

# ANNUAL AND FIVE YEAR REPORTABLE FEES REPORT



For Fiscal Year  
**2023-2024**



51659893.1/

Prepared by

**aa/rr**

Atkinson, Andelson  
Loya, Ruud & Romo  
A Professional Law Corporation

***THE BEAUMONT UNIFIED SCHOOL DISTRICT ANNUAL AND FIVE-YEAR REPORTABLE FEES REPORT FOR FISCAL YEAR 2023-2024***

Government Code Sections 66006 and 66001 provide that the Beaumont Unified School District (“District”) shall make available to the public certain information and adopt prescribed findings relative to school facility fees adopted pursuant to Education Code Section 17620 and Government Code Sections 65995 (“Level 1 Fees” and “Commercial/Industrial Fees” collectively, “Statutory School Facility Fees”) and Government Code Sections 65995.5, 65995.6 and 65995.7 (“Level 2 Fees” and “Level 3 Fees” collectively, “Alternative School Facility Fees”). The foregoing fees are collectively also referred to as reportable fees (“Reportable Fees”). The described information and findings contained in this Annual and Five-Year Reportable Fees Report (“Report”) relate to Reportable Fees that the District received, expended or may expend in connection with school facilities (“School Facilities”) in order to accommodate additional students from new and other residential development as well as commercial and industrial construction (collectively referred to as “Development”) if funded or partially funded with Reportable Fees. The Reportable Fees only include money in possession of the District and do not include letters of credit, bonds, or other instruments to secure payment of Reportable Fees at a future date. The Reportable Fees have not been levied, collected, or imposed for general revenue purposes.

**ANNUAL REPORT**

In accordance with Government Code Section 66006, the District provides the following information for fiscal year 2023-2024:

**A. Description of the Type of Reportable Fees in the Account or Sub-Account(s) of the District:**

The Reportable Fees consist of Statutory School Facility Fees and Alternative School Facility Fees. The Reportable Fees were deposited in the Capital Facilities Fund (or Fund 25) (“Fund”), a separate capital facilities account or fund in a manner to avoid any commingling of the Reportable Fees with other revenues and funds of the District, except for temporary investments. As this Report provides, the Reportable Fees and any interest income earned by moneys in the Fund have been expended as set forth herein solely for the purpose for which the Reportable Fees were originally collected. (Government Code Section 66006(a).)

**B. Reportable Fees Information for the Fund:**

1. Within 180 days after the last day of each fiscal year, the District is required to make available to the public certain information. As set forth below, the District provides the following information for the Fund for the fiscal year 2023-2024. (Government Code Section 66006(b)(1).)

**a. Amount of the Reportable Fees:**

The Reportable Fees were authorized to be levied on Development by the Board of Trustees (“Board”) of the District at the time the Reportable Fees were adopted. As shown in the District’s Fee Justification Study (“FJS”), the Reportable Fees only partially mitigate the impacts to the District caused by Development because the Reportable Fee amounts do not adequately fund the District’s School Facilities needs resulting from additional Development within the District. (Government Code Section 66006(b)(1)(A).)

**Statutory School Facility Fees (Government Code Section 66006(b)(1)(B))**

Level 1 Residential	\$4.79 per square foot
Level 1 Commercial/Industrial	\$0.78 per square foot
Level 1 Commercial/Industrial: Self-Storage	\$0.18 per square foot

From: July 1, 2023 to June 14, 2024

Level 1 Residential	\$5.17 per square foot
Level 1 Commercial/Industrial	\$0.84 per square foot
Level 1 Commercial/Industrial: Self-Storage	\$0.18 per square foot

From: June 15, 2024 to June 30, 2024

**b. Beginning and Ending Balance, Reportable Fees Collected, Interest Earned and Expenditures of the Fund (Government Code Section 66006(b)(1)(C) and (D)):**

	<b>Reportable Fees</b>
Beginning Balance (July 1, 2023)	\$10,216,440.11
Amount of Reportable Fees Collected	\$3,945,897.01
Net Incr/Dcr Fair Value Invest <sup>1</sup>	\$118,767.37
Interest Earned	\$458,642.91
Expenditures	<b>(\$3,979,298.22)</b>
<b>Ending Balance (June 30, 2024):</b>	<b>\$10,760,449.18</b>

<sup>1</sup> This amount reflects a mandatory adjustment from the State of California relating to the Governmental Accounting Standards Board Statement No. 31 (“GASB 31”) per the request of Riverside County Office of Education.

