

Developer Fee Justification Study
February 2024



Prepared by:
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Facilities Planning & Construction Department

EXECUTIVE SUMMARY

- Education Code 17620 authorizes school districts to levy a fee, charge, dedication or other form of requirement against any development project for the construction or reconstruction of school facilities provided the district can show justification for levying of fees.
- At the **January 24, 2024**, meeting, the State Allocation Board increased the maximum statutory fees from \$4.79 to **\$5.17** per square foot for residential construction and from \$0.78 to **\$0.84** per square foot for commercial/industrial construction (grades K-12). Of the maximum statutory fees, the San Dieguito Union High School District (“District”) will charge a prorated share as it relates to the grades the District serves. Should residential construction occur within the Rancho Santa Fe Elementary School District boundaries, **\$1.96** per square foot of habitable living space will apply (grades 9-12) and all other areas **\$2.72** per square foot of habitable living space (grades 7-12). Should commercial/industrial construction occur within the Rancho Santa Fe Elementary School District boundaries, **\$0.32** per square foot of covered and enclosed space will apply (grades 9-12), and all other areas **\$0.44** per square foot of covered and enclosed space (grades 7-12).
- This study finds that justification exists for levying residential construction fees in the San Dieguito Union High School District of at least **\$7.57** per square foot.
- This study finds justification exists for levying fees in the San Dieguito Union High School District of between **\$0.52** and **\$38.44** per square foot for commercial/industrial construction.
- The District’s 7-12th grade adjusted ideal capacity is 11,230.
- The justification is based on this study’s finding that the District will continue to exceed the ideal capacity into the 2026-27 school year.
- The median size of homes constructed in the District is 2,695 square feet, which will generate an average of 0.195 students in 7-12th grade.
- Based on a weighted average facilities cost of \$104,711.85 per student, each new residential housing unit will represent a 7-12 grade school facilities mitigation need of approximately \$20,412.36.

I. INTRODUCTION

Purpose of Study

The purpose of this Developer Fee Justification Report (or “nexus study”) is to comply with the provisions of Education Code Section 17620 in relation to the levy and collection of Level I developer fees. This study will substantiate that there is a “reasonable relationship” (a nexus) between residential, commercial and industrial development projects and the cost to provide adequate school facilities for the students generated from those developments. It will identify the expected revenue derived from fees from those developments; identify other potential sources of revenue for facilities (and their viability); and the additional students projected to enroll in District schools as a result of these development projects. It will also:

- Identify the purpose of the fee;
- Identify how the fee is to be used;

- Determine how a reasonable relationship exists between the use of the fee and the type of development project on which the fee is imposed; and
- Determine a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.

Education Code Section 17620 (AB 2926, Chapter 887/Statutes 1986), stipulates that “the Governing Board of any school district is authorized to levy a fee, charge, dedication, or other forms of requirement against any development project for the construction or reconstruction of school facilities.” To levy and collect developer fees, a school district must show the correlation (or “nexus”) between new residential, commercial and industrial development and the need for new school facilities.

The original fees were established in 1987 and had a maximum of \$1.50 per square foot of new residential construction and \$0.25 per square foot of new commercial/industrial construction. This maximum amount is reviewed and adjusted every two years pursuant to the Class B Construction Cost Index by the State Allocation Board (SAB). The SAB increased the maximum fee by 7.48% at its **January 24, 2024**, meeting to **\$5.17** from \$4.79 per square foot for residential and to **\$0.84** from \$0.78 per square foot for commercial/industrial development (**Appendix A**).

Developer fees may be used for the construction and/or reconstruction of school facilities to accommodate students generated as a result of such development. In accordance with Education Code Section 17620, “construction or reconstruction of school facilities” does not include any item of expenditure for any of the following:

- The regular maintenance or routine repair of school buildings and facilities.
- The inspection, sampling, analysis, encapsulation or removal of asbestos-containing materials, except where incidental to school facilities construction or reconstruction for which the expenditure of fees or other consideration collected pursuant to this section is not prohibited.
- The purposes of deferred maintenance as described in Education Code Section 17582.

Additionally, Government Code Section 66008 (SB 1983), Chapter 569/Statutes 1996, (effective January 1, 1997) mandated that school districts be specific as to the intended use of the fees to be collected in their fee justification documents and to include the general locations of new school facilities and estimated construction timelines in the report. These timelines, however, are influenced by many factors, including actual (as opposed to projected) phasing of new development, eligibility and availability of state school construction funds and availability of local funding.

In August 1998, the Governor signed into law Senate Bill 50, also known as the Leroy Greene School Facilities Act of 1998. This bill made major changes in the State Facilities Program as well as developer fee mitigation for school districts in California. Education Code 17620 was amended to provide the provisions of Government Code 65995.

The State School Facilities Program, which replaced the State Lease-Purchase Program, requires a match, based on the cost of the project. Except in the cases where a district can establish economic “hardship” status, all new state construction projects require a district contribution of 50% of the project cost. Modernization projects require a local share of 40% pursuant to AB 16 (Chaptered 4/29/2002).

The passage of SB 50 also repealed all locally imposed fees authorized by local ordinances and instituted the collection of three levels of developer fees. Level I fees are the current statutory fees (also referred to as the “Stirling Fee”), allowed under Education Code 17620. Level II developer fees are outlined in Government Code Section 65995.5. This code section allows a school district to impose a higher fee on residential construction if certain conditions are met. This level of developer fees is subject to a Facility Needs Analysis based on Government Code Section 65995.6. Level III developer fees are outlined in Government Code Section 65995.7. If state funding becomes available, this code section authorizes a school district, that has been approved to collect Level II fees, to collect a higher fee based on residential construction. However, if a district eventually receives state funding, this excess fee must be reimbursed to the developers or be subtracted from the amount of state funding.

II. REVENUE SOURCES FOR FUNDING SCHOOL FACILITIES

There are two general sources that exist for funding facility construction and reconstruction: state sources and local sources. The District has considered the following available sources:

State Sources

State School Facility Program

The Leroy Greene Lease-Purchase Act of 1976 was reformed by Senate Bill 50 in August of 1998. The new program, entitled the School Facility Program (SFP), provides funding under a “grant” program. Funding required from the District is based on a 50-50 state/district share for new construction projects and on an 80-20 state/district share for modernization/reconstruction projects. AB 16, signed by the Governor (2002) as an urgency measure, changed the modernization program to a 60-40 state/district share.

Due to regulatory amendments in the way eligibility for new construction grants are computed as part of the SFP, coupled with ongoing decline in the District’s enrollment, and the appearance that the District’s feeder schools’ enrollment is not returning to pre-pandemic numbers, the District’s cohort enrollment projections are negatively affected. Based on the 2022-23 new construction analysis, the District does not currently generate positive new construction eligibility.

For the 2022-23 reporting period the District is estimated to have a total of \$21,963,587 in State funding available for modernization, as reflected in Table 1. The modernization eligibility analysis is generated by changes in enrollment and/or facility turnover. Facility turnover occurs when permanent buildings become over 25 years of age and portable buildings become over 20 years of age. It should be noted that the \$21,963,587 can only be secured by a District local match of \$14,642,391.

Further, the State share of funding shown in Table 1 will likely be funded only if the State were to pass a new school bond measure.

**Table 1
State Modernization Eligibility (60-40)**

2022-23 Modernization Eligibility Summary			
School Site	60% State Share	40% District Match	100% Funding
Diegueno MS	\$ -	\$ -	\$ -
Earl Warren MS	\$ 829,560.00	\$ 553,040.00	\$ 1,382,600.00
Oak Crest MS	\$ 1,829,598.00	\$ 1,219,732.00	\$ 3,049,330.00
La Costa Canyon HS	\$ 14,033,274.00	\$ 9,355,516.00	\$23,388,790.00
San Dieguito HS Academy	\$ 2,687,943.00	\$ 1,791,962.00	\$ 4,479,905.00
Torrey Pines HS	\$ 2,583,212.00	\$ 1,722,141.00	\$ 4,305,353.00
TOTAL	\$ 21,963,587.00	\$ 14,642,391.00	\$ 36,605,978.00

Local Sources

School District General Funds

The District’s general funds are needed by the District to provide for the operation of its instructional program. There are no unencumbered funds that are earmarked toward the construction of new facilities or the reconstruction existing facilities.

Developer Fee Revenue

Under the SB 50 law, districts may levy the current statutory developer fee as long as a district can justify collecting that fee. If a district desires to collect more than the statutory fee (Level II or Level III), the district must meet certain requirements outlined in the law, as well as conduct a needs assessment to enable a higher fee. The District currently collects residential and commercial/industrial fees at the statutory rate (Level I).

Mello-Roos Community Facilities Act

The Mello-Roos Community Facilities Act of 1982 allows school districts to establish a community facilities district in order to impose a special tax to raise funds to finance school facilities.

As of **December 31, 2023, an unencumbered balance of \$2,666,500.64** was available for school facilities from the 2016 subordinate special tax bonds. Also as of **December 31, 2023, an unencumbered balance of \$1,859,668.63** was available for school facilities from the 2018 special tax revenue bonds. While these funds are technically unencumbered, projects throughout the District have been identified for allocation.

Proposition AA

Prop AA is a \$449 million bond initiative approved by the voters in November 2012 to provide safe, modern schools and prepare students for success in college and careers by repairing and upgrading outdated classrooms and schools, constructing and upgrading school facilities, including classrooms, science labs, and libraries, improving safety and security, and supporting career training and math, science,

and technology instruction with 21st Century instructional technology and facilities. **In June 2021, the final series of bonds were issued, completing the full authorization of \$449,000,000. It is anticipated that the Prop AA program will complete in the 2025/2026 fiscal year.**

Lottery Funds

Government Code Section 880.5 states: “It is the intent of this chapter that all funds allocated from the California State Lottery Education Fund shall be used exclusively for education of pupils and students and no funds shall be spent for acquisition of real property, construction of facilities, financing research, or any other non-instructional purpose.”

