



Annual Report

Public Report of Capital Facilities Fees

Fiscal Year 2019-2020

Visalia Unified School District

PUBLIC REPORT OF CAPITAL FACILITIES FEES “DEVELOPER FEES” FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Attached are the District submittals for the requirements pertaining to the reporting and expenditures of the District’s Developer Fee Account (Fund 250) pursuant to Government Code Sections 66001 and 66006.

ANNUAL REPORTING REQUIREMENTS

Government Code Section 66006 requires that within 180 days after the last day of each fiscal year, the District must make the following information available to the public for each separate account.

(A) A brief description of the type of fee in the account;

These reportable fees consist of Statutory School Fees collected pursuant to Government Code sections 65995, et seq., and Education Code sections 17620, et seq. In the public Report of Capital Facilities Fees (“Developer Fees,” Report) for the fiscal year ended June 30, 2020, under section II, Revenue, the first two lines describe the fees charged. The Report is attached hereto and incorporated herein.

(B) The amount of the fee;

The Statutory School Fee amounts for July 1, 2019, through June 30, 2020, were \$3.79 per square foot of assessable residential space, and \$0.61 per square foot of assessable commercial development. In the Report, section II, the amount of the fees and the total fees collected per each type of fee are indicated in the first three lines.

(C) The beginning and ending balance of the account;

As stated in the Report, section I, the Adjusted Beginning Balance on July 1, 2019, was \$4,401,917.66, and as indicated in section IV, the Ending Balance on June 30, 2020, was \$5,783,064.14.

(D) The amount of the fees collected and the interest earned;

Section II of this Report lists the amount of the fees collected and the interest earned for the fiscal year 2019/20.

(E) An identification of each public improvement on which fees from the account were expended and the amount of the expenditures on each improvement and an identification of the total percentage of the cost of the improvement that was funded with fees;

Starting on page 4, the report indicates the amounts spent at each District school site within and outside the city limits. Expenditures are listed in detail, and all itemized expenses were 100% funded with developer fees. Even though some projects may be multi-funded, the report only lists the developer fees portion of each project(s).

(F) An identification of an approximate date by which the construction of an incomplete improvement will commence if the District determines that sufficient funds have been collected to complete financing on that improvement and that improvement has been identified by the District as a use to which the fee will be put;

Sufficient funds were collected for the following projects:

1. Planned Growth Modular projects at various sites;
2. Temporary leased portables at multiple sites to accommodate unexpected growth;
3. Partial payment toward the Developer Fees portion of the construction cost for the new Denton Elementary;
4. Closeout cost(s) for Riverway Elementary.

(G) A description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended. In the case of an interfund loan, an identification of the date on which the loan will be repaid, and the rate of interest the account will receive;

An Interfund Transfers Out of the Developer Fee Account (Fund 250) was authorized in the amount of \$2,139,631.22 to repay a portion of the 2018 Certificate of Participation that was used to complete Denton Elementary.

(H) The amount of refunds of developer fees refunded or allocated either under Government Code Section 66001 (e) (requiring a refund if the District determines that adequate funds to complete an incomplete improvement exist but fails within 180 days of that determination to identify an approximate date by which the construction of the public improvement will be commenced) or section 66001 (f) (allowing the District to allocate funds that would otherwise be refunded pursuant to section 66001 (e) to another purpose if the administrative costs of refunding the unexpended revenues is determined to be greater than the amount to be refunded).

There were no refunds made during the 2019/20 fiscal year. Statutory School Fees collected to date are insufficient to complete any District's school facilities construction project's financing except for those identified in this report (see section (F) above).

PROVISIONS FOR UNEXPENDED FEES

Every five years, Government Code Section 66001 requires local agencies to make the following findings with respect to that portion of the fees remaining unexpended, whether committed or uncommitted.

(1) Identify the purpose to which the fee is to be put;

The purpose of Developer Fees is for the construction and/or reconstruction of facilities necessary to accommodate the students generated by new residential and commercial development. The District does not have any Developer fees in the county treasury that are more than five years old.

