

- (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 the fees;
- (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 Government Code section 66001, subdivision (a)(2), and the public improvement remains incomplete;
- (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; and
- (H) The amount of refunds made pursuant to Government Code Section 66001, subdivision (e), and any allocations pursuant to Government Code Section 66001, subdivision (f); and

WHEREAS, Government Code Section 66001, subdivision (d), provides that for the fifth fiscal year following the first deposit into the account or fund of Developer Fees, and every five years thereafter, the District shall make all of the following findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

- (A) Identify the purpose to which the fee is to be put;
- (B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged;
- (C) Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements identified in Government Code

Section 66001, subdivision (a)(2); and

- (D) Designate the approximate dates on which the funding referred to in Government Code Section 66001, subdivision (d)(1)(C) is expected to be deposited into the appropriate account or fund; and

WHEREAS, pursuant to Government Code section 66001, subdivision (e), except as otherwise provided by law, when sufficient funds have been collected, as determined pursuant to Government Code Section 66006, subdivision (b)(1)(F), to complete financing on an incomplete public improvement identified in Government Code Section 66001, subdivision (a)(2), and the public improvements remain incomplete, the District must identify, within 180 days of the determination that sufficient funds have been collected, an approximate date by which the construction of the public improvement will be commenced, or must refund to the then current record owner or owners of the lots or units, as identified on the last equalized assessment role, of the development project or projects on a prorated basis, the unexpended portion of the fee, and any interest accrued thereon; and

WHEREAS, pursuant to Government Code Section 66001, subdivision (d), those findings required by that section must be made in connection with the public information required by Government Code Section 66006, subdivision (b); and

WHEREAS, the Public Report was presented to the Board at its duly noticed public meeting of December 14, 2021.

NOW THEREFORE BE IT RESOLVED that the Board receives, incorporates by reference, approves and adopts the Public Report;

AND BE IT FURTHER RESOLVED that the Board makes the following findings:

1. That the above recitals are true and correct.
2. That, pursuant to Government Code Section 6600 I, subdivision (d) and Government Code Section 66006, subdivisions (b)(1) and (b)(2), the District has made available to the public and to the Board the requisite information and proposed findings

concerning Developer Fees received, deposited, invested and expended by the District.

3. That the Board, at its regularly scheduled public meeting of December 15, 2020, has publicly reviewed the following information as contained in the Public Report pursuant to Government Code section 66006, subdivision (b)(1), as required by Government Code section 66006, subdivision (b)(2):

- (A) A brief description of the type of fee in the account or fund;
- (B) the amount of the fee;
- (C) The beginning and ending balance of the account or fund;
- (D) The amount of the fees collected and the interest earned;
- (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 the fees;
- (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 Government Code section 66001, subdivision (a)(2), and the public improvement remains incomplete;
- (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; and
- (H) The amount of refunds made pursuant to Government Code section 66001, subdivision (e), and any allocations pursuant to Government Code section 66001, subdivision (f).

4. That the findings set forth in the Public Report as provided by Government Code section 66001, subdivision (d), regarding the following subjects are hereby adopted by the Board:

- (A) Identify the purpose to which the fee is to be put;
- (B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged;
- (C) Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements identified in Government Code section 66001, subdivision (a)(2); and
- (D) Designate the approximate dates on which the funding referred to in Government Code section 66001, subdivision (d)(3), is expected to be deposited into the appropriate account or fund.

5. That all Developer Fees have been received, deposited, invested and expended in compliance with all applicable laws, including but not limited to Education Code section 17620, et seq., Government Code section 65995, et seq., and Government Code section 66000, et seq.

6. That no refunds or allocations of Developer Fees are required pursuant to Government Code section 66001, subdivision (e).