III. DEVELOPER FEE JUSTIFICATION

District Capacity

Classroom Counts

The District includes 10 schools. These schools include 5 middle schools, 4 comprehensive high schools, and 1 alternative high school consisting of a total of 587 classrooms. Classrooms do not include administrative, physical education, multi-purpose, food service, or media centers. For the purpose of capacity analysis, classrooms were separated into portable/modular classrooms or permanent classrooms serving middle school, high school, or special education programs

**Table 2
Classroom Counts**

Classroom Counts	Portable/Modular	Permanent	Permanent - Non-Severe SDC	Portable/Modular - Non-Severe SDC	Permanent - Severe SDC
Carmel Valley MS	20	21	2	0	1
Pacific Trails MS	0	42	1	0	1
Earl Warren MS	0	20	0	2	0
Diegueno MS	9	27	3	0	0
Oak Crest MS	13	21	2	1	2
Total Classrooms 7-8	42	131	8	3	4
Torrey Pines HS	23	73	17	1	3
La Costa Canyon HS	27	51	10	11	4
Sunset HS	0	10	4	0	0
Canyon Crest Academy	0	84	4	0	0
San Dieguito Academy	0	68	9	0	0
Total Classrooms 9-12	50	286	44	12	7
Total Classrooms	92	417	52	15	11

Support Rooms

Over the years, the District has increased student services for wellbeing and academic support, such as speech therapy, counseling and intervention to support students. Due to a shortage of administrative

office space, this increased support has been achieved by utilizing classrooms. Table 3 reflects the number of classrooms used for academic support.

**Table 3
Academic Support Rooms**

Classroom Counts	Portable/Modular	Permanent	Permanent - Non-Severe SDC	Portable/Modular - Non-Severe SDC	Permanent - Severe SDC
Carmel Valley MS	2	8	0	0	0
Pacific Trails MS	0	4	0	0	0
Earl Warren MS	0	0	0	2	0
Diegueno MS	5	2	0	0	0
Oak Crest MS	2	0	0	0	0
Total Classrooms 7-8	9	14	0	2	0
Torrey Pines HS	4	9	0	0	0
La Costa Canyon HS	5	4	0	0	0
Sunset HS	0	0	3	0	0
Canyon Crest Academy	0	0	0	0	0
San Dieguito Academy	0	4	0	0	0
Total Classrooms 9-12	9	17	3	0	0
Total Classrooms	18	31	3	2	0

This in effect removes classrooms from regularly scheduled instruction for the purpose of academic support resulting in the removal of 54 classrooms district wide from the capacity analysis resulting in a net of 533 classrooms. Table 4 reflects the net result by school site.

**Table 4
Net Classroom Counts after Academic Support Rooms Adjustment**

Classroom Counts	Portable/Modular	Permanent	Permanent - Non-Severe SDC	Portable/Modular - Non-Severe SDC	Permanent - Severe SDC
Carmel Valley MS	18	13	2	0	1
Pacific Trails MS	0	38	1	0	1
Earl Warren MS	0	20	0	0	0
Diegueno MS	4	25	3	0	0
Oak Crest MS	11	21	2	1	2
Total Classrooms 7-8	33	117	8	1	4
Torrey Pines HS	19	64	17	1	3
La Costa Canyon HS	22	47	10	11	4
Sunset HS	0	10	1	0	0
Canyon Crest Academy	0	84	4	0	0
San Dieguito Academy	0	64	9	0	0
Total Classrooms 9-12	41	269	41	12	7
Total Classrooms	74	386	49	13	11

Portable/Modular Classrooms to be Refurbished

The State of California is well aware that there are public agencies, not only school districts, with refurbishment needs if their facilities are to be in a condition to serve the public in the coming years. The legislature added California Government Code Section 66001(g) stating that “the costs attributable to the increased demand for public facilities reasonably related to the development project in order to (1) refurbish existing facilities to maintain the existing level of service” may be included in development fees. As previously noted, the State also provides partial funding with a related local match for the modernization of portable classrooms for which it has been 20 years since they were new or refurbished, and for the modernization of modular classrooms for which it has been 25 years since they were new or refurbished.

For the purposes of this capacity analysis, portables that will be over 30 years old and modular classrooms that will be over 35 years old a decade from now should not be assumed capable of providing ongoing capacity to serve enrollment from new and existing homes due to their temporary nature. Of note, portable or modular classrooms that are currently used for academic support services are excluded from the count in Table 5 as they have already been removed from the capacity analysis.

**Table 5
Portables Classrooms that will be over 30 years old and
Modular Classrooms that will be over 35 years old**

Classroom Counts	Portable/ Modular over 30/35	Portable/Modular - Non-Severe SDC over 30/35
Carmel Valley MS	18	0
Pacific Trails MS	0	0
Earl Warren MS	0	0
Diegueno MS	4	0
Oak Crest MS	7	1
Total Classrooms 7-8	29	1
Torrey Pines HS	0	0
La Costa Canyon HS	22	11
Sunset HS	0	0
Canyon Crest Academy	0	0
San Dieguito Academy	0	0
Total Classrooms 9-12	22	11
Total Classrooms	51	12

The removal of these 63 portable and modular classrooms that are coming to their end of life results in a final net classroom count of 470. Table 6 reflects the final net classroom counts by school site.

**Table 6
Final Net Classroom Counts**

Classroom Counts	Portable/Modular	Permanent	Permanent - Non-Severe SDC	Portable/Modular - Non-Severe SDC	Permanent - Severe SDC
Carmel Valley MS	0	13	2	0	1
Pacific Trails MS	0	38	1	0	1
Earl Warren MS	0	20	0	0	0
Diegueno MS	0	25	3	0	0
Oak Crest MS	4	21	2	0	2
Total Classrooms 7-8	4	117	8	0	4
	0	0	0	0	0
Torrey Pines HS	19	64	17	1	3
La Costa Canyon HS	0	47	10	0	4
Sunset HS	0	10	1	0	0
Canyon Crest Academy	0	84	4	0	0
San Dieguito Academy	0	64	9	0	0
Total Classrooms 9-12	19	269	41	1	7
Total Classrooms	23	386	49	1	11

Classroom Loading Standards

The District employs several different classroom-loading standards, reflecting both State-level requirements and local District practices. Table 7 reflects those used for the capacity analysis.

**Table 7
Classroom Loading Standards**

Classroom Type	Students
Middle School Classroom	30
Middle School Non-Severe SDC Classroom	12
Middle School Severe SDC Classroom	12
Comprehensive High School Classroom	34
Comprehensive High School Non-Severe SDC Classroom	13
Comprehensive High School Severe SDC Classroom	13
Alternative High School Classroom	20
Alternative High School Classroom Non-Severe SDC Classroom	15

By taking the Classroom Loading Standards Students Counts and multiplying them against the related Final Net Classroom Counts we arrive at the Maximum Capacity of the District. Table 8 reflects the maximum capacity by classroom type and school site.

**Table 8
Maximum Capacity**

Classroom Counts	Portable/Modular	Permanent	Permanent - Non-Severe SDC	Portable/Modular - Non-Severe SDC	Permanent - Severe SDC	Maximum Capacity
Carmel Valley MS	0	390	24	0	12	426
Pacific Trails MS	0	1140	12	0	12	1164
Earl Warren MS	0	600	0	0	0	600
Diegueno MS	0	750	36	0	0	786
Oak Crest MS	120	630	24	0	24	798
Total Classrooms 7-8	120	3510	96	0	48	3774
Torrey Pines HS	646	2176	221	13	39	3095
La Costa Canyon HS	0	1598	130	0	52	1780
Sunset HS	0	200	15	0	0	215
Canyon Crest Academy	0	2856	52	0	0	2908
San Dieguito Academy	0	2176	117	0	0	2293
Total Classrooms 9-12	646	9006	535	13	91	10291
Total Classrooms	766	12516	631	13	139	14065

It is the District’s ideal standard that school teachers have one period a day as a preparation period. Ideally, it is preferred that teachers remain in their home rooms during preparation periods to avoid the challenges of moving from their room and the necessity of providing a teacher workstation room for use during preparation periods. Perhaps even more importantly, teachers often meet with a student or group of students during this period, which is difficult without the teacher’s home room being available. This ideal represents a utilization factor of 5 of 6 periods a day for a boundary school or 0.83 and a utilization factor of 3 of 4 periods a day for a 4x4 program academy school or 0.75. By applying these utilization factors we arrive at the ideal capacity of the District reflected in Table 9.

**Table 9
Ideal Capacity**

Classroom Counts	Maximum Capacity	Utilization Factor	Ideal Capacity
Carmel Valley MS	426	0.83	354
Pacific Trails MS	1164	0.83	966
Earl Warren MS	600	0.83	498
Diegueno MS	786	0.83	652
Oak Crest MS	798	0.83	662
Total Classrooms 7-8	3774		3132
Torrey Pines HS	3095	0.83	2569
La Costa Canyon HS	1780	0.83	1477
Sunset HS	215	0.83	178
Canyon Crest Academy	2908	0.75	2181
San Dieguito Academy	2293	0.75	1720
Total Classrooms 9-12	10257		8125
Total Classrooms	14031		11258

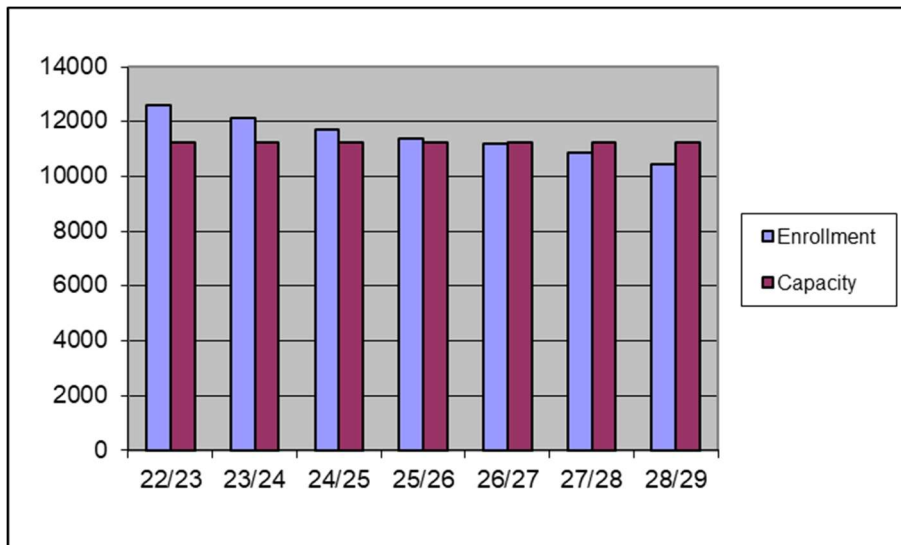
Enrollment Projections and Development

The enrollment projections presented in this study utilize a seven-year projection methodology. The methodology includes the calculation of incoming kindergarten classes, additional students from new housing (referred to as student yield), the effects of student mobility, and a detailed review of planned residential development within the District.

