

RESOLUTION NO. 023-21/22  
REGARDING ACCOUNTING OF DEVELOPER FEES  
FOR 2020-2021 FISCAL YEAR IN THE CAPITAL FACILITIES FUND  
(Government Code sections 66001(d) & 66006(b))

1. Authority and Reasons for Adopting this Resolution.

- A. This District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated March 17, 2020, and is referred to herein as the "School Facilities Fee Resolution" 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 or account:

Fund 25 – Capital Facilities Fund (the "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 66001(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 December 27, 2021, 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 this information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has requested it.
- D. The Superintendent has informed this Board that an annual accounting of the Fund was made available to the public on September 7, 2021. A draft copy of this Resolution (along with Exhibit A which is hereby incorporated by reference into this Resolution) was made available to the public on November 12, 2021. The Superintendent has further informed this Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was mailed at least 15 days prior to this meeting to anyone who had requested it.
- E. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings made by this Board in its School Facilities Fee Resolution.

2. What This Resolution Does.

This Resolution makes various findings and takes various actions regarding the Fund as required by and in accordance with Government Code sections 66001(d) and 66006(b).

3. Findings Regarding the Fund.

Based on all findings and evidence contained in, referred to, or incorporated into this Resolution, as well as the evidence presented to this Board at this meeting, the Board finds each of the following with respect to the Fund for the 2020-2021 Fiscal Year:

- A. In reference to Government Code section 66006(b)(2), the information identified in section 1 above is correct.
- B. In further 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).

4. Superintendent Authorized to Take Necessary and Appropriate Action.

The Board further directs and authorizes the Superintendent to take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

5. Certificate of Resolution.

I, Clerk of the Governing Board of the Livermore Valley Joint Unified School District of Alameda County and Contra Costa County, State of California, certify that this Resolution proposed by \_\_\_\_\_, seconded by \_\_\_\_\_, was duly passed and adopted by the Board at an official and public meeting this 16th day of November, 2021, by the following roll call vote:

AYES: Bueno \_\_\_\_\_ Guzmán \_\_\_\_\_ Prusso \_\_\_\_\_ Wang \_\_\_\_\_ White \_\_\_\_\_

NOES: Bueno \_\_\_\_\_ Guzmán \_\_\_\_\_ Prusso \_\_\_\_\_ Wang \_\_\_\_\_ White \_\_\_\_\_

ABSTENTIONS: Bueno \_\_\_\_\_ Guzmán \_\_\_\_\_ Prusso \_\_\_\_\_ Wang \_\_\_\_\_ White \_\_\_\_\_

ABSENT: Bueno \_\_\_\_\_ Guzmán \_\_\_\_\_ Prusso \_\_\_\_\_ Wang \_\_\_\_\_ White \_\_\_\_\_

\_\_\_\_\_  
Clerk of the Board of Education, Livermore Valley  
Joint Unified School District of Alameda County and  
Contra Costa County, State of California

# LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT

## Report to the Board of Education

### 2020/21 Annual Public Report of Developer Fees

Government Code 66006 requires school districts collecting developer fees to make an annual account of those fees available to the public within 180 days of the close of the fiscal year. Below are the requirements of the accounting:

A. A brief description of the type of fee in the Fund.

Statutory school facility fees are collected in the Capital Facilities Fund (Fund 25).

B. The amount of the fee.

July 1, 2020 – June 30, 2021

\$4.08 per square foot of assessable space of residential construction

\$0.66 per square foot of covered and enclosed space of commercial/industrial construction

C. The beginning and ending balance of the Fund.

	Level I Developer Fees
Beginning Balance	\$3,291,849
Ending Balance	\$2,372,996

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

	Level I Developer Fees
Funds collected	\$797,789
Interest earned	\$31,949

E. An identification of each public improvement on which the 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.

Level I Developer fees were spent as follows:

Lawrence Elementary	\$ 8,653
Rancho Elementary	\$ 39,913
Sunset Elementary	\$ 35,873
Junction K-8	\$ 245,936
Mendenhall Middle	\$ 2,615

Michell K-8	\$ 154,296
Granada High School	\$ 499,581
Livermore High School	\$ 44,070
Districtwide	\$ 546,250
Administrative cost	<u>\$ 171,404</u>
	\$1,748,591 (100%)

- 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.
- During the summer of 2021, replace visitor bleachers at Granada High.
  - During the summer of 2021, restroom addition at Junction Ave. K-8.
  - During the summer of 2021, repair and improvements to Marylin Ave Elementary.
- 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.
- An interfund transfer of \$624 was made to the General Fund to cover the contribution to the retiree trust for the employees charged to this fund.
- H. The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001.
- No refunds or allocations under the specified statutes have been made.