

## Salinas City Elementary School District

<b>REPORT TO BOARD OF TRUSTEES</b>	BOARD MEETING DATE: 12-9-19	School Site Plan Reference Page										
DATE: November 12, 2019  FROM: Sara M Perez, Assistant Superintendent of Business Services  SIGNATURE: <i>Sara M Perez</i>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;"><b>Approved By</b></td> <td style="width: 30%;"><b>Date:</b></td> </tr> <tr> <td>Asst. Supt.: Bus. Dept. <i>Sara M Perez</i></td> <td>11/12/19</td> </tr> <tr> <td>Asst. Supt.: Ed Serv. <i>[Signature]</i></td> <td>11/18/19</td> </tr> <tr> <td>Asst. Supt.: Human Resources <i>[Signature]</i></td> <td>11/18/19</td> </tr> <tr> <td>Superintendent: <i>MS Mastey</i></td> <td></td> </tr> </table>		<b>Approved By</b>	<b>Date:</b>	Asst. Supt.: Bus. Dept. <i>Sara M Perez</i>	11/12/19	Asst. Supt.: Ed Serv. <i>[Signature]</i>	11/18/19	Asst. Supt.: Human Resources <i>[Signature]</i>	11/18/19	Superintendent: <i>MS Mastey</i>	
<b>Approved By</b>	<b>Date:</b>											
Asst. Supt.: Bus. Dept. <i>Sara M Perez</i>	11/12/19											
Asst. Supt.: Ed Serv. <i>[Signature]</i>	11/18/19											
Asst. Supt.: Human Resources <i>[Signature]</i>	11/18/19											
Superintendent: <i>MS Mastey</i>												

**SUBJECT:** Annual Accounting of Developer Fees for 2018/19 - **ACTION**

**ATTACHMENTS:**

Resolution No. 2019 /20-05 Annual Accounting of Developer Fees for 2018/19 with attachments

**RECOMMENDATION:**

Approval of the resolution.

**ANALYSIS:**

The district levies school facilities fees known as developer's fees under authority of Education Code Section 17620. The fee schedule for 2018/19 was \$1.42 per square foot for Residential Development and \$.23 per square foot for Commercial/Industrial Development. All fees are deposited into our Capital Facilities Fund 25 and subsequently dedicated to school site development and expansion. Funds must be expended within five years from the year in which they were collected. Government Code 66066 requires that annual accounting and Government Code 66001 requires a five-year report of this fund be made available to the public no later than 180 days after the close of the prior fiscal year, and that this accounting be reviewed by the Board at a regularly scheduled meeting. This code also dictates that the annual accounting of fees be available to the public for 15 days prior to the Board approval. The Annual Accounting of Developer Fees for 2018/19 was presented at the district office, 840 South Main Street on November 18, 2019, and subsequently posted on our website. The attached Resolution 2019/20-05 with Exhibit A and Expenditure Report (Exhibit B) meets this requirement. Exhibit C provides a recap of fees for the past five years. The SCESD has combined its reporting obligation into this single report.

**FISCAL IMPACT:**

The district received \$56,961.59 in developer fees in 2018/19. The Fund 25 balance as of 6/30/2019 was \$178,843.22.

**PROGRAM IMPACT:**

\$47,222 was applied to the lease of seven modular classrooms at Los Padres ES. Existing funds will be used to improve and equip facilities to house Special Education Program as the District continues to grow in this area.

## Resolution No. 2019/20-05

RESOLUTION OF THE GOVERNING BOARD OF THE SALINAS CITY ELEMENTARY SCHOOL DISTRICT REGARDING ANNUAL ACCOUNTING OF DEVELOPMENT FEES FOR 2017-2018 FISCAL YEAR IN THE FOLLOWING FUND OR ACCOUNT:

{Government Code sections 66001 (d) & 66006 (b)}

AUTHORITY AND REASONS FOR ADOPTING THIS RESOLUTION:

(A.) This District has levied school facilities fees pursuant to various resolutions, the most recent of this is dated September 22, 2006, and is referred to herein as the "Proposed Adoption of School Facilities Fees," Resolution 2006/07-04 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 account:

### CAPITAL FACILITIES 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 66011 (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 180 days after the close of the prior fiscal year, 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 the information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has requested it.

