

Salinas City Elementary School District

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|---|---|---------------------------------|
| REPORT TO BOARD OF TRUSTEES | BOARD MEETING DATE: 12-11-17 | School Site Plan Reference Page |
| DATE: November 21, 2017 | Approved By _____ Date: _____ | |
| FROM: Jerry Stratton, Assistant Superintendent of Business Services | Asst. Supt.: Bus. Dept. <i>J. Stratton</i> <i>11/21</i> | |
| SIGNATURE: <i>Jerry Stratton</i> | Asst. Supt.: Ed Serv. | |
| | Asst. Supt.: Human Resources | |
| | Superintendent: | |

SUBJECT: Annual Accounting of Developer Fees for 2016/17- ACTION

ATTACHMENTS: Resolution No. 2017/18-07 Annual Accounting of Developer Fees for 2016/17 with attachments

RECOMMENDATION: Approval of the resolution.

ANALYSIS: The district levies school facilities fees known as developer's fees under authority of Education Code Section 17620. The fee schedule for 2016/17 was \$1.42 per square foot for Residential Development and \$.23 per square foot for Commercial/Industrial Development. All fees are deposited into our Capital Facilities Fund 25 and subsequently dedicated to school site development and expansion. Funds must be expended within five years from the year in which they were collected.

Government Code 66066 requires that annual accounting of this fund be made available to the public no later than 180 days after the close of the prior fiscal year, and that this accounting be reviewed by the Board at a regularly scheduled meeting. This code also dictates that the annual accounting of fees be available to the public for 15 days prior to the Board approval. The Annual Accounting of Developer Fees for 2016/17 was presented at the district office, 840 South Main Street on November 21, 2017, and subsequently posted on our website.

The attached Resolution 2017/18-07 with Exhibit A and Expenditure Report (Exhibit B) meets this requirement. Exhibit C provides a recap of fees for the past five years.

FISCAL IMPACT: The district received \$66,606.41 in developer fees in 2016/17. The Fund 25 balance is \$116,024.71.

PROGRAM IMPACT: \$33,180 was applied to the lease of seven modular classrooms at Los Padres ES. Existing funds will be used to prepare additional classrooms at the Dual Immersion Academy-Salinas as the Academy continues to expand by two classrooms annually.

Resolution No. 2017-2018-07

RESOLUTION OF THE GOVERNING BOARD OF THE SALINAS CITY ELEMENTARY SCHOOL DISTRICT REGARDING ANNUAL ACCOUNTING OF DEVELOPMENT FEES FOR 2016-2017 FISCAL YEAR IN THE FOLLOWING FUND OR ACCOUNT:

{Government Code sections 66001 (d) & 66006 (b)}

AUTHORITY AND REASONS FOR ADOPTING THIS RESOLUTION:

(A.) This District has levied school facilities fees pursuant to various resolutions, the most recent of this is dated September 22, 2006, and is referred to herein as the "Proposed Adoption of School Facilities Fees," Resolution 2006/07-04 and is hereby incorporated by reference into this Resolution. These resolutions were adopted under the **authority of Education Code Section 17620 (formerly Government Code section 53080)**. These fees have been deposited in the following fund account:

CAPITAL FACILITIES FUND

(B.) Government code sections 66001 (d) and 66006 (b) require this District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year.

(C.) Government Code sections 66011 (d) and 66006 (b) further require that the annual accounting of the Fund and those findings be made available to the public no later than 180 days after the close of the prior fiscal year, that this information be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after they become available to the public, and that notice of the time and place of this meeting (as well as the address at which the information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has requested it.

(D.) Based on the District's agreement with the high school district and the fees permitted by the Government Code section 65995, the District has collected the following fees:

1. \$1.42 per square foot for Residential Development
2. \$0.23 per square foot for Commercial or Industrial Development

(E.) In reference to Government Code section 66006 (b) (2), this Board has reviewed the annual accounting for the Fund as contained in Exhibit A and determined that it meets the requirements set forth in Government Code section 66006 (b) (1);

(F.) In reference to Government Code section 66001 (d) (1), the purpose of the fees is to finance the construction of reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified in Exhibit B.

(G.) In reference to Government Code section 66001 (d) (2), and with respect only to that portion of the Fund remaining unexpended at the end of the 2015-16

fiscal year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fees and the purpose for which it is charged.

