

Salinas City Elementary School District

REPORT TO BOARD OF TRUSTEES

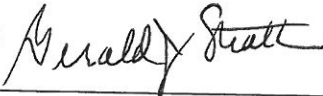
BOARD
MEETING
DATE:

12-12-2016

School Site Plan
Reference Page

DATE: November 22, 2016

FROM: Gerald J. Stratton, Assistant Superintendent of
Business Services

SIGNATURE: 

Approved By _____ Date: _____

Asst. Supt.: Bus. Dept.

 11-22-16

Asst. Supt.: Ed Serv.

Asst. Supt.: Human Resources

Superintendent:

SUBJECT: Annual Accounting of Developer Fees for 2015/16- ACTION

ATTACHMENTS: Resolution No. 2016/17-XX Annual Accounting of Developer Fees for 2015/16 with attachments

RECOMMENDATION: Approval of the resolution.

ANALYSIS:

The district levies school facilities fees known as developer's fees under the authority of Education Code Section 17620. The district developer fee schedule for 2015/16 was: Residential Development- \$1.42 per square foot; Commercial/Industrial Development- \$0.23 per square foot. These fees are deposited into our Capital Facilities Fund 25 where they are subsequently dedicated to school site development and expansion. Funds collected must be used within five years of the year in which they were collected.

Government Code Section 66066 requires that an 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. Code also requires that the annual accounting of fees be available to the public for 15 days prior to the Board review and approval. The Annual Accounting of Developer Fees for 2015/16 was presented at the district office reception area at 840 South Main Street, Salinas, California on November 22, 2016 and subsequently posted on our website.

The attached Resolution 2016/17-xx with Exhibit A and Expenditure Report (Exhibit B) meets this requirement. Exhibit C provides a recap of fees from 2010/11 through 2015/16.

FISCAL IMPACT: The district received \$13,431.70 in developer fees in 2015/16. District Fund 25 balance is \$83,455.42.

PROGRAM IMPACT: \$3,220 was applied to projects for the re-opening and expansion of dual Immersion Academy-Salinas; \$33,180 was applied to seven leased portables at Los Padres; \$32,830.91 was reimbursed to the Haciendas apartment project as improperly paid/collected due to their non-profit status.

Resolution No. 2016-2017-12

RESOLUTION OF THE GOVERNING BOARD OF THE SALINAS CITY ELEMENTARY SCHOOL DISTRICT REGARDING ANNUAL ACCOUNTING OF DEVELOPMENT FEES FOR 2015-2016 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.

RESOLUTION OF THE GOVERNING BOARD OF THE SALINAS CITY SCHOOL DISTRICT
REGARDING ANNUAL ACCOUNTING OF DEVELOPMENT FEES FOR 2014-15 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:

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

(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 12, 2016.

Secretary or Clerk of the Governing Board

President of the Governing Board

EXHIBIT A
SALINAS CITY ELEMENTARY SCHOOL DISTRICT

Capital Facilities Fund
2015-16

Beginning Balance:	\$ 138,614.70
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Revenues:

Developer's Fees Collected:	\$ 13,431.70
Interest Earned:	\$ 1,042.88
Other Local Income:	\$ -
Gains/Losses on Investments:	\$0.00
Total Revenues & Beginning Fund Balance:	<u>\$ 153,089.28</u>

Expenditures:

Reimburse overpayment Haciendas Sr. Apts	\$ 32,830.91
Lease payments for 7 district portables	\$ 33,180.00
Professional/Consulting Services:	\$ -
Building & Improvements for Boronda Academy	\$ 3,220.00
Administrative 3%	\$ 402.95
Total Expenditures:	<u>\$ 69,633.86</u>

Fund balance, June 30, 2015	<u><u>\$ 83,455.42</u></u>
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EXHIBIT B