(2) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged;

In February of 2018 a *Developer Fee Justification Study* was completed for Visalia Unified School District, showing determination of an allowable residential construction level I fee of \$3.79 per square foot for single-family residential construction, and \$0.61 per square foot for commercial/industrial construction. This level I fee was approved by the Board of Education on May 22, 2018 and effective as of August 1st, 2018. These fees remained at these rates through June 30, 2020.

(3) Identify all sources and amounts of funding anticipated to complete financing of incomplete facilities, which were originally identified for the use of fees;

Developer Fees, and State Funds are the main source of funding used to mitigate impacts from student population growth. Bond Proceeds may also be used to help alleviate the impacts from student population growth.

The District estimates annual revenue from Developer Fees between \$3,750,000 and \$4,250,000 for the current fiscal year and estimates revenues to be about the same in subsequent fiscal years. These fees will be used to finance some, but not all, District projects.

(4) Designate the approximate dates on which the funding referred to in paragraph (3) is expected to be deposited into the appropriate account;

State funding is deposited into state facility fund as received. A portion of Measure A Bond was authorized by the governing board in June 2020 and the related bond proceeds are deposited in the Building Fund as received.

**Public Report of Capital Facilities
Developer Fees For the Period of
July 1, 2019 to June 30, 2020**

I Beginning Balance at July 1, 2019		\$ 4,401,917.66	
Adjustments		\$ -	
Adjusted Beginning Balance			\$ 4,401,917.66
II Revenue			
* Statutory Developer Fees - City	\$ 4,766,880.26		
* Statutory Developer Fees - County	316,922.09		
Gross Developer Fees Collected		5,083,802.35	
Less Refunds		0.00	
Net Developer Fees Collected			5,083,802.35
Interest Income			121,650.23
Net Increase (Decrease) in the Fair Value			113,598.24
Other Local Revenue			1,800.00
Total Revenue			<u>\$ 5,320,850.82</u>
III Transfers and Expenditures			
Interfund Transfers Out for Partial Payment of Denton Elementary	(2,139,631.22)		
Total Interfund Transfers Out			(2,139,631.22)
Total Expenditures			<u>(1,800,073.12)</u>
Total Transfers & Expenditures			<u>\$ (3,939,704.34)</u>
IV Balance at June 30, 2020			<u>\$ 5,783,064.14</u>

* Rate: \$3.79 Residential & \$0.61 Commercial from 07/01/2019 to 06/30/2020

Expenditures By Site

Expenditures From Developer Fees -- City of Visalia

Location	Description	Amount	Site Total
Elementary Schools			
Annie R. Mitchell	Modular(s) Rental & Portables -Growth	\$ 68,484.70	\$ 68,484.70
Coopman Prop - Lovers Ln @ Mill Creek	Appraisal Report(s)	\$ 2,000.00	\$ 2,000.00
Creekside	Modular(s) Rental & Portables -Growth	\$ 8,699.25	\$ 8,699.25
Crestwood	Modular(s) Rental & Portables -Growth	\$ 18,244.70	\$ 18,244.70
Crowley	Modular(s) Rental & Portables -Growth	\$ 14,160.00	\$ 14,160.00
Denton	New Elementary School	\$ 2,344,979.24	\$ 2,344,979.24
Ferguson / Giddings	Testing and Inspection	\$ 14,638.90	\$ 14,638.90
Four Creeks	Modular(s) Rental, Portables - Growth / Infrastructure(s)	\$ 147,974.71	\$ 147,974.71
Golden Oak	Modular(s) Rental & Portables -Growth	\$ 24,219.70	\$ 24,219.70
Hurley	Modular(s) Rental & Portables -Growth	\$ 2,160.00	\$ 2,160.00
Manuel F. Hernandez	Modular(s) Rental, Portables - Growth / Infrastructure(s)	\$ 43,004.00	\$ 43,004.00
Marcin Court Property	Appraisal Report(s)	\$ 2,500.00	\$ 2,500.00
NE Site @HWY 216	Appraisal Report(s)	\$ 2,500.00	\$ 2,500.00
Oak Grove	Modular(s) Rental & Portables -Growth	\$ 55,370.00	\$ 55,370.00
Riverway	City of Visalia Impact Fees	\$ 446,588.64	\$ 446,588.64
	Modular(s) Rental & Portables -Growth / Appraisal Report(s) / Infrastructure(s)	\$ 155,785.01	\$ 155,785.01
Veva Blunt	Modular(s) Rental & Portables -Growth	\$ 800.00	\$ 800.00
Subtotal Elementary Schools:			\$ 3,352,108.85
Middle Schools			
Ridgeview	Infrastructure(s)/State Compliance-Form SAB 50-05 / Appraisal Report(s)	\$ 6,188.00	\$ 6,188.00
Subtotal Middle Schools:			\$ 6,188.00
High Schools			
El Diamante	Modular(s) Rental, Portables - Growth / Infrastructure(s)	\$ 159,942.30	\$ 159,942.30
Mt Whitney	Modular(s) Rental & Portables -Growth	\$ 19,920.00	\$ 19,920.00
Redwood	State Compliance - Form SAB 50-05	\$ 1,500.00	\$ 1,500.00
Reserve For New High School #6	CEQA Compliance Svcs / Appraisal Report(s)	\$ 3,950.00	\$ 3,950.00
Reserve For New High School #5	Traffic Study	\$ 21,223.19	\$ 21,223.19
Sequoia	Modular(s) Rental & Portables -Growth	\$ 19,973.24	\$ 19,973.24
VCIS	Appraisal Report(s)	\$ 6,000.00	\$ 6,000.00
VTEC	Annual DTSC Maintenance Plan	\$ 12,416.42	\$ 12,416.42
Subtotal High Schools:			\$ 244,925.15
Total Expenditures From Developer Fees -- City of Visalia:			\$ 3,603,222.00