(H.) In reference to Government Code section 66001(d) (3), and with respect only to that portion of the Fund remaining unexpended at the end of the 2015-16 fiscal year, all of the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified as the use to which the fees are to be put is identified in Exhibit B;

(I.) In reference to Government Code section 66001 (d) (4), and with respect only to that portion of the Fund remaining unexpended at the end of the 2015-16 fiscal year, the approximate dates on which the funding referred in paragraph (H) above is expected to be deposited into the appropriate account or fund designated to Exhibit B;

(J.) In reference to the last sentence of Government Code section 66006 (d), because all of the findings required by that subdivision have been made in the fees that were levied in the above paragraphs, the District is not required to refund any monies in the Fund as provided in the Government Code section 66001 (e).

The Board of Education takes the following action on this resolution:

On the motion of _____ and seconded by _____

ROLLCALL

AYES

NOES

ABSENT

The foregoing resolution is passed and adopted by the Governing Board of the Salinas City Elementary School District of Monterey County, California, at a regular meeting this meeting this December 11, 2017.

Secretary or Clerk of the Governing Board

President of the Governing Board

EXHIBIT A
SALINAS CITY ELEMENTARY SCHOOL DISTRICT

Capital Facilities Fund
2016-17

| | |
|--|-----------------------------|
| Beginning Balance: | \$ 83,455.42 |
| | . |
| Revenues: | |
| Developer's Fees Collected: | \$ 66,606.41 |
| Interest Earned: | \$ 1,140.88 |
| Other Local Income: | \$ - |
| Gains/Losses on Investments: | \$0.00 |
| Total Revenues & Beginning Fund Balance: | <u>\$ 151,202.71</u> |
| Expenditures: | |
| Lease payments for 7 district portables | \$ 33,180.00 |
| Professional/Consulting Services: | \$ - |
| Administrative 3% | \$ 1,998.00 |
| Total Expenditures: | <u>\$ 35,178.00</u> |
| Fund balance, June 30, 2017 | <u><u>\$ 116,024.71</u></u> |

Detail for Dates 07/01/2016 through 06/30/2017

Fiscal Year 2016/17

| Ref# | Pay To Name | Journal # | Description | Trans Date | Adopted Budget | Revised Budget | Debit | Credit | Account Balance |
|---|-------------|-----------|------------------------------------|------------|----------------|----------------|-----------|------------|-----------------|
| Fund 25 - Capital Facilit | | | | | | | | | |
| 25-0000-0 - -9791 - - - Beginning Balan | | | | | | | | | |
| | BA17-00006 | | Adopted Budget,OB17-01,Fund 25 | 07/01/16 | 126,418.70 | | | | .00 |
| | BB17-00006 | | Starting Balance From (9790 , Un | 07/01/16 | | | 55,159.28 | | 55,159.28- |
| | BB17-00006 | | Starting Balance From (9791 , Be | 07/01/16 | | | | 138,614.70 | 83,455.42 |
| | BR17-00003 | | Adjust Revised Starting Balances | 09/19/16 | | 42,963.28- | | | 83,455.42 |
| Account Total | | | | | 06/30/17 | 126,418.70 | 83,455.42 | 55,159.28 | 138,614.70 |
| Total for Starting Balance Accounts and Object 9791 | | | | | | 126,418.70 | 83,455.42 | 55,159.28 | 138,614.70 |
| 25-0000-0 - -8660 - - - Interest | | | | | | | | | |
| | CT17-01029 | | CT17-00990 INTEREST 1Q, FY 16 | 11/01/16 | | | | 314.04 | 314.04- |
| | CT17-01788 | | CT17-01691 INTEREST 2Q, FY16 | 02/01/17 | | | | 175.33 | 489.37- |
| | CT17-02403 | | CT17-02362 Interest 3Q, FY16-17 | 05/01/17 | | | | 233.67 | 723.04- |
| Account Total | | | | | 06/30/17 | .00 | .00 | | 723.04 |
| 25-0000-0-0000-0000-8660-00-000-0000-0000 Interest | | | | | | | | | |
| | BA17-00006 | | Adopted Budget,OB17-01,Fund 25 | 07/01/16 | 984.00 | | | 984.00 | 984.00 |
| | GJ17-00046 | | Adj 15-16 4th Qtr Interest under/a | 10/07/16 | | | | 66.98 | 917.02 |
| | BR17-00011 | | Budget Revision 1st Interim, BR17 | 12/14/16 | | | | 116.00 | 1,033.02 |
| | GJ17-00245 | | 4th Qtr Est. Interest | 06/30/17 | | | | 350.86 | 682.16 |
| Account Total | | | | | 06/30/17 | 984.00 | 1,100.00 | | 417.84 |
| Total for Object 8660 | | | | | | 984.00 | 1,100.00 | | 1,140.88 |
| 25-0000-0-0000-0000-8681-00-000-0000-0000 Developers fees | | | | | | | | | |
| | BA17-00006 | | Adopted Budget,OB17-01,Fund 25 | 07/01/16 | 20,000.00 | | | 20,000.00 | 20,000.00 |
| | AR17-00253 | | 46655 Developer Fees 7/21/16 | 08/08/16 | | | 1,721.04 | | 18,278.96 |
| | AR17-00191 | | 46656 Developer Fees 7/22/16 | 08/09/16 | | | 1,268.06 | | 17,010.90 |
| | AR17-00203 | | 46661 Facility Fees | 08/22/16 | | | | 1,840.00 | 15,170.90 |
| | AR17-00307 | | 46662 Developer Fees | 09/15/16 | | | | 1,550.64 | 13,620.26 |
| | AR17-00418 | | 46663 Facility Fees | 10/06/16 | | | 1,732.40 | | 11,887.86 |
| | AR17-00419 | | 46664 Facility Fees | 11/07/16 | | | 862.00 | | 11,025.86 |
| | AR17-00524 | | 46665 Facility Fees | 11/07/16 | | | 1,309.24 | | 9,716.62 |
| | AR17-00665 | | 46666 Facility Fees | 11/28/16 | | | 293.02 | | 9,423.60 |
| | AR17-00913 | | 46668 Developer Fees | 01/23/17 | | | 1,704.00 | | 7,719.60 |
| | AR17-00914 | | 46667 Developer Fees | 01/23/17 | | | 1,145.94 | | 6,573.66 |
| | AR17-01021 | | 46669 Developer Fees | 02/08/17 | | | 3,236.79 | | 3,336.87 |

