RESOLUTION NO. 2021/22-66

RESOLUTION OF THE BOARD OF EDUCATION OF THE RIVERSIDE UNIFIED SCHOOL DISTRICT APPROVING THE ANNUAL AND FIVE YEAR REPORTABLE FEES REPORT FOR FISCAL YEAR 2020-2021, IN COMPLIANCE WITH GOVERNMENT CODE SECTIONS 66006 AND 66001

WHEREAS, the Riverside Unified School District ("District") received and expended statutory school facilities fees ("Reportable Fees") for the construction and/or reconstruction of the District's school facilities in order to accommodate students from new development ("School Facilities"); and

WHEREAS, pursuant to Government Code Section 66006(a), the District established and maintained a separate capital facilities account for the Reportable Fees ("Reportable Fees Account"); and

WHEREAS, pursuant to Government Code Section 66006(a), the Reportable Fees have been deposited into the Reportable Fees Account in order to avoid any commingling of the Reportable Fees with other revenues and funds of the District, except for temporary investments, and the District expended the Reportable Fees, along with any interest income earned, solely for the purpose(s) for which the Reportable Fees were originally collected; and

WHEREAS, Government Code Section 66006(b)(1) provides that the District shall make a written report containing certain required information available to the public within one hundred eighty (180) days after the last day of each fiscal year; and

WHEREAS, Government Code Section 66006(b)(2) requires that the Board of Education of the District ("Board") review the information made available to the public, including the report entitled, "The Riverside Unified School District Annual and Five-Year Reportable Fees Report for Fiscal Year 2020-2021" ("Report") at a regularly scheduled public meeting at least fifteen (15) days after the Report was made available to the public; and

WHEREAS, the Report contains the requisite information and proposed findings concerning the collection and expenditure of Reportable Fees pursuant to Government Code Sections 66006 and 66001; and

WHEREAS, pursuant to Government Code Section 66006(b)(2), notice of the time and place of the Board meeting where the Report would be considered for adoption ("Notice") was mailed at least fifteen (15) days prior to the Board meeting to any interested party who filed a written request with the District for mailed Notice of the Board meeting; and

WHEREAS, the District posted Notice in the District's regular posting locations and on the District's website; and

WHEREAS, Government Code Section 66001(d) provides that for the fifth fiscal year following the first deposit into the Reportable Fees Account, and every five years thereafter, the District shall make findings with respect to the portion of the Reportable Fees Account that remains unexpended; and

WHEREAS, when Government Code Section 66001(d) requires certain findings, these findings will be made at the same time as that information required by Government Code Section 66006(b); and

WHEREAS, pursuant to Government Code Section 66001(e), when the District determines that sufficient funds have been collected to complete the financing of incomplete School Facilities projects ("Projects"), as provided in Government Code Section 66006(b)(1)(F), and the Projects remain incomplete, the District shall identify, within one hundred eighty (180) days of the determination that sufficient funds have been collected, an approximate date by which the construction of the Projects will be commenced; and

WHEREAS, the District has complied with the foregoing provisions.

NOW, THEREFORE, THE BOARD OF EDUCATION OF THE RIVERSIDE UNIFIED SCHOOL DISTRICT DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. The Board finds and determines that the foregoing recitals and determinations are correct.

Section 2. Pursuant to Government Code Section 66006(a), the District established and maintained a Reportable Fees Account during Fiscal Year 2020-2021.

Section 3. Pursuant to Government Code Section 66006(a), the Reportable Fees collected during Fiscal Year 2020-2021 have been deposited into the Reportable Fees Account in order to avoid any commingling of the Reportable Fees with other revenues and funds of the District, except for temporary investments, and the District expended the Reportable Fees, along with any interest income earned, solely for the purpose(s) for which the Reportable Fees were originally collected.

Section 4. Pursuant to Government Code Section 66006(b)(1), the District made the Report available to the public within one hundred eighty (180) days after the last day of Fiscal Year 2020-2021.

Section 5. Pursuant to Government Code Section 66006(b)(2), the Board reviewed the Report at a regularly scheduled public meeting at least fifteen (15) days after the Report was made available to the public.

