

Annual and Five Year Reports

Capistrano Unified School District

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Table of Contents

Section	Page
I. Introduction -----	1
II. Annual Report -----	2
III. Five Year Report -----	5

Exhibits

Schedule A: Reportable Fee Expenditures for Fiscal Year 2008/2009

I. Introduction

Sections 66001 and 66006 of the Government Code provide that the Capistrano Unified School District ("School District") shall make available to the public certain information and adopt described findings relative to statutory school fees ("Statutory School Fees") collected pursuant to Sections 17620 *et seq.* of the Education Code and Sections 65995 *et seq.* of the Government Code, Senate Bill 201 fees ("SB 201 Fees") also collected pursuant to Section 65970 *et seq.* of the Government Code, and Alternative School Facility Fees ("Alternative Fees") collected pursuant to Sections 65995.5 and 65995.7 of the Government Code (collectively, "Reportable Fees"). The described information and findings relate to Reportable Fees received, expended or to be expended in connection with school facilities to accommodate additional students from new development if funded or partially funded with Reportable Fees. The Reportable Fees do not include special tax proceeds, proceeds of bonds, or letters of credit to secure payment of Reportable Fees at a future date. Reportable Fees have not been levied, collected, or imposed for general revenue purposes.

The following Annual and Five-Year Reports include the information and proposed findings the School District intends to review and adopt in accordance with Sections 66001 and 66006 of the Government Code.

II. Annual Report

In accordance with Government Code Section 66006(b)(1) and (2), the School District hereby presents the following information for fiscal year 2008/2009:

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

The Reportable Fees of the School District for fiscal year 2008/2009 consist of Statutory School Fees and Alternative Fees.

B. Amount of the Reportable Fees

The Statutory School Fee amount for fiscal year 2008/2009 for the period between July 1, 2008, and June 30, 2009, was \$2.97 per square foot of assessable space for residential development constructed within the School District and \$0.47 per square foot of covered and enclosed space for commercial/industrial development constructed within the School District. The Alternative No. 2 Fee amount for the period of July 1, 2008 to June 8, 2009, was \$3.55 per square foot of assessable space for residential development in the School District meeting the criteria established by Senate Bill ("SB") 50, while the Alternative No. 2 Fee amount for the period of June 9, 2009 through June 30, 2009, was \$3.56 per square foot of available space for residential development in the School District meeting the criteria established by SB 50.

The residential Statutory School Fee amount of \$2.97 per square foot was adopted by the Board of Trustees ("Board") of the School District on March 10, 2008, by Resolution No. 0708-39 based on the report "Residential Development School Fee Justification Study" of the School District dated February 28, 2008, while the commercial/industrial Statutory School Fee amount of \$0.47 per square foot was adopted by the Board of the School District on March 10, 2008, by Resolution No. 0708-39 based on the report "Commercial/Industrial Development School Fee Justification Study" of the School District dated February 28, 2008.

The Alternative No. 2 Fee amount for the period July 1, 2008 through June 8, 2009, was adopted by the Board on June 16, 2008, by Resolution No. 0708-59 based on the report "School Facilities Needs Analysis for Consideration of Alternative School Facility Fees (Sections 65995.5 and 65995.7 of the Government Code)" dated May 16, 2008, and the Alternative No. 2 Fee amount for the period of June 9, 2009 through June 30, 2009, was adopted by the Board on June 8, 2009, by Resolution No. 0809-56 based on the report "School Facilities Needs Analysis for Consideration of Alternative School Facility Fee (Sections 65995.5 and 65995.7 of the Government Code)" dated May 6, 2009. The Statutory School Fee and Alternative No. 2 Fee amounts only partially mitigate the impacts to the School District caused by new residential and commercial/industrial development.

C. Beginning and Ending Balance of Account and Sub-Account(s):

Table No. 1 lists the fiscal year 2008/2009 beginning and ending balances for Fund 25, the Capital Facility Fund, which holds all Reportable Fees:

Table 1

Item	Reportable Fees
Beginning Balance (7/1/2008)	\$4,734,565.55
Ending Balance (6/30/2009)	\$3,777,627.90

D. Amount of the Reportable Fees Collected and Interest Earned

Table No. 2 below shows the amount of Reportable Fees collected, interest earned, and other income and adjustments during fiscal year 2008/2009 to accommodate students from additional development ("Project Students").