Selection Filtered by User Permissions, (Org = 58, Online/Offline = N, Fiscal Year = 2017, Unposted JEs? = N, Ref#? = Y, Assets and Liabilities? = N, Restricted? = Y, Fund = 25, Object Digits = 4, Page Break Lvl =)

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Account Transaction Detail by Object-Balance

Detail for Dates 07/01/2016 through 06/30/2017

Fiscal Year 2016/17

| Ref# | Pay To Name | Journal # | Description | Trans Date | Adopted Budget | Revised Budget | Revenue | Account Balance |
|---|-------------|------------|----------------------|------------|----------------|----------------|-----------|-----------------|
| Fund 25 - Capital Facilit (continued) | | | | | | | | |
| 25-0000-0-0000-0000-8681-00-000-0000-0000 Developers fees (continued) | | | | | | | | |
| | | AR17-01145 | 46670 Developer Fees | 03/07/17 | | | 49,043.96 | 45,707.09- |
| | | AR17-01328 | 46671 Facility Fees | 04/25/17 | | | 866.20 | 46,573.29- |
| | | AR17-01550 | 46672 Facility Fees | 06/13/17 | | | 33.12 | 46,606.41- |
| | | | Account Total | 06/30/17 | 20,000.00 | 20,000.00 | 66,606.41 | |

| | | | | | | | | | | | | |
|----------------------------|-------|--------|-------|--|------------|-------------------------|----------|--|-----------|-----------|-----------|------------|
| 25- | - - - | -9840- | - - - | | CL17-00015 | Resource: 0000, Year: 0 | 06/30/17 | | 20,984.00 | 21,100.00 | 67,747.29 | 46,647.29- |
| Total for Revenue Accounts | | | | | | | | | | | | |