Expenditures From Developer Fees -- County of Tulare

Location	Description	Amount	Site Total
Elbow Creek	Modular(s) Rental, Portables - Growth / Infrastructure(s)	\$ 125,376.93	\$ 125,376.93
Goshen	Modular(s) Rental, Portables - Growth / Infrastructure(s)	\$ 86,210.00	\$ 86,210.00
Ivanhoe	Modular(s) Rental & Portables -Growth	\$ 12,600.00	\$ 12,600.00
Total Expenditures From Developer Fees -- County of Tulare:			\$ 224,186.93
Total Site Expenditures:			\$ 3,827,408.93
Other Expenditures			
	Collection Fees - City of Visalia (1.0%)		52,191.71
	Collection Administrative Costs - VUSD (1.0%)		52,191.71
	Other Administrative		911.99
	Facility Needs Analysis		7,000.00
Total Other Expenditures:			\$ 112,295.41
Total Expenditures :			\$ 3,939,704.34

DESCRIPTION	GENERAL	ANNIE R. MITCHELL ELEMENTARY	COOPMAN PROP- LOVERS LN @MILL CREEK	CREEKSIDE COMMUNITY DAY SCHOOL
A & G TELEPHONE				
CALIFORNIA WATER SERVICE				
CAPITOL PUBLIC FINANCE GROUP	7,000.00			
CITY 1% RESIDENT & COMMERCIAL	52,191.71			
CITY OF VISALIA				
CITY OF VISALIA COMMUNITY DEVELOPMENT DEPT.				
CM CONSTRUCTION SERVICES LLC.				
CONSOLIDATED ELECTRICAL DISTRIBUTORS (CED)				
DEPARTMENT OF GENERAL SERVICES				
DEPARTMENT OF TOXIC SUBSTANCES				
DIGITECH INTEGRATION, INC.				
EKC ENTERPRISES COMPANY				
GREEN BOX RENTALS INC.				
HIRST, THOMAS ARTHUR				
HOPPER COMPANY			2,000.00	
JLB TRAFFIC ENGINEERING, INC.				
LAWRENCE ENGINEERING				
LEVIN & SON, MORRIS				
MANGINI ASSOCIATES INC.				
METEOR EDUCATION				
MOBILE MODULAR MANAGEMENT		68,484.70		8,699.25
PADRE ASSOCIATES				
SALSBURY INDUSTRIES				
SCHOOL SITE SOLUTIONS INC				
SCHOOL WORKS INC.				
SIGN WORKS				
SPENCE FENCE				
TAYLOR EQUIPMENT REPAIR				
TERRAVERDE ENERGY LLC				
UNION BANK				
VISALIA TIMES DELTA	911.99			
VUSD 1%	52,191.71			
WESTECH SYSTEMS, INC.				
WILLIAMS SCOTSMAN INC				
TOTAL	\$112,295.41	\$68,484.70	\$ 2,000.00	\$ 8,699.25