Table 2

Item	Total Reportable Fees
Amount Collected	\$884,123.39
Interest Earned	\$112,554.70
Refunded Expenditures	\$85,470.34
Other Income/Adjustments [1]	\$1,101,825.00
[1] Refunds of expenses incurred during previous fiscal year.	

E. Identification of Each Improvement on Which Reportable Fees Were Expended and the Amount of the Expenditures on Each Improvement, Including the Total Percentage of the Cost of Each Project of the School District that Was Funded with Reportable Fees

Schedule A to this report identifies the amount of Reportable Fees expended on School Facilities in fiscal year 2008/2009, as well as the percentage of each improvement funded by Reportable Fees.

F. Identification of an Approximate Date by Which the Construction of Project(s) of the School District will Commence if the School District Determines that Sufficient Funds have been Collected to Complete Financing on an Incomplete Project of the School District, as Identified in Paragraph (2) of Subdivision (A) of Section 66001, and the Project of the School District Remains Incomplete

The School District has determined that at the close of fiscal year 2008/2009, Reportable Fees and other sources of funding were not sufficient to complete the financing of additional school facilities of the School District.

G. Description of each Interfund Transfer or Loan Made from the Account or Sub-Account(s), Including Project(s) of the School District 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 Account or Sub-Account(s) will Receive on the Loan

No transfers or loans of Reportable Fees were made in fiscal year 2008/2009.

H. The Amount of Refunds made or Revenues Allocated for Other Purposes if the Administrative Costs of Refunding Unexpended Revenues Exceed the Amount to be Refunded

No refunds of Reportable Fees were made pursuant to Section 66001(e) of the Government Code in fiscal year 2008/2009, and no refunds were required under applicable law.

III. Five Year Report

In accordance with Government Code Section 66001, the School District provides the following information with respect to that portion of the account or sub-account(s) remaining unexpended, whether committed or uncommitted:

A. Identification of the Purpose to which the Reportable Fees are to be Put

The purpose of the Reportable Fees imposed and collected on new residential and commercial/industrial development within the School District was to fund the additional school facilities required to serve the grade K-12 Project Students generated by new development within the School District. Specifically, the Reportable Fees will be used for the construction and/or acquisition of additional School Facilities, remodeling existing School Facilities to add additional classrooms and technology, as well as acquiring and installing additional portable classrooms to accommodate Project Students.

B. Demonstration of a Reasonable Relationship Between the Reportable Fees and the Purposes for which they are Charged

There is a roughly proportional, reasonable relationship between the new 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 School District and the School District does not have student capacity in its existing School Facilities to accommodate these new students. Furthermore, the Reportable Fees charged on new development will be used to fund School Facilities that will be used to serve the students generated from new development and the Reportable Fees do not exceed the costs of providing such School Facilities for new students as set forth in the report "Residential Development School Fee Justification Study" of the School District dated February 28, 2008, the report "Commercial/Industrial Development School Fee Justification Study" of the School District dated February 28, 2008, and the report "School Facilities Needs Analysis" of the School District dated May 6, 2009, herein referred to.

C. Identification of All Sources and Amounts of Funding Anticipated to Complete Financing of the School Facilities the School District has Identified in the School District's Reports

Table No. 3 on page 6 lists the proposed funding sources for all pending School Facility projects presently identified by the School District.

D. Identification of the Approximate Dates on Which the Funding Referred to in Section III.C is Expected to be Deposited into the Appropriate Account or Fund

Table No. 4 on page 6 lists the approximate dates on which the funds are expected to be available for the School Facility projects presently identified by the School District.

