



## **Annual and Five Year Reports**

**Jurupa Unified School District**

**November 5, 2015**

**Prepared For:**

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## I. Introduction

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Sections 66001 and 66006 of the Government Code require that the Jurupa Unified School District ("School District") provide to the public information on impact fees received from new residential and commercial/industrial development to mitigate the impact of that new development on the school facilities of the School District ("Reportable Fees"). The School District currently collects statutory school facility fees ("Statutory School Fees") pursuant to Sections 17620 *et seq.* of the Education Code and Sections 65995 *et seq.* of the Government Code, and alternative school facility fees ("Alternative School Fees") collected pursuant to Sections 65995.5, 65995.6, and 65995.7 of the Government Code (collectively, "Reportable Fees").

The School District is required to provide under the Government Code the following information on Reportable Fees for the prior fiscal year:

1. Amounts collected
2. Amount of interest earned
3. Amounts spent on projects to accommodate additional enrollment from new residential and commercial/industrial development

The Reportable Fees do not include special tax proceeds, proceeds of bonds, or letters of credit to secure payment of Reportable Fees at a future date. Further, the School District is required to confirm that Reportable Fees have not been levied, collected, or imposed for general revenue purposes.

Additionally, the School District is required to identify the following:

1. The proposed purposes to which unexpended Reportable Fees may be spent
2. The Reasonable Relationship between the unexpended Reportable Fees and the purpose to which they are to be spent
3. The funding sources and expected funding availability date for school facilities projects for which unexpended Reportable Fees are required

The following Annual and Five-Year Reports ("Reports") for the fiscal year ending June 30, 2015 include the information and proposed findings the School District intends to review and adopt in accordance with Sections 66001 and 66006 of the Government Code.

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## II. Annual Report

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In accordance with Government Code Section 66006(b)(1) and (2), the School District hereby presents the following information for fiscal year 2014/2015 (i.e. July 1, 2014 through June 30, 2015) with regard to the annual Reportable Fees:

**A. Description of the Type of Reportable Fees in the Account or Sub-account(s) of the School District**

The Reportable Fees of the School District for fiscal year 2014/2015 consist of Statutory School Fees and Alternative School Fees. Statutory School Fees are collected by the School District for residential and commercial/industrial development, and Alternative School Fees are collected by the School District for new residential development.

**B. Amount of the Reportable Fees**

The amount of Reportable Fees is based on the effective Statutory School Fee and the Alternative School Fee as described below.

**Statutory School Fees**

The Statutory School Fees for the period effective July 1, 2014 through June 30, 2015 were established by the Board of Education ("Board") of the School District on April 7, 2014, by Resolution No. 2014/37. This resolution adopted the Statutory School Fees for new residential and commercial/industrial development based on the reports titled "Residential Development School Fee Justification Study" and "Commercial/Industrial Development School Fee Justification Study," both dated March 26, 2014.

**Alternative School Fees**

The Alternative School Fees, pursuant to Sections 65995.5 and 65995.7 of the Government Code, for the period effective July 1, 2014 through January 20, 2015, were established by the Board of the School District on April 7, 2014, by Resolution No. 2014/38. This resolution adopted the Alternative School Fees for new residential development based on the report titled "School Facilities Needs Analysis," dated March 7, 2014.

For the period effective January 21, 2015 through June 30, 2015, the Alternative Fees were established by the Board of the School District on January 20, 2015, by Resolution No. 2015/45. This resolution adopted the Alternative School Fees for new residential development based on the report titled "School Facilities Needs Analysis," dated October 16, 2014 (collectively, both reports together are referred to as "Analyses").

Table 1 below lists the fee amounts and effective dates for the applicable Statutory and Alternative School Fees for fiscal year 2014/2015.