(D.) Based on the District's agreement with the high school district and the fees permitted by the Government Code section 65995, the District has collected the following fees:

1. \$1.42 per square foot for Residential Development
2. \$0.23 per square foot for Commercial or Industrial Development

(E.) In 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);

(F.) In reference to Government Code section 66001 (d) (1), the purpose of the fees is to finance the construction of 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 B.

(G.) In reference to Government Code section 66001 (d) (2), and with respect only to that portion of the Fund remaining unexpended at the end of the 2015-16 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.

RESOLUTION OF THE GOVERNING BOARD OF THE SALINAS CITY SCHOOL DISTRICT REGARDING ANNUAL ACCOUNTING OF DEVELOPMENT FEES FOR 2018-19 FISCAL YEAR IN THE FOLLOWING FUND OR ACCOUNT:

{Government Code sections 66001 (d) & 66006 (b)}

(H.) In reference to Government Code section 66001(d) (3), and with respect only to that portion of the Fund remaining unexpended at the end of the 2018-19 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 B;

(I.) In reference to Government Code section 66001 (d) (4), and with respect only to that portion of the Fund remaining unexpended at the end of the 2018-19 fiscal year, the approximate dates on which the funding referred in paragraph (H) above is expected to be deposited into the appropriate account or fund designated to Exhibit B;

(J.) 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 the above paragraphs, the District is not required to refund any monies in the Fund as provided in the Government Code section 66001 (e).

**The Board of Education takes the following action on this resolution:**

On the motion of \_\_\_\_\_ and seconded by \_\_\_\_\_

ROLLCALL

AYES

NOES

ABSENT

The foregoing resolution is passed and adopted by the Governing Board of the Salinas City Elementary School District of Monterey County, California, at a regular meeting this meeting this December 09, 2019.

\_\_\_\_\_  
Secretary or Clerk of the Governing Board

\_\_\_\_\_  
President of the Governing Board

**EXHIBIT A**  
**SALINAS CITY ELEMENTARY SCHOOL DISTRICT**

Capital Facilities Fund  
2018-19

Beginning Balance:	\$ 170,573.82
	.
Revenues:	
Developer's Fees Collected:	\$ 56,961.59
Interest Earned:	\$ 3,529.81
Other Local Income:	\$ -
Gains/Losses on Investments:	\$0.00
Total Revenues & Beginning Fund Balance:	<u>\$ 231,065.22</u>
Expenditures:	
Lease payments for 7 district portables	\$ 47,222.00
Professional/Consulting Services:	\$ 5,000.00
Administrative 3%	\$ -
Total Expenditures:	<u>\$ 52,222.00</u>
Fund balance, June 30, 2019	<u><u>\$ 178,843.22</u></u>

Detail for Dates 07/01/2018 through 06/30/2019

Fiscal Year 2018/19

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
<b>Fund 25 - Capital Facilit</b>									
25-0000-0- - -9791- - - - Beginning Balan									
		BA19-00006	Adopted Budget,OB19-01,Fund 25	07/01/18	87,867.00	87,867.00			.00
		BB19-00006	Starting Balance From (9790 , Un	07/01/18				54,549.11	54,549.11
		BB19-00006	Starting Balance From (9791 , Be	07/01/18				116,024.71	170,573.82
		BR19-00049	Adjust Revised Starting Balances	10/09/18		82,707.00			170,573.82
			Account Total	06/30/19	87,867.00	170,574.00	.00	170,573.82	
			<b>Total for Starting Balance Accounts and Object 9791</b>		<b>87,867.00</b>	<b>170,574.00</b>	<b>.00</b>	<b>170,573.82</b>	<b>170,573.82</b>

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Revenue	Account Balance
25-0000-0- - -8660- - - - Interest								
		CT19-01257	CT19-01135 2018-19 1Q Interest .	11/13/18			771.56	771.56-
		CT19-01903	CT19-01836 2018-19 2Q Interest .	02/06/19			780.93	1,552.49-
		BR19-00214	Budget Revision,BR19-09,Fund 25	03/13/19		661.00		891.49-
		CT19-02763	CT19-02674 2018-19 3Q Interest .	05/10/19			852.41	1,743.90-
		CT19-03025	Interest Adj fr Re-Allocation Perioc	06/14/19			138.46	1,882.36-
		BR19-00315	Budget Revision,BR19-10,Fund 25	06/17/19		1,744.00		138.36-
			Account Total	06/30/19	.00	2,405.00	2,543.36	