| | | | | | | | | | | | | |
|---------------|-------------------|------------|-------------|----------|-----------|-----------|------------|----------|-----------|--|--|--|
| PO17-00341 | MOBILE MODULAR MA | EN17-01201 | DS 17-00849 | 09/09/16 | 33,180.00 | 33,180.00 | 33,180.00 | | 33,180.00 | | | |
| PO17-00341 | MOBILE MODULAR MA | EN17-01258 | DS 17-00849 | 09/13/16 | | | 33,180.00- | | | | | |
| PO17-00341 | MOBILE MODULAR MA | EX17-01698 | DS 17-00849 | 09/13/16 | | | | 4,740.00 | 28,440.00 | | | |
| PO17-00341 | MOBILE MODULAR MA | EX17-01699 | DS 17-00849 | 09/13/16 | | | | 4,740.00 | 23,700.00 | | | |
| PO17-00341 | MOBILE MODULAR MA | EX17-01700 | DS 17-00849 | 09/13/16 | | | | 4,740.00 | 18,960.00 | | | |
| PO17-00341 | MOBILE MODULAR MA | EX17-01701 | DS 17-00849 | 09/13/16 | | | | 4,740.00 | 14,220.00 | | | |
| PO17-00341 | MOBILE MODULAR MA | EX17-01702 | DS 17-00849 | 09/13/16 | | | | 4,740.00 | 9,480.00 | | | |
| PO17-00341 | MOBILE MODULAR MA | EX17-01703 | DS 17-00849 | 09/13/16 | | | | 4,740.00 | 4,740.00 | | | |
| PO17-00341 | MOBILE MODULAR MA | EX17-01704 | DS 17-00849 | 09/13/16 | | | | 4,740.00 | 4,740.00 | | | |
| Account Total | | | | | | | | | | | | |
| | | | | | 06/30/17 | 33,180.00 | 33,180.00 | .00 | 33,180.00 | | | |

| | | | | | | | | | | | | |
|---|---------------------------|--------|-------|--|------------|-------------------------|-----------|-----|-----------|-----------|-----|----------|
| 25-0000-0-0000-7200-5750-00-000-9503-0000 | UNRESTRICTED RE:Transport | | | | | | | | | | | |
| IFC17-00029 3% Admin Costs for 2017-18 for D 06/28/17 | | | | | | | | | | | | |
| 25- | - - - | -8850- | - - - | | CL17-00015 | Resource: 0000, Year: 0 | 06/30/17 | | 33,180.00 | 33,180.00 | .00 | 1,998.00 |
| Total for Expense Accounts | | | | | | | | | | | | |
| | | | | | 06/30/17 | 33,180.00 | 33,180.00 | .00 | 35,178.00 | 1,998.00- | | |

| Ref# | Pay To Name | Journal # | Description | Trans Date | Adopted Budget | Revised Budget | Debit | Credit | Account Balance |
|---------------|-------------------|------------|-------------|-------------|----------------|----------------|-----------|-----------|-----------------|
| 25- | - - - | -9720- | - - - | NEEDS DESCR | | | | | |
| PO17-00341 | MOBILE MODULAR MA | EN17-01201 | DS 17-00849 | 09/09/16 | | | | 33,180.00 | 33,180.00 |
| PO17-00341 | MOBILE MODULAR MA | EN17-01258 | DS 17-00849 | 09/13/16 | | | 33,180.00 | | .00 |
| Account Total | | | | | | | | | |
| | | | | | 06/30/17 | .00 | .00 | 33,180.00 | 33,180.00 |