**Table 1**  
**Effective Dates for Developer Fee Justification Reports**

<b>Item</b>	<b>Effective Dates (for FY 2014/2015)</b>	<b>Fee Amount (Per Square Foot)</b>
Statutory School Fees	July 1, 2014 – June 30, 2015	Residential - \$3.36 Commercial/Industrial - \$0.54
Alternative School Fees	July 1, 2014 – January 20, 2015	\$3.60
	January 21, 2015– June 30, 2015	\$4.30

**C. Beginning and Ending Balance of Account and Sub-Account(s):**

Table 2 lists the fiscal year 2014/2015 beginning and ending balances for Fund 25, the Capital Facility Fund, which holds all Reportable Fees:

**Table 2**  
**Beginning and Ending Balances for Fund 25**

<b>Item</b>	<b>Fund Balance</b>
Beginning Balance (7/1/2014)	\$2,823,619.31
Ending Balance (6/30/2015)	\$4,844,086.53

**D. Amount of the Reportable Fees Collected, Interest Earned, and Reportable Fees Refunded**

Table 3 shows the amount of Reportable Fees collected and interest earned from Fund 25 during fiscal year 2014/2015.

**Table 3**  
**Amount of Reportable Fees Collected for Fund 25**

<b>Item</b>	<b>Total Revenues</b>
Reportable Fees Collected	\$5,167,548.00
CFD Formation Deposits	\$240,258.20
Reimbursements <sup>[1]</sup>	(\$2,985,600.04)
Interest Earned	\$16,148.90
<b>Total</b>	<b>\$2,438,355.06</b>

[1] Reimbursements to Community Facilities District ("CFD") Nos. 6, 9, and 10.

**E. Identification of Each Improvement on Which Reportable Fees Were Expended and the Amount of the Expenditures on Each Improvement, Including the Total Percentage of the Cost of Each Project of the School District that Was Funded with Reportable Fees**

Schedule A to this report identifies the amount of Reportable Fees expended on School Facilities in fiscal year 2014/2015, as well as the percentage of each improvement funded by Reportable Fees.

**F. Identification of an Approximate Date by Which the Construction of Project(s) of the School District will Commence if the School District Determines that Sufficient Funds have been Collected to Complete Financing on an Incomplete Project of the School District, as Identified in Paragraph (2) of Subdivision (A) of Section 66001 of the Government Code, and the Project of the School District Remains Incomplete**

The School District has determined that at the close of fiscal year 2014/2015, Reportable Fees and other sources of funding were not sufficient to complete the financing of additional school facilities of the School District. See Section III for information on planned construction projects and the estimated date funding will be available to complete the construction projects.

**G. Description of each Interfund Transfer or Loan Made from the Account or Sub-Account(s), Including Project(s) of the School District on Which the Transferred or Loaned Reportable Fees will be Expended, and, in the Case of an Interfund Loan, the Date on Which the Loan will be Repaid, and the Rate of Interest that the Account or Sub-Account(s) will Receive on the Loan**

No Interfund Transfers or Loans were made from the account in fiscal year 2014/2015.

**H. The Amount of Refunds made or Revenues Allocated for Other Purposes if the Administrative Costs of Refunding Unexpended Revenues Exceed the Amount to be Refunded**

No refunds of Reportable Fees were made pursuant to Section 66001(e) of the Government Code in fiscal year 2014/2015.

**I. Summary Table of Fund Balance, Revenues, and Expenditures**

Table 4 below summarizes the beginning and ending balances, the amount of Reportable Fees collected and interest earned, and total expenditures from Fund 25 during fiscal year 2014/2015.

**Table 4**  
**Fund 25 Activity Summary (FY 2014/2015)**

<b>Item</b>	<b>Amount</b>
<b>Beginning Balance (7/1/2014)</b>	<b>\$2,823,619.31</b>
Reportable Fees Collected and Interest Earned	\$2,438,355.06
Miscellaneous Income <sup>[1]</sup>	\$36,727.08
Expenditures – Schedule A	(\$825,309.41)
Reimbursement of K-8 School No. 5 Costs <sup>[2]</sup>	\$370,694.49
<b>Ending Balance (6/30/2015)</b>	<b>\$4,844,086.53</b>
<p>[1] Miscellaneous income includes tax refunds as well as a reimbursement for CFD No. 6 from 2008/2009.</p> <p>[2] Issuance of lease revenue bonds were used to reimburse the costs from K-8 School No. 5.</p>	

