



RIALTO UNIFIED SCHOOL DISTRICT

ANNUAL DEVELOPER FEE REPORT
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE FOR THE
FISCAL YEAR 2019/2020

To be presented to the Board of Education
of the Rialto Unified School District on
January 13, 2021 7:00 p.m.
182 E.Walnut Avenue, Rialto, CA 92376



EXHIBIT A
Annual Developer Fee Report Statement of Revenues, Expenditures and
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<u>Description</u>	<u>Account</u> <u>Code</u>	<u>Income/</u> <u>Expenditure</u>	
Beginning Fund Balance		\$8,984,212.97	
A. Revenues:			
Interest	8660	181,365.53	
Developer fees	8681	2,087,079.53	
Misc	8699	-	
Total Revenues:		\$ 2,268,445.06	
B. Expenditures:			
Contracted Services	5810	126,674.79	DavisDemographics, CA Finan, Koppell, Lew Edw,
Legal Costs	5820	28,143.68	Dannis Woliver Kelley
Advertisement	5830	7,685.92	Relo Projects & Full Day Kinder Projects
Advertiing-Public Notice	5832	788.48	Daily Journal to increase Developer Fees
Surveys on Site Improv/Purch	6170	19,100.00	FDK-Boyd Elementary
Other Costs on Site Improv/Purch	6190	(7,085.66)	IVL CL192393
Architect Fees	6210	453,425.11	Relo Projects & Full Day Kinder Projects
DSA Fees	6230	104,315.67	Relo Projects & Full Day Kinder Projects
CDE Plan Check Fee	6232	300.00	FDK, Boyd, Casey, Dunn, Morris, Preston, Trapp
Bldg/Improve Construction	6250	2,449,190.25	Relo Projects & Full Day Kinder Projects
Construction Testing	6275	90,931.88	Relo Projects & Full Day Kinder Projects
Bldg Inspections	6280	33,611.00	Relo Projects & Full Day Kinder Projects
Equipment	6400	708,243.46	Relos, Dollahan, Dunn, Kelley, Morgan
Total Expenditures:		4,015,324.58	
C. Excess of Revenues			
Over Expenditures:		\$ (1,746,879.52)	
D. Ending Fund Balance:		\$7,237,333.45	



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Per Government Code section 66006(b)(1)(A-H) as indicated:

- A. A brief description of the type of fee in the Account:

Statutory school facilities fees.

- B. The amount of the fee:

\$3.79 per square foot of assessable space of residential construction; and \$0.61 per square foot of covered and enclosed space of commercial/Industrial construction; but subject to the District's determination that a particular project is exempt for all or part of these fees.

- C. The beginning and ending balance of the Account:

Beginning Balance: \$ 8,984,212.97

Ending Balance: \$ 7,237,333.45

- D. The amount of fees collected and the interest earned:

See attached Statement of Revenues, Expenditures and Changes in Fund Balance for the Fiscal Year 2019-2020.

- E. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

See attached Statement of Revenues, Expenditures and Changes in Fund Balance for the Fiscal Year 2019-2020..



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- F. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) subdivision (a) of section 66001, and the public improvement remains incomplete.

All monies in this account are expended for relocatable classrooms throughout the District and new construction and renovations of existing buildings. This includes, but is not limited to set up fees, lease payments, and furniture and equipment.

- G. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned 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 fund will receive on the loan.

No interfund transfer

- H. The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001:

No refund were made.



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Per Government Code section 66001(d)(1)-(4) as indicated:

1. With respect only to that portion of the Account remaining unexpended at the end of the 2019-2020 fiscal year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified as follows:

Relocatable leases, new locatable placements, new construction and renovations of existing buildings and the costs associated therewith, including but not limited to set up fees, lease payments and furniture/equipment.

2. In reference to Government Code section 66001(d)(2), and with respect only to that portion of the Account remaining unexpended at the end of the 2018-2019 fiscal year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fee and the purpose for which it is charged.
3. With respect to only that portion of the Account remaining unexpended at the end of the 2019-2020 fiscal year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:

from developer fee collection. \$ \$7,237,333.45

4. With respect to only that portion of the Account remaining unexpended at the end of the 2019-2020 fiscal year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account or fund:

Funds are deposited into the Account as developer fees are received.