The District-wide enrollment projections (DDP, April 2023), compared to the capacity of the District’s facilities, is illustrated in Table 10, reflecting declining growth through the 2028/2029 school year, where enrollment is projected at 10,430. As previously noted, our feeder districts have not returned to pre-pandemic enrollment levels contributing to the longer term declining growth. As such, beginning in 2026/2027 projected enrollment may be below the District’s ideal capacity of 11,258.

While it is projected that enrollment may decline below the ideal capacity, it is the District’s obligation to provide adequate school facilities for new development whether it be additional capacity or the refurbishment of existing school facilities; however, it is recommended that in the 2025/2026 year an updated school fee justification report be performed as well as, if not earlier, a long term facilities analysis be performed to make recommendations concerning the possible removal or renovation or replacement of aged portable/modular classrooms, or needed school boundary changes in order to provide adequate school facilities where capacity meets enrollment needs.

Table 10
District-Wide
Projection-Capacity Comparison



Student Generation

The District’s student yield was updated to reflect those used by Davis Demographic and Planning (DDP) in the *Student Population by Residence School Year 2022/2023 Report*, dated April 20, 2023. The student yield factors, when applied to residential development units, determine how many additional

students will be generated from new construction within the District. Student yield factors for the San Dieguito Union High School District are calculated by geographically linking assessor parcel data with student data. These rates were organized by DDP by using K-6, 7-8, and 9-12 grade configurations. DDP researched student yield factors by using a District-wide sample of existing residential units built between 2010 – 2015, a sample of units built within the Torrey Pines High School area, and a sample of units built within the La Costa Canyon High School area. The yield factors shown in Table 5a are taken from an overall average of residential units and students in the District.

**Table 11a
District-Wide Student Yield Factor**

District Wide			
Type	Units	7-8	9-12
SFD	1,992	162	291
MFA	351	20	33
APT	581	30	34
Total	2,924	212	358

SFD = Single Family Detached
MFA = Multi-Family Attached
APT = Apartment

**Table 11b
District-Wide Student Yield Factor**

District-Wide Yield Factor =	0.195
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Residential Fee Projections

To demonstrate that a reasonable relationship exists between the construction of new housing units and the need for additional school facilities, it will be shown that each square foot of new assessable residential space will create a school facility cost impact on the District.

To determine the cost impact of residential construction on the District, the cost to house a student in new school facilities must be identified. Table 12 is based on actual costs incurred for building middle school and high school facilities in the District. The facilities cost per student calculations are included as **Appendix B**.

**Table 12
Facility Cost per Student**

Grades 7-8	\$100,743.63
Grades 9-12	\$106,129.54
Weighted Average	\$104,711.85

Based on developer fees collected in the District from 2022 through 2023, the median size home within the District boundary is approximately 2,695 square feet. Since each home generates an average of

0.195 7-12th grade students per unit for the District to house, each home will generate 0.0000723 students per square foot (0.195 students per unit divided by the average home size of 2,695 square feet). The cost to house students is \$7.57 per square foot of new residential construction (\$104,711.85 per student multiplied by the square foot generation factor of 0.0000723). This cost impact is based on each new student requiring new or reconstructed facilities.

The San Dieguito Union High School District is justified in the levying of residential developer fees up to **\$7.57** per square foot of residential development.

Identification of Proposed School Facilities

Government Code Section 66008 mandated that school districts be specific on the intended use of the fees to be collected and include the general locations of new school facilities and estimated construction timelines in the report. The purpose of the fees being levied shall be used for the construction and/or reconstruction of school facilities. The District will construct and/or reconstruct school facilities, in part, with developer fees. The timelines of the proposed school facilities are influenced by many factors, including actual phasing of new development, eligibility for and availability of state school construction funds, and availability of local funds. **Appendix C** illustrates the projects and timing of funding as identified in the District's Annual and Five Year Reports for Fiscal Year 2022-23.

IV. COMMERCIAL/INDUSTRIAL FEE JUSTIFICATION

Overview

In order to levy fees on commercial and industrial development, existing law stipulates that the district "...must determine the impact of the increased number of employees anticipated to result from commercial and industrial development upon the cost of providing school facilities within the district. To make this determination, the study shall utilize employee generation estimates that are based on commercial and industrial factors within the district, as calculated on either an individual or categorical basis." The passage of Assembly Bill AB 530 (Chapter 633/Statutes of 1990) modified the requirements of AB 181 by requiring the use of employee generation factors. Assembly Bill 530 requires the use of the employee generation factors identified in the San Diego Association of Governments (SanDAG) report titled, San Diego Traffic Generators. This study, which was completed in January of 1990, identifies the number of employees generated for every 1,000 square feet of floor area for several demographic categories.

Commercial/Industrial Development and Fee Projections

Commercial/industrial development will attract additional workers to the District, and, because some of those workers will have school-age children, additional students will be generated in the District. New commercial/industrial development, therefore, creates a fiscal impact to the District, generating a need for new or refurbished school facilities.

This report takes into account the following five factors together to calculate the school facility cost incurred by the District per square foot of new commercial/industrial development:

- (1) Employees per square foot of new commercial/industrial development,
- (2) Impact of commercial/industrial development on households within the District,

- (3) Student generation impacts per 1,000 square feet of commercial/industrial development,
- (4) Net impact per commercial/industrial square foot, and
- (5) School facilities costs per 1,000 square feet of new commercial/industrial development.

The report calculates each of these factors in the next sections.

A. Employees per 1,000 Square Feet of New Commercial/Industrial Development

Pursuant to Education Code Section 17621(e)(1)(B), the report uses results from a survey published by SanDAG to establish the number of employees per square foot of new commercial/industrial development projects.

**Table 13
Employees per Square Foot of Commercial/Industrial
Development, by Category**

Commercial/Industrial Category	Employees per Average Square Foot	Square Foot per Employee	Employees per 1,000 square feet
Self-storage	0.0000643	15,541	0.0643
Hospitality (Lodging)	0.0011325	883	1.1325
Industrial Parks/Warehousing	0.0013473	742	1.3473
Community Shopping Center	0.0015348	652	1.5348
Corporate Offices	0.0026848	372	2.6848
Neighborhood Shopping Center	0.0027985	357	2.7985
Banks	0.0028253	354	2.8253
Research and Development	0.0030408	329	3.0408
Industrial Business Parks	0.0035156	284	3.5156
Medical Offices	0.0042654	234	4.2654
Commercial Offices (Large High Rise)	0.0045442	220	4.5442
Commercial Offices (Standard)	0.0047897	209	4.7897
Source: San Diego Traffic Generator Study, January 1990 Edition			

B. Number of Households per 1,000 Square Feet of New Commercial/Industrial Development

According to Demographic and Socioeconomic estimates prepared by SanDAG in 2020, the population within the boundaries of the District is 185,683; of those, 149,193 were aged 16 or older. By applying the San Diego County-wide “In Labor Force Percentage” rate of 62.7% provided in data from the 2010 United States Census Bureau “Quick Facts” for San Diego County, an estimated 92,849 workers reside in the San Dieguito Union High School District boundaries. In addition the 2020 SanDAG report estimated 75,679 total housing units in the District’s boundaries. Based on this information, there are approximately 1.23 employed persons per housing unit (92,849 workers divided by 75,679 housing units).

Based on information derived from the 2010 United States Census Bureau “Quick Facts” for San Diego County, it is estimated that 50% of workers both live and work within the District. Multiplying the 1.23 employed persons per housing unit by 50% results in the households within the District impacted per 1,000 square feet commercial/industrial development of 0.6134. The results are shown in Table 14.

Table 14
Impact of Commercial/Industrial Development on Households within the District

Commercial/Industrial Category	School District Households per 1,000 square feet Commercial/Industrial
Self-storage	0.0394
Hospitality (Lodging)	0.6947
Industrial Parks/Warehousing	0.8265
Community Shopping Center	0.9415
Corporate Offices	1.6470
Neighborhood Shopping Center	1.7167
Banks	1.7332
Research and Development	1.8653
Industrial Business Parks	2.1566
Medical Offices	2.6166
Commercial Offices (Large High Rise)	2.7876
Commercial Offices (Standard)	2.9382

C. Student Generation Impacts per 1,000 square feet of commercial/industrial development

The student generation impacts per 1,000 square feet of commercial/industrial development were calculated by multiplying the household impacts shown in Table 14 by the blended student generation rate of .195 in Table 11b.

Table 15
Student Generation

Commercial/Industrial Category	Total Student Generation
Self-storage	0.0077
Hospitality (Lodging)	0.1354
Industrial Parks/Warehousing	0.1611
Community Shopping Center	0.1835
Corporate Offices	0.3211
Neighborhood Shopping Center	0.3347
Banks	0.3379
Research and Development	0.3636
Industrial Business Parks	0.4204
Medical Offices	0.5101
Commercial Offices (Large High Rise)	0.5434
Commercial Offices (Standard)	0.5728

D. Net Impact Per Commercial/Industrial Square Foot

School Facilities Cost per 1,000 Square Foot of Commercial/Industrial Development

As outlined in Table 12, the study estimates that the school facility cost per grades 7-12 student is \$104,711.85. To estimate the school facilities costs required to house new students as a result of additional commercial/industrial development, the total school facilities cost per student was determined by

multiplying the school facility cost per grades 7-12 student in Table 12 by the total student generation impacts calculated in Table 15. The school facilities cost per 1,000 square foot of commercial/industrial development are shown in Table 16 by commercial/industrial development category.

