

# JURUPA SCHOOL FACILITIES CORPORATION SPECIAL MEETING OF THE BOARD OF TRUSTEES

**MONDAY, JANUARY 11, 2021  
6:00 PM**

## **ZOOM WEBINAR/YouTube Live**

### **Agenda**

The Board will be respecting recent orders from the Governor of California, the Health Officer of the County of Riverside and guidelines of the Centers for Disease Control related to maintaining public health and safety at this time. Consistent with these orders and guidelines, this meeting will be held via Zoom Webinar and streamed via YouTube Live as follows:

Topic: School Facilities Corporation Meeting

Date/Time: **January 11, 2021**  
**Open Public Session – 6:00 p.m.**

Join Meeting: <https://youtu.be/19kFBkuS1ho>

For this meeting, the Board requests members of the public to submit public comments electronically.

### **PUBLIC COMMENT INSTRUCTIONS**

Individuals wishing to address the Corporation Board of Trustees regarding the Jurupa School Facilities Corporation must click on the link below. The link will open one hour prior to the start of meeting the comments link will close at the beginning of the meeting. A staff member will facilitate the reading of public comment submissions, consistent with the direction of the Board during "Public Comments." In general, no action or discussion will be taken on any items not appearing on the posted Corporation agenda.

Public Comment Submission Form  
(English): <https://forms.gle/ux2anJABxM145WmN9>  
Oprima aquí para enviar (español): <https://forms.gle/ux2anJABxM145WmN9>

Pursuant to JUSD's Board Bylaw 9323, each public comment submission will be allowed 3 timed minutes, and comments will be limited to a total of 20 minutes per topic, if there are multiple people wishing to comment. Pursuant to Section 54954.2 of the Government Code, no action or discussion shall be undertaken on any item not appearing on the posted agenda.

## **Call to Order**

## **Roll Call**

President Karen Bradford, Secretary Elliott Duchon, Trustee Eric Ditwiler, Trustee Robert Garcia, Trustee Joseph Navarro, Trustee Melissa Ragole, CFO Paula Ford

## **Public Verbal Comments**

### **A. Approve the 2019/2020 Annual Report of the Jurupa School Facilities Corporation** (President Bradford)

As a matter of good practice, the Jurupa School Facilities Corporation (JSFC) will bring to the Board of Trustees an annual report each year. Its sole purpose is to function as a pass-through entity to facilitate the acquisition, construction, installation and maintenance of certain District public improvements and equipment. In keeping with the purpose of the JSFC, the corporation has restricted its activities so that there is no gain, profit, or dividends distributed.

Under both Federal and State law, JSFC is considered a non-profit, tax exempt corporation. To that end, tax returns are filed in compliance with Federal and State law. Included in the backup materials are the most current draft tax returns for both Internal Revenue Service and the Franchise Tax Board (fiscal year 2019/2020).

**Please select item attachments to view associated backup materials.**

Administration recommends the Board approve the 2019/2020 Annual Report of the Jurupa School Facilities Corporation.

### **B. Approve Minutes of the January 13, 2020 Meeting** (President Bradford)

A copy of the January 13, 2020 meeting minutes are included in the backup materials for the Board's approval. **Please select item attachments to view associated backup materials.**

Administration recommends the Board approve the January 13, 2020 Jurupa School Facilities Corporation meeting minutes.

## **ADJOURNMENT**

## JURUPA SCHOOL FACILITIES CORPORATION

**Date of Meeting: January 11, 2021**

**PRESENTER:**

(President Bradford)

**Approve the 2019/2020 Annual Report of the Jurupa School Facilities Corporation**

**RECOMMENDATION:**

Administration recommends the Board approve the 2019/2020 Annual Report of the Jurupa School Facilities Corporation.

**ADDITIONAL DETAILS:**

**Please select item attachments to view associated back up materials.**

**ATTACHMENTS:**

| Description   | Type            |
|---|-----------------|
| <input type="checkbox"/> Jurupa School Facilities Corp Tax Return | Backup Material |

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2019**

**Open to Public Inspection**

**A** For the **2019** calendar year, or tax year beginning **7/01**, **2019**, and ending **6/30**, **2020**

|  |  |  |
|--|--|--|
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b><br>JURUPA SCHOOL FACILITIES CORP<br>4850 PEDLEY ROAD<br>JURUPA VALLEY, CA 92509 | <b>D</b> Employer identification number<br>33-0870518<br><b>E</b> Telephone number<br>951-360-4157<br><b>G</b> Gross receipts \$ <b>723,587.</b> |
|--|--|--|

|  |  |
|--|--|
| <b>F</b> Name and address of principal officer:<br>Same As C Above | <b>H(a)</b> Is this a group return for subordinates? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/><br><b>H(b)</b> Are all subordinates included? If "No," attach a list. (see instructions) Yes <input type="checkbox"/> No <input type="checkbox"/> |
|--|--|

|   |
|---|
| <b>I</b> Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( <b>4</b> ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 |
|---|

|                                |                                      |
|--------------------------------|--------------------------------------|
| <b>J</b> Website: ▶ <b>N/A</b> | <b>H(c)</b> Group exemption number ▶ |
|--------------------------------|--------------------------------------|

|   |   |   |
|---|---|---|
| <b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ | <b>L</b> Year of formation: <b>1999</b> | <b>M</b> State of legal domicile: <b>CA</b> |
|---|---|---|

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities: THROUGH THE USE OF CERTIFICATES OF PARTICIPATION (COPS), THE ORGANIZATION'S PURPOSE IS TO PROVIDE FUNDS FOR CAPITAL IMPROVEMENTS FOR THE JURUPA UNIFIED SCHOOL DISTRICT, MAINLY THE CONSTRUCTION OF A NEW DISTRICT OFFICE.

|           |   |           |    |
|-----------|---|-----------|----|
| <b>2</b>  | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. |           |    |
| <b>3</b>  | Number of voting members of the governing body (Part VI, line 1a) .....   | <b>3</b>  | 5  |
| <b>4</b>  | Number of independent voting members of the governing body (Part VI, line 1b) .....   | <b>4</b>  | 5  |
| <b>5</b>  | Total number of individuals employed in calendar year 2019 (Part V, line 2a) .....  | <b>5</b>  | 0  |
| <b>6</b>  | Total number of volunteers (estimate if necessary) .....  | <b>6</b>  | 5  |
| <b>7a</b> | Total unrelated business revenue from Part VIII, column (C), line 12 .....  | <b>7a</b> | 0. |
| <b>7b</b> | Net unrelated business taxable income from Form 990-T, line 39 .....  | <b>7b</b> | 0. |

|  |  | Prior Year | Current Year |
|--|--|------------|--------------|
| <b>Revenue</b>   | <b>8</b> Contributions and grants (Part VIII, line 1h) .....                                       |            |              |
|  | <b>9</b> Program service revenue (Part VIII, line 2g) .....  |            |              |
|  | <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....                      |            |              |
|  | <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....           | 81,781.    | 723,587.     |
|  | <b>12</b> Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) ..... | 81,781.    | 723,587.     |
| <b>Expenses</b>  | <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....                   |            |              |
|  | <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) .....                      |            |              |
|  | <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....  |            |              |
|  | <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) .....                     |            |              |
|  | <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ .....                         |            |              |
|  | <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....                       | 712,337.   | 723,587.     |
|  | <b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....          | 712,337.   | 723,587.     |
| <b>19</b> Revenue less expenses. Subtract line 18 from line 12 ..... | -630,556.  | 0.         |              |
| <b>Net Assets or Fund Balances</b>                                   | <b>20</b> Total assets (Part X, line 16) .....   | 4,020,000. | 3,450,000.   |
|  | <b>21</b> Total liabilities (Part X, line 26) .....  | 4,020,000. | 3,450,000.   |
|  | <b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....                         | 0.         | 0.           |