Fiscal03a

Account Transaction Detail by Object-Balance

Detail for Dates 07/01/2015 to 06/30/2016

Fiscal Year 2015/16

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						
		BA16-00006	Adopted Budget,OB16-01,Fund 25	07/01/15	106,957.02	106,957.02			.00
		BB16-00006	Starting Balance From (9790 , Un	07/01/15				19,096.68	19,096.68
		BB16-00006	Starting Balance From (9791 , Be	07/01/15				119,518.02	138,614.70
		BR16-00001	Adjust Revised Starting Balances	10/08/15		31,657.68			138,614.70
		Account Total		06/30/16	106,957.02	138,614.70	.00	138,614.70	
Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget		Revenue	Account Balance
25-0000-0-	- 8660-	- - -	Interest						
		CT16-01581	CT16-01299 INTEREST 1Q FY15	12/01/15				248.81	248.81-
		CT16-02177	CT16-02114 INTEREST 2Q FY15	02/01/16				203.88	452.69-
		CT16-02897	CT16-02858 INTEREST 3Q FY 15	05/01/16				304.98	757.67-
		Account Total		06/30/16	.00	.00		757.67	
25-0000-0-0000-0000-8660-00-000-0000-0000	Interest								
		BA16-00006	Adopted Budget,OB16-01,Fund 25	07/01/15	619.00	619.00			619.00
		GJ16-00039	Adj 14-15 4th Qtr Interest Under/C	10/07/15				78.60	540.40
		BR16-00018	Budget Revision 2nd Interim,BR16	03/17/16		365.00			905.40
		GJ16-00222	Estimated 15/16 4th Qtr Int. @ .78	06/30/16				206.61	698.79
		Account Total		06/30/16	619.00	984.00		285.21	
		Total for Object 8660			619.00	984.00		1,042.88	58.88-
25-0000-0-0000-0000-8681-00-000-0000-0000	Developers fees								
		BA16-00006	Adopted Budget,OB16-01,Fund 25	07/01/15	20,000.00	20,000.00			20,000.00
		AR16-00299	46650 Facility Fees	10/08/15				1,094.34	18,905.66
		AR16-00384	46652 Developer Fees	11/19/15				7,364.12	11,541.54
		AR16-00385	46653 Developer Fees	11/19/15				1,073.52	10,468.02
		AR16-01240	46657 Developer Fees	05/19/16				1,659.98	8,808.04
		AR16-01250	46660 Developer Fees	06/09/16				736.00	8,072.04
		AR16-01251	46659 Developer Fees	06/09/16				736.00	7,336.04
		AR16-01252	46658 Developer Fees	06/09/16				767.74	6,568.30
		Account Total		06/30/16	20,000.00	20,000.00		13,431.70	
25- - - - 9840- - - -									
		CL16-00006	Resource: 0000, PY: 0	06/30/16					.00
		Total for Revenue Accounts			20,619.00	20,984.00		14,474.58	6,509.42

Selection Filtered by User Permissions, (Org = 58, Online/Offline = N, Fiscal Year = 2016, Unposted JEs? = N, Ref#? = Y, Assets and Liabilities? = N, Restricted? = Y, Fund = 25, Object Digits = 4, Page Break Lvl =)

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Detail for Dates 07/01/2015 to 06/30/2016