25-0000-0-0000-0000-8660-00-000-0000-0000 Interest								
		BA19-00006	Adopted Budget,OB19-01,Fund 25	07/01/18	1,100.00	1,100.00		1,100.00
		GJ19-00057	Adj. Q4 Interest AR	10/31/18			208.77	891.23
		GJ19-00056	Adj. Q4 Interest AR	12/01/18			208.77	682.46
		GJ19-00058	Adj. Q4 Interest AR	12/01/18			208.77-	891.23
		BR19-00315	Budget Revision,BR19-10,Fund 25	06/17/19		891.00-		.23
		GJ19-00329	4th Qtr Est. Interest	06/30/19			777.68	777.45-
			Account Total	06/30/19	1,100.00	209.00	986.45	
			<b>Total for Object 8660</b>		<b>1,100.00</b>	<b>2,614.00</b>	<b>3,529.81</b>	<b>915.81-</b>

25-0000-0-0000-0000-8681-00-000-0000-0000 Developers fees								
		BA19-00006	Adopted Budget,OB19-01,Fund 25	07/01/18	94,352.00	94,352.00		94,352.00
		AR19-00213	46689 Developer Fees	07/30/18			4,082.50	90,269.50
		AR19-00376	46690 Developer Fees	09/10/18			1,233.98	89,035.52
		AR19-00523	46692 Developer Fees	10/09/18			636.16	88,399.36
		AR19-00573	46691 Developer Fees	10/23/18			1,006.71	87,392.65
		AR19-00624	46693 Developer Fees	10/25/18			6,900.00	80,492.65
		AR19-00718	46694 Developer Fees	11/19/18			802.30	79,690.35

Selection Filtered by User Permissions, (Org = 58, Online/Offline = N, Fiscal Year = 2019, Unposted JEs? = N, Ref#? = Y, Assets and Liabilities? = N, Restricted? = Y, Fund = 25, Object Digits = 4, Page Break Lvl = )

ESCAPE ONLINE

Detail for Dates 07/01/2018 through 06/30/2019

Fiscal Year 2018/19

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Revenue	Account Balance
<b>Fund 25 - Capital Facilit (continued)</b>								
25-0000-0-0000-0000-8681-00-000-0000-0000 Developers fees (continued)								
		AR19-00781	46697 Developer Fees	12/04/18			819.34	78,871.01
		AR19-01113	46698 Developer Fees	01/30/19			1,698.32	77,172.69
		AR19-01123	46699 Developer Fees	02/08/19			1,170.08	76,002.61
		AR19-01234	50937 Developer Fees	02/28/19			1,111.86	74,890.75
		BR19-00214	Budget Revision,BR19-09,Fund 25	03/13/19		64,352.00-		10,538.75
		AR19-01545	46700 Developer Fees	04/26/19			3,910.00	6,628.75
		AR19-01546	46695 Developer Fees	04/26/19			1,086.30	5,542.45
		AR19-01547	46696 Developer Fees	04/26/19			2,703.68	2,838.77
	SCESD/Revolving Acco	EX19-09608	Kor Sophala/Developer Fee Refur	04/30/19			802.30-	3,641.07
		AR19-01672	50939 Developer Fees	05/24/19			15,715.44	12,074.37-
		AR19-01673	50941 Developer Fees	05/24/19			1,067.84	13,142.21-
		AR19-01674	50942 Developer Fees	05/24/19			1,567.68	14,709.89-
		AR19-01744	50943 Developer Fees	06/07/19			1,116.19	15,826.08-
		AR19-01815	50944 Developer Fees	06/17/19			788.29	16,614.37-
		BR19-00315	Budget Revision,BR19-10,Fund 25	06/17/19		14,710.00		1,904.37-
		AR19-01909	50945 Developer Fees	06/27/19			7,653.48	9,557.85-
		AR19-01910	50946 Developer Fees	06/27/19			1,530.76	11,088.61-
		AR19-01911	50947 Developer Fees	06/27/19			1,162.98	12,251.59-
			Account Total	06/30/19	94,352.00	44,710.00	56,961.59	