Table 16
School Facilities Costs per 1,000 Square Feet of New Commercial/Industrial Development,
by Category

Commercial/Industrial Category	Total Cost Impact
Self-storage	\$ 805.15
Hospitality (Lodging)	\$ 14,180.89
Industrial Parks/Warehousing	\$ 16,870.56
Community Shopping Center	\$ 19,218.39
Corporate Offices	\$ 33,618.40
Neighborhood Shopping Center	\$ 35,042.13
Banks	\$ 35,377.71
Research and Development	\$ 38,076.15
Industrial Business Parks	\$ 44,021.48
Medical Offices	\$ 53,410.29
Commercial Offices (Large High Rise)	\$ 56,901.35
Commercial Offices (Standard)	\$ 59,975.44

Residential Fee Offset

New commercial/industrial development within the District will generate new employees within the District, thereby increasing the need for new residential development to house such employees. Applicable residential school fees adopted by the District under applicable law will be imposed by the District on such residential development. To prevent new commercial/industrial development from paying the portion of impact that is mitigated by the applicable residential school fees, this amount has been deducted from the school facilities impact in Table 16.

The residential fee offset is calculated by using the District’s maximum share of the proposed Level I fee, or \$2.72 per square foot for residential development, and multiplying that amount by the median size home within the District boundary of approximately 2,695 square feet based on developer permits processed in the District from 2022 through 2023.

This provides the average residential revenues from a residential unit of \$7,330.40. The average residential revenues from a residential unit multiplied by Household Impacts per 1,000 square feet of commercial/industrial development, as shown in Table 14, results in the residential school fee revenues per 1,000 square feet of commercial/industrial development (“Residential Fee Offset”). This computation is shown in Table 17.

**Table 17
Residential Fee Offset**

Commercial/Industrial Category	School District Households per 1,000 square feet Commercial/Industrial	Residential Fee Offset per 1,000 square feet Commercial/Industrial
Self-storage	0.0394	\$ 289.14
Hospitality (Lodging)	0.6947	\$ 5,092.58
Industrial Parks/Warehousing	0.8265	\$ 6,058.48
Community Shopping Center	0.9415	\$ 6,901.62
Corporate Offices	1.6470	\$ 12,072.90
Neighborhood Shopping Center	1.7167	\$ 12,584.18
Banks	1.7332	\$ 12,704.69
Research and Development	1.8653	\$ 13,673.74
Industrial Business Parks	2.1566	\$ 15,808.80
Medical Offices	2.6166	\$ 19,180.47
Commercial Offices (Large High Rise)	2.7876	\$ 20,434.17
Commercial Offices (Standard)	2.9382	\$ 21,538.12

Net School Facilities Costs

Subtracting the Residential Fee Offset determined in Table 17 from the total school facilities costs listed in Table 16 results in the net school facilities costs per 1,000 square feet of commercial/industrial development (“Net School Facilities Costs”). The Net School Facilities Costs are listed in Table 18.

**Table 18
Net School Facilities Costs per 1,000 square feet commercial/industrial development**

Commercial/Industrial Category	Total School Facilities Costs	Residential Fee Offset	Net School Facilities Costs
Self-storage	\$ 805.15	\$ 289.14	\$ 516.01
Hospitality (Lodging)	\$ 14,180.89	\$ 5,092.58	\$ 9,088.31
Industrial Parks/Warehousing	\$ 16,870.56	\$ 6,058.48	\$ 10,812.08
Community Shopping Center	\$ 19,218.39	\$ 6,901.62	\$ 12,316.76
Corporate Offices	\$ 33,618.40	\$ 12,072.90	\$ 21,545.51
Neighborhood Shopping Center	\$ 35,042.13	\$ 12,584.18	\$ 22,457.95
Banks	\$ 35,377.71	\$ 12,704.69	\$ 22,673.02
Research and Development	\$ 38,076.15	\$ 13,673.74	\$ 24,402.41
Industrial Business Parks	\$ 44,021.48	\$ 15,808.80	\$ 28,212.68
Medical Offices	\$ 53,410.29	\$ 19,180.47	\$ 34,229.82
Commercial Offices (Large High Rise)	\$ 56,901.35	\$ 20,434.17	\$ 36,467.19
Commercial Offices (Standard)	\$ 59,975.44	\$ 21,538.12	\$ 38,437.32

The Net School Facilities Costs determined in Table 18 are then divided by 1,000 to provide the cost impact on a square foot basis. These cost impacts are reflected in Table 19.

Table 19
Net School Facilities Costs per square foot commercial/industrial development

Commercial/Industrial Category	Net Cost Impacts
Self-storage	\$ 0.52
Hospitality (Lodging)	\$ 9.09
Industrial Parks/Warehousing	\$ 10.81
Community Shopping Center	\$ 12.32
Corporate Offices	\$ 21.55
Neighborhood Shopping Center	\$ 22.46
Banks	\$ 22.67
Research and Development	\$ 24.40
Industrial Business Parks	\$ 28.21
Medical Offices	\$ 34.23
Commercial Offices (Large High Rise)	\$ 36.47
Commercial Offices (Standard)	\$ 38.44

All categories of commercial/industrial development will generate more facility cost than fee revenue, and exceed the maximum authorized statutory fee for commercial/industrial development of \$0.44 per square foot.

V. ESTABLISHING THE COST, BENEFIT AND BURDEN NEXUS

Establishment of a Cost Nexus

The San Dieguito Union High School District chooses to construct and/or reconstruct facilities for the additional students created by development in the District, and the cost for providing new and/or reconstructed facilities exceeds the amount of developer fees to be collected. It is clear that when educational facilities are provided for students generated by new residential, commercial, and industrial development, the cost of new facilities exceeds developer fee generation, thereby establishing a cost nexus.

Establishment of a Benefit Nexus

Students generated by new residential, commercial, and industrial development will be attending District schools. Housing District students in new and/or reconstructed facilities will directly benefit those students from the new development projects upon which the fee is imposed; therefore, a benefit nexus is established.

Establishment of a Burden Nexus

The generation of new students by development will create a need for additional and/or reconstructed school facilities. The District must carry the burden of constructing new facilities or reconstructing existing school facilities required by the students generated by future development, and the need for facilities will be, in part, satisfied by the levying of developer fees; therefore, a burden nexus is established.

Statement to Identify the Purpose of the Fee

It is a requirement of AB 1600 that the District identify the purpose of the fee. The purpose of the fees being levied shall be used for the construction and/or reconstruction of school facilities. The District will provide for the construction and/or reconstruction of school facilities, in part, with developer fees as further described under VI. Findings, Section B.

Establishment of a Special Account

Pursuant to Government Code Section 66006, the District has established a special account into which fees for capital facilities are deposited. The fees collected in this account will be expended only for the purpose for which they were collected. Any interest income earned on the fees that are deposited in such an account must remain with the principal. The District must make specific information available to the public within 180 days of the end of each fiscal year pertaining to the developer fee fund. The information required to be made available to the public by Section 66006(b)(1) was amended by SB 1693 and includes specific information on fees expended and refunds made during the year.

VI. FINDINGS

This Section shows that the District meets the requirements of Government Code Section 66001 regarding the collection of developer fees and summarizes other potential funding sources for the District's capital projects.

A. Government Code Section 66001(a)(1) – Purpose of the Fee

The purpose of collecting fees on residential and commercial/industrial development is to acquire funds to construct or reconstruct school facilities for the students generated by new residential and commercial/industrial developments.

B. Government Code Section 66001(a)(2) – Use of the Fee

The District's use of the fee will involve constructing and/or reconstructing school campuses and/or additional permanent facilities on existing school campuses. In addition, the District may need to purchase or lease portable classrooms to use for interim housing while permanent facilities are being constructed.

Revenue from fees collected on residential and commercial/industrial development may be used to pay for any of the following:

- (1) land (purchased or leased) for school facilities,
- (2) design of school facilities,
- (3) permit and plan check fees,
- (4) construction or reconstruction of school facilities,
- (5) testing and inspection of school sites and school buildings,
- (6) furniture for use in new school facilities,
- (7) interim school facilities (purchased or leased) to house students generated by new development while permanent facilities are being constructed,
- (8) legal and administrative costs associated with providing facilities to students generated by new development,

(9) administration of the collection of developer fees (including the costs of justifying the fees) and
(10) miscellaneous purposes resulting from student enrollment growth caused by new residential development.

C. Government Code Section 66001(a)(3) – Relationship Between the Fee’s Use and the Type of Project Upon Which the Fee is Imposed

Future residential development will cause new families to move into the District and, consequently, will generate additional students in the District. Future residential development, therefore, creates a need for additional or refurbished school facilities. The fee’s use, as identified in Government Code Section 66001(a)(2), is therefore reasonably related to future residential development upon which it is imposed.

New commercial/industrial development will cause new workers to move into the District. Because some of these workers will have school-age children, commercial/industrial development will also generate new students in the District. New commercial/industrial development, therefore, creates a need for additional or refurbished school facilities. The fee’s use, as identified in Government Code Section 66001(a)(2), is therefore reasonably related to the new commercial/industrial development upon which it is imposed.

D. Government Code Section 66001(a)(4) – Relationship Between the Need for the Public Facility and the Type of Project Upon Which the Fee is Imposed

The District’s projected enrollment is larger than its ideal capacity through 2025/2026. The District, therefore, does not have sufficient existing capacity to house students generated by future development through this year. Future residential and commercial/industrial development in the District will generate additional students and, consequently, a need for additional and/or refurbished school facilities. A relationship exists, therefore, between the District’s need to build additional school facilities capacity and/or refurbish existing school facilities to accommodate the student impact of new residential and commercial/industrial development projects.

E. Government Code Section 66001(b) – Relationship Between the Fee and the Cost of the Public Facility Attributable to the Development on Which the Fee is Imposed

This study demonstrates that the school facility cost attributable to future residential development is \$7.57. Level I fees of up to **\$2.72** per square foot on residential development are therefore fully justified.

This study also demonstrates that the school facility costs attributable to all categories of commercial/industrial development range from \$0.52 per square foot to \$38.44 per square foot, even when fees from linked residential units are accounted for. Level I fees of up to the prorated grades 7-12 share of **\$0.44** are therefore fully justified on these types of development.

All school facility costs and fees in this study are calculated on a per-student basis to ensure that future developments only pay for impacts they cause.

SOURCES

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San Diego Association of Governments. Census 2010 Profile San Dieguito Union High School District, December 2016.

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San Diego Association of Governments. Traffic Generators, January 1990.