Fiscal Year 2015/16

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 25 - Capital Facilit									
25-0000-0-0000-8100-5600-00-012-9405-0000	UNRESTRICTED RE,Rents, Le								
PO16-00975	PAVEMENT ENGINEEF	EN16-05574	DS 16-01463	01/05/16			260.00		260.00-
PO16-00975	PAVEMENT ENGINEEF	EN16-05652	DS 16-01463	01/05/16			260.00-		.00
PO16-00975	PAVEMENT ENGINEEF	EX16-05813	DS 16-01463	01/05/16				260.00	260.00-
Account Total				06/30/16	.00	.00	.00	260.00	
25-0000-0-0000-8100-5602-00-009-0000-0000	UNRESTRICTED RE,Building								
	BA16-00006	Adopted Budget,OB16-01,Fund 25		07/01/15	33,180.00	33,180.00			33,180.00
PO16-00483	MOBILE MODULAR MA	EN16-02696	DS 16-00930	09/29/15			33,180.00		.00
PO16-00483	MOBILE MODULAR MA	EN16-02895	DS 16-00930	10/01/15			4,740.00-		4,740.00
PO16-00483	MOBILE MODULAR MA	EN16-02896	DS 16-00930	10/01/15			4,740.00-		9,480.00
PO16-00483	MOBILE MODULAR MA	EN16-02897	DS 16-00930	10/01/15			4,740.00-		14,220.00
PO16-00483	MOBILE MODULAR MA	EN16-02898	DS 16-00930	10/01/15			4,740.00-		18,960.00
PO16-00483	MOBILE MODULAR MA	EN16-02899	DS 16-00930	10/01/15			4,740.00-		23,700.00
PO16-00483	MOBILE MODULAR MA	EN16-02900	DS 16-00930	10/01/15			4,740.00-		28,440.00
PO16-00483	MOBILE MODULAR MA	EN16-02901	DS 16-00930	10/01/15			4,740.00-		33,180.00
PO16-00483	MOBILE MODULAR MA	EX16-03275	DS 16-00930	10/01/15				4,740.00	28,440.00
PO16-00483	MOBILE MODULAR MA	EX16-03276	DS 16-00930	10/01/15				4,740.00	23,700.00
PO16-00483	MOBILE MODULAR MA	EX16-03277	DS 16-00930	10/01/15				4,740.00	18,960.00
PO16-00483	MOBILE MODULAR MA	EX16-03278	DS 16-00930	10/01/15				4,740.00	14,220.00
PO16-00483	MOBILE MODULAR MA	EX16-03279	DS 16-00930	10/01/15				4,740.00	9,480.00
PO16-00483	MOBILE MODULAR MA	EX16-03280	DS 16-00930	10/01/15				4,740.00	4,740.00
PO16-00483	MOBILE MODULAR MA	EX16-03281	DS 16-00930	10/01/15				4,740.00	.00
Account Total				06/30/16	33,180.00	33,180.00	.00	33,180.00	
25-0000-0-0000-8100-5609-00-012-0000-0012	UNRESTRICTED RE,Other Mai								
PO16-00877	Associated Services	EN16-05208	ds 16-01360	12/07/15			2,960.00		2,960.00-
PO16-00877	Associated Services	EN16-05218	ds 16-01360	12/08/15			2,960.00-		.00
PO16-00877	Associated Services	EX16-05269	DS 16-01360	12/08/15				2,733.32	2,733.32-
PO16-00877	Associated Services	EX16-05270	ds 16-01360	12/08/15				226.68	2,960.00-
Account Total				06/30/16	.00	.00	.00	2,960.00	
25-0000-0-0000-7200-5750-00-000-9503-0000	UNRESTRICTED RE,Transport								
	IFC16-00011	3% Admin Costs for 15-16		06/24/16				402.95	402.95-
25-0000-0-0000-7200-5850-00-000-0000-0000	UNRESTRICTED RE,Assessmen								
PO16-02029	Mtry Cty Housing Auth C	EN16-09039	DS 16-02727	06/08/16			32,830.91		32,830.91-
PO16-02029	Mtry Cty Housing Auth C	EN16-09084	DS 16-02727	06/09/16			32,830.91-		.00

Selection Filtered by User Permissions, (Org = 58, Online/Offline = N, Fiscal Year = 2016, Unposted JEs? = N, Ref#? = Y, Assets and Liabilities? = N, Restricted? = Y, Fund = 25, Object Digits = 4, Page Break Lvl =)

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Detail for Dates 07/01/2015 to 06/30/2016