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

|                  |  |  |
|------------------|--|--|
| <b>Sign Here</b> | Signature of officer<br>_____<br>Date<br>_____             |  |
|                  | ▶ <b>PAULA FORD</b><br>Type or print name and title<br>CFO |  |

|                               |   |  |               |   |                   |
|-------------------------------|---|--|---------------|---|-------------------|
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name<br>Elizabeth Nigro, CPA                            | Preparer's signature<br>Elizabeth Nigro, CPA | Date<br>_____ | Check <input type="checkbox"/> if self-employed | PTIN<br>P00222251 |
|                               | Firm's name ▶ <b>NIGRO &amp; NIGRO PC</b>                                     |  |               | Firm's EIN ▶ <b>30-0636241</b>                  |                   |
|                               | Firm's address ▶ <b>25220 Hancock Ave Ste 400<br/>MURRIETA, CA 92562-9739</b> |  |               | Phone no. <b>(951) 698-8783</b>                 |                   |

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

THROUGH THE USE OF CERTIFICATES OF PARTICIPATION (COPS), THE ORGANIZATION'S PURPOSE IS TO PROVIDE FUNDS FOR CAPITAL IMPROVEMENTS FOR THE JURUPA UNIFIED SCHOOL DISTRICT, MAINLY THE CONSTRUCTION OF A NEW DISTRICT OFFICE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 723,587. including grants of \$ ) (Revenue \$ )

THE CORPORATION FINANCED AND COMPLETED CONSTRUCTION OF A NEW DISTRICT OFFICE FOR USE BY THE JURUPA UNIFIED SCHOOL DISTRICT. CURRENT ACTIVITY INCLUDES PAYMENTS ON THE REFUNDING DEBT AND RELATED INTEREST.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

COPY

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 723,587.

**Part IV Checklist of Required Schedules**

|   | Yes  | No |
|---|------|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If 'Yes,' complete Schedule A.</i>   | 1    | X  |
| 2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?  | 2    | X  |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I.</i>  | 3    | X  |
| 4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If 'Yes,' complete Schedule C, Part II.</i>   | 4    |    |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III.</i>   | 5    | X  |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I.</i>  | 6    | X  |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If 'Yes,' complete Schedule D, Part II.</i>  | 7    | X  |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III.</i>   | 8    | X  |
| 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV.</i>            | 9    | X  |
| 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If 'Yes,' complete Schedule D, Part V.</i>   | 10   | X  |
| 11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.  |      |    |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI.</i>   | 11 a | X  |
| b Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VII.</i>  | 11 b | X  |
| c Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VIII.</i>  | 11 c | X  |
| d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part IX.</i>   | 11 d | X  |
| e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i>   | 11 e | X  |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If 'Yes,' complete Schedule D, Part X.</i>  | 11 f | X  |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI and XII.</i>  | 12a  | X  |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>   | 12b  | X  |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i>  | 13   | X  |
| 14a Did the organization maintain an office, employees, or agents outside of the United States?   | 14a  | X  |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If 'Yes,' complete Schedule F, Parts I and IV.</i> | 14b  | X  |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If 'Yes,' complete Schedule F, Parts II and IV.</i>   | 15   | X  |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If 'Yes,' complete Schedule F, Parts III and IV.</i>   | 16   | X  |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I (see instructions).</i>  | 17   | X  |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II.</i>   | 18   | X  |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i>   | 19   | X  |
| 20a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i>   | 20a  | X  |
| b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?  | 20b  |    |
| 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>  | 21   | X  |

**Part IV Checklist of Required Schedules** (continued)

|  | Yes | No |
|--|-----|----|
| <b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>  |     | X  |
| <b>23</b> Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>   |     | X  |
| <b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i>  | X   |    |
| <b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?   |     | X  |
| <b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?  |     | X  |
| <b>24d</b> Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?   | X   |    |
| <b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>   |     | X  |
| <b>25b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>   |     | X  |
| <b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part II.</i>   |     | X  |
| <b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i> |     | X  |
| <b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):   |     |    |
| <b>28a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If 'Yes,' complete Schedule L, Part IV.</i>  |     | X  |
| <b>28b</b> A family member of any individual described in line 28a? <i>If 'Yes,' complete Schedule L, Part IV.</i>   |     | X  |
| <b>28c</b> A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If 'Yes,' complete Schedule L, Part IV.</i>   |     | X  |
| <b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>   |     | X  |
| <b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>   |     | X  |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>   |     | X  |
| <b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>   |     | X  |
| <b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>   |     | X  |
| <b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>   | X   |    |
| <b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?   |     | X  |
| <b>35b</b> If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>   |     |    |
| <b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>  |     |    |
| <b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>  |     | X  |
| <b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?<br><b>Note:</b> All Form 990 filers are required to complete Schedule O.  | X   |    |

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

|   | Yes | No |
|---|-----|----|
| <b>1 a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.  |     |    |
| <b>1 b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.   |     |    |
| <b>1 c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? |     |    |

**Part V** Statements Regarding Other IRS Filings and Tax Compliance (continued)

|  |  | Yes | No |
|--|--|-----|----|
| <b>2a</b>  | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. . . . . <b>2a</b> 0   |     |    |
| <b>b</b>   | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . . <b>2b</b>   |     |    |
| <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) |  |     |    |
| <b>3a</b>  | Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . . <b>3a</b>  |     | X  |
| <b>b</b>   | If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O. . . . . <b>3b</b>   |     |    |
| <b>4a</b>  | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . . <b>4a</b> |     | X  |
| <b>b</b>   | If 'Yes,' enter the name of the foreign country ▶<br>See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).   |     |    |
| <b>5a</b>  | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . . <b>5a</b>  |     | X  |
| <b>b</b>   | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . . <b>5b</b>   |     | X  |
| <b>c</b>   | If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? . . . . . <b>5c</b>   |     |    |
| <b>6a</b>  | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . . <b>6a</b>                                    |     | X  |
| <b>b</b>   | If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . . <b>6b</b>  |     |    |
| <b>7</b>   | <b>Organizations that may receive deductible contributions under section 170(c).</b>   |     |    |
| <b>a</b>   | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . . <b>7a</b>  |     |    |
| <b>b</b>   | If 'Yes,' did the organization notify the donor of the value of the goods or services provided? . . . . . <b>7b</b>  |     |    |
| <b>c</b>   | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . . <b>7c</b>   |     |    |
| <b>d</b>   | If 'Yes,' indicate the number of Forms 8282 filed during the year. . . . . <b>7d</b>   |     |    |
| <b>e</b>   | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . . <b>7e</b>  |     |    |
| <b>f</b>   | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . . <b>7f</b>   |     |    |
| <b>g</b>   | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . . <b>7g</b>   |     |    |
| <b>h</b>   | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . . <b>7h</b>   |     |    |
| <b>8</b>   | <b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . . <b>8</b>  |     |    |
| <b>9</b>   | <b>Sponsoring organizations maintaining donor advised funds.</b>   |     |    |
| <b>a</b>   | Did the sponsoring organization make any taxable distributions under section 4966? . . . . . <b>9a</b>   |     |    |
| <b>b</b>   | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . . <b>9b</b>  |     |    |
| <b>10</b>  | <b>Section 501(c)(7) organizations.</b> Enter:   |     |    |
| <b>a</b>   | Initiation fees and capital contributions included on Part VIII, line 12. . . . . <b>10a</b>   |     |    |
| <b>b</b>   | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. . . . . <b>10b</b>  |     |    |
| <b>11</b>  | <b>Section 501(c)(12) organizations.</b> Enter:  |     |    |
| <b>a</b>   | Gross income from members or shareholders. . . . . <b>11a</b>  |     |    |
| <b>b</b>   | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . . <b>11b</b>  |     |    |
| <b>12a</b>   | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . . <b>12a</b>   |     |    |
| <b>b</b>   | If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. . . . . <b>12b</b>  |     |    |
| <b>13</b>  | <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>  |     |    |
| <b>a</b>   | Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>13a</b>  |     |    |
| <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.         |  |     |    |
| <b>b</b>   | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. . . . . <b>13b</b>  |     |    |
| <b>c</b>   | Enter the amount of reserves on hand . . . . . <b>13c</b>  |     |    |
| <b>14a</b>   | Did the organization receive any payments for indoor tanning services during the tax year? . . . . . <b>14a</b>  |     | X  |
| <b>b</b>   | If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O. . . . . <b>14b</b>  |     |    |
| <b>15</b>  | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . . <b>15</b>   |     | X  |
| If 'Yes,' see instructions and file Form 4720, Schedule N.   |  |     |    |
| <b>16</b>  | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . . <b>16</b>  |     | X  |
| If 'Yes,' complete Form 4720, Schedule O.  |  |     |    |