DESCRIPTION	CRESTWOOD ELEMENTARY SCHOOL	CROWLEY ELEMENTARY SCHOOL	DENTON ELEMENTARY SCHOOL	EL DIAMANTE HIGH SCHOOL
A & G TELEPHONE				
CALIFORNIA WATER SERVICE			(9.48)	
CAPITOL PUBLIC FINANCE GROUP				
CITY 1% RESIDENT & COMMERCIAL				
CITY OF VISALIA			643.74	
CITY OF VISALIA COMMUNITY DEVELOPMENT DEPT.				
CM CONSTRUCTION SERVICES LLC.			100,005.00	
CONSOLIDATED ELECTRICAL DISTRIBUTORS (CED)				
DEPARTMENT OF GENERAL SERVICES			51,217.30	
DEPARTMENT OF TOXIC SUBSTANCES				
DIGITECH INTEGRATION, INC.				
EKC ENTERPRISES COMPANY				56,750.00
GREEN BOX RENTALS INC.			24.00	
HIRST, THOMAS ARTHUR			8,000.00	
HOPPER COMPANY				
JLB TRAFFIC ENGINEERING, INC.				
LAWRENCE ENGINEERING			3,875.00	
LEVIN & SON, MORRIS				24,004.00
MANGINI ASSOCIATES INC.			28,691.35	
METEOR EDUCATION			4,066.19	
MOBILE MODULAR MANAGEMENT	18,244.70	14,160.00		79,188.30
PADRE ASSOCIATES				
SALSBURY INDUSTRIES			484.92	
SCHOOL SITE SOLUTIONS INC				
SCHOOL WORKS INC.				
SIGN WORKS				
SPENCE FENCE				
TAYLOR EQUIPMENT REPAIR				
TERRAVERDE ENERGY LLC			8,350.00	
UNION BANK			2,139,631.22	
VISALIA TIMES DELTA				
VUSD 1%				
WESTECH SYSTEMS, INC.				
WILLIAMS SCOTSMAN INC				
TOTAL	\$ 18,244.70	\$ 14,160.00	\$ 2,344,979.24	\$ 159,942.30

DESCRIPTION	ELBOW CREEK ELEMENTARY SCHOOL	FERGUSON & GIDDINGS ELEM	FOUR CREEKS ELEMENTARY SCHOOL	GOLDEN OAK ELEMENTARY SCHOOL
A & G TELEPHONE	8,326.25		42,000.00	
CALIFORNIA WATER SERVICE				
CAPITOL PUBLIC FINANCE GROUP				
CITY 1% RESIDENT & COMMERCIAL				
CITY OF VISALIA				
CITY OF VISALIA COMMUNITY DEVELOPMENT DEPT.				
CM CONSTRUCTION SERVICES LLC.				
CONSOLIDATED ELECTRICAL DISTRIBUTORS (CED)	23,821.68		15,365.71	
DEPARTMENT OF GENERAL SERVICES				
DEPARTMENT OF TOXIC SUBSTANCES				
DIGITECH INTEGRATION, INC.				
EKC ENTERPRISES COMPANY				
GREEN BOX RENTALS INC.				
HIRST, THOMAS ARTHUR				
HOPPER COMPANY				
JLB TRAFFIC ENGINEERING, INC.				
LAWRENCE ENGINEERING				
LEVIN & SON, MORRIS	44,405.00		74,175.00	
MANGINI ASSOCIATES INC.				
METEOR EDUCATION				
MOBILE MODULAR MANAGEMENT	44,324.00		6,490.00	24,219.70
PADRE ASSOCIATES		14,638.90		
SALSBURY INDUSTRIES				
SCHOOL SITE SOLUTIONS INC				
SCHOOL WORKS INC.				
SIGN WORKS				
SPENCE FENCE			9,944.00	
TAYLOR EQUIPMENT REPAIR	4,500.00			
TERRAVERDE ENERGY LLC				
UNION BANK				
VISALIA TIMES DELTA				
VUSD 1%				
WESTECH SYSTEMS, INC.				
WILLIAMS SCOTSMAN INC				
TOTAL	\$ 125,376.93	\$ 14,638.90	\$ 147,974.71	\$ 24,219.70