25- -- -9840- - - -	CL19-00005	Resource: 0000, Year: 0	06/30/19					.00
<b>Total for Revenue Accounts</b>					<b>95,452.00</b>	<b>47,324.00</b>	<b>60,491.40</b>	<b>13,167.40-</b>

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
25-0000-0-0000-8100-5602-00-009-0000-0000 UNRESTRICTED RE,Building									
		BA19-00006	Adopted Budget,OB19-01,Fund 25	07/01/18	41,062.00	41,062.00			41,062.00
B19-00123	MOBILE MODULAR MA	EN19-00367	Re-new annual lease for 7 classro	07/09/18			47,846.01		6,784.01-
B19-00123	MOBILE MODULAR MA	EN19-02014	Renew annual lease for 7 classroc	09/25/18			47,846.01-		41,062.00
B19-00123	MOBILE MODULAR MA	EX19-02414	Renew annual lease for 7 classroc	09/25/18				6,746.00	34,316.00
B19-00123	MOBILE MODULAR MA	EX19-02415	Renew annual lease for 7 classroc	09/25/18				6,746.00	27,570.00
B19-00123	MOBILE MODULAR MA	EX19-02416	Renew annual lease for 7 classroc	09/25/18				6,746.00	20,824.00
B19-00123	MOBILE MODULAR MA	EX19-02417	Renew annual lease for 7 classroc	09/25/18				6,746.00	14,078.00
B19-00123	MOBILE MODULAR MA	EX19-02418	Renew annual lease for 7 classroc	09/25/18				6,746.00	7,332.00

Selection Filtered by User Permissions, (Org = 58, Online/Offline = N, Fiscal Year = 2019, Unposted JEs? = N, Ref#? = Y, Assets and Liabilities? = N, Restricted? = Y, Fund = 25, Object Digits = 4, Page Break Lvl = )

ESCAPE ONLINE

Detail for Dates 07/01/2018 through 06/30/2019 Fiscal Year 2018/19

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 25 - Capital Facilit (continued)</b>									
25-0000-0-0000-8100-5602-00-009-0000-0000 UNRESTRICTED RE,Building (continued)									
B19-00123	MOBILE MODULAR MA	EX19-02419	Renew annual lease for 7 classroc	09/25/18				6,746.00	586.00
B19-00123	MOBILE MODULAR MA	EX19-02420	Renew annual lease for 7 classroc	09/25/18				6,746.00	6,160.00-
		BR19-00108	Budget Revision,BR19-03,Fund 25	12/12/18		142,434.00			136,274.00
		BR19-00214	Budget Revision,BR19-09,Fund 25	03/13/19		63,691.00-			72,583.00
		BR19-00315	Budget Revision,BR19-10,Fund 25	06/17/19		72,583.00-			.00
			Account Total	06/30/19	41,062.00	47,222.00	.00	47,222.00	
25-0000-0-0000-7200-5750-00-000-0000-0000 UNRESTRICTED RE,Transport									
		BA19-00006	Adopted Budget,OB19-01,Fund 25	07/01/18	2,830.00	2,830.00			2,830.00
		BR19-00315	Budget Revision,BR19-10,Fund 25	06/17/19		2,830.00-			.00
			Account Total	06/30/19	2,830.00	.00	.00	.00	
25-0000-0-0000-8100-5800-00-000-0000-0000 UNRESTRICTED RE,Professio									
R19-01612	SchoolWorks, Inc.	EN19-05468	Contract pmt for demographic serv	03/06/19			5,000.00		5,000.00-
R19-01612	SchoolWorks, Inc.	EN19-05815	Contract pmt for demographic serv	03/21/19			5,000.00-		.00
R19-01612	SchoolWorks, Inc.	EX19-08212	Contract pmt for demographic serv	03/21/19				5,000.00	5,000.00-
			Account Total	06/30/19	.00	.00	.00	5,000.00	
25-0000-0-0000-8500-6200-00-012-7700-0000 UNRESTRICTED RE,Buildings									
		BA19-00006	Adopted Budget,OB19-01,Fund 25	07/01/18	79,700.00	79,700.00			79,700.00
		BR19-00315	Budget Revision,BR19-10,Fund 25	06/17/19		79,700.00-			.00
			Account Total	06/30/19	79,700.00	.00	.00	.00	
25- -- - -9850- - - -									
		CL19-00005	Resource: 0000, Year: 0	06/30/19					.00
<b>Total for Expense Accounts</b>					<b>123,592.00</b>	<b>47,222.00</b>	<b>.00</b>	<b>52,222.00</b>	<b>5,000.00-</b>
Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
25- -- - -9720- - - - NEEDS DESCR									
B19-00123	MOBILE MODULAR MA	EN19-00367	Re-new annual lease for 7 classro	07/09/18				47,846.01	47,846.01
B19-00123	MOBILE MODULAR MA	EN19-02014	Renew annual lease for 7 classroc	09/25/18			47,846.01		.00
R19-01612	SchoolWorks, Inc.	EN19-05468	Contract pmt for demographic sen	03/06/19				5,000.00	5,000.00
R19-01612	SchoolWorks, Inc.	EN19-05815	Contract pmt for demographic sen	03/21/19			5,000.00		.00
			Account Total	06/30/19	.00	.00	52,846.01	52,846.01	
25-0000-0- - -9780- - - - Other Assign									
		GJ19-00407	To Post Designated Fund Balance	06/30/19				178,843.22	178,843.22
25-0000-0- - -9790- - - - Undesignated EB									