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San Dieguito Union High School District. 2022-23 New Construction and Modernization Eligibility Analysis.

US Census Bureau, QuickFacts: Carlsbad, Solana Beach, Encinitas; San Diego County, California
<https://www.census.gov/quickfacts/fact/table/carlsbadcitycalifornia,solanabeachcitycalifornia,encinitascitycalifornia,sandiegocountycalifornia,CA/LFE041218>

Appendix A
State Allocation Board Notice
Biennial Index Adjustment on
the Assessment for Development
January 24, 2024 Meeting

INDEX ADJUSTMENT ON THE ASSESSMENT FOR DEVELOPMENT

PURPOSE OF REPORT

To report the index adjustment on the assessment for development, which may be levied pursuant to Education Code Section 17620.

DESCRIPTION

The law requires the maximum assessment for development be adjusted every two years by the change in the Class B construction cost index, as determined by the State Allocation Board (Board) in each calendar year. This item requests that the Board make the adjustment based on the change reflected using the RS Means index.

AUTHORITY

Education Code Section 17620(a)(1) states the following: “The governing board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities, subject to any limitations set forth in Chapter 4.9 (commencing with Section 65995) of Division 1 of Title 7 of the Government Code.”

Government Code Section 65995(b)(3) states the following: “The amount of the limits set forth in paragraphs (1) and (2) shall be increased in 2000, and every two years thereafter, according to the adjustment for inflation set forth in the statewide cost index for class B construction, as determined by the State Allocation Board at its January meeting, which increase shall be effective as of the date of that meeting.”

BACKGROUND

There are three levels that may be levied for developer’s fees. The fees are levied on a per-square foot basis. The lowest fee, Level I, is assessed if the district conducts a Justification Study that establishes the connection between the development coming into the district and the assessment of fees to pay for the cost of the facilities needed to house future students. The Level II fee is assessed if a district makes a timely application to the Board for new construction funding, conducts a School Facility Needs Analysis pursuant to Government Code Section 65995.6, and satisfies at least two of the requirements listed in Government Code Section 65995.5(b)(3). The Level III fee is assessed when State bond funds are exhausted; the district may impose a developer’s fee up to 100 percent of the School Facility Program new construction project cost.

STAFF ANALYSIS/STATEMENTS

A historical comparison of the assessment rates for development fees for 2020 and 2022 are shown below for information. According to the RS Means, the cost index for Class B construction increased by 7.84% percent, during the two-year period from January 2022 to January 2024, requiring the assessment for development fees to be adjusted as follows beginning January 2024:

RS Means Index Maximum Level I Assessment Per Square Foot

	<u>2020</u>	<u>2022</u>	<u>2024</u>
Residential	\$4.08	\$4.79	\$5.17
Commercial/Industrial	\$0.66	\$0.78	\$0.84

RECOMMENDATION

Increase the 2024 maximum Level I assessment for development in the amount of 7.84 percent using the RS Means Index to be effective immediately.

Appendix B
Facilities Cost Calculations

Calculation of Per-Pupil Site Development Costs

Facility Construction Costs for a Middle School

Facility construction costs for Pacific Trails Middle School are based on actual construction, increased by applicable adjustments to the construction by the RS Means Class B Construction Cost Index (CCI) for January 2016 through January 2024. No adjustment to land value has been made in this calculation.

These costs are as follows:

Pacific Trails Middle School Construction per Notice to Proceed May 2014	Facility Construction Cost
Acquisition Cost	\$10,974,947.71
Construction Cost	\$36,566,686.24
Class B CCI Adjustment Factor (January 2016 to January 2018)	\$3,210,555.05
Class B CCI for 2019 5.45%	\$2,147,971.03
Class B CCI for 2020 2.08%	\$872,044.42
Class B CCI for 2022 17.45%	\$7,468,121.30
Class B CCI for 2024 7.84%	\$3,940,805.64
Total	\$65,181,131.39
Capacity of Projects	647
Middle School Per-Pupil Facility Construction Cost	\$100,743.63

Facility Construction Costs for a High School

Facility construction costs for Canyon Crest Academy are based on actual acquisition and construction, increased by applicable adjustments to the construction cost by the Marshall & Swift Construction Cost Index 8 California Cities Class B (CCI) October 2003 through December 2013, and RS Means Class B Construction Cost Index from January 2014 through January 2024. No adjustment to land value has been made in this calculation.

These costs are as follows:

Canyon Crest Academy Construction per Notice to Proceed September 2003	Facility Construction Cost
Acquisition Cost	\$25,161,014.10
Construction Cost	\$74,893,790.20
Class B CCI Adjustment Factor (October 2003 to January 2018)	\$47,624,023.29
Class B CCI for 2019 5.45%	\$6,677,220.84
Class B CCI for 2020 2.08%	\$2,687,256.71
Class B CCI for 2022 17.45%	\$23,013,459.79
Class B CCI for 2024 7.84%	\$12,143,826.86
Total	\$192,200,591.79
Capacity of Projects	1811
High School Per-Pupil Facility Construction Cost	\$106,129.54

Weighted Cost Per Student

Grades 7-8	\$100,743.63
Grades 9-12	\$106,129.54
Weighted Average	\$104,711.85

Appendix C
Projects and Timing Excerpts
from Exhibit A of District's
Annual and Five Year Reports
for Fiscal Year 2022-23

EXHIBIT A

San Dieguito Union High School District - Site Summary

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing of the School Facilities the District has Identified in the District's Reports.

(Please see Individual Site Detail for Identification of the Approximate Dates on Which the Funding Referred to is Expected to be Deposited into the Appropriate Account or Fund.)
November 20, 2023

School Site	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
Carmel Valley Middle School	\$ 11,228,137.47	\$ -	\$ -	\$ -	\$ 121,576.89	\$ 1,551,111.44	\$ 8,489,519.44	\$ 1,065,929.70
Diegueno Middle School	\$ 38,227,210.58	\$ -	\$ 7,730.00	\$ -	\$ 182,812.50	\$ 12,858,871.09	\$ 2,931,596.39	\$ 22,246,200.59
Earl Warren Middle School	\$ 3,007,576.88	\$ -	\$ -	\$ -	\$ 211,912.50	\$ -	\$ -	\$ 2,795,664.38
Oak Crest Middle School	\$ 16,638,071.61	\$ -	\$ 769,920.39	\$ -	\$ 71,225.63	\$ 4,023,080.00	\$ 1,013,000.29	\$ 10,760,845.31
Pacific Trails Middle School	\$ 3,830,497.26	\$ -	\$ 820,479.37	\$ -	\$ 141,395.63	\$ -	\$ 1,059,072.00	\$ 1,809,550.26
Canyon Crest Academy	\$ 16,757,131.55	\$ -	\$ 2,000,511.89	\$ -	\$ 750,000.00	\$ 3,263,674.00	\$ -	\$ 10,742,945.66
La Costa Canyon High School	\$ 75,914,153.04	\$ -	\$ 7,255.00	\$ -	\$ 517,970.00	\$ 18,969,739.00	\$ 900,000.00	\$ 55,519,189.04
San Dieguito High School Academy	\$ 30,230,137.83	\$ -	\$ 1,080.00	\$ -	\$ 25,000.00	\$ 18,076,134.00	\$ 6,893,815.00	\$ 5,234,108.83
Requeza Educational Center	\$ 98,158.33	\$ -	\$ -	\$ -	\$ 98,158.33	\$ -	\$ -	\$ -
Torrey Pines High School	\$ 61,270,360.42	\$ -	\$ 6,910,942.32	\$ -	\$ -	\$ 9,278,050.00	\$ 28,770,118.00	\$ 16,311,250.10
La Costa Valley Sports Complex	\$ 14,567,881.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,567,881.47
District Office	\$ 9,285,113.96	\$ -	\$ -	\$ -	\$ 40,353.35	\$ -	\$ 9,244,760.61	\$ -
Transportation Facility	\$ 10,390,311.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,390,311.60
Maintenance & Operations Facility (Vulcan Ave.)	\$ 2,836,845.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,836,845.73
District Wide	\$ 3,267,316.82	\$ -	\$ 3,267,316.82	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 297,548,904.54	\$ -	\$ 13,785,235.79	\$ -	\$ 2,160,404.83	\$ 68,020,659.53	\$ 59,301,881.73	\$ 154,280,722.67

EXHIBIT A

Carmel Valley Middle School - Site Detail

November 15, 2023

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	UnFunded
(2011) Student Quad Reconfiguration	\$ 1,116,000.00	unknown	unknown	unknown	unknown	\$ 1,116,000.00	unknown	\$ -
(2019) Modernize Bldgs 300 and 400	\$ 71,943.38	unknown	unknown	unknown	unknown	N/A	unknown	\$ 71,943.38
(2019) Modernize Bldg 600	\$ 95,426.96	unknown	unknown	unknown	unknown	N/A	unknown	\$ 95,426.96
(2019) Modernize 700's	\$ 184,906.46	unknown	unknown	unknown	unknown	N/A	unknown	\$ 184,906.46
(2019) Modernize Bldgs 800 and 900	\$ 246,290.74	unknown	unknown	unknown	unknown	N/A	unknown	\$ 246,290.74
(2019) Modernize Admin Office (including removal of built in furniture and replacement with modular furniture	\$ 349,458.05	unknown	unknown	unknown	unknown	N/A	unknown	\$ 349,458.05
(2020) Install Ped Gates with Panic Hardware	\$ 60,775.31	unknown	unknown	unknown	\$ 50,775.31	N/A	\$ 10,000.00	\$ -
(2020) Install Parking Lot Gates	\$ 133,705.69	unknown	unknown	unknown	\$ 15,801.58	N/A	unknown	\$ 117,904.11
(2020) Roof and HVAC Replacement	\$ 8,479,519.44	unknown	unknown	unknown	unknown	N/A	\$ 8,479,519.44	\$ -
(2022) Install 2 EV Charging Stations	\$ 55,000.00	unknown	unknown	unknown	\$ 55,000.00	N/A	unknown	\$ -
(2022) Campus - AV Improvements	\$ 435,111.44	unknown	unknown	unknown	unknown	\$ 435,111.44	unknown	\$ -
Totals	\$ 11,228,137.47	\$ -	\$ -	\$ -	\$ 121,576.89	\$ 1,551,111.44	\$ 8,489,519.44	\$ 1,065,929.70