DESCRIPTION	GOSHEN ELEMENTARY SCHOOL.	HURLEY ELEMENTARY SCHOOL	IVANHOE ELEMENTARY SCHOOL	MANUEL F. HERNANDEZ ELEMENTARY
A & G TELEPHONE				
CALIFORNIA WATER SERVICE				
CAPITOL PUBLIC FINANCE GROUP				
CITY 1% RESIDENT & COMMERCIAL				
CITY OF VISALIA				
CITY OF VISALIA COMMUNITY DEVELOPMENT DEPT.				
CM CONSTRUCTION SERVICES LLC.				
CONSOLIDATED ELECTRICAL DISTRIBUTORS (CED)				
DEPARTMENT OF GENERAL SERVICES				
DEPARTMENT OF TOXIC SUBSTANCES				
DIGITECH INTEGRATION, INC.				
EKC ENTERPRISES COMPANY				15,185.00
GREEN BOX RENTALS INC.				
HIRST, THOMAS ARTHUR				
HOPPER COMPANY				
JLB TRAFFIC ENGINEERING, INC.				
LAWRENCE ENGINEERING				
LEVIN & SON, MORRIS	4,247.00			8,919.00
MANGINI ASSOCIATES INC.				
METEOR EDUCATION				
MOBILE MODULAR MANAGEMENT	81,963.00	2,160.00	12,600.00	18,900.00
PADRE ASSOCIATES				
SALSBURY INDUSTRIES				
SCHOOL SITE SOLUTIONS INC				
SCHOOL WORKS INC.				
SIGN WORKS				
SPENCE FENCE				
TAYLOR EQUIPMENT REPAIR				
TERRAVERDE ENERGY LLC				
UNION BANK				
VISALIA TIMES DELTA				
VUSD 1%				
WESTECH SYSTEMS, INC.				
WILLIAMS SCOTSMAN INC				
TOTAL	\$ 86,210.00	\$ 2,160.00	\$ 12,600.00	\$ 43,004.00

DESCRIPTION	MARCIN COURT PROPERTY	MT WHITNEY HIGH SCHOOL	NE ELEMENTARY @ HWY 216	OAK GROVE ELEMENTARY SCHOOL
A & G TELEPHONE				
CALIFORNIA WATER SERVICE				
CAPITOL PUBLIC FINANCE GROUP				
CITY 1% RESIDENT & COMMERCIAL				
CITY OF VISALIA				
CITY OF VISALIA COMMUNITY DEVELOPMENT DEPT.				
CM CONSTRUCTION SERVICES LLC.				
CONSOLIDATED ELECTRICAL DISTRIBUTORS (CED)				
DEPARTMENT OF GENERAL SERVICES				
DEPARTMENT OF TOXIC SUBSTANCES				
DIGITECH INTEGRATION, INC.				
EKC ENTERPRISES COMPANY				
GREEN BOX RENTALS INC.				
HIRST, THOMAS ARTHUR				
HOPPER COMPANY	2,500.00		2,500.00	
JLB TRAFFIC ENGINEERING, INC.				
LAWRENCE ENGINEERING				
LEVIN & SON, MORRIS				
MANGINI ASSOCIATES INC.				
METEOR EDUCATION				
MOBILE MODULAR MANAGEMENT		19,920.00		55,370.00
PADRE ASSOCIATES				
SALSBURY INDUSTRIES				
SCHOOL SITE SOLUTIONS INC				
SCHOOL WORKS INC.				
SIGN WORKS				
SPENCE FENCE				
TAYLOR EQUIPMENT REPAIR				
TERRAVERDE ENERGY LLC				
UNION BANK				
VISALIA TIMES DELTA				
VUSD 1%				
WESTECH SYSTEMS, INC.				
WILLIAMS SCOTSMAN INC				
TOTAL	\$ 2,500.00	\$ 19,920.00	\$ 2,500.00	\$55,370.00