Table 3

Sources	Las Ramblas Elementary School	Future Elementary School	Future K-8 School Conversion	State Relocatables
State School Building Program	\$15,000,000	\$15,000,000	\$20,000,000	\$0
Community Facilities Districts	\$14,750,000	\$0	\$0	\$0
General Obligation Bond Proceeds	\$0	\$14,750,000	\$19,750,000	\$0
Redevelopment Pass-Through Agreements	\$0	\$0	\$0	\$0
Reportable Fees	\$250,000	\$250,000	\$250,000	\$200,000
Certificates of Participation	\$0	\$0	\$0	\$0
Total	\$30,000,000	\$30,000,000	\$40,000,000	\$200,000

Notes: These School Facilities costs are for fiscal year 2008/2009.
Future School Facilities may be funded by the State School Building Program and Reportable Fees.

Table 4

Sources	Las Ramblas Elementary School	Future Elementary School	Future K-8 School Conversion	State Relocatables
State School Building Program	Unknown	Unknown	Unknown	NA
Community Facilities Districts	Funds Authorized or Available	NA	NA	NA
General Obligation Bond Proceeds	NA	Funds Authorized	Funds Authorized	NA
Redevelopment Pass-Through Agreements	NA	NA	NA	NA
Reportable Fees	As Received	As Received	As Received	On Deposit
Certificates of Participation	NA	NA	NA	NA

Notes: Future School Facilities may be funded by the State School Building Program and Reportable Fees.

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Schedule A

**Public Improvements on Which
Reportable Fees Were Expended**

Capistrano Unified School District
Public Improvements on which Reportable Fees Were Expended
Fiscal Year 2008/2009
Schedule A

Project	Amount Paid From Fees During FY 2008/2009	Percent of Total Cost Funded With Fees
Capistrano Valley HS	\$11,677.44	100%
Building and Improvements of Buildings	\$7,394.82	
Noncapitalized Equipment	\$3,082.62	
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$1,200.00	
Carl Hankey MS	\$3,700.75	100%
Materials and Supplies	\$3,011.15	
Noncapitalized Equipment	\$689.60	
Chaparral ES	\$14,458.50	100%
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$14,458.50	
Dana Hills HS	\$723,551.29	100%
Building and Improvements of Buildings	\$662,210.02	
Building and Improvements of Buildings	\$57,113.27	
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$4,228.00	
Foxborough ES	\$1,552.95	100%
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$1,552.95	
Fred Newhart MS	\$37,589.55	100%
Building and Improvements of Buildings	\$11,069.27	
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$26,520.28	
Ladera Ranch ES	\$770.00	100%
Land Improvements	\$770.00	
Ladera Ranch MS	\$6,656.41	100%
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$6,656.41	
Las Palmas ES	\$36,450.21	100%
Building and Improvements of Buildings	\$5,417.19	
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$31,033.02	
Marlthehead ES	\$4,072.76	100%
Building and Improvements of Buildings	\$1,372.76	
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$2,700.00	
Moulton ES	\$25,366.20	100%
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$25,366.20	
Niguel Hills MS	\$21,360.00	100%
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$21,360.00	
Oso Grande ES	\$333,942.31	100%
Building and Improvements of Buildings	\$187,594.90	
Land Improvements	\$18,963.50	
Materials and Supplies	\$4,192.42	
Noncapitalized Equipment	\$27,466.30	
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$95,725.19	
R.H. Dana ES	\$3,345.30	100%
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$3,345.30	
San Clemente HS	\$19,398.49	100%
Building and Improvements of Buildings	\$4,302.53	
Materials and Supplies	\$5,407.56	
Professional/Consulting Services and Operating Expenditures	\$168.40	
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$9,520.00	
San Juan ES	\$9,724.71	100%
Noncapitalized Equipment	\$1,420.79	
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$8,303.92	
San Juan Hills HS	\$30,900.45	100%
Building and Improvements of Buildings	\$7,178.95	
Materials and Supplies	\$5,155.84	
Professional/Consulting Services and Operating Expenditures	\$1,358.00	
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$17,207.66	
Tijeras Creek ES	\$7,072.25	100%
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$7,072.25	
Truman Benedict ES	\$3,387.27	100%
Building and Improvements of Buildings	\$3,387.27	
Districtwide	\$1,845,934.24	100%
Consulting Services/Legal Counsel	\$1,227,010.49	
Districtwide Strategic Growth Planning	\$530,956.58	
Districtwide Building Improvements	\$87,967.17	
Total	\$3,140,911.08	NA