7. That the District is in compliance with the requirements of Government Code sections 66001 and 66006.

This Resolution is adopted on this 14th day of December 2021, by the following vote:

AYES: ==
 NOES: ==
 ABSTENTIONS: ==
 ABSENT: ==

President of the Governing Board

Salinas Union High School District
PUBLIC REPORT OF CAPITAL FACILITIES FEES
“Developer Fees”
For the Fiscal Year 2020-2021

Government Code Sections 66006 and 66001 provide that the District shall make available to the public certain information and adopt described findings relative to statutory school facility fees (“Statutory School Fees” collected pursuant to Education Code Sections 17620 et. Seq. and Government Code Sections 65995 et. Seq. (“Level 1 fees, “Level 2 fees,” and “Level 3 fees,” collectively, “Statutory School Facility Fees” and as to Level 2 and Level 3 fees, “Alternative School Facility Fees”). The described information and findings relate to Reportable Fees received, expended or to be expended in connection with school facilities (“School Facilities”) to accommodate additional students from new development if funded or partially funded with Reportable Fees. The Reportable Fees 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.

1. ANNUAL REPORT

In accordance with Government Code Sections 66006(b)(1) and (2), the District provides the following information for fiscal year **2020-2021**:

A. DESCRIPTION OF THE TYPE OF REPORTABLE FEES IN THE ACCOUNTS OF THE DISTRICT:

A separate fund has been established for the collection of developers’ fees. This fund is known as the Capital Projects Fund or Developers’ Fees Fund. The fees are used for the expansion and/or temporary housing of facilities due to enrollment growth caused by property development as described in the District’s Five Year Facility Master Plan and in the School Facility Needs Analysis and Justification Report dated April 2021.

B. AMOUNT OF REPORTABLE FEES:

The amount collected for fiscal year 2020/2021 was at a Level II fee. The fee collected from July 1, 2020 through June 9, 2021 was at a rate of \$ 2.36 for the 7-12 service area and \$1.34 for the 9-12 service area, and the amount collected from June 9, 2021 through June 30, 2021 was at the rate of \$ 1.95 per square foot for the 7-12 service area and \$1.26 per square foot for the 9-12 service area for residential construction over 500 square feet.

Fee rates for commercial/industrial from July 1, 2020 through June 30, 2021 was \$.17 per square foot for service areas 9-12, and \$.26 per square foot for service areas 7-12.

These reportable fee amounts were previously adopted on behalf of the District by the Governing Board of the District. The reportable fee amounts only partially mitigate the impacts to the District caused by new residential development because the Reportable Fees do not adequately fund the school facility needs resulting from additional development within the District. The amounts of the Reportable Fees are essential to fund interim and permanent School Facilities to accommodate students from additional development within the District.

C. BEGINNING AND ENDING CASH BALANCE OF FUND 25 (Developer Fees):
 (State requires Annual Report to reflect actual Cash Balances)

Table 1

Fiscal Year 2020/2021	Reportable School Facility Fees
Beginning Cash Balance 7/01/20	\$ 2,147,594.79
Ending Cash Balance 6/30/21	\$ 3,248,971.99

D. AMOUNT OF THE REPORTABLE FEES COLLECTED AND INTEREST EARNED:

Table 2

Source	Amount Collected
New Development	\$ 1,115,700.26
Permit Developer Fee Refunds-Reimbursements Investors	(9,893.72)
J & I Garcia; J. Garcia; G. Wang; L.Chavez:Kb Home South Bay	
Interest Earned to GF	35,813.03
Post Fair Value Adj.	4,385.00
Total Collected	\$ 1,146,004.57

E. IDENTIFICATION OF EACH PROJECT OF THE DISTRICT ON WHICH REPORTABLE FEES WERE EXPENDED AND THE AMOUNT OF THE EXPENDITURES ON EACH PROJECT OF THE DISTRICT THAT WAS FUNDED WITH REPORTABLE FEES:

Table 3

	Amount Expended and Funded by Reportable Fees
Professional/Consulting Level II: SFC	\$ 11,250.00
Legal Ad – Notice of Public Hearing	\$ 218.88
Rev. Check - Filing Fee	\$ 50.00
Rancho San Juan High School - 10 Temp Relo Classrooms Project	\$ 33,108.49

Total Expenditures FY 2020/2021	\$	44,627.37
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F. IDENTIFICATION OF INCOMPLETE PROJECTS:

The District will use the Reportable Fees in Fund 25 to fund next year's rents, leases, purchases, installation of student housing facilities. Reportable Fees will also be used for improvements/modernizations for relief of overcrowding at existing facilities due to development growth.