**c. Identification of Each District Project on Which Reportable Fees Were Expended Including the School Facilities Project (“Project”) Total and Percentage of the Project Cost that was Funded with Reportable Fees (Government Code Section 66006(b)(1)(E)):**

<b>Project Description</b>	<b>Project Total</b>	<b>Total Reportable Fees Expended in FY 2023-2024</b>	<b>Percentage of Project Total Funded w/ Reportable Fees</b>
Facilities Master Plan – Foresight Planning & Development and PBK Architects	\$268,304	\$268,304	100%
Geographic and Demographic Studies – Davis Demographics	\$44,245	\$44,245	100%
Maturation Study – Woolpert	\$25,000	\$25,000	100%
Legal Fees	\$8,817.91	\$8,817.91	100%
Financial Resource Advisor – School Advisors	\$20,000	\$20,000	100%
Fee Justification Study – Special District Financing & Administration	\$9,491.75	\$9,491.75	100%
Beaumont High School Expansion	\$64,447,504	\$3,173,373.54	23%
Glen View High School New Classroom Addition	\$293,870	\$49,008.00	16.68%
Future K-8 School Planning	\$103,309.92	\$103,309.92	100%

<b>Project Description</b>	<b>Project Total</b>	<b>Total Reportable Fees Expended in FY 2023-2024</b>	<b>Percentage of Project Total Funded w/ Reportable Fees</b>
Future High School Planning	\$21,500.00	\$21,500.00	100%
Future Elementary School Planning	\$112,105.37	\$112,105.37	100%
Mountain View MS Classroom Divider Wall	\$25,658.04	\$25,658.04	100%
3% Administrative Fee	\$118,484.69	\$118,484.69	100%

**d. When the District Accumulates Sufficient Funds to Complete Project(s) for Which It Previously Identified as Intending to Spend Reportable Fees, the District Needs to Identify the Approximate Date It Will Commence Construction on Such Project(s) (Government Code 66006(b)(1)(F)):**

<b>Project</b>	<b>Estimated/Actual Commencement Date</b>
Beaumont High School Expansion Project	November 2019
Glen View High School New Classroom Addition	September 2024

In its Annual Report for Fiscal Year 2022-2023, the District identified three projects: (1) Summerwind Trails K-8 School Site Construction (“Summerwind Project”) to commence construction on June 2019; (2) Beaumont High School Expansion Project (“Beaumont HS Project”) to commence construction on November 2019; and (3) Glen View High School – New Classroom Building and Related Site Improvements (“Glen View HS Project”) to commence construction on May 2024. The Summerwind Project and the Beaumont HS Project commenced construction on the identified and anticipated dates; however, the Glen View HS Project construction commencement date was revised from May 2024 to September 2024 in order to obtain the required approvals from the Division of the State Architect (DSA) and to accommodate a prolonged competitive bidding schedule.

**e. Description of Each Interfund Transfer or Loan Made From the Fund (Government Code Section 66006(b)(1)(G)):**

**Interfund Transfers:**

Description of Project for which Interfund Transfer was Used	Fund(s) to Which Reportable Fees Were Transferred	Amount Transferred
N/A	N/A	N/A

**Interfund Loans:**

Description of Project for Which Interfund Loan was Used	Fund(s) to Which Reportable Fees Were Loaned	Amount Loaned	Date Loan Repaid	Rate of Interest
N/A	N/A	N/A	N/A	N/A

**f. Refunds and Allocations (Government Code Section 66006(b)(1)(H), 66001(e), (f)):**

When the District has determined that sufficient funds have been collected to complete financing on incomplete Project(s) and the Project remains incomplete, the District is required to identify the approximate date by which the construction of the Project(s) will commence. If the District fails to timely identify the approximate date by which the construction of the Project(s) will commence, then the District must refund the unexpended portion of the Reportable Fees and any interest accrued thereon to the then current record owner(s).

<b>Refund</b>	\$N/A
<b>Less Admin. Costs of Refunding</b>	\$N/A
<b>Net Refund</b>	\$N/A

2. The District will review the Report at the next regularly scheduled public meeting (“Meeting”) not less than 15 days after the Report is made available to the public. Notice of the time and place of the Meeting, including the address where the Report may be reviewed, will be mailed at least 15 days prior to the Meeting, to any interested party who filed a written request with the District for mailed notice of the Meeting.<sup>2</sup>

<sup>2</sup> Any written request for mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed. Renewal requests for mailed notices shall be filed on or before April 1 of each year. The legislative body may establish a reasonable annual charge for sending notices based on the estimated cost of providing the service.