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other
(2011) Student Quad Reconfiguration	\$ 1,116,000.00	unknown	unknown	unknown	unknown	22/23	unknown
(2019) Modernize Bldgs 300 and 400	\$ 71,943.38	unknown	unknown	unknown	unknown	N/A	unknown
(2019) Modernize Bldg 600	\$ 95,426.96	unknown	unknown	unknown	unknown	N/A	unknown
(2019) Modernize 700's	\$ 184,906.46	unknown	unknown	unknown	unknown	N/A	unknown
(2019) Modernize Bldgs 800 and 900	\$ 246,290.74	unknown	unknown	unknown	unknown	N/A	unknown
(2019) Modernize Admin Office (including removal of built in furniture and replacement with modular furniture	\$ 349,458.05	unknown	unknown	unknown	unknown	N/A	unknown
(2020) Install Ped Gates with Push Bar Hardware	\$ 60,775.31	unknown	unknown	unknown	23/24	N/A	23/24
(2020) Install Automated Parking Lot Gates	\$ 133,705.69	unknown	unknown	unknown	23/24	N/A	unknown
(2020) Roof and HVAC Replacement	\$ 8,479,519.44	unknown	unknown	unknown	unknown	N/A	20/21
(2022) Install 2 EV Charging Stations	\$ 55,000.00	unknown	unknown	unknown	23/24	N/A	unknown
(2022) Campus - AV Improvements	\$ 435,111.44	unknown	unknown	unknown	unknown	20/21	unknown

EXHIBIT A

Diegueno Middle School - Site Detail
November 15, 2023

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) New Athletic Multi-Purpose Bldg	\$ 16,395,261.35	unknown	unknown	N/A	unknown	N/A	unknown	\$ 16,395,261.35
(2011) Access Path and Bathrooms at Track and Field	\$ 5,389,078.40	unknown	unknown	N/A	unknown	N/A	unknown	\$ 5,389,078.40
(2022R) Modernization of C, D, K, F, Cougar Hall, Food Svc, and Music Classroom	\$ 10,467,921.99	unknown	\$ 7,730.00	N/A	unknown	\$ 8,848,762.00	\$ 1,611,429.99	\$ -
(2022R) Modernization of Locker Rooms, Administration Bldg, and Parking Lot Improvements	\$ 4,010,109.09	unknown	unknown	N/A	unknown	\$ 4,010,109.09	unknown	\$ -
(2016) Solar	\$ 1,270,166.40	unknown	unknown	N/A	unknown	N/A	\$ 1,270,166.40	\$ -
(2017) Back Entrance Improvements	\$ 100,507.17	unknown	unknown	N/A	unknown	N/A	unknown	\$ 100,507.17
(2018) North Perimeter Drainage Improvements/Minor Retaining Wall	\$ 22,334.93	unknown	unknown	N/A	unknown	N/A	unknown	\$ 22,334.93
(2020) Bldgs C, D, & G Landscaping	\$ 173,643.75	unknown	unknown	N/A	unknown	N/A	unknown	\$ 173,643.75
(2022) Shade structure at PE Hardcourt	\$ 137,812.50	unknown	unknown	N/A	\$ 87,812.50	N/A	\$ 50,000.00	\$ -
(2022) Shade structures at Track and Field	\$ 165,375.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 165,375.00
(2023) Install Push Bar Gates by P1, back gate, between Bldgs F & K, between Bldgs F & G, and at breezeway behind G1 and G7	\$ 95,000.00	unknown	unknown	N/A	\$ 95,000.00	N/A	unknown	\$ -
Totals	\$ 38,227,210.58	\$ -	\$ 7,730.00	\$ -	\$ 182,812.50	\$ 12,858,871.09	\$ 2,931,596.39	\$ 22,246,200.59

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other
(2011) New Athletic Multi-Purpose Bldg	\$ 16,395,261.35	unknown	unknown	N/A	unknown	N/A	unknown
(2011) Access Path and Bathrooms at Track and Field	\$ 5,389,078.40	unknown	unknown	N/A	unknown	N/A	unknown
(2022R) Modernization of C, D, K, F, Cougar Hall, Food Svc, and Music Classroom	\$ 10,467,921.99	unknown	22/23	N/A	unknown	20/21	21/22
(2022R) Modernization of Locker Rooms, Administration Bldg, and Parking Lot Improvements	\$ 4,010,109.09	unknown	unknown	N/A	unknown	20/21	unknown
(2016) Solar	\$ 1,270,166.40	unknown	unknown	N/A	unknown	N/A	22/23
(2017) Back Entrance Improvements	\$ 100,507.17	unknown	unknown	N/A	unknown	N/A	unknown
(2018) North Perimeter Drainage Improvements/Minor Retaining Wall	\$ 22,334.93	unknown	unknown	N/A	unknown	N/A	unknown
(2020) Bldgs C, D, & G Landscaping	\$ 173,643.75	unknown	unknown	N/A	unknown	N/A	unknown
(2022) Shade structure at PE Hardcourt	\$ 137,812.50	unknown	unknown	N/A	23/24	N/A	23/24
(2022) Shade structures at Track and Field	\$ 165,375.00	unknown	unknown	N/A	unknown	N/A	unknown
(2023) Install Push Bar Gates by P1, back gate, between Bldgs F & K, between Bldgs F & G, and at breezeway behind G1 and G7	\$ 95,000.00	unknown	unknown	N/A	23/24	N/A	unknown

EXHIBIT A

Earl Warren Middle School - Site Detail

November 15, 2023

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2019) Admin Roof Improvements/Outdoor Use	\$ 60,775.31	unknown	unknown	N/A	unknown	N/A	unknown	\$ 60,775.31
(2019) All-weather Track and Field	\$ 2,187,911.25	unknown	unknown	N/A	unknown	N/A	unknown	\$ 2,187,911.25
(2019) Southwestern Slope Landscaping and Drainage	\$ 546,977.81	unknown	unknown	N/A	unknown	N/A	unknown	\$ 546,977.81
(2021) Room 900 Improvements	\$ 181,912.50	unknown	unknown	N/A	\$ 181,912.50	N/A	unknown	\$ -
(2022) Install 1 additional EV Charging Station	\$ 30,000.00	unknown	unknown	N/A	\$ 30,000.00	N/A	unknown	\$ -
Totals	\$ 3,007,576.88	\$ -	\$ -	\$ -	\$ 211,912.50	\$ -	\$ -	\$ 2,795,664.38

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other
(2019) Admin Roof Improvements/Outdoor Use	\$ 60,775.31	unknown	unknown	N/A	unknown	N/A	unknown
(2019) All-weather Track and Field	\$ 2,187,911.25	unknown	unknown	N/A	unknown	N/A	unknown
(2019) Southwestern Slope Landscaping and Drainage	\$ 546,977.81	unknown	unknown	N/A	unknown	N/A	unknown
(2021) Room 900 Improvements	\$ 181,912.50	unknown	unknown	N/A	23/24	N/A	unknown
(2022) Install 1 additional EV Charging Station	\$ 30,000.00	unknown	unknown	N/A	23/24	N/A	unknown

EXHIBIT A

Oak Crest Middle School - Site Detail
November 15, 2023

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) New Multi-Purpose Bldg	\$ 5,629,757.41	unknown	unknown	N/A	unknown	N/A	unknown	\$ 5,629,757.41
(2011) New Trash Enclosure	\$ 29,092.87	unknown	unknown	N/A	unknown	N/A	unknown	\$ 29,092.87
(2016) Solar	\$ 1,013,000.29	unknown	unknown	N/A	unknown	N/A	\$ 1,013,000.29	\$ -
(2018) Balance of Campus Modernization/Bldgs C-G, I, K, M, N	\$ 5,086,692.33	unknown	unknown	N/A	unknown	N/A	unknown	\$ 5,086,692.33
(2018) Modernization - Fire Lane Improvements including Garden Area	\$ 863,120.39	unknown	\$ 769,920.39	N/A	unknown	\$ 93,200.00	unknown	\$ -
(2018) Modernization - Locker Rooms and Crest Hall	\$ 3,929,880.00	unknown	unknown	N/A	unknown	\$ 3,929,880.00	unknown	\$ -
(2022) Admin Building - Additional Counseling Workstation	\$ 22,325.63	unknown	unknown	N/A	\$ 22,325.63	N/A	unknown	\$ -
(2022) Lower Field - Ramp Renovation	\$ 15,302.70	unknown	unknown	N/A	unknown	N/A	unknown	\$ 15,302.70
(2023) Install Iron fence work at entry adjacent to Admin Building	\$ 48,900.00	unknown	unknown	N/A	\$ 48,900.00	N/A	unknown	\$ -
Totals	\$ 16,638,071.61	\$ -	\$ 769,920.39	\$ -	\$ 71,225.63	\$ 4,023,080.00	\$ 1,013,000.29	\$ 10,760,845.31

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other
(2011) New Multi-Purpose Bldg	\$ 5,629,757.41	unknown	unknown	N/A	unknown	N/A	unknown
(2011) New Trash Enclosure	\$ 29,092.87	unknown	unknown	N/A	unknown	N/A	unknown
(2016) Solar	\$ 1,013,000.29	unknown	unknown	N/A	unknown	N/A	22/23
(2018) Balance of Campus Modernization/Bldgs C-G, I, K, M, N	\$ 5,086,692.33	unknown	unknown	N/A	unknown	N/A	unknown
(2018) Modernization - Fire Lane Improvements including Garden Area	\$ 863,120.39	unknown	16/17	N/A	unknown	20/21	unknown
(2018) Modernization - Locker Rooms and Crest Hall	\$ 3,929,880.00	unknown	unknown	N/A	unknown	20/21	unknown
(2022) Admin Building - Additional Counseling Workstation	\$ 22,325.63	unknown	unknown	N/A	23/24	N/A	unknown
(2022) Lower Field - Ramp Renovation	\$ 15,302.70	unknown	unknown	N/A	unknown	N/A	unknown
(2023) Install Iron fence work at entry adjacent to Admin Building	\$ 48,900.00	unknown	unknown	N/A	23/24	N/A	unknown