Selection Filtered by User Permissions, (Org = 58, Online/Offline = N, Fiscal Year = 2019, Unposted JEs? = N, Ref#? = Y, Assets and Liabilities? = N, Restricted? = Y, Fund = 25, Object Digits = 4, Page Break Lvl = )

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Detail for Dates 07/01/2018 through 06/30/2019 Fiscal Year 2018/19

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
<b>Fund 25 - Capital Facilit (continued)</b>									
25-0000-0- - -9790- - - Undesignated EB									
		BA19-00006	Adopted Budget,OB19-01,Fund 25	07/01/18	59,727.00	59,727.00			.00
		BR19-00049	Adjust Revised Starting Balances	10/09/18		82,707.00			.00
		BR19-00108	Budget Revision,BR19-03,Fund 25	12/12/18		142,434.00-			.00
		BR19-00315	Budget Revision,BR19-10,Fund 25	06/17/19		170,676.00			.00
		CL19-00005	Year End Closing	06/30/19				8,269.40	8,269.40
		GJ19-00407	To Post Designated Fund Balance	06/30/19			178,843.22		170,573.82-
			Account Total	06/30/19	59,727.00	170,676.00	178,843.22	8,269.40	
			<b>Total for Ending Balance Accounts</b>		<b>59,727.00</b>	<b>170,676.00</b>	<b>231,689.23</b>	<b>239,958.63</b>	<b>8,269.40</b>

Total for Org 058 and Fund Capital Facilit						
	Starting Balance	+ Revenues	- Encumbrances	- Expenditures	= Calculated Ending Balance	
Budgeted	170,574.00	47,324.00		47,222.00	170,676.00	
Actuals	170,573.82	60,491.40		52,222.00	178,843.22	



## History of Fund 25, Capital Facilities and Developer Fees

### Exhibit C

REVENUE	2014-2015	2015-2016	2016-2017	2017-18	2018-19
PY Carry Over	119,518.02	138,614.70	83,455.42	116,024.71	170,573.82
Fee Received	53,359.23	13,431.70	66,606.41	95,271.26	56,961.59
Interest Earned	518.22	1,042.88	1,140.88	1,571.71	3,529.81
<b>Total</b>	173,395.47	153,089.28	151,202.71	212,867.68	231,065.22
<b>EXPENDITURES</b>					
Lease on Portables	-33,180.00	-33,180.00	-33,180.00	-41,062.00	-47,222.00
Professional/Consulting Services:					-5,000.00
Kammann Playground					
Reimburse Non-Profit		-32,830.91	0.00	0.00	0.00
Building & Improvements		-3,220.00	0.00	0.00	0.00
3% Adm Fee	-1,600.77	-402.95	-1,998.00	-1,231.86	0.00
<b>Balance Left</b>	138,614.70	83,455.42	116,024.71	170,573.82	178,843.22
	Current Ending Fund Balance includes fees from 2014/15 (\$33,807.84), 2015/16 (\$14,474.58), 2016/17 (\$67,747.29), 2017-18 (\$54,544.11) & 2018-19 (\$8,269.40). It will be spent in 2019-20 on removing a portable classroom at El Gabilan Elementary.				