**Part VI Governance, Management, and Disclosure** For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI.

**Section A. Governing Body and Management**

|  |            | Yes | No |
|--|------------|-----|----|
| <b>1 a</b> Enter the number of voting members of the governing body at the end of the tax year. . . . .  | <b>1 a</b> | 5   |    |
| If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.                    |            |     |    |
| <b>b</b> Enter the number of voting members included on line 1a, above, who are independent. . . . .   | <b>1 b</b> | 5   |    |
| <b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .   | <b>2</b>   |     | X  |
| <b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . . . | <b>3</b>   |     | X  |
| <b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .  | <b>4</b>   |     | X  |
| <b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .  | <b>5</b>   |     | X  |
| <b>6</b> Did the organization have members or stockholders? . . . . .  | <b>6</b>   |     | X  |
| <b>7 a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .  | <b>7 a</b> |     | X  |
| <b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .   | <b>7 b</b> |     | X  |
| <b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:   |            |     |    |
| <b>a</b> The governing body? . . . . .   | <b>8 a</b> | X   |    |
| <b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .   | <b>8 b</b> |     | X  |
| <b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses on Schedule O. . . . .       | <b>9</b>   |     | X  |

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

|   | Yes         | No |
|---|-------------|----|
| <b>10 a</b> Did the organization have local chapters, branches, or affiliates? . . . . .  | <b>10 a</b> | X  |
| <b>b</b> If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .   | <b>10 b</b> |    |
| <b>11 a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .   | <b>11 a</b> | X  |
| <b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O   |             |    |
| <b>12 a</b> Did the organization have a written conflict of interest policy? If 'No,' go to line 13. . . . .  | <b>12 a</b> | X  |
| <b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .  | <b>12 b</b> | X  |
| <b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. See Schedule O. . . . .  | <b>12 c</b> | X  |
| <b>13</b> Did the organization have a written whistleblower policy? . . . . .   | <b>13</b>   | X  |
| <b>14</b> Did the organization have a written document retention and destruction policy? . . . . .  | <b>14</b>   | X  |
| <b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?  |             |    |
| <b>a</b> The organization's CEO, Executive Director, or top management official. . . . .  | <b>15 a</b> | X  |
| <b>b</b> Other officers or key employees of the organization. . . . .   | <b>15 b</b> | X  |
| If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).   |             |    |
| <b>16 a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .   | <b>16 a</b> | X  |
| <b>b</b> If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . . | <b>16 b</b> |    |

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ CA
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records ▶  
 JURUPA USD 4850 PEDLEY ROAD JURUPA VALLEY CA 92509 951-360-4157

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A)<br>Name and title          | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--------------------------------|--|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|                                |  | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| (1) ROBERT GARCIA<br>Member    | 1<br>0   | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (2) LINDA CHARD<br>MEMBER      | 1<br>0   | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (3) KAREN BRADFORD<br>CLERK    | 1<br>0   | X   |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| (4) MELISSA RAGOLE<br>MEMBER   | 1<br>0   | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (5) SILVIA ORTEGA<br>President | 1<br>0   | X   |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| (6)                            |  |   |                       |         |              |                              |        |  |   |   |
| (7)                            |  |   |                       |         |              |                              |        |  |   |   |
| (8)                            |  |   |                       |         |              |                              |        |  |   |   |
| (9)                            |  |   |                       |         |              |                              |        |  |   |   |
| (10)                           |  |   |                       |         |              |                              |        |  |   |   |
| (11)                           |  |   |                       |         |              |                              |        |  |   |   |
| (12)                           |  |   |                       |         |              |                              |        |  |   |   |
| (13)                           |  |   |                       |         |              |                              |        |  |   |   |
| (14)                           |  |   |                       |         |              |                              |        |  |   |   |

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

| (A)<br>Name and title | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|-----------------------|--|---|-----------------------|---------|--------------|------------------------------|--|---|---|
|                       |  | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee |  |   |   |
| (15) -----            |  |   |                       |         |              |                              |  |   |   |
| (16) -----            |  |   |                       |         |              |                              |  |   |   |
| (17) -----            |  |   |                       |         |              |                              |  |   |   |
| (18) -----            |  |   |                       |         |              |                              |  |   |   |
| (19) -----            |  |   |                       |         |              |                              |  |   |   |
| (20) -----            |  |   |                       |         |              |                              |  |   |   |
| (21) -----            |  |   |                       |         |              |                              |  |   |   |
| (22) -----            |  |   |                       |         |              |                              |  |   |   |
| (23) -----            |  |   |                       |         |              |                              |  |   |   |
| (24) -----            |  |   |                       |         |              |                              |  |   |   |
| (25) -----            |  |   |                       |         |              |                              |  |   |   |

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|  |    |    |    |
|--|----|----|----|
| <b>1 b Subtotal</b> .....  | 0. | 0. | 0. |
| <b>c Total from continuation sheets to Part VII, Section A</b> ..... | 0. | 0. | 0. |
| <b>d Total (add lines 1b and 1c)</b> .....                           | 0. | 0. | 0. |

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

|   | Yes | No |
|---|-----|----|
| <b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i> .....  |     | X  |
| <b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes,' complete Schedule J for such individual.</i> ..... |     | X  |
| <b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person.</i> .....                       |     | X  |

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

|   |  | (A)<br>Total revenue                                     | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from tax<br>under sections<br>512-514 |  |
|---|--|--|--|---|--|--|
| <b>Contributions, Gifts, Grants<br/>and Other Similar Amounts</b>       | <b>1 a</b> Federated campaigns   | <b>1 a</b>   |  |   |  |  |
|   | <b>b</b> Membership dues   | <b>1 b</b>   |  |   |  |  |
|   | <b>c</b> Fundraising events  | <b>1 c</b>   |  |   |  |  |
|   | <b>d</b> Related organizations   | <b>1 d</b>   |  |   |  |  |
|   | <b>e</b> Government grants (contributions)   | <b>1 e</b>   |  |   |  |  |
|   | <b>f</b> All other contributions, gifts, grants, and<br>similar amounts not included above   | <b>1 f</b>   |  |   |  |  |
|   | <b>g</b> Noncash contributions included in<br>lines 1a-1f  | <b>1 g</b>   |  |   |  |  |
|   | <b>h Total.</b> Add lines 1a-1f  |  |  |   |  |  |
| <b>Program Service Revenue</b>  | <b>2 a</b> Business Code   |  |  |   |  |  |
|   | <b>b</b>   |  |  |   |  |  |
|   | <b>c</b>   |  |  |   |  |  |
|   | <b>d</b>   |  |  |   |  |  |
|   | <b>e</b>   |  |  |   |  |  |
|   | <b>f</b> All other program service revenue   |  |  |   |  |  |
|   | <b>g Total.</b> Add lines 2a-2f  |  |  |   |  |  |
| <b>Other Revenue</b>  | <b>3</b> Investment income (including dividends, interest, and<br>other similar amounts)   |  |  |   |  |  |
|   | <b>4</b> Income from investment of tax-exempt bond proceeds  |  |  |   |  |  |
|   | <b>5</b> Royalties   |  |  |   |  |  |
|   | <b>6 a</b> Gross rents   | (i) Real   |  |   |  |  |
|   |  | (ii) Personal  |  |   |  |  |
|   |  | <b>6 b</b> Less: rental expenses                         | <b>6 b</b>   |   |  |  |
|   | <b>c</b> Rental income or (loss)   | <b>6 c</b>   |  |   |  |  |
|   | <b>d</b> Net rental income or (loss)   |  |  |   |  |  |
|   | <b>7 a</b> Gross amount from<br>sales of assets<br>other than inventory  | (i) Securities   |  |   |  |  |
|   |  | (ii) Other   |  |   |  |  |
|   |  | <b>b</b> Less: cost or other basis<br>and sales expenses | <b>7 b</b>   |   |  |  |
|   | <b>c</b> Gain or (loss)  | <b>7 c</b>   |  |   |  |  |
|   | <b>d</b> Net gain or (loss)  |  |  |   |  |  |
|   | <b>8 a</b> Gross income from fundraising events<br>(not including \$ _____<br>of contributions reported on line 1c).<br>See Part IV, line 18 | <b>8 a</b>   |  |   |  |  |
| <b>b</b> Less: direct expenses  |  | <b>8 b</b>   |  |   |  |  |
| <b>c</b> Net income or (loss) from fundraising events                   |  |  |  |   |  |  |
| <b>9 a</b> Gross income from gaming activities.<br>See Part IV, line 19 | <b>9 a</b>   |  |  |   |  |  |
|   | <b>b</b> Less: direct expenses   | <b>9 b</b>   |  |   |  |  |
|   | <b>c</b> Net income or (loss) from gaming activities   |  |  |   |  |  |
| <b>10 a</b> Gross sales of inventory, less<br>returns and allowances    | <b>10 a</b>  |  |  |   |  |  |
|   | <b>b</b> Less: cost of goods sold  | <b>10 b</b>  |  |   |  |  |
|   | <b>c</b> Net income or (loss) from sales of inventory  |  |  |   |  |  |
| <b>Miscellaneous<br/>Revenue</b>  | <b>11 a</b> JURUPA USD-LEASE PYMTS   |  | 723,587.   | 723,587.                                |  |  |
|   | <b>b</b>   |  |  |   |  |  |
|   | <b>c</b>   |  |  |   |  |  |
|   | <b>d</b> All other revenue   |  |  |   |  |  |
|   | <b>e Total.</b> Add lines 11a-11d  |  | 723,587.   |   |  |  |
| <b>12 Total revenue.</b> See instructions                               |  | 723,587.   | 723,587.   | 0.                                      | 0.   |  |

