

Wheatland School District
Annual Accounting for School Facilities Fees
12/16/11

Exhibits A and B

	Beginning Balance	Developer Fees	Less 3% Admin	Less Capital	Plus Interest	Ending Balance
	School Facilities Fees	Collected	Fee	Facilities Expenses	Earned	School Facilities Fees
1996-97	\$ (4,211.59)	\$ 60,134.63	\$ (1,804.04)	\$ (1,974.00)	\$ 215.77	\$ 52,360.77
1997-98	\$ 52,360.77	\$ 57,376.91	\$ (1,721.31)	\$ -	\$ 1,372.06	\$ 109,388.43
1998-99	\$ 109,388.43	\$ 84,402.26	\$ (2,532.07)	\$ (32,184.00)	\$ 4,788.32	\$ 163,862.94
1999-2000	\$ 163,862.94	\$ 93,191.87	\$ (2,795.76)	\$ (254,259.05)	\$ -	\$ -
2000-01	\$ -	\$ 108,100.50	\$ (3,243.02)	\$ (104,857.48)	\$ -	\$ -
2001-02	\$ -	\$ 613,420.97	\$ (18,402.63)	\$ (595,018.34)	\$ -	\$ -
2002-03	\$ -	\$ 755,009.91	\$ (22,650.30)	\$ (732,359.61)	\$ -	\$ -
2003-04	\$ -	\$ 863,769.48	\$ (25,913.08)	\$ (837,856.40)	\$ -	\$ -
2004-05	\$ -	\$ 249,191.48	\$ (7,475.74)	\$ (241,715.74)	\$ -	\$ -
2005-06	\$ -	\$ 82,273.44	\$ (707.79)	\$ (81,565.65)	\$ -	\$ -
2006-07	\$ -	\$ 30,317.32	\$ (909.52)	\$ (29,407.80)	\$ -	\$ -
2007-08	\$ -	\$ 43,287.74	\$ -	\$ (129.30)	\$ -	\$ 43,158.44
2008-09	\$ 43,158.44	\$ 8,572.80	\$ -	\$ -	\$ 1,101.88	\$ 52,833.12
2009-10	\$ 52,833.12	\$ 17,206.88	\$ -	\$ (8,280.00)	\$ 1,049.92	\$ 62,809.92
2010-11	\$ 62,809.92	\$ 3,118.36	\$ -	\$ -	\$ -	\$ 65,928.28
2011-12 YTD	\$ 65,928.28	\$ -	\$ -	\$ -	\$ -	\$ 65,928.28

Description of Expenses:

1996-97	100% of Remaining expenses for portables at Bear River
1997-98	NA
1998-99	100% of Consultant fees for new middle school
1999-2000	40.34% of Cal Air Project & consultant fees for new middle school (\$254,259.05/\$630,216.00)
2000-01	42.66% of Architectural and consultant fees for new middle school (\$104857.48/\$245,808.30)
2001-02	100% of Architectural and consultant fees for new middle school
2002-03	16.53% of Architectural, consultant, and construction fees for new middle school (\$732,359.61 / \$4,431,710.70)
2003-04	4% of Architectural, consultant, and construction fees for new middle school (\$837,856.40 / \$19,692,614.00)
2004-05	1% Architectural, consultant, and construction fees for new middle school (\$241,715.74 / \$22,268,115.98)
2005-06	Architectural and consultant fees for new elementary school
2006-07	Architectural and consultant fees for new elementary school
2007-08	Consultant fees for new elementary school
2008-09	None
2009-10	Architectural fees for new elementary school-Placed on hold
2010-11	None
2011-12 YTD	None

3/14/2003 Date construction began on new middle school; completed on 9/23/04