

Lompoc Unified School District  
Annual and Five-year Accounting of Developer Fees Report for  
Fiscal Year 2013-2014 as per GC 66001 and GC 66006

Exhibit A  
Annual Requirement

**A. Brief description of the type of fee in the fund:**

The Developer Fee Fund identified herein contains statutory school facility fees imposed as a condition of both residential and commercial development.

**B. The amount of the fee:**

The fees are based on a square foot charge. For unified school districts the fee is currently \$3.36 per square foot of assessable space of residential construction and \$0.54 per square foot of covered and enclosed space of commercial/industrial construction, subject to the District's determination that a particular project is exempt from all or part of these fees. Pursuant to Education Code section 17623 and the District's current Developer Fee Justification Study, the District is collecting \$3.20 for residential projects and \$0.51 for commercial projects.

**C. The beginning and ending balance of the fund:**

See Exhibit C

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

See Exhibit C

**E. An identification of each public improvement on which fees were expended and the amount of the expenditure on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.**

See Exhibit D

**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.**

Not applicable

**G. A description of each interfund transfer or loan made from the fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an intervened loan, the date on which the loan will be repaid.**

Not applicable

**H. The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001:**

Not applicable

LOMPOC UNIFIED SCHOOL DISTRICT  
ANNUAL AND FIVE-YEAR ACCOUNTING OF DEVELOPER FEES REPORT FOR FISCAL YEAR  
2013-2014 AS PER GC 66001 AND GC 66006

EXHIBIT B

FIVE YEAR REQUIREMENT

**1. Identification of the purpose to which the fee is to be put:**

The purpose of the fee is to fund construction and refurbishment projects listed in the Lompoc Unified School District's Master plan (Capital Improvement Plan) that are related to the new students generated by residential or commercial/industrial projects.

**2. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.**

In reference to Government Code section 66001(d)(2), the findings and evidence referenced in the District's 2014 Developer Fee Justification Study (included herein by reference) and which findings were adopted by resolution of the Governing Board demonstrate that there is a reasonable relationship between the fee and the purpose for which it is charged.

**3. Identify all sources and amounts of funding anticipated to complete financing and incomplete improvements identified in the District's 2014 Developer Fee Justification Study and the District's Master Plan (Capital Improvement Plan) as specified in sections 65403 or 66002 or in other public documents that identify the public facilities for which the fee is charged.)**

With respect only to that portion of the Fund remaining unexpended at the end of the 2013-2014 Fiscal Year, the sources and amounts of funding from Developer Fees anticipated to complete financing in any incomplete improvements to be funded from such Fees as identified in the Capital Improvement Plan are to be taken from the Fund's total ending balance (see Exhibit C).

**4. Designate the approximate dates on which the funding referred to in paragraph (3) is expected to be deposited into the appropriate account or fund.**

All funds are deposited into the Fund at the time of receipt. No loans have been made.

**LOMPOC UNIFIED SCHOOL DISTRICT**

**ANNUAL AND FIVE-YEAR ACCOUNTING OF DEVELOPMENT FEES REPORT FOR FISCAL YEARS  
2009/2010 THROUGH 2013-2014 AS PER GC 66006 AND 66001**

**A LISTING OF PROJECTS FUNDED BY DEVELOPER FEES IS INCLUDED IN EXHIBIT D**

**EXHIBIT C**

<b>YEAR</b>	<b>BEGINNING FUND BALANCE:</b>	<b>TOTAL REVENUES</b>	<b>TOTAL EXPENDITURES</b>	<b>OTHER FINANCING SOURCES/USES</b>	<b>ENDING BALANCE</b>
2008/2009	\$653,476	\$202,841	\$509,864	\$9,915	\$336,538
2009/2010	\$336,368	\$165,664	\$267,020	\$72,664	\$285,013
2010/2011	\$285,013	\$216,277	\$1,920	\$25,000	\$524,369
2011/2012	\$524,369	\$524,293	\$40,223	\$33,131	\$1,041,570
2012/2013	\$1,041,570	\$549,827	\$139,895	\$0	\$1,451,501
2013/2014	\$1,451,501	\$516,813	\$211,780	\$0	\$1,756,535

<b>LOMPOC UNIFIED SCHOOL DISTRICT</b>	
<b>PROJECTS FUNDED BY DEVELOPER FEES: 2009/10 THROUGH 2013/14 - ALL PROJECTS FUNDED 100% WITH DEVELOPER FEES</b>	
<b>EXHIBIT D</b>	
<b>2009/10</b>	
<b>Project</b>	<b>Project Amount</b>
Buena Vista Relo's	\$15,711
Crestview 6th Grade Relo's	\$15,449
Developer Fee justification Study	\$2,371
La Mesa Relo Restroom	\$81,693
La Mesa Relo's	\$2,929
La Mesa/Buena Vista Relo Move	\$122,400
La Mesa/Buena Vista Relo's	\$16,771
Lompoc High School Freezer	\$5,000
Martha Negus Consultants	\$1,833
Updated Dev Fee Rpt	-\$2,550
<b>2010/11</b>	
<b>Project</b>	<b>Project Amount</b>
Buena Vista Relo's	\$793
Developer Fee justification Study	\$5,246
Martha Negus Consultants	\$1,295
<b>2011/12</b>	
<b>Project</b>	<b>Project Amount</b>
Bus Route Software	\$4,250
Computer Equip - Various Sites	\$1,004
Developer Fee justification Study	\$6,750
La Canada Parking Lot	\$32,325
Accounting Corrections	-\$7,623
<b>2012/13</b>	
<b>Project</b>	<b>Project Amount</b>
Bus Route Software	\$3,500
Funding Research	\$27,188
La Canada Parking Lot	\$14,091
Master Plan Update	\$88,750
Miguelito Relocatables	\$9,883

<b>LOMPOC UNIFIED SCHOOL DISTRICT</b>	
<b>PROJECTS FUNDED BY DEVELOPER FEES: 2009/10 THROUGH 2013/14- ALL PROJECTS FUNDED 100% WITH DEVELOPER FEES</b>	
<b>EXHIBIT D</b>	
<b>2013/14</b>	
<b>Project</b>	<b>Project Amount</b>
Buena Vista Relo's	\$44,487
Developer Fee Justification Study	\$7,750
Funding Research	\$9,508
La Canada HVAC	\$16,383
La Mesa Fire Alarm Svcs	\$5,025
Master Plan Update	\$9,250
Miguelito Relocatables	\$104,103