Section 6. Pursuant to Government Code Sections 66006(b)(1) and (2), the Board reviewed the Report, which is incorporated by this reference, which contains the following information:

(A) A brief description of the type of Reportable Fees in the Reportable Fees Account;

(B) The amount of the Reportable Fees;

(C) The beginning and ending balance of the Reportable Fees Account;

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

(E) An identification of each Project on which Reportable Fees were expended and the amount of the expenditures on each Project, including the total percentage of the cost of the Project that was funded with Reportable Fees;

(F) An identification of an approximate date by which the construction of a Project will commence if the District determines that sufficient funds have been collected to complete financing on an incomplete Project, as identified in Government Code Section 66001(a)(2), and the Project remains incomplete;

(G) A description of each interfund transfer or loan made from the Reportable Fees Account, including the Project 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 Reportable Fees Account will receive on the loan; and

(H) The amount of refunds made pursuant to Government Code Section 66001(e) and any allocations pursuant to Government Code Section 66001(f).

Section 7. Pursuant to Government Code Section 66006(b)(2), Notice was mailed at least fifteen (15) days prior to the Board meeting to any interested party who filed a written request with the District for mailed Notice of the Board meeting.

Section 8. The District posted Notice in the District's regular posting locations and on the District's website.

Section 9. Pursuant to Government Code Section 66001(d), the Board reviewed the Report, which is incorporated by this reference, which contains the following proposed findings:

(1) Identification of the purposes to which the Reportable Fees are to be put;

(2) Demonstration of a reasonable relationship between the Reportable Fees and the purpose for which they are charged;

(3) Identification of all sources and amounts of funding anticipated to complete incomplete Projects of the District; and

(4) Designation of the approximate dates on which the funding referred to in paragraph (3) is expected to be deposited into the respective District account(s).

Section 10. The District made the findings required by Government Code Section 66001(d) at the same time as the information required by Government Code Section 66006(b).

Section 11. Pursuant to Government Code Section 66001(e) and Government Code Section 66006(b)(1)(F), the District identified approximate dates by which the construction of Projects will commence following the District's determination that sufficient funds were collected to complete the financing of incomplete Projects.

Section 12. The Board determines that the District is in compliance with Government Code Section 66000, *et seq.*, regarding the receipt, deposit, investment, expenditure and/or refund of Reportable Fees received and expended relative to Projects for Fiscal Year 2020-2021.

Section 13. The Board determines that no refunds or allocations of Reportable Fees, as required by Government Code Sections 66001(e) and 66006(b)(1)(H), are deemed payable at this time for Fiscal Year 2020-2021.

ADOPTED, SIGNED AND APPROVED this 16th day of December, 2021.

BOARD OF EDUCATION OF THE RIVERSIDE UNIFIED SCHOOL DISTRICT

By: _____
President, Board of Education of the Riverside Unified School District

ATTEST:

By: _____
Clerk, Board of Education of the Riverside Unified School District

STATE OF CALIFORNIA)
) ss.
COUNTY OF RIVERSIDE)

I, Dale Kinnear, Clerk of the Board of Education of the Riverside Unified School District, do hereby certify that the foregoing was duly adopted by the Board of Education of such District at a regular meeting of said Board held on the 16th day of December, 2021, at which a quorum of such Board was present and acting throughout and for which notice and an agenda was prepared and posted as required by law and at which meeting all of the members of such Board had due notice and that at such meeting the attached resolution was adopted by the following vote:

AYES: 5

NOES: 0

ABSTAIN: 0

ABSENT: 0

Clerk, Board of Education of the Riverside Unified School District

STATE OF CALIFORNIA)
) ss.
COUNTY OF RIVERSIDE)

I, Dale Kinnear, Clerk of the Board of Education of the Riverside Unified School District, do hereby certify that the foregoing is a true and correct copy of Resolution No. _____, which was duly adopted by Board of Education of the Riverside Unified School District at a meeting thereof on the 16th day of December, 2021.

Clerk, Board of Education of the Riverside Unified School District