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**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX.

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21   |                       |                                 |  |                             |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22  |                       |                                 |  |                             |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16   |                       |                                 |  |                             |
| 4 Benefits paid to or for members  |                       |                                 |  |                             |
| 5 Compensation of current officers, directors, trustees, and key employees   | 0.                    | 0.                              | 0.                                     | 0.                          |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)   | 0.                    | 0.                              | 0.                                     | 0.                          |
| 7 Other salaries and wages   |                       |                                 |  |                             |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)   |                       |                                 |  |                             |
| 9 Other employee benefits  |                       |                                 |  |                             |
| 10 Payroll taxes   |                       |                                 |  |                             |
| 11 Fees for services (nonemployees):   |                       |                                 |  |                             |
| a Management   |                       |                                 |  |                             |
| b Legal  |                       |                                 |  |                             |
| c Accounting   |                       |                                 |  |                             |
| d Lobbying   |                       |                                 |  |                             |
| e Professional fundraising services. See Part IV, line 17  |                       |                                 |  |                             |
| f Investment management fees   |                       |                                 |  |                             |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)   |                       |                                 |  |                             |
| 12 Advertising and promotion   |                       |                                 |  |                             |
| 13 Office expenses   |                       |                                 |  |                             |
| 14 Information technology  |                       |                                 |  |                             |
| 15 Royalties   |                       |                                 |  |                             |
| 16 Occupancy   |                       |                                 |  |                             |
| 17 Travel  |                       |                                 |  |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials  |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings  |                       |                                 |  |                             |
| 20 Interest  | 153,587.              | 153,587.                        |  |                             |
| 21 Payments to affiliates  |                       |                                 |  |                             |
| 22 Depreciation, depletion, and amortization   |                       |                                 |  |                             |
| 23 Insurance   |                       |                                 |  |                             |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)                                       |                       |                                 |  |                             |
| a <u>PAYMENTS ON PRINCIPAL</u>   | 570,000.              | 570,000.                        |  |                             |
| b  |                       |                                 |  |                             |
| c  |                       |                                 |  |                             |
| d  |                       |                                 |  |                             |
| e All other expenses   |                       |                                 |  |                             |
| 25 Total functional expenses. Add lines 1 through 24e.   | 723,587.              | 723,587.                        | 0.                                     | 0.                          |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). |                       |                                 |  |                             |

COPY

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X.

|  |  | (A)<br>Beginning of year | (B)<br>End of year   |                      |
|--|--|--------------------------|----------------------|----------------------|
| <b>Assets</b>  | <b>1</b> Cash – non-interest-bearing   |                          | <b>1</b>             |                      |
|  | <b>2</b> Savings and temporary cash investments  |                          | <b>2</b>             |                      |
|  | <b>3</b> Pledges and grants receivable, net  |                          | <b>3</b>             |                      |
|  | <b>4</b> Accounts receivable, net  |                          | <b>4</b>             |                      |
|  | <b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons |                          | <b>5</b>             |                      |
|  | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)   |                          | <b>6</b>             |                      |
|  | <b>7</b> Notes and loans receivable, net   |                          | <b>7</b>             |                      |
|  | <b>8</b> Inventories for sale or use   |                          | <b>8</b>             |                      |
|  | <b>9</b> Prepaid expenses and deferred charges   |                          | <b>9</b>             |                      |
|  | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D   | <b>10a</b>               |                      |                      |
|  | <b>b</b> Less: accumulated depreciation  | <b>10b</b>               |                      | <b>10c</b>           |
|  | <b>11</b> Investments – publicly traded securities   |                          | <b>11</b>            |                      |
|  | <b>12</b> Investments – other securities. See Part IV, line 11   |                          | <b>12</b>            |                      |
|  | <b>13</b> Investments – program-related. See Part IV, line 11  |                          | <b>13</b>            |                      |
|  | <b>14</b> Intangible assets  |                          | <b>14</b>            |                      |
|  | <b>15</b> Other assets. See Part IV, line 11   |                          | 4,020,000.           | <b>15</b> 3,450,000. |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33). |  | 4,020,000.               | <b>16</b> 3,450,000. |                      |
| <b>Liabilities</b>   | <b>17</b> Accounts payable and accrued expenses  |                          | <b>17</b>            |                      |
|  | <b>18</b> Grants payable   |                          | <b>18</b>            |                      |
|  | <b>19</b> Deferred revenue   |                          | <b>19</b>            |                      |
|  | <b>20</b> Tax-exempt bond liabilities  |                          | 4,020,000.           | <b>20</b> 3,450,000. |
|  | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D  |                          | <b>21</b>            |                      |
|  | <b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons     |                          | <b>22</b>            |                      |
|  | <b>23</b> Secured mortgages and notes payable to unrelated third parties   |                          | <b>23</b>            |                      |
|  | <b>24</b> Unsecured notes and loans payable to unrelated third parties   |                          | <b>24</b>            |                      |
|  | <b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.   |                          | <b>25</b>            |                      |
|  | <b>26 Total liabilities.</b> Add lines 17 through 25.  |                          | 4,020,000.           | <b>26</b> 3,450,000. |
| <b>Net Assets or Fund Balances</b>                                   | <b>Organizations that follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>   |                          |                      |                      |
|  | <b>27</b> Net assets without donor restrictions  |                          | <b>27</b>            |                      |
|  | <b>28</b> Net assets with donor restrictions   |                          | <b>28</b>            |                      |
|  | <b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>   |                          |                      |                      |
|  | <b>29</b> Capital stock or trust principal, or current funds   |                          | <b>29</b>            |                      |
|  | <b>30</b> Paid-in or capital surplus, or land, building, or equipment fund   |                          | <b>30</b>            |                      |
|  | <b>31</b> Retained earnings, endowment, accumulated income, or other funds   |                          | <b>31</b>            |                      |
|  | <b>32</b> Total net assets or fund balances  |                          | 0.                   | <b>32</b> 0.         |
| <b>33</b> Total liabilities and net assets/fund balances             |  | 4,020,000.               | <b>33</b> 3,450,000. |                      |

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI.

|           |  |           |          |
|-----------|--|-----------|----------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12)  | <b>1</b>  | 723,587. |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)   | <b>2</b>  | 723,587. |
| <b>3</b>  | Revenue less expenses. Subtract line 2 from line 1   | <b>3</b>  | 0.       |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                      | <b>4</b>  | 0.       |
| <b>5</b>  | Net unrealized gains (losses) on investments   | <b>5</b>  |          |
| <b>6</b>  | Donated services and use of facilities   | <b>6</b>  |          |
| <b>7</b>  | Investment expenses  | <b>7</b>  |          |
| <b>8</b>  | Prior period adjustments   | <b>8</b>  |          |
| <b>9</b>  | Other changes in net assets or fund balances (explain on Schedule O)   | <b>9</b>  | 0.       |
| <b>10</b> | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | <b>10</b> | 0.       |