## **FIVE-YEAR REPORT**

In accordance with Government Code Section 66001, the District provides the following information for fiscal year 2023-2024:

For the fifth fiscal year following the first deposit into the Fund, and every five years thereafter, the District is required to make all of the following findings with respect to that portion of the Fund remaining unexpended, whether committed or uncommitted. At the close of the fiscal year 2023-2024, there remained **\$10,760,449.18** in the Fund (Government Code Section 66001(d)):

**A. Identification of All Projects for Which the Reportable Fees Will be Expended in the Future:**

The purpose of the Reportable Fees imposed and collected on Development within the District is to fund additional School Facilities required to serve the students of the District generated by Development within the District. Specifically, the Reportable Fees will be used for the construction and/or acquisition of additional School Facilities, remodeling existing School Facilities to accommodate new growth from new development including, but not limited to, adding additional classrooms, technology and acquiring and installing additional portable classrooms. (Government Code Section 66001(d)(1)(A)).

Further information regarding such Project(s) is set forth in the following chart:

Project Name	Source of Funds <sup>3</sup>	Amount of Anticipated Funding From Each Source <sup>4</sup>	Project Total <sup>5</sup>
Future K-8 School Planning & Construction	Statutory School Facility Fees	\$4,500,000	\$75,000,000
Future Elementary School Planning & Construction	Statutory School Facility Fees	\$3,360,449	\$65,000,000
	Community Facilities Districts	\$1,139,551	
Glen View High School New Classroom Building Addition	Statutory School Facility Fees	\$2,800,000	\$8,000,000
	General Obligation Bond	\$5,200,000	
Future High School Planning	Statutory School Facility Fees	\$100,000	\$5,060,449
	Community Facilities Districts	\$4,960,449	

<sup>3</sup> See chart in Paragraph C below for applicable sources of funds.

<sup>4</sup> The total in this column should equal the total in Line 11 of the chart in paragraph C below.

<sup>5</sup> The total in this column should equal the total in Line 12 of the chart in paragraph C below.

Project Name	Source of Funds <sup>3</sup>	Amount of Anticipated Funding From Each Source <sup>4</sup>	Project Total <sup>5</sup>
Districtwide Portable Projects to Accommodate Future Growth	Statutory Fees	\$17,500,000	17,500,000
Administrative Expenses for Planning & Development	Statutory School Facility Fees	3% as Permitted by Government Code	

**B. Demonstration of a Reasonable Relationship Between the Reportable Fees and the Purposes for Which They are Charged:**

As shown in the FJS, there is a roughly proportional, reasonable relationship between the Development upon which the Reportable Fees are charged and the need for additional School Facilities by reason of the fact that additional students will be generated by additional Development within the District, and the District does not have student capacity in its existing School Facilities to accommodate these new students. Furthermore, the Reportable Fees charged on Development will be used to fund School Facilities which will be used to serve the students generated from Development. The Reportable Fees do not exceed the costs of providing such School Facilities for new students. (Government Code Section (d)(1)(B)).

*(Continued on following page)*



**C. Identification of All Sources and Amounts of Funding Anticipated to Complete Incomplete Projects Identified by the District in Paragraph A Above and Approximate Date Funding Is Expected to Be Deposited. (Government Code Section 66001(d)(1)(C) and (D)):**

Source of Funding	Amount of Funding Anticipated to Complete Incomplete Projects	Approximate Date Funding Expected to Be Deposited
1. State Funding Program Funds		
2. State Hardship Funds		
3. Community Facilities Districts	\$6,100,000	January 2025
4. General Obligation Bond Proceeds (Not Authorized, Only Issued)	\$5,200,000	On Hand
5. Redevelopment Pass-Through Agreements		
6. Statutory School Facility Fees	\$10,760,449 \$17,500,000	On Hand 2029
7. Alternative School Facility Fees		
8. Mitigation Payments		
9. Certificates of Participation		
10. SB-201 Fees (Government Code Section 65970, <i>et seq.</i> )		
11. Total Funding (Add Lines 1 – 10 above)	\$39,560,449	
12. Total Costs of All Incomplete Projects	\$170,560,449	
13. Minus Total of All Funding Sources (Enter from Line 11 above).	\$39,560,449	
14. Unfunded Balance (Line 12, minus Line 13)	\$131,000,000	