EXHIBIT A

Pacific Trails Middle School - Site Detail
November 15, 2023

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2016) Field Lights - Shared Use - City of SD	\$ 2,313,662.76	unknown	\$ 675,000.00	N/A	unknown	N/A	unknown	\$ 1,638,662.76
(2022) Solar	\$ 1,059,072.00	unknown	unknown	N/A	unknown	N/A	\$ 1,059,072.00	\$ -
(2022) Student Quad - Add Shade Structure on west side of Building C, including additional seating	\$ 170,887.50	unknown	unknown	N/A	unknown	N/A	unknown	\$ 170,887.50
(2022) Building C - Add office adjacent to conference room/storage	\$ 286,875.00	unknown	\$ 145,479.37	N/A	\$ 141,395.63	N/A	unknown	\$ -
Totals	\$ 3,830,497.26	\$ -	\$ 820,479.37	\$ -	\$ 141,395.63	\$ -	\$ 1,059,072.00	\$ 1,809,550.26

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other
(2016) Field Lights - Shared Use - City of SD	\$ 2,313,662.76	unknown	16/17	N/A	unknown	N/A	unknown
(2022) Solar	\$ 1,059,072.00	unknown	unknown	N/A	unknown	N/A	22/23
(2022) Student Quad - Add Shade Structure on west side of Building C, including additional seating	\$ 170,887.50	unknown	unknown	N/A	unknown	N/A	unknown
(2022) Building C - Add office adjacent to conference room/storage	\$ 286,875.00	unknown	23/24	N/A	23/24	N/A	unknown

EXHIBIT A

Canyon Crest Academy - Site Detail

November 15, 2023

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) New Drive Entry	\$ 2,082,525.94	unknown	unknown	N/A	unknown	N/A	unknown	\$ 2,082,525.94
(2012) New Black Box Theater, and Spin Room	\$ 6,303,736.05	unknown	unknown	N/A	unknown	N/A	unknown	\$ 6,303,736.05
(2017) New Shade Structure	\$ 201,014.35	unknown	unknown	N/A	unknown	N/A	unknown	\$ 201,014.35
(2018) Interior Modernization of Learning Commons	\$ 278,470.97	unknown	\$ 218,189.29	N/A	unknown	\$ 60,281.68	unknown	\$ -
(2019) Modernize A2 - Theater	\$ 151,160.36	unknown	unknown	N/A	unknown	N/A	unknown	\$ 151,160.36
(2019) Modernize A3 - Arts Classrooms	\$ 171,610.03	unknown	unknown	N/A	unknown	N/A	unknown	\$ 171,610.03
(2019) Modernize Gym	\$ 154,011.93	unknown	unknown	N/A	unknown	N/A	unknown	\$ 154,011.93
(2020) Irrigation Pump Improvement	\$ 382,017.60	unknown	\$ 382,017.60	N/A	unknown	N/A	unknown	\$ -
(2021) Gate Access Improvements to Athletic Fields - North and South Access Road Points	\$ 223,256.25	unknown	unknown	N/A	unknown	N/A	unknown	\$ 223,256.25
(2022) Varsity Softball team room and storage; Varsity Baseball team room code required modifications	\$ 1,455,630.75	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,455,630.75
(2023) Modernization of Existing Blackbox Classroom	\$ 3,203,392.32	unknown	unknown	N/A	unknown	\$ 3,203,392.32	unknown	\$ -
(2023) HVAC Improvements to Kitchen	\$ 2,150,305.00	unknown	\$ 1,400,305.00	N/A	\$ 750,000.00	N/A	unknown	\$ -
Totals	\$ 16,757,131.55	\$ -	\$ 2,000,511.89	\$ -	\$ 750,000.00	\$ 3,263,674.00	\$ -	\$ 10,742,945.66

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other
(2011) New Drive Entry	\$ 2,082,525.94	unknown	unknown	N/A	unknown	N/A	unknown
(2012) New Black Box Theater, and Spin Room	\$ 6,303,736.05	unknown	unknown	N/A	unknown	N/A	unknown
(2017) New Shade Structure	\$ 201,014.35	unknown	unknown	N/A	unknown	N/A	unknown
(2018) Interior Modernization of Learning Commons	\$ 278,470.97	unknown	18/19	N/A	unknown	22/23	unknown
(2019) Modernize A2 - Theater	\$ 151,160.36	unknown	unknown	N/A	unknown	N/A	unknown
(2019) Modernize A3 - Arts Classrooms	\$ 171,610.03	unknown	unknown	N/A	unknown	N/A	unknown
(2019) Modernize Gym	\$ 154,011.93	unknown	unknown	N/A	unknown	N/A	unknown
(2020) Irrigation Pump Improvement	\$ 382,017.60	unknown	19/20	N/A	unknown	N/A	unknown
(2021) Gate Access Improvements to Athletic Fields - North and South Access Road Points	\$ 223,256.25	unknown	unknown	N/A	unknown	N/A	unknown
(2022) Varsity Softball team room and storage; Varsity Baseball team room code required modifications	\$ 1,455,630.75	unknown	unknown	N/A	unknown	N/A	unknown
(2023) Modernization of Existing Blackbox Classroom	\$ 3,203,392.32	unknown	unknown	N/A	unknown	22/23	unknown
(2023) HVAC Improvements to Kitchen	\$ 2,150,305.00	unknown	24/25	N/A	24/25	N/A	unknown

EXHIBIT A

La Costa Canyon High School - Site Detail
November 15, 2023

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) Modernization of 300's, 400's, 500's	\$ 4,157,844.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 4,157,844.00
(2011) Interim Housing (for Mod.s 300's, 400's, 500's)	\$ 1,063,146.95	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,063,146.95
(2011) Modernization of 600's	\$ 1,330,316.85	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,330,316.85
(2011) Modernization of Theater (1100's)	\$ 2,156,198.02	unknown	unknown	N/A	unknown	N/A	unknown	\$ 2,156,198.02
(2011) Modernization of 1300's	\$ 623,735.62	unknown	unknown	N/A	unknown	N/A	unknown	\$ 623,735.62
(2011) Modernization of Gym	\$ 4,418,154.31	unknown	unknown	N/A	unknown	N/A	unknown	\$ 4,418,154.31
(2011) Modernization of Concession Stands/Replacement of Stadium Bleachers	\$ 684,024.34	unknown	unknown	N/A	unknown	N/A	unknown	\$ 684,024.34
(2011) New Cart Path from Upper Campus to Lower Fields	\$ 272,745.68	unknown	unknown	N/A	unknown	N/A	unknown	\$ 272,745.68
(2011) Convert Existing Food Service and Room 600 to Main Kitchen	\$ 5,537,888.89	unknown	unknown	N/A	unknown	N/A	unknown	\$ 5,537,888.89
(2011) New M&O Facility and Restore 900 Art Yard	\$ 2,112,869.86	unknown	unknown	N/A	unknown	N/A	unknown	\$ 2,112,869.86
(2011) Modernization of Outdoor Classroom Quads	\$ 3,826,440.05	unknown	unknown	N/A	unknown	N/A	unknown	\$ 3,826,440.05
(2011) Front Driveway Entry Improvements	\$ 1,018,250.54	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,018,250.54
(2011) Improvements to Baseball Fields	\$ 1,396,457.88	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,396,457.88
(2012) Field House	\$ 11,040,217.98	unknown	unknown	N/A	unknown	N/A	unknown	\$ 11,040,217.98
(2012) Baseball and Softball Field Improvements	\$ 7,149,420.34	unknown	unknown	N/A	unknown	N/A	unknown	\$ 7,149,420.34
(2012) New Science Bldg	\$ 8,633,021.72	unknown	unknown	N/A	unknown	N/A	unknown	\$ 8,633,021.72
(2012) Modernization of Administration Building and replacement of 700's portable classrooms with permanent facility	\$ 10,108,125.00	unknown	unknown	N/A	unknown	\$ 10,108,125.00	unknown	\$ -
(2019) New Storage behind Theater	\$ 98,456.01	unknown	unknown	N/A	unknown	N/A	unknown	\$ 98,456.01
(2020) Black Box Theater including lighting improvements, Amphitheater, and Storm water	\$ 1,417,970.00	unknown	unknown	N/A	\$ 517,970.00	N/A	\$ 900,000.00	\$ -
(2021) Fitness Center Complex	\$ 8,868,869.00	unknown	\$ 7,255.00	N/A	unknown	\$ 8,861,614.00	unknown	\$ -
Totals	\$ 75,914,153.04	\$ -	\$ 7,255.00	\$ -	\$ 517,970.00	\$ 18,969,739.00	\$ 900,000.00	\$ 55,519,189.04

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other
(2011) Modernization of 300's, 400's, 500's	\$ 4,157,844.00	unknown	unknown	N/A	unknown	N/A	unknown
(2011) Interim Housing (for Mod.s 300's, 400's, 500's)	\$ 1,063,146.95	unknown	unknown	N/A	unknown	N/A	unknown
(2011) Modernization of 600's	\$ 1,330,316.85	unknown	unknown	N/A	unknown	N/A	unknown
(2011) Modernization of Theater (1100's)	\$ 2,156,198.02	unknown	unknown	N/A	unknown	N/A	unknown
(2011) Modernization of 1300's	\$ 623,735.62	unknown	unknown	N/A	unknown	N/A	unknown
(2011) Modernization of Gym	\$ 4,418,154.31	unknown	unknown	N/A	unknown	N/A	unknown
(2011) Modernization of Concession Stands/Replacement of Stadium Bleachers	\$ 684,024.34	unknown	unknown	N/A	unknown	N/A	unknown
(2011) New Cart Path from Upper Campus to Lower Fields	\$ 272,745.68	unknown	unknown	N/A	unknown	N/A	unknown
(2011) Convert Existing Food Service and Room 600 to Main Kitchen	\$ 5,537,888.89	unknown	unknown	N/A	unknown	N/A	unknown
(2011) New M&O Facility and Restore Art Yard	\$ 2,112,869.86	unknown	unknown	N/A	unknown	N/A	unknown
(2011) Modernization of Outdoor Classroom Quads	\$ 3,826,440.05	unknown	unknown	N/A	unknown	N/A	unknown
(2011) Front Driveway Entry Improvements	\$ 1,018,250.54	unknown	unknown	N/A	unknown	N/A	unknown
(2011) Improvements to Baseball Fields	\$ 1,396,457.88	unknown	unknown	N/A	unknown	N/A	unknown
(2012) Field House	\$ 11,040,217.98	unknown	unknown	N/A	unknown	N/A	unknown
(2012) Baseball and Softball Field Improvements	\$ 7,149,420.34	unknown	unknown	N/A	unknown	N/A	unknown
(2012) New Science Bldg	\$ 8,633,021.72	unknown	unknown	N/A	unknown	N/A	unknown
(2012) Modernization of Administration Building and replacement of 700's portable classrooms with permanent facility	\$ 10,108,125.00	unknown	unknown	N/A	unknown	22/23	unknown
(2019) New Storage behind Theater	\$ 98,456.01	unknown	unknown	N/A	unknown	N/A	unknown
(2020) Black Box Theater, Amphitheater, and Storm water	\$ 1,417,970.00	unknown	unknown	N/A	20/21	N/A	20/21
(2021) Fitness Center Complex	\$ 8,868,869.00	unknown	22/23	N/A	unknown	21/22	unknown