G. DESCRIPTION OF INTERFUND TRANSFERS OR LOAN MADE FROM THE ACCOUNT:

None

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:

None

**Salinas Union High School District
PUBLIC REPORT OF CAPITAL FACILITIES FEES
"Developer Fees"
For the Fiscal Year Ended June 30, 2021**

		Amount	Total
SECTION I - BEGINNING BALANCE			
Beginning Balance July 1, 2020		\$ 2,147,594.79	
Prior Year Adjustments			
	Adjusted Beginning Balance		<u><u>\$ 2,147,594.79</u></u>
SECTION II - REVENUE			
Statutory Developer Fees	Commercial rate \$.66	7-12 \$.30; 9-12 \$.20	1,115,700.26
	Residential rate \$ 7/1/20-6/8/21	7-12 \$2.36; 9-12 \$1.34	
	Residential rate \$ 6/9/21-6/30/21	7-12 \$1.95; 9-12 \$1.01	
Less Funds			(9,893.72)
	Javier & Irene Cervantes	Revised Sq.Footage Refund	(183.60)
	Juan Garcia	Cancelled project Refund	(796.08)
	Guoneng Wang	Cancelled project Refund	(4,449.24)
	Leticia Chavez	Revised Sq.Footage Refund	(1,240.00)
	KB Home South Bay	Overpayment Reimburse	(2,629.80)
Interest Income	Post Fair Value Adj.		4,385.00
	19-20 4th Qtr		(2,243.40)
	1st Qtr		10,252.37
	2nd Qtr		9,264.09
	3rd Qtr		7,066.92
	19-20 - Interest Corr.		1,428.33
	4th Qtr Accrual 20-21		10,044.72
Interfund Transfers In			
	Total Revenue		<u><u>\$ 1,146,004.57</u></u>
SECTION III - EXPENDITURES			
Projects			
	Dev Fee Needs Analysis		11,250.00
	County Filing Fee		50.00
	Legal Ad - Notice of Public Hearing		218.88
RSJHS 10 Temp Relo CRs	Expenditures 07/01/20-06/30/21		33,108.49
Interfund Transfers Out			-
Interfund Transfers Out			
	Total Expenditures		<u><u>\$ 44,627.37</u></u>
SECTION IV - ENDING BALANCE			
	Ending Balance, June 30, 2021		<u><u>\$ 3,248,971.99</u></u>

Salinas Union High School District
PUBLIC REPORT OF CAPITAL FACILITIES FEES
"Developer Fees"

For the Five Fiscal Years Ended June 30, 2021

Total

SECTION I - BEGINNING BALANCE

Beginning Balance July 1, 2016		\$ 885,888.80
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SECTION II - REVENUE

Statutory Developer Fees	2016-2017	307,594.71	
	2017-2018	845,293.43	
	2018-2019	369,165.14	
	2019-2020	388,968.53	
	2020-2021	1,105,806.54	
			\$ 3,016,828.35

Interest Income	2016-2017	15,134.55	
	2017-2018	20,762.34	
	2018-2019	46,918.10	
	2019-2020	53,484.60	
	2020-2021	40,198.03	
			\$ 176,497.62

Total Revenue	<u><u>\$ 4,079,214.77</u></u>
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SECTION III - EXPENDITURES

2016-2017	\$	21,526.76
2017-2018	\$	50,130.45
2018-2019	\$	692,455.05
2019-2020	\$	21,503.15
2020-2021	\$	44,627.37

Total Expenditures	<u><u>830,242.78</u></u>
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SECTION IV - ENDING BALANCE

Ending Balance, June 30, 2021	<u><u>3,248,971.99</u></u>
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