DESCRIPTION	REDWOOD HIGH SCHOOL	RESERVE FOR NEW HIGH SCHOOL #6	RIDGEVIEW MIDDLE SCHOOL	RIVERWAY ELEMENTARY
A & G TELEPHONE				
CALIFORNIA WATER SERVICE				12,951.89
CAPITOL PUBLIC FINANCE GROUP				
CITY 1% RESIDENT & COMMERCIAL				
CITY OF VISALIA				
CITY OF VISALIA COMMUNITY DEVELOPMENT DEPT.				446,588.64
CM CONSTRUCTION SERVICES LLC.				
CONSOLIDATED ELECTRICAL DISTRIBUTORS (CED)				
DEPARTMENT OF GENERAL SERVICES				
DEPARTMENT OF TOXIC SUBSTANCES				
DIGITECH INTEGRATION, INC.				34,810.00
EKC ENTERPRISES COMPANY				
GREEN BOX RENTALS INC.				
HIRST, THOMAS ARTHUR				
HOPPER COMPANY		2,500.00	2,500.00	2,500.00
JLB TRAFFIC ENGINEERING, INC.				
LAWRENCE ENGINEERING				
LEVIN & SON, MORRIS				
MANGINI ASSOCIATES INC.				87.98
METEOR EDUCATION				
MOBILE MODULAR MANAGEMENT				37,800.00
PADRE ASSOCIATES				
SALSBURY INDUSTRIES				
SCHOOL SITE SOLUTIONS INC		1,450.00		
SCHOOL WORKS INC.	1,500.00		1,000.00	
SIGN WORKS				13,360.14
SPENCE FENCE				
TAYLOR EQUIPMENT REPAIR				
TERRAVERDE ENERGY LLC				
UNION BANK				
VISALIA TIMES DELTA				
VUSD 1%				
WESTECH SYSTEMS, INC.			2,688.00	54,275.00
WILLIAMS SCOTSMAN INC				
TOTAL	\$ 1,500.00	\$ 3,950.00	\$ 6,188.00	\$ 602,373.65

DESCRIPTION	RESEERVE FOR NEW HIGH SCHOOL #5 ROEBEN/ SEDONA	SEQUOIA CONTINUATION HIGH SCHOOL	VCIS	VEVA BLUNT ELEMENTARY SCHOOL	VTEC HIGH SCHOOL
A & G TELEPHONE					
CALIFORNIA WATER SERVICE					
CAPITOL PUBLIC FINANCE GROUP					
CITY 1% RESIDENT & COMMERCIAL					
CITY OF VISALIA					
CITY OF VISALIA COMMUNITY DEVELOPMENT DEPT.					
CM CONSTRUCTION SERVICES LLC.					
CONSOLIDATED ELECTRICAL DISTRIBUTORS (CED)					
DEPARTMENT OF GENERAL SERVICES					
DEPARTMENT OF TOXIC SUBSTANCES					1,878.92
DIGITECH INTEGRATION, INC.					
EKC ENTERPRISES COMPANY					
GREEN BOX RENTALS INC.					
HIRST, THOMAS ARTHUR					
HOPPER COMPANY			6,000.00		
JLB TRAFFIC ENGINEERING, INC.	21,223.19				
LAWRENCE ENGINEERING					
LEVIN & SON, MORRIS					
MANGINI ASSOCIATES INC.					
METEOR EDUCATION					
MOBILE MODULAR MANAGEMENT				800.00	
PADRE ASSOCIATES					10,537.50
SALSBURY INDUSTRIES					
SCHOOL SITE SOLUTIONS INC					
SCHOOL WORKS INC.					
SIGN WORKS					
SPENCE FENCE					
TAYLOR EQUIPMENT REPAIR					
TERRAVERDE ENERGY LLC					
UNION BANK					
VISALIA TIMES DELTA					
VUSD 1%					
WESTECH SYSTEMS, INC.					
WILLIAMS SCOTSMAN INC		19,973.24			
TOTAL	\$ 21,223.19	\$ 19,973.24	\$ 6,000.00	\$ 800.00	\$ 12,416.42

Grand Total: \$3,939,704.34