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII.

|           |   | Yes | No |
|-----------|---|-----|----|
| <b>1</b>  | Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____<br>If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.   |     |    |
| <b>2a</b> | Were the organization's financial statements compiled or reviewed by an independent accountant?<br>If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis |     | X  |
| <b>2b</b> | Were the organization's financial statements audited by an independent accountant?<br>If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:<br><input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                | X   |    |
| <b>2c</b> | If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?<br>If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.   |     | X  |
| <b>3a</b> | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?  |     | X  |
| <b>3b</b> | If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits  |     |    |

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ **Complete if the organization answered 'Yes' on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**  
▶ **Attach to Form 990.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Name of the organization

Employer identification number

JURUPA SCHOOL FACILITIES CORP

33-0870518

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

|   | (a) Donor advised funds | (b) Funds and other accounts |
|---|-------------------------|------------------------------|
| 1 Total number at end of year . . . . .                       |                         |                              |
| 2 Aggregate value of contributions to (during year) . . . . . |                         |                              |
| 3 Aggregate value of grants from (during year) . . . . .      |                         |                              |
| 4 Aggregate value at end of year . . . . .                    |                         |                              |

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .  Yes  No
- 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .  Yes  No

**Part II Conservation Easements.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
- |   |   |
|---|---|
| <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) | <input type="checkbox"/> Preservation of a historically important land area |
| <input type="checkbox"/> Protection of natural habitat  | <input type="checkbox"/> Preservation of a certified historic structure     |
| <input type="checkbox"/> Preservation of open space   |   |

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

|  | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements . . . . .   | 2 a                             |
| b Total acreage restricted by conservation easements . . . . .   | 2 b                             |
| c Number of conservation easements on a certified historic structure included in (a) . . . . .   | 2 c                             |
| d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register . . . . . | 2 d                             |

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_
- 4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .  Yes  No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_
- 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .  Yes  No
- 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.

- 1 a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenue included on Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_
- (ii) Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:
- a Revenue included on Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_
- b Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_



**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If 'Yes,' explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1 c    |
| d Additions during the year     | 1 d    |
| e Distributions during the year | 1 e    |
| f Ending balance                | 1 f    |
- 2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII.

**Part V Endowment Funds.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

|  | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1 a Beginning of year balance                    |                  |                |                    |                      |                     |
| b Contributions                                  |                  |                |                    |                      |                     |
| c Net investment earnings, gains, and losses     |                  |                |                    |                      |                     |
| d Grants or scholarships                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs |                  |                |                    |                      |                     |
| f Administrative expenses                        |                  |                |                    |                      |                     |
| g End of year balance                            |                  |                |                    |                      |                     |

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  \_\_\_\_\_ %
  - b Permanent endowment  \_\_\_\_\_ %
  - c Term endowment  \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |                             | Yes    | No |
|-----------------------------|--------|----|
| (i) Unrelated organizations | 3a(i)  |    |
| (ii) Related organizations  | 3a(ii) |    |
- b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?  **3b**
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property  | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1 a Land                 |                                      |                                 |                              |                |
| b Buildings              |                                      |                                 |                              |                |
| c Leasehold improvements |                                      |                                 |                              |                |
| d Equipment              |                                      |                                 |                              |                |
| e Other                  |                                      |                                 |                              |                |

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)  0.

**Part VII Investments – Other Securities.**

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security)              | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|---|
| (1) Financial derivatives.....  |                |   |
| (2) Closely held equity interests.....  |                |   |
| (3) Other   |                |   |
| (A) -----   |                |   |
| (B) -----   |                |   |
| (C) -----   |                |   |
| (D) -----   |                |   |
| (E) -----   |                |   |
| (F) -----   |                |   |
| (G) -----   |                |   |
| (H) -----   |                |   |
| (I) -----   |                |   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 12.) . . ▶ |                |   |

**Part VIII Investments – Program Related.**

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment   | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|---|
| (1)   |                |   |
| (2)   |                |   |
| (3)   |                |   |
| (4)   |                |   |
| (5)   |                |   |
| (6)   |                |   |
| (7)   |                |   |
| (8)   |                |   |
| (9)   |                |   |
| (10)  |                |   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.) . . ▶ |                |   |

**Part IX Other Assets.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description   | (b) Book value |
|---|----------------|
| (1) LEASE RECEIVABLE  | 3,450,000.     |
| (2)   |                |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| (10)  |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 15.) . . . . . ▶ | 3,450,000.     |

**Part X Other Liabilities.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| 1. (a) Description of liability   | (b) Book value |
|---|----------------|
| (1) Federal income taxes  |                |
| (2)   |                |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| (10)  |                |
| (11)  |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.) . . . . . ▶ |                |

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII.

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.** N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

|          |   |            |            |  |
|----------|---|------------|------------|--|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements .....                        |            | <b>1</b>   |  |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12:                                   |            |            |  |
|          | <b>a</b> Net unrealized gains (losses) on investments .....   | <b>2 a</b> |            |  |
|          | <b>b</b> Donated services and use of facilities .....   | <b>2 b</b> |            |  |
|          | <b>c</b> Recoveries of prior year grants .....  | <b>2 c</b> |            |  |
|          | <b>d</b> Other (Describe in Part XIII.) .....   | <b>2 d</b> |            |  |
|          | <b>e</b> Add lines <b>2 a</b> through <b>2 d</b> .....  |            | <b>2 e</b> |  |
| <b>3</b> | Subtract line <b>2 e</b> from line <b>1</b> .....   |            | <b>3</b>   |  |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line 1:                                  |            |            |  |
|          | <b>a</b> Investment expenses not included on Form 990, Part VIII, line 7b .....                       | <b>4 a</b> |            |  |
|          | <b>b</b> Other (Describe in Part XIII.) .....   | <b>4 b</b> |            |  |
|          | <b>c</b> Add lines <b>4 a</b> and <b>4 b</b> .....  |            | <b>4 c</b> |  |
| <b>5</b> | Total revenue. Add lines <b>3</b> and <b>4 c</b> . (This must equal Form 990, Part I, line 12.) ..... |            | <b>5</b>   |  |

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.** N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

|          |  |            |            |  |
|----------|--|------------|------------|--|
| <b>1</b> | Total expenses and losses per audited financial statements .....                                       |            | <b>1</b>   |  |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25:                                      |            |            |  |
|          | <b>a</b> Donated services and use of facilities .....  | <b>2 a</b> |            |  |
|          | <b>b</b> Prior year adjustments .....  | <b>2 b</b> |            |  |
|          | <b>c</b> Other losses .....  | <b>2 c</b> |            |  |
|          | <b>d</b> Other (Describe in Part XIII.) .....  | <b>2 d</b> |            |  |
|          | <b>e</b> Add lines <b>2 a</b> through <b>2 d</b> .....   |            | <b>2 e</b> |  |
| <b>3</b> | Subtract line <b>2 e</b> from line <b>1</b> .....  |            | <b>3</b>   |  |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line 1:                                     |            |            |  |
|          | <b>a</b> Investment expenses not included on Form 990, Part VIII, line 7b .....                        | <b>4 a</b> |            |  |
|          | <b>b</b> Other (Describe in Part XIII.) .....  | <b>4 b</b> |            |  |
|          | <b>c</b> Add lines <b>4 a</b> and <b>4 b</b> .....   |            | <b>4 c</b> |  |
| <b>5</b> | Total expenses. Add lines <b>3</b> and <b>4 c</b> . (This must equal Form 990, Part I, line 18.) ..... |            | <b>5</b>   |  |

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**SCHEDULE K  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information on Tax-Exempt Bonds**