EXHIBIT A

San Dieguito High School Academy - Site Detail
November 20, 2023

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2021R) Modernization of Bldgs A, B, IA, and Mosaic Café	\$ 6,956,773.00	unknown	unknown	N/A	unknown	\$ 4,345,190.00	\$ 2,611,583.00	\$ -
(2021R) Gym Modernization	\$ 5,644,563.00	unknown	unknown	N/A	unknown	\$ 5,644,563.00	unknown	\$ -
(2021R) Locker Room Modernization	\$ 3,132,125.00	unknown	unknown	N/A	unknown	\$ 3,132,125.00	unknown	\$ -
(2021R) Baseball and Softball Fields Renovation	\$ 1,986,309.00	unknown	unknown	N/A	unknown	\$ 1,986,309.00	unknown	\$ -
(2018) Minor Modernization of Weight Room/Floor	\$ 105,019.74	unknown	unknown	N/A	unknown	N/A	unknown	\$ 105,019.74
(2020) Parking lot and Play Courts	\$ 2,969,027.00	unknown	\$ 1,080.00	N/A	unknown	\$ 2,967,947.00	unknown	\$ -
(2021) Installation of Greenhouse	\$ 25,000.00	unknown	unknown	N/A	\$ 25,000.00	N/A	unknown	\$ -
(2022) Solar	\$ 4,282,232.00	unknown	unknown	N/A	unknown	N/A	\$ 4,282,232.00	\$ -
(2022) Modernization of 10's and 70's including window replacement and HVAC	\$ 5,129,089.09	unknown	unknown	N/A	unknown	N/A	unknown	\$ 5,129,089.09
Totals	\$ 30,230,137.83	\$ -	\$ 1,080.00	\$ -	\$ 25,000.00	\$ 18,076,134.00	\$ 6,893,815.00	\$ 5,234,108.83

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other
(2021R) Modernization of Bldgs A, B, IA, and Mosaic Café	\$ 6,956,773.00	unknown	unknown	N/A	unknown	20/21	22/23
(2021R) Gym Modernization	\$ 5,644,563.00	unknown	unknown	N/A	unknown	20/21	unknown
(2021R) Locker Room Modernization	\$ 3,132,125.00	unknown	unknown	N/A	unknown	20/21	unknown
(2021R) Baseball and Softball Fields Renovation	\$ 1,986,309.00	unknown	unknown	N/A	unknown	20/21	unknown
(2018) Minor Modernization of Weight Room/Floor	\$ 105,019.74	unknown	unknown	N/A	unknown	N/A	unknown
(2020) Parking lot and Play Courts	\$ 2,969,027.00	unknown	22/23	N/A	unknown	19/20	unknown
(2021) Greenhouse	\$ 25,000.00	unknown	unknown	N/A	21/22	N/A	unknown
(2022) Solar	\$ 4,282,232.00	unknown	unknown	N/A	unknown	N/A	22/23
(2022) Modernization of 10's and 70's including window replacement and HVAC	\$ 5,129,089.09	unknown	unknown	N/A	unknown	N/A	unknown

EXHIBIT A**Requeza Educational Center - Site Detail**

November 15, 2023

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2022) Fencing along Frontage	\$ 98,158.33	unknown	unknown	N/A	\$ 98,158.33	N/A	unknown	\$ -
Totals	\$ 98,158.33	\$ -	\$ -	\$ -	\$ 98,158.33	\$ -	\$ -	\$ -

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other
(2022) Fencing along Frontage	\$ 98,158.33	unknown	unknown	N/A	22/23	N/A	unknown

EXHIBIT A

Torrey Pines High School - Site Detail
November 20, 2023

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) Renovate Driveway Entry and Circulation at Del Mar Heights	\$ 1,527,375.81	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,527,375.81
(2011) Expansion of Existing Gym	\$ 1,995,286.17	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,995,286.17
(2011) New M&O Building	\$ 1,078,358.50	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,078,358.50
(2012) Modernization of Administration Bldg	\$ 2,362,064.17	unknown	unknown	N/A	unknown	\$ 1,381,050.00	unknown	\$ 981,014.17
(2018) Modernization of Gym including Heating and Ventilation Improvements, Modernization of Locker Rooms, and Athletic Field Improvements including Aquatic Center, 2 Team Rooms, Replacement of Asphalt Tennis Courts with Post-Tension Concrete Tennis Courts, Synthetic Turf Playfields and Improvements to Varsity Softball Field.	\$ 37,638,209.32	unknown	\$ 6,910,942.32	N/A	unknown	\$ 7,897,000.00	\$ 22,830,267.00	\$ -
(2020) Main Quad Improvements w/Shade Structure over Amphitheater	\$ 1,798,965.46	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,798,965.46
(2021) Stadium Modernization	\$ 8,930,250.00	unknown	unknown	N/A	unknown	unknown	unknown	\$ 8,930,250.00
(2022) Solar	\$ 5,939,851.00	unknown	unknown	N/A	unknown	unknown	\$ 5,939,851.00	\$ -
Totals	\$ 61,270,360.42	\$ -	\$ 6,910,942.32	\$ -	\$ -	\$ 9,278,050.00	\$ 28,770,118.00	\$ 16,311,250.10

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other
(2011) Renovate Driveway Entry and Circulation at Del Mar Heights	\$ 1,527,375.81	unknown	unknown	N/A	unknown	N/A	unknown
(2011) Expansion of Existing Gym	\$ 1,995,286.17	unknown	unknown	N/A	unknown	N/A	unknown
(2011) New M&O Building	\$ 1,078,358.50	unknown	unknown	N/A	unknown	N/A	unknown
(2012) Modernization of Administration Bldg	\$ 2,362,064.17	unknown	unknown	N/A	unknown	20/21	unknown
(2018) Modernization of Gym including Heating and Ventilation Improvements, Modernization of Locker Rooms, and Athletic Field Improvements including Aquatic Center, 2 Team Rooms, Replacement of Asphalt Tennis Courts with Post-Tension Concrete Tennis Courts, Synthetic Turf Playfields and Improvements to Varsity Softball Field.	\$ 37,638,209.32	unknown	22/23	N/A	unknown	20/21	22/23
(2020) Main Quad Improvements w/Shade Structure over Amphitheater	\$ 1,798,965.46	unknown	unknown	N/A	unknown	N/A	unknown
(2021) Stadium Modernization	\$ 8,930,250.00	unknown	unknown	N/A	unknown	N/A	unknown
(2022) Solar	\$ 5,939,851.00	unknown	unknown	N/A	unknown	unknown	22/23

EXHIBIT A**San Dieguito Sports Complex - Site Detail**

November 15, 2023

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) Multi-Purpose Bldg	\$ 11,563,081.47	unknown	unknown	N/A	unknown	N/A	unknown	\$ 11,563,081.47
(2023) Communication Infrastructure and Hardcourts	\$ 3,004,800.00	unknown	unknown	N/A	unknown	\$ 3,004,800.00	unknown	\$ -
Totals	\$ 14,567,881.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,567,881.47

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) Multi-Purpose Bldg	\$ 11,563,081.47	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2023) Communication Infrastructure and Hardcourts	\$ 3,004,800.00	unknown	unknown	N/A	unknown	22/23	unknown	unknown

EXHIBIT A

District Office - Site Detail

November 15, 2023

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2019) District Office Modernization	\$ 9,285,113.96	unknown	unknown	N/A	\$ 40,353.35	N/A	\$ 9,244,760.61	\$ -
Totals	\$ 9,285,113.96	\$ -	\$ -	\$ -	\$ 40,353.35	\$ -	\$ 9,244,760.61	\$ -

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other
(2019) District Office Modernization	\$ 9,285,113.96	unknown	unknown	N/A	19/20	N/A	20/21

EXHIBIT A

Transportation Facility - Site Detail

November 15, 2023

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2012) Construction and Reconfigure Transportation Center	\$ 10,390,311.60	unknown	unknown	N/A	unknown	N/A	unknown	\$ 10,390,311.60
Totals	\$ 10,390,311.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,390,311.60

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other
(2012) Construction and Reconfigure Transportation Center	\$ 10,390,311.60	unknown	unknown	N/A	unknown	N/A	unknown

EXHIBIT A

Maintenance and Operations Facility (Vulcan Ave.) - Site Detail

November 15, 2023

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2019) M&O Modernization	\$ 2,836,845.73	unknown	unknown	N/A	unknown	N/A	unknown	\$ 2,836,845.73
Totals	\$ 2,836,845.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,836,845.73

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other
(2019) M&O Modernization	\$ 2,836,845.73	unknown	unknown	N/A	unknown	N/A	unknown

EXHIBIT A

District Wide Projects Detail
November 20, 2023

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2016) Site Perimeter Enhancements	\$ 3,267,316.82	unknown	\$ 3,267,316.82	N/A	unknown	N/A	unknown	\$ -
Totals	\$ 3,267,316.82	\$ -	\$ 3,267,316.82	\$ -	\$ -	\$ -	\$ -	\$ -

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other
(2016) Site Perimeter Enhancements	\$ 3,267,316.82	unknown	16/17	N/A	unknown	N/A	unknown