Fiscal Year 2015/16

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 25 - Capital Facilit									
25-0000-0-0000-7200-5850-00-000-0000-0000 UNRESTRICTED RE,Assessmen (continued)									
PO16-02029	Mtry Cty Housing Auth C	EX16-11073	DS 16-02727	06/09/16				32,830.91	32,830.91-
Account Total				06/30/16	.00	.00	.00	32,830.91	
25- -- - -9850- -- - -		CL16-00006	Resource: 0000, PY: 0	06/30/16					.00
Total for Expense Accounts					33,180.00	33,180.00	.00	69,633.86	36,453.86-
Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
25- -- - -9720- -- - -	NEEDS DESCR								
PO16-00483	MOBILE MODULAR MA	EN16-02696	DS 16-00930	09/29/15				33,180.00	33,180.00
PO16-00483	MOBILE MODULAR MA	EN16-02895	DS 16-00930	10/01/15			4,740.00		28,440.00
PO16-00483	MOBILE MODULAR MA	EN16-02896	DS 16-00930	10/01/15			4,740.00		23,700.00
PO16-00483	MOBILE MODULAR MA	EN16-02897	DS 16-00930	10/01/15			4,740.00		18,960.00
PO16-00483	MOBILE MODULAR MA	EN16-02898	DS 16-00930	10/01/15			4,740.00		14,220.00
PO16-00483	MOBILE MODULAR MA	EN16-02899	DS 16-00930	10/01/15			4,740.00		9,480.00
PO16-00483	MOBILE MODULAR MA	EN16-02900	DS 16-00930	10/01/15			4,740.00		4,740.00
PO16-00483	MOBILE MODULAR MA	EN16-02901	DS 16-00930	10/01/15			4,740.00		.00
PO16-00877	Associated Services	EN16-05208	ds 16-01360	12/07/15				2,960.00	2,960.00
PO16-00877	Associated Services	EN16-05218	ds 16-01360	12/08/15			2,960.00		.00
PO16-00975	PAVEMENT ENGINEEF	EN16-05574	DS 16-01463	01/05/16				260.00	260.00
PO16-00975	PAVEMENT ENGINEEF	EN16-05652	DS 16-01463	01/05/16			260.00		.00
PO16-02029	Mtry Cty Housing Auth C	EN16-09039	DS 16-02727	06/08/16				32,830.91	32,830.91
PO16-02029	Mtry Cty Housing Auth C	EN16-09084	DS 16-02727	06/09/16			32,830.91		.00
Account Total				06/30/16	.00	.00	69,230.91	69,230.91	
25-0000-0- -9790- -- - -	Undesignated EB								
	BA16-00006		Adopted Budget,OB16-01,Fund 2	07/01/15	106,957.02	106,957.02			.00
	BA16-00006		Adopted Budget,OB16-01,Fund 2	07/01/15	12,561.00-	12,561.00-			.00
	BR16-00001		Adjust Revised Starting Balances	10/08/15		31,657.68			.00
	BR16-00009		Budget Revision,BR16-01,Fund 2	12/16/15		31,657.68-			.00
	BR16-00009		Budget Revision,BR16-01,Fund 2	12/16/15		31,657.68			.00
	BR16-00018		Budget Revision 2nd Interim,BR16	03/17/16		365.00			.00
	CL16-00006		Year End Closing	06/30/16			55,159.28		55,159.28-
Account Total				06/30/16	94,396.02	126,418.70	55,159.28	.00	
Total for Ending Balance Accounts					94,396.02	126,418.70	124,390.19	69,230.91	55,159.28-

Selection Filtered by User Permissions, (Org = 58, Online/Offline = N, Fiscal Year = 2016, Unposted JEs? = N, Ref#? = Y, Assets and Liabilities? = N, Restricted? = Y, Fund = 25, Object Digits = 4, Page Break Lvl =)

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Detail for Dates 07/01/2015 to 06/30/2016

Fiscal Year 2015/16

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Total for Org 058 and Fund 25									
		Starting Balance	+ Revenues		- Encumbrances	- Expenditures		= Calculated Ending Balance	
Budgeted		138,614.70	20,984.00			33,180.00			126,418.70
Actual		138,614.70	14,474.58		.00	69,633.86			83,455.42

Selection Filtered by User Permissions, (Org = 58, Online/Offline = N, Fiscal Year = 2016, Unposted JEs? = N, Ref#? = Y, Assets and Liabilities? = N, Restricted? = Y, Fund = 25, Object Digits = 4, Page Break Lvl =)

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EXHIBIT C

History of Fund 25, Capital Facilities and Developer Fees						
REVENUE	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
PY Carry Over	351,645.65	354,704.91	381,465.70	133,858.14	119,518.02	138,614.70
Fee Received	7,242.19	58,920.03	110,312.18	18,812.89	53,359.23	13,431.70
Interest Earned	2,037.22	2,788.36	606.96	561.37	518.22	1,042.88
Total	360,925.06	416,413.30	492,384.84	153,232.40	173,395.47	153,089.28
EXPENDITURES						
Lease on Portables		-33,180.00	-33,180.00	-33,180.00	-33,180.00	-33,180.00
Equipment	-6,220.15					
Kammann Playground			-83,001.17			
Reimburse Non-Profit						-32,830.91
Building & Improvements			-239,132.57			-3,220.00
3% Adm Fee	0.00	-1,767.60	-3,212.96	-534.38	-1,600.77	-402.95
Balance Left	354,704.91	381,465.70	133,858.14	119,518.02	138,614.70	83,455.42
		Current Ending Fund Balance includes fees from 2013-14 (\$15,103.39), 2014/15 (53,877.45) & 2015/16 (\$17,474.58). It will be spent in 2016/17 on reopening more classrooms at Boronda Elementary.				