▶ **Complete if the organization answered 'Yes' on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**  
▶ **Attach to Form 990.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

|  |   |
|--|---|
| Name of the organization<br><b>JURUPA SCHOOL FACILITIES CORP</b> | Employer identification number<br><b>33-0870518</b> |
|--|---|

| <b>Part I Bond Issues</b>          |                |             |                 |                 |                            |              |    |                         |    |                      |    |
|------------------------------------|----------------|-------------|-----------------|-----------------|----------------------------|--------------|----|-------------------------|----|----------------------|----|
| (a) Issuer name                    | (b) Issuer EIN | (c) CUSIP # | (d) Date issued | (e) Issue price | (f) Description of purpose | (g) Defeased |    | (h) On behalf of issuer |    | (i) Pooled financing |    |
|                                    |                |             |                 |                 |                            | Yes          | No | Yes                     | No | Yes                  | No |
| <b>A</b> JURUPA UNFIED SCHOOL DIST |                | 00048212N   | 11/02/2011      | 7,220,000.      | REFUNDING                  |              | X  | X                       |    |                      | X  |
| <b>B</b>                           |                |             |                 |                 |                            |              |    |                         |    |                      |    |
| <b>C</b>                           |                |             |                 |                 |                            |              |    |                         |    |                      |    |
| <b>D</b>                           |                |             |                 |                 |                            |              |    |                         |    |                      |    |

| <b>Part II Proceeds</b>  |            |    |     |    |     |    |     |    |  |
|--|------------|----|-----|----|-----|----|-----|----|--|
|  | A          |    | B   |    | C   |    | D   |    |  |
|  | Yes        | No | Yes | No | Yes | No | Yes | No |  |
| <b>1</b> Amount of bonds retired .....   | 6,730,000. |    |     |    |     |    |     |    |  |
| <b>2</b> Amount of bonds legally defeased .....  | 6,730,000. |    |     |    |     |    |     |    |  |
| <b>3</b> Total proceeds of issue .....   | 7,103,145. |    |     |    |     |    |     |    |  |
| <b>4</b> Gross proceeds in reserve funds .....   |            |    |     |    |     |    |     |    |  |
| <b>5</b> Capitalized interest from proceeds .....  |            |    |     |    |     |    |     |    |  |
| <b>6</b> Proceeds in refunding escrows .....   | 6,915,818. |    |     |    |     |    |     |    |  |
| <b>7</b> Issuance costs from proceeds .....  | 184,328.   |    |     |    |     |    |     |    |  |
| <b>8</b> Credit enhancement from proceeds .....  |            |    |     |    |     |    |     |    |  |
| <b>9</b> Working capital expenditures from proceeds .....  |            |    |     |    |     |    |     |    |  |
| <b>10</b> Capital expenditures from proceeds .....   |            |    |     |    |     |    |     |    |  |
| <b>11</b> Other spent proceeds .....   |            |    |     |    |     |    |     |    |  |
| <b>12</b> Other unspent proceeds .....   |            |    |     |    |     |    |     |    |  |
| <b>13</b> Year of substantial completion .....   |            |    |     |    |     |    |     |    |  |
| <b>14</b> Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)? ..... |            | X  |     |    |     |    |     |    |  |
| <b>15</b> Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)? .....   | X          |    |     |    |     |    |     |    |  |
| <b>16</b> Has the final allocation of proceeds been made? .....  | X          |    |     |    |     |    |     |    |  |
| <b>17</b> Does the organization maintain adequate books and records to support the final allocation of proceeds? .....                           | X          |    |     |    |     |    |     |    |  |

**Part III Private Business Use**

|  | A   |    | B   |    | C   |    | D   |    |
|--|-----|----|-----|----|-----|----|-----|----|
|  | Yes | No | Yes | No | Yes | No | Yes | No |
| 1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? .....   |     | X  |     |    |     |    |     |    |
| 2 Are there any lease arrangements that may result in private business use of bond-financed property? .....  |     | X  |     |    |     |    |     |    |
| 3a Are there any management or service contracts that may result in private business use of bond-financed property? .....  |     | X  |     |    |     |    |     |    |
| b If 'Yes' to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property? .....   |     |    |     |    |     |    |     |    |
| c Are there any research agreements that may result in private business use of bond-financed property? .....   |     | X  |     |    |     |    |     |    |
| d If 'Yes' to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? .....   |     |    |     |    |     |    |     |    |
| 4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government .....  |     | %  |     | %  |     | %  |     | %  |
| 5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ..... |     | %  |     | %  |     | %  |     | %  |
| 6 Total of lines 4 and 5 .....   |     | %  |     | %  |     | %  |     | %  |
| 7 Does the bond issue meet the private security or payment test? .....   |     |    |     |    |     |    |     |    |
| 8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? .....  |     | X  |     |    |     |    |     |    |
| b If 'Yes', to line 8a, enter the percentage of bond-financed property sold or disposed of .....   |     | %  |     | %  |     | %  |     | %  |
| c If 'Yes' to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? .....  |     |    |     |    |     |    |     |    |
| 9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? .....                           |     |    |     |    |     |    |     |    |

**Part IV Arbitrage**

|  | A   |    | B   |    | C   |    | D   |    |
|--|-----|----|-----|----|-----|----|-----|----|
|  | Yes | No | Yes | No | Yes | No | Yes | No |
| 1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? ..... | X   |    |     |    |     |    |     |    |
| 2 If 'No' to line 1, did the following apply?  |     |    |     |    |     |    |     |    |
| a Rebate not due yet? .....  |     |    |     |    |     |    |     |    |
| b Exception to rebate? .....   |     |    |     |    |     |    |     |    |
| c No rebate due? .....   |     |    |     |    |     |    |     |    |
| If 'Yes' to line 2c, provide in Part VI the date the rebate computation was performed.                               |     |    |     |    |     |    |     |    |
| 3 Is the bond issue a variable rate issue? .....   | X   |    |     |    |     |    |     |    |

**Part IV Arbitrage** (continued)

|   | A   |    | B   |    | C   |    | D   |    |
|---|-----|----|-----|----|-----|----|-----|----|
|   | Yes | No | Yes | No | Yes | No | Yes | No |
| <b>4 a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue? ..... |     | X  |     |    |     |    |     |    |
| <b>b</b> Name of provider .....   |     |    |     |    |     |    |     |    |
| <b>c</b> Term of hedge .....  |     |    |     |    |     |    |     |    |
| <b>d</b> Was the hedge superintegrated? .....   |     |    |     |    |     |    |     |    |
| <b>e</b> Was the hedge terminated? .....  |     |    |     |    |     |    |     |    |
| <b>5 a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)? .....  |     | X  |     |    |     |    |     |    |
| <b>b</b> Name of provider .....   |     |    |     |    |     |    |     |    |
| <b>c</b> Term of GIC .....  |     |    |     |    |     |    |     |    |
| <b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? .....                      |     |    |     |    |     |    |     |    |
| <b>6</b> Were any gross proceeds invested beyond an available temporary period? .....   |     | X  |     |    |     |    |     |    |
| <b>7</b> Has the organization established written procedures to monitor the requirements of section 148? .....                  |     |    |     |    |     |    |     |    |

**Part V Procedures To Undertake Corrective Action**

| Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations? ..... | A   |    | B   |    | C   |    | D   |    |
|---|-----|----|-----|----|-----|----|-----|----|
|   | Yes | No | Yes | No | Yes | No | Yes | No |
|   |     |    |     |    |     |    |     |    |

**Part VI Supplemental Information.** Provide additional information for responses to questions on Schedule K. See instructions

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**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

JURUPA SCHOOL FACILITIES CORP

Employer identification number

33-0870518

**Form 990, Part VI, Line 11b - Form 990 Review Process**

A COPY OF FORM 990 IS PREPARED BY A CPA FIRM. THE FIRM PROVIDES A DRAFT FOR BOARD REVIEW AND COMMENTS PRIOR TO FILING A FINAL FORM.

**Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts**

BOARD MEMBERS ARE REQUIRED TO COMPLETE A FORM 700 STATEMENT OF ECONOMIC INTERESTS. BOARD MEMBERS MUST RECUSE THEMSELVES IF THERE IS A CONFLICT OF INTEREST IN REGARDS TO ANY MATTER.

**Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available**

GOVERNING DOCUMENTS, POLICIES AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

**COPY**

**SCHEDULE R**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Related Organizations and Unrelated Partnerships**

- ▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
  - ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

JURUPA SCHOOL FACILITIES CORP

Employer identification number  
33-0870518

**Part I Identification of Disregarded Entities.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 33.

| (a)<br>Name, address, and EIN (if applicable) of disregarded entity | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Total income | (e)<br>End-of-year assets | (f)<br>Direct controlling entity |
|---|-------------------------|--|---------------------|---------------------------|----------------------------------|
| (1) -----<br>-----<br>-----   |                         |  |                     |                           |                                  |
| (2) -----<br>-----<br>-----   |                         |  |                     |                           |                                  |
| (3) -----<br>-----<br>-----   |                         |  |                     |                           |                                  |

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

| (a)<br>Name, address, and EIN of related organization                                       | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Exempt Code section | (e)<br>Public charity status (if section 501(c)(3)) | (f)<br>Direct controlling entity | (g)<br>Sec 512(b)(13) controlled entity? |    |
|---|-------------------------|--|----------------------------|---|----------------------------------|--|----|
|   |                         |  |                            |   |                                  | Yes                                      | No |
| (1) JURUPA UNIFIED SCHOOL DIST<br>4850 PEDLEY ROAD<br>JURUPA VALLEY, CA 92509<br>33-0740037 | PUBLIC SCHOOL DISTRICT  | CA   |                            |   | N/A                              |  | X  |
| (2) -----<br>-----<br>-----   |                         |  |                            |   |                                  |  |    |
| (3) -----<br>-----<br>-----   |                         |  |                            |   |                                  |  |    |
| (4) -----<br>-----<br>-----   |                         |  |                            |   |                                  |  |    |



**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

| (a)<br>Name, address, and EIN of related organization | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Direct controlling entity | (e)<br>Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Disproportionate allocations? |    | (i)<br>Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j)<br>General or managing partner? |    | (k)<br>Percentage ownership |
|---|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|--------------------------------------|----|--|-------------------------------------|----|-----------------------------|
|   |                         |  |                                  |  |                              |                                    | Yes                                  | No |  | Yes                                 | No |                             |
| (1) -----<br>-----<br>-----                           |                         |  |                                  |  |                              |                                    |                                      |    |  |                                     |    |                             |
| (2) -----<br>-----<br>-----                           |                         |  |                                  |  |                              |                                    |                                      |    |  |                                     |    |                             |
| (3) -----<br>-----<br>-----                           |                         |  |                                  |  |                              |                                    |                                      |    |  |                                     |    |                             |

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

| (a)<br>Name, address, and EIN of related organization | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Direct controlling entity | (e)<br>Type of entity (C corp, S corp, or trust) | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Percentage ownership | (i)<br>Sec 512(b)(13) controlled entity? |    |
|---|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|-----------------------------|--|----|
|   |                         |  |                                  |  |                              |                                    |                             | Yes                                      | No |
| (1) -----<br>-----<br>-----                           |                         |  |                                  |  |                              |                                    |                             |  |    |
| (2) -----<br>-----<br>-----                           |                         |  |                                  |  |                              |                                    |                             |  |    |
| (3) -----<br>-----<br>-----                           |                         |  |                                  |  |                              |                                    |                             |  |    |

**Part V Transactions With Related Organizations.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

|  | Yes | No |
|--|-----|----|
| <b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? |     |    |
| <b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity .....                   | X   |    |
| <b>b</b> Gift, grant, or capital contribution to related organization(s) .....   |     | X  |
| <b>c</b> Gift, grant, or capital contribution from related organization(s) .....   |     | X  |
| <b>d</b> Loans or loan guarantees to or for related organization(s) .....  |     | X  |
| <b>e</b> Loans or loan guarantees by related organization(s) .....   |     | X  |
| <b>f</b> Dividends from related organization(s) .....  |     | X  |
| <b>g</b> Sale of assets to related organization(s) .....   |     | X  |
| <b>h</b> Purchase of assets from related organization(s) .....   |     | X  |
| <b>i</b> Exchange of assets with related organization(s) .....   |     | X  |
| <b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....  |     | X  |
| <b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....  |     | X  |
| <b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....  |     | X  |
| <b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....   |     | X  |
| <b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....   |     | X  |
| <b>o</b> Sharing of paid employees with related organization(s) .....  |     | X  |
| <b>p</b> Reimbursement paid to related organization(s) for expenses .....  |     | X  |
| <b>q</b> Reimbursement paid by related organization(s) for expenses .....  |     | X  |
| <b>r</b> Other transfer of cash or property to related organization(s) .....   |     | X  |
| <b>s</b> Other transfer of cash or property from related organization(s) .....   |     | X  |

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**2** If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

| (a)<br>Name of related organization | (b)<br>Transaction type (a-s) | (c)<br>Amount involved | (d)<br>Method of determining amount involved |
|-------------------------------------|-------------------------------|------------------------|--|
| (1) JURUPA UNIFIED SCHOOL DIST      | a                             | 723,587.               | CASH VALUE                                   |
| (2)                                 |                               |                        |  |
| (3)                                 |                               |                        |  |
| (4)                                 |                               |                        |  |
| (5)                                 |                               |                        |  |
| (6)                                 |                               |                        |  |

**Part VI Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

| (a)<br>Name, address, and EIN of entity | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Predominant income (related, unrelated, excluded from tax under sections 512-514) | (e)<br>Are all partners section 501(c)(3) organizations? |    | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Disproportionate allocations? |    | (i)<br>Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j)<br>General or managing partner? |    | (k)<br>Percentage ownership |
|---|-------------------------|--|--|--|----|------------------------------|------------------------------------|--------------------------------------|----|--|-------------------------------------|----|-----------------------------|
|   |                         |  |  | Yes  | No |                              |                                    | Yes                                  | No |  | Yes                                 | No |                             |
| (1) -----<br>-----<br>-----             |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (2) -----<br>-----<br>-----             |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (3) -----<br>-----<br>-----             |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (4) -----<br>-----<br>-----             |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (5) -----<br>-----<br>-----             |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (6) -----<br>-----<br>-----             |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (7) -----<br>-----<br>-----             |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (8) -----<br>-----<br>-----             |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |

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**Part VII** Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

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California Exempt Organization Annual Information Return

Calendar Year 2019 or fiscal year beginning (mm/dd/yyyy) 7/01/2019, and ending (mm/dd/yyyy) 6/30/2020. Corporation/Organization name JURUPA SCHOOL FACILITIES CORP. California corporation number 2164945. FEIN 33-0870518. Street address (suite or room) 4850 PEDLEY ROAD. City JURUPA VALLEY. State CA. Zip code 92509.

A First Return [X] Yes [ ] No. B Amended Return [ ] Yes [X] No. C IRC Section 4947(a)(1) trust [ ] Yes [X] No. D Final Information Return? [ ] Dissolved [ ] Surrendered (Withdrawn) [ ] Merged/Reorganized. E Check accounting method: 1 [ ] Cash 2 [X] Accrual 3 [ ] Other. F Federal return filed? 1 [ ] 990T 2 [ ] 990-PF 3 [ ] Sch H (990) 4 [ ] Other 990 series. G Is this a group filing? [ ] Yes [X] No. H Is this organization in a group exemption? [ ] Yes [X] No. I Did the organization have any changes to its guidelines not reported to the FTB? [ ] Yes [X] No. J If exempt under R&TC Section 23701d, has the organization engaged in political activities? [ ] Yes [ ] No. K Is the organization exempt under R&TC Section 23701g? [ ] Yes [X] No. L If organization is a public charity exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required [X]. M Is the organization a Limited Liability Company? [ ] Yes [X] No. N Did the organization file Form 100 or Form 109 to report taxable income? [ ] Yes [X] No. O Is the organization under audit by the IRS or has the IRS audited in a prior year? [ ] Yes [X] No. P Is federal Form 1023/1024 pending? [ ] Yes [ ] No.

Part I Complete Part I unless not required to file this form. See General Information B and C.

Table with 3 columns: Description, Line Number, Amount. Rows include Receipts and Revenues (Total gross receipts: 723,587), Expenses (Total expenses: 723,587), and Filing Fee (Balance due: 0).

Sign Here: Signature of officer ELIZABETH NIGRO, CPA, Title CFO, Date. Preparer's Use Only: Preparer's signature ELIZABETH NIGRO, CPA, Firm's name NIGRO & NIGRO PC, Address 25220 HANCOCK AVE STE 400 MURRIETA, CA 92562-9739, Telephone (951) 698-8783.

