

RESOLUTION No. 12-20-01

**RESOLUTION OF THE GOVERNING BOARD OF THE
LAKEPORT UNIFIED SCHOOL DISTRICT
REGARDING ACCOUNTING OF DEVELOPMENT FEES
FOR 2019-2020 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:
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 April 19, 2018, 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. These fees have been deposited in the following fund or account: **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, 2020, that this information be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after the findings 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 filed a written request for it.
- D. The Superintendent has informed this Board that a draft copy of this Resolution (along with Exhibits 1 and 2 which are hereby incorporated by reference into this Resolution) was made available to the public on November 23, 2020. 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 filed a written request for 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 2019-2020 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 1 and determined that it meets the requirements set forth in Government Code section 66006(b)(1);
- C. In reference to Government Code section 66001(d)(1)(A), and with respect only to that portion of the Fund 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 in Exhibit 2;
- D. In reference to Government Code section 66001(d)(1)(B), and with respect only to that portion of the Fund remaining unexpended at the end of the 2019-2020 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fees and the purpose for which it is charged as more specifically identified in Exhibit 2;
- E. In reference to Government Code section 66001(d)(1)(C), and with respect only to that portion of the Fund remaining unexpended at the end of the 2019-2020 Fiscal Year, all of the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified as the use to which the fees are to be put is identified in Exhibit 2;
- F. In reference to Government Code section 66001(d)(1)(D), and with respect only to that portion of the Fund remaining unexpended at the end of the 2019-2020 Fiscal Year, the approximate dates on which the funding referred to in paragraph E above is expected to be deposited into the appropriate account or fund is designated in Exhibit 2; and
- G. In reference to the last sentence of Government Code section 66006(d), because all of the findings required by that subdivision have been made in the fees that were levied in paragraphs C-F above, the District is not required to refund any moneys in the Fund as provided in Government Code section 66001(e).

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, _____, _____ of the Governing Board of the Lakeport Unified School District of Lake 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 9th day of December 2020, by the following vote:

AYES:

NOES:

ABSENT:

_____ of the Board of the Lakeport
Unified School District of Lake County, California

EXHIBIT 1

**TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2019-2020
FOR THE FOLLOWING FUND OR ACCOUNT:
CAPITAL FACILITIES FUND (the “Fund”)**

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

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

Statutory school facilities fees also called developer fees.

- B. The amount of the fee.

Fees collected pursuant to Education Code Section 17620 and Government Code Section 65995, referred to herein as Statutory School Fees, are currently in the amount of \$3.79 per square foot of residential development, \$0.61 per square foot of commercial and/or industrial development and \$0.12 per square foot of mini storage development.

- C. The beginning and ending balance of the Fund.

The beginning balance of the Fund on July 1, 2019 was \$179,453.
The ending balance of the Fund on June 30, 2020 was \$242,483.

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

The amount of statutory school fees collected for fiscal year 2019-20 was \$200,502.
The amount of interest earned on Capital Facilities Funds was \$4,800.

- 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.

PUBLIC IMPROVEMENT PROJECT	AMOUNT OF EXPENDITURE	% OF EXPENDITURE FUNDED WITH SCHOOL FACILITIES FEES
1. Alternative Education Center	\$755,524	18%
2. School Facilities Consulting Services	\$1,600	100%
3. Transfer of Indirect Costs to GF	\$4,144	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:

The approximate for the commencement of the project involving the construction of the Clearlake High School Athletic Facility would be June 2024.

- 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:

There are no temporary loans outstanding in 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:

N/A. No refunds or allocations were made pursuant to subdivision (e) or (f) of section 66001.

EXHIBIT 2

**TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2019-2020
FOR THE FOLLOWING FUND OR ACCOUNT:
CAPITAL FACILITIES FUND (the “Fund”)**

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

- A. With respect to only that portion of the Fund 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:

Clearlake High School Athletic Facilities to address the lack of physical education space.

- B. See Section 3.D of the Resolution.

- C. With respect to only that portion of the Fund 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:

We are anticipating the utilization of current and future developer fee funds, as well as OPSC grant funds to perform the construction of the facility.

- D. With respect to only that portion of the Fund 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:

The portion of the project paid with developer fees will be made directly from the Capital Facilities Fund.