Detail for Dates 07/01/2016 through 06/30/2017

Fiscal Year 2016/17

| Reff | Pay To Name | Journal # | Description | Trans Date | Adopted Budget | Revised Budget | Debit | Credit | Account Balance | |
|--|-------------|------------------|-----------------------------------|-----------------------------------|----------------|----------------|----------------|-----------|-----------------------------|-----------|
| Fund 25 - Capital Facilit (continued) | | | | | | | | | | |
| 25-0000-0 - -9790 - - - Undesignated EB | | | | | | | | | | |
| | BA17-00006 | | Adopted Budget,OB17-01,Fund 25 | 07/01/16 | 126,418.70 | 126,418.70 | | | .00 | |
| | BA17-00006 | | Adopted Budget,OB17-01,Fund 25 | 07/01/16 | | 12,196.00- | | | .00 | |
| | BR17-00003 | | Adjust Revised Starting Balances | 09/19/16 | | 42,963.28- | | | .00 | |
| | BR17-00011 | | Budget Revision 1st Interim, BR17 | 12/14/16 | | 42,963.28 | | | .00 | |
| | BR17-00011 | | Budget Revision 1st Interim, BR17 | 12/14/16 | | 42,847.28- | | | .00 | |
| | BR17-00021 | | Budget Revision, BR17-03, Fund 25 | 03/13/17 | | 42,847.28 | | | .00 | |
| | BR17-00021 | | Budget Revision, BR17-03, Fund 25 | 03/13/17 | | 42,847.28- | | | .00 | |
| | BR17-00031 | | Budget Revision, BR17-03, Fund 25 | 03/14/17 | | 42,847.28 | | | .00 | |
| | BR17-00031 | | Budget Revision, BR17-03, Fund 25 | 03/14/17 | | 42,847.28- | | | .00 | |
| | BR17-00041 | | Budget Revision, BR17-03, Fund 25 | 03/14/17 | | 42,847.28 | | | .00 | |
| | BR17-00041 | | Budget Revision, BR17-03, Fund 25 | 03/14/17 | | 42,847.28- | | | .00 | |
| | BR17-00051 | | Budget Revision, BR17-03, Fund 25 | 03/14/17 | | 42,847.28 | | | .00 | |
| | BR17-00051 | | Budget Revision, BR17-03, Fund 25 | 03/14/17 | | 42,847.28- | | | .00 | |
| | BR17-00061 | | Budget Revision, BR17-03, Fund 25 | 03/14/17 | | 42,847.28 | | | .00 | |
| | BR17-00061 | | Budget Revision, BR17-03, Fund 25 | 03/14/17 | | 42,847.28- | | | .00 | |
| | BR17-00081 | | Budget Revision, BR17-04, Fund 25 | 06/15/17 | | 42,847.28 | | | .00 | |
| | BR17-00081 | | Budget Revision, BR17-04, Fund 25 | 06/15/17 | | 42,847.28- | | | .00 | |
| | CL17-00015 | | Year End Closing | 06/30/17 | | | | 32,569.29 | 32,569.29 | |
| | | | | Account Total | 06/30/17 | 114,222.70 | 71,375.42 | .00 | 32,569.29 | |
| | | | | Total for Ending Balance Accounts | | 114,222.70 | 71,375.42 | 33,180.00 | 65,749.29 | 32,569.29 |
| Total for Org 058 and Fund Capital Facilit | | | | | | | | | | |
| Budgeted | | Starting Balance | | | + Revenues | | - Encumbrances | | = Calculated Ending Balance | |
| | | 83,455.42 | | | 21,100.00 | | | 33,180.00 | 71,375.42 | |
| Actuals | | 83,455.42 | | | 67,747.29 | | | 35,178.00 | 116,024.71 | |

Selection Filtered by User Permissions, (Org = 58, Online/Offline = N, Fiscal Year = 2017, Unposted JEs? = N, Reff#? = Y, Assets and Liabilities? = N, Restricted? = Y, Fund = 25, Object Digits = 4, Page Break Lvl =)

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History of Fund 25, Capital Facilities and Developer Fees

| REVENUE | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 |
|--|-------------|------------|------------|------------|------------|
| PY Carry Over | 381,465.70 | 133,858.14 | 119,518.02 | 138,614.70 | 83,455.42 |
| Fee Received | 110,312.18 | 18,812.89 | 53,359.23 | 13,431.70 | 66,606.41 |
| Interest Earned | 606.96 | 561.37 | 518.22 | 1,042.88 | 1,140.88 |
| Total | 492,384.84 | 153,232.40 | 173,395.47 | 153,089.28 | 151,202.71 |
| EXPENDITURES | | | | | |
| Lease on Portables | -33,180.00 | -33,180.00 | -33,180.00 | -33,180.00 | -33,180.00 |
| Equipment | | | | | |
| Kammann Playground | -83,001.17 | | | | |
| Reimburse Non-Profit | | | | -32,830.91 | 0.00 |
| Building & Improvements | -239,132.57 | | | -3,220.00 | 0.00 |
| 3% Adm Fee | -3,212.96 | -534.38 | -1,600.77 | -402.95 | -1,998.00 |
| Balance Left | 133,858.14 | 119,518.02 | 138,614.70 | 83,455.42 | 116,024.71 |
| Current Ending Fund Balance includes fees from 2014/15 (\$33,807.84), 2015/16 (\$14,474.58) & 2016/17 (\$67,747.29). It will be spent in 2017-18 on reopening more classrooms at Boronda Elementary. | | | | | |