \$107,903     Rocklin Unified   11   47.1   \$11,101,088   24.4%   \$13,810,282   2005   \$293,212   2020     Totals   679.3   \$142,058,711   Average   \$209,125   Adjustment     Middle Schools:   260.7   \$49,447,897   Middle   \$189,704   \$252,060	•								
Natomas Unified   11   38.7   \$3,017,002   38.4%   \$4,175,850   2004   \$107,903     Rocklin Unified   11   47.1   \$11,101,088   24.4%   \$13,810,282   2005   \$293,212   2020     Totals   679.3   \$142,058,711   Average   \$209,125   Adjustment     Middle Schools:   260.7   \$49,447,897   Middle   \$189,704   \$252,060									
Totals   679.3   \$142,058,711   Average   \$209,125   Adjustment     Middle Schools:   260.7   \$49,447,897   Middle   \$189,704   \$252,060	Natomas Unified	11	38.7				2004		
Middle Schools:   260.7   \$49,447,897   Middle   \$189,704   \$252,060	Rocklin Unified	11	47.1	\$11,101,088	24.4%	\$13,810,282	2005	\$293,212	2020
							-	\$209,125	<u>Adjustment</u>
High Schools:   418.6   \$92,610,814   High   \$221,217   \$293,931									
	High Schools:		418.6			\$92,610,814	High	\$221,217	\$293,931

#### SULPHUR SPRINGS UNION SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019

#### **NOTE 9 - LONG-TERM OBLIGATIONS**

#### Summary

The changes in the District's long-term obligations during the year consisted of the following:

		Balance					Balance		Due in
	J	uly 1, 2018	 Additions	Γ	Deductions	Jı	ine 30, 2019	0	One Year
General obligation bonds	\$	48,781,029	\$ 53,419	\$	245,000	\$	48,589,448	\$	380,000
Premium on bonds		3,325,919	-		137,598		3,188,321		-
Discount on bonds		(150,167)	-		(6,436)		(143,731)		-
Certificates of participation		25,375,000	-		-		25,375,000		-
Compensated absences		354,708	62,504		-		417,212		-
CalSTRS early retirement									
incentive		1,823,284	486,496		319,221		1,990,559		353,918
Textbook purchase agreement		516,961	-		516,961		-		-
Supplemental early retirement									
plan (SERP)		36,000	-		36,000		-		-
Net other postemployment									
benefits (OPEB) liability		16,740,494	 1,124,619		_		17,865,113		-
Total	\$	96,803,228	\$ 1,727,038	\$	1,248,344	\$	97,281,922	\$	733,918

Payments on the General Obligation Bonds will be made by the Bond Interest and Redemption Fund with local revenues. Payments on the Certificates of Participation are made by the COP Debt Service Fund. The General Fund will make payments for the textbook purchase agreement. Compensated absences will be paid by the fund for which the employee worked. Net other postemployment benefits (OPEB) liability and early retirement incentives will be paid by the General Fund.

#### **Bonded Debt**

The outstanding general obligation bonded debt is as follows:

	Issue	Maturity	Interest	Original	Bonds Outstanding					Bonds Outstanding
Bond	Date	Date	Rate	Issue	July 1, 2018	Issued	A	ccreted	Redeemed	June 30, 2019
2012 Series A	4/30/14	2038	4.0-8.0%	\$ 2,498,086	\$ 2,656,029	\$-	\$	53,419	\$ 45,000	\$ 2,664,448
2012 Series 2015B	10/14/15	2041	3.95-5.0%	10,740,000	10,740,000	-		-	-	10,740,000
2012 Series 2016C	5/25/16	2049	3.0-4.0%	29,690,000	29,690,000	-		-	200,000	29,490,000
2012 Series 2017D	6/27/17	2046	3.125-5.25%	5,695,000	5,695,000	-		-		5,695,000
					\$ 48,781,029	\$-	\$	53,419	\$ 245,000	\$ 48,589,448