

Wheatland School District
Annual Accounting for School Facilities Fees
08/30/19

Exhibits A and B

	Beginning Balance	Developer Fees	Less 3%	Less Capital	Plus Interest	Ending Balance
	School Facilities Fees	Collected	Admin 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
1999-00	\$ 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	\$ 65,928.28	\$ 4,186.48	\$ -	\$ (70,114.76)	\$ -	\$ -
2012-13	\$ -	\$ 9,943.85	\$ -	\$ (9,943.85)	\$ -	\$ -
2013-14	\$ -	\$ 10,816.32	\$ -	\$ -	\$ 95.16	\$ 10,911.48
2014-15	\$ 10,911.48	\$ 23,759.46	\$ -	\$ -	\$ 186.87	\$ 34,857.81
2015-16	\$ 34,857.81	\$ 9,809.76	\$ -	\$ -	\$ 272.03	\$ 44,939.60
2016-17	\$ 44,939.60	\$ 18,917.72	\$ -	\$ (54,980.00)	\$ 376.82	\$ 9,254.14
2017-18	\$ 9,254.14	\$ 4,429.92	\$ -	\$ -	\$ 327.39	\$ 14,011.45
2018-19	\$ 13,964.28	\$ 5,537.28	\$ -	\$ (11,239.59)	\$ 213.94	\$ 8,475.91

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 Architectual and consultant fees for new middle school (\$104857.48/\$245,808.30)
2001-02	100% of Architectual and consultant fees for new middle school
2002-03	16.53% of Architectual, consultant, and construction fees for new middle school (\$732,359.61 / \$4,431,710.70)
2003-04	4% of Architectual, consultant, and construction fees for new middle school (\$837,856.40 / \$19,692,614.00)
2004-05	1% Architectual, consultant, and construction fees for new middle school (\$241,715.74 / \$22,268,115.98)
2005-06	Architectual and consultant fees for new elementary school
2006-07	Architectual and consultant fees for new elementary school
2007-08	Consultant fees for new elementary school
2008-09	None
2009-10	Architectual fees for new elementary school-Placed on hold
2010-11	None
2011-12	63% Renovation and reopening of classrooms at Wheatland Elementary
2012-13	4% Renovation and reopening of classrooms at Wheatland Elementary
2013-14	None
2014-15	None
2015-16	None
2016-17	Renovation of classrooms - carpeting
2017-18	None

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

18/19 Audit Adj of \$47.17 per auditors