May the FTB discuss this return with the preparer shown above? See instructions. [X] Yes [ ] No

**Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts – complete Part II or furnish substitute information.**

|                                    |    |   |    |          |
|------------------------------------|----|---|----|----------|
| <b>Receipts from Other Sources</b> | 1  | Gross sales or receipts from all business activities. See instructions.   | 1  |          |
|                                    | 2  | Interest  | 2  |          |
|                                    | 3  | Dividends   | 3  |          |
|                                    | 4  | Gross rents   | 4  |          |
|                                    | 5  | Gross royalties   | 5  |          |
|                                    | 6  | Gross amount received from sale of assets (See Instructions)  | 6  |          |
|                                    | 7  | Other income. Attach schedule. <b>SEE STATEMENT 1</b>   | 7  | 723,587. |
|                                    | 8  | <b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Page 1, Part I, line 1. | 8  | 723,587. |
| <b>Expenses and Disbursements</b>  | 9  | Contributions, gifts, grants, and similar amounts paid. Attach schedule.  | 9  |          |
|                                    | 10 | Disbursements to or for members   | 10 |          |
|                                    | 11 | Compensation of officers, directors, and trustees. Attach schedule. <b>SEE STMT 2</b>   | 11 | 0.       |
|                                    | 12 | Other salaries and wages  | 12 |          |
|                                    | 13 | Interest  | 13 | 153,587. |
|                                    | 14 | Taxes   | 14 |          |
|                                    | 15 | Rents   | 15 |          |
|                                    | 16 | Depreciation and depletion (See instructions)   | 16 |          |
|                                    | 17 | Other Expenses and Disbursements. Attach schedule. <b>SEE STATEMENT 3</b>   | 17 | 570,000. |
|                                    | 18 | <b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Page 1, Part I, line 9.                | 18 | 723,587. |

| Schedule L Balance Sheet                             | Beginning of taxable year |            | End of taxable year |              |
|--|---------------------------|------------|---------------------|--------------|
|  | (a)                       | (b)        | (c)                 | (d)          |
| <b>Assets</b>  |                           |            |                     |              |
| 1 Cash   |                           |            |                     | •            |
| 2 Net accounts receivable                            |                           |            |                     | •            |
| 3 Net notes receivable                               |                           |            |                     | •            |
| 4 Inventories  |                           |            |                     | •            |
| 5 Federal and state government obligations           |                           |            |                     | •            |
| 6 Investments in other bonds                         |                           |            |                     | •            |
| 7 Investments in stock                               |                           |            |                     | •            |
| 8 Mortgage loans                                     |                           |            |                     | •            |
| 9 Other investments. Attach schedule                 |                           |            |                     | •            |
| 10 a Depreciable assets                              |                           |            |                     |              |
| b Less accumulated depreciation                      |                           |            |                     |              |
| 11 Land  |                           |            |                     | •            |
| 12 Other assets. Attach schedule. <b>STM 4</b>       |                           | 4,020,000. |                     | • 3,450,000. |
| 13 <b>Total assets</b>                               |                           | 4,020,000. |                     | • 3,450,000. |
| <b>Liabilities and net worth</b>                     |                           |            |                     |              |
| 14 Accounts payable                                  |                           |            |                     | •            |
| 15 Contributions, gifts, or grants payable           |                           |            |                     | •            |
| 16 Bonds and notes payable. <b>ST 5</b>              |                           | 4,020,000. |                     | • 3,450,000. |
| 17 Mortgages payable                                 |                           |            |                     | •            |
| 18 Other liabilities. Attach schedule                |                           |            |                     |              |
| 19 Capital stock or principal fund                   |                           |            |                     | •            |
| 20 Paid-in or capital surplus. Attach reconciliation |                           |            |                     | •            |
| 21 Retained earnings or income fund                  |                           |            |                     | •            |
| 22 <b>Total liabilities and net worth</b>            |                           | 4,020,000. |                     | • 3,450,000. |

| Schedule M-1 Reconciliation of income per books with income per return                                |   |    |  |
|---|---|----|--|
| Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000 |   |    |  |
| 1   | Net income per books  | 7  | Income recorded on books this year not included in this return. Attach schedule      |
| 2   | Federal income tax  | 8  | Deductions in this return not charged against book income this year. Attach schedule |
| 3   | Excess of capital losses over capital gains                                       | 9  | Total. Add line 7 and line 8   |
| 4   | Income not recorded on books this year. Attach schedule                           | 10 | Net income per return. Subtract line 9 from line 6                                   |
| 5   | Expenses recorded on books this year not deducted in this return. Attach schedule |    |  |
| 6   | Total. Add line 1 through line 5  |    |  |

JURUPA SCHOOL FACILITIES CORP

33-0870518

**Statement 1**  
**Form 199, Part II, Line 7**  
**Other Income**

JURUPA USD-LEASE PYMTS..... \$ 723,587.  
 Total \$ 723,587.

**Statement 2**  
**Form 199, Part II, Line 11**  
**Compensation of Officers, Directors, Trustees and Key Employees**

**Current Officers:**

| Name and Address  | Title and<br>Average Hours<br>Per Week Devoted | Total<br>Compen-<br>sation | Contri-<br>bution to<br>EBP & DC | Expense<br>Account/<br>Other |
|---|--|----------------------------|----------------------------------|------------------------------|
| ROBERT GARCIA<br>4850 PEDLEY ROAD<br>JURUPA VALLEY, CA 92509  | Member<br>1.00                                 | \$ 0.                      | \$ 0.                            | \$ 0.                        |
| LINDA CHARD<br>4850 PEDLEY ROAD<br>JURUPA VALLEY, CA 92509    | MEMBER<br>1.00                                 | 0.                         | 0.                               | 0.                           |
| KAREN BRADFORD<br>4850 PEDLEY ROAD<br>JURUPA VALLEY, CA 92509 | CLERK<br>1.00                                  | 0.                         | 0.                               | 0.                           |
| MELISSA RAGOLE<br>4850 PEDLEY ROAD<br>JURUPA VALLEY, CA 92509 | MEMBER<br>1.00                                 | 0.                         | 0.                               | 0.                           |
| SILVIA ORTEGA<br>4850 PEDLEY ROAD<br>JURUPA VALLEY, CA 92509  | President<br>1.00                              | 0.                         | 0.                               | 0.                           |
| Total   |  | <u>\$ 0.</u>               | <u>\$ 0.</u>                     | <u>\$ 0.</u>                 |

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**Statement 3**  
**Form 199, Part II, Line 17**  
**Other Expenses**

PAYMENTS ON PRINCIPAL..... \$ 570,000.  
 Total \$ 570,000.

**Statement 4**  
**Form 199, Schedule L, Line 12**  
**Other Assets**

|                        |                      |
|------------------------|----------------------|
| LEASE RECEIVABLE ..... | 3,450,000.           |
| Total                  | <u>\$ 3,450,000.</u> |

**Statement 5**  
**Form 199, Schedule L, Line 16**  
**Bonds and Notes Payable**

|                         |                    |
|-------------------------|--------------------|
| <u>Tax-Exempt Bonds</u> | <u>Balance Due</u> |
|-------------------------|--------------------|

|                        |            |            |
|------------------------|------------|------------|
| Purpose of Issue:      | REFUNDING  |            |
| Issue Date:            | 11/02/2011 |            |
| Original Issue Amount: | 7,220,000. |            |
| Outstanding Issue Amt: |            | 3,450,000. |

|                        |                      |
|------------------------|----------------------|
| Total Tax-Exempt Bonds | \$ <u>3,450,000.</u> |
|------------------------|----------------------|

|                               |                      |
|-------------------------------|----------------------|
| Total Notes and Bonds Payable | <u>\$ 3,450,000.</u> |
|-------------------------------|----------------------|

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## JURUPA SCHOOL FACILITIES CORPORATION

**Date of Meeting: January 11, 2021**

**PRESENTER:**

(President Bradford)

**Approve Minutes of the January 13, 2020 Meeting**

**RECOMMENDATION:**

Administration recommends the Board approve the January 13, 2020 Jurupa School Facilities Corporation meeting minutes.

**ADDITIONAL DETAILS:**

**Please select item attachments to view associated back up materials.**

**ATTACHMENTS:**

| Description                         | Type            |
|-------------------------------------|-----------------|
| ▢ 1-13-2020 Facilities Corp Minutes | Backup Material |