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### **III. Five Year Report**

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In accordance with Section 66001 of the Government Code, the School District provides the following information with respect to that portion of the account or sub-account(s) remaining unexpended, whether committed or uncommitted:

**A. Identification of the Purpose to Which the Reportable Fees are to be Put**

The purpose of the Reportable Fees imposed and collected on new residential and commercial/industrial development within the School District during fiscal year 2014/2015 was to fund additional school facilities required to serve students generated by new development within the School District. Specifically, the Reportable Fees will be used for the construction and/or acquisition of additional school facilities, furnishing and equipping such school facilities, as well as acquiring and installing additional portable classrooms to accommodate students.

**B. Demonstration of a Reasonable Relationship Between the Reportable Fees and the Purposes for Which they are Charged**

There is a roughly proportional and a reasonable relationship between the new development upon which the Reportable Fees are charged and the need for additional school facilities by reason of the fact that additional students will be generated by additional development within the School District and the School District does not have capacity in its existing school facilities to accommodate these new students. Furthermore, the Reportable Fees do not exceed the costs of providing school facilities for the students generated from the development in which such fees were collected (as set forth in (i) the Analyses and (ii) the Studies referred to herein Section II.B.).

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

Table 5 below lists the proposed funding sources for all pending school facility projects, as presently identified by the School District.



**Table 5  
Proposed Funding Sources for School Facility Projects**

<b>Projects</b>	<b>Community Facilities Districts</b>	<b>General Obligation Bond</b>	<b>Reportable Fees</b>
K-8 School No. 5 Construction	TBD	TBD	N/A
Relocatables (over 5 years)	N/A	TBD	TBD
Equipment and Furniture	N/A	TBD	TBD
Administration & Compliance	N/A	N/A	TBD
CFD Formation	N/A	TBD	N/A
Note: School facilities costs are for fiscal year 2014/2015. To the extent funding is available, future school facilities may be funded by the Community Facilities Districts.			

**D. Identification of the Approximate Dates on Which the Funding Referred to in Section III.C is Expected to be Deposited into the Appropriate Account or Fund**

Table 6 below list the approximate dates on which the funds are expected to be available for the school facility projects presently identified by the School District.

**Table 6  
Timeline for Availability of Funds for School Facility Projects**

<b>Projects</b>	<b>Community Facilities Districts</b>	<b>General Obligation Bond</b>	<b>Reportable Fees</b>
K-8 School No. 5 Construction	Unknown	Unknown	N/A
Relocatables (over 5 years)	N/A	N/A	Unknown
Equipment and Furniture	N/A	Unknown	Unknown
Administration & Compliance	N/A	N/A	Unknown
CFD Formation	N/A	Unknown	N/A

**Schedule A**

**Public Improvements on Which Reportable Fees Were Expended**

## Jurupa Unified School District

Public Improvements on Which Reportable Fees Were Expended  
Fiscal Year 2014/2015

<b>Project</b>	<b>Total Amount Paid From Fund 25 (in FY 2014/2015)</b>	<b>Percent of Total Cost Funded From Fund 25</b>
Architect & Site Preparation for K-8 School No. 5	\$370,694.49	100%
CFD Formation - Administration & Legal	\$167,210.70	100%
CFD Formation - Miscellaneous Advertising & Postage	\$5,024.33	100%
Contracts for compliance & Administration	\$33,161.13	100%
Furniture & Computers for growth	\$122,225.90	100%
Miscellaneous Advertising & Postage	\$354.34	100%
Portable Classroom Rentals for growth	\$110,138.52	100%
Stone Avenue Traffic Study	\$6,500.00	100%
Troth Street Sewer Study	\$10,000.00	100%
<b>Total</b>	<b>\$825,309.41</b>	<b>NA</b>