

*Salinas City Elementary School District*

<b>REPORT TO BOARD OF TRUSTEES</b>	BOARD MEETING DATE: 12-10-18	School Site Plan Reference Page
	<b>Approved By</b> _____ <b>Date:</b> _____ Asst. Supt.: Bus. Dept. <i>Sara M Perez</i> 11/5/18 Asst. Supt. Ed Serv. <i>Handers</i> 11/7/18 Asst. Supt.: Human Resources _____ Superintendent: <i>ms</i>	
DATE: November 1, 2018		
FROM: Sara M Perez, Assistant Superintendent of Business Services		
SIGNATURE: <i>Sara M Perez</i>		

**SUBJECT:** Annual Accounting of Developer Fees for 2017/18 - ACTION

**ATTACHMENTS:**  
Resolution No. 2018 /19-13 Annual Accounting of Developer Fees for 2017/18 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 2016/17 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 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 2017/18 was presented at the district office, 840 South Main Street on November 16, 2018, and subsequently posted on our website. The attached Resolution 2018 /19-13 with Exhibit A and Expenditure Report (Exhibit B) meets this requirement. Exhibit C provides a recap of fees for the past five years..

**FISCAL IMPACT:**  
The district received \$95,271.26 in developer fees in 2017/18. The Fund 25 balance is \$170,573.82.

**PROGRAM IMPACT:**  
\$41,062 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. 2018/19-13

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 2016-17 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 2017-18 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 2017-18 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:**

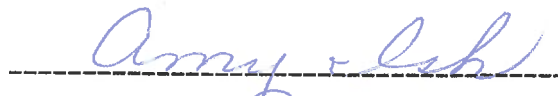
On the motion of RAMIREZ and seconded by KIM

ROLLCALL

AYES 5                      NOES 0                      ABSENT 0

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 10, 2018.

  
Secretary or Clerk of the Governing Board

  
President of the Governing Board

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

Capital Facilities Fund  
2017-18

Beginning Balance:	\$ 116,024.71
Revenues:	
Developer's Fees Collected:	\$ 95,271.26
Interest Earned:	\$ 1,571.71
Other Local Income:	\$ -
Gains/Losses on Investments:	<u>\$0.00</u>
Total Revenues & Beginning Fund Balance:	<u>\$ 212,867.68</u>
Expenditures:	
Lease payments for 7 district portables	\$ 41,062.00
Professional/Consulting Services:	\$ -
Administrative 3%	<u>\$ 1,231.86</u>
Total Expenditures:	<u>\$ 42,293.86</u>
Fund balance, June 30, 2018	<u><u>\$ 170,573.82</u></u>

Detail for Dates 07/01/2017 through 06/30/2018 Fiscal Year 2017/18

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									
		BA18-00006	Adopted Budget,OB18-01,Fund 25	07/01/17	71,375.42	71,375.42			.00
		BB18-00007	Starting Balance From (9790 , Un	07/01/17				32,569.29	32,569.29
		BB18-00007	Starting Balance From (9791 , Be	07/01/17				83,455.42	116,024.71
		BR18-00008	Budget Revision Post BFB,BR18-	10/27/17		44,649.29			116,024.71
			Account Total	06/30/18	71,375.42	116,024.71	.00	116,024.71	
			<b>Total for Starting Balance Accounts and Object 9791</b>		<b>71,375.42</b>	<b>116,024.71</b>	<b>.00</b>	<b>116,024.71</b>	<b>116,024.71</b>

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Revenue	Account Balance
25-0000-0- - -8660- - - - Interest								
		CT18-01160	CT18-01001 Interest 1Q FY17-18	11/16/17			348.57	348.57-
		CT18-01882	CT18-01764 2017-18 2Q Interest .	02/01/18			319.17	667.74-
		CT18-02687	CT18-02649 3Q Interest Alloc Org	05/15/18			377.19	1,044.93-
			Account Total	06/30/18	.00	.00	1,044.93	

25-0000-0-0000-0000-8660-00-000-0000-0000 Interest								
		BA18-00006	Adopted Budget,OB18-01,Fund 25	07/01/17	1,100.00	1,100.00		1,100.00
		GJ18-00033	Adj 4th qtr Interest AR	09/27/17			18.13	1,081.87
		GJ18-00244	4th Qtr Est. Interest	06/30/18			508.65	573.22
			Account Total	06/30/18	1,100.00	1,100.00	526.78	
			<b>Total for Object 8660</b>		<b>1,100.00</b>	<b>1,100.00</b>	<b>1,571.71</b>	<b>471.71-</b>

25-0000-0-0000-0000-8681-00-000-0000-0000 Developers fees								
		BA18-00006	Adopted Budget,OB18-01,Fund 25	07/01/17	20,000.00	20,000.00		20,000.00
		AR18-00516	46677 Developer Fees	10/24/17			795.20	19,204.80
		AR18-00517	46675 Developer Fees	10/24/17			14.72	19,190.08
		AR18-00571	46678 Developer Fees	11/15/17			2,282.00	16,908.08
		AR18-00628	46673 Developer Fees	11/16/17			2,294.72	14,613.36
		AR18-00629	46676 Developer Fees	11/16/17			100,098.64	85,485.28-
	Quail Creek Crossing LL	EX18-05249	Refund Dev Fee, should be comm	12/12/17			100,098.64-	14,613.36
		AR18-00767	46679 Developer Fees	12/21/17			727.04	13,886.32
		AR18-00768	46680 Developer Fees	12/21/17			17,377.88	3,491.56-
		AR18-00902	46681 Developer Fees	01/11/18			1,065.00	4,556.56-
		AR18-00985	46682 Developer Fees	01/26/18			4,014.34	8,570.90-
	SCESD/REVOLVING FI	EX18-07191	Stephen R developer fees	02/08/18			727.04-	7,843.86-
		AR18-01183	46683 Developer Fees	03/13/18			732.72	8,576.58-

Selection Filtered by User Permissions, (Org = 58, Online/Offline = N, Fiscal Year = 2018, Unposted JEs? = N, Ref#? = Y, Assets and Liabilities? = N, Restricted? = Y, Fund = 25, Object Digits = 4, Page Break Lvl = ) ESCAPE ONLINE

Detail for Dates 07/01/2017 through 06/30/2018 Fiscal Year 2017/18

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)								
		AR18-01225	46684 Facility Fees	03/21/18			62,338.88	70,915.46-
		AR18-01263	46608 Developer Fees	03/29/18			710.00	71,625.46-
		AR18-01264	46685 Developer Fees	03/29/18			776.74	72,402.20-
		AR18-01299	46686 Developer Fees	04/13/18			287.50	72,689.70-
		AR18-01300	46687 Developer Fees	04/13/18			1,644.36	74,334.06-
		BR18-00083	Developer Fees Fund Budget Incr	05/10/18		74,334.00		.06-
		AR18-01762	46688 Developer Fees	06/22/18			937.20	937.26-
			Account Total	06/30/18	20,000.00	94,334.00	95,271.26	

25- -- - -9840- - - -	CL18-00005	Resource: 0000, Year: 0	06/30/18					.00
<b>Total for Revenue Accounts</b>					<b>21,100.00</b>	<b>95,434.00</b>	<b>96,842.97</b>	<b>1,408.97-</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									
		BA18-00006	Adopted Budget,OB18-01,Fund 25	07/01/17	33,180.00	33,180.00			33,180.00
B18-00096	MOBILE MODULAR MA	EN18-00038	Re-new annual lease for 7 classro	07/01/17			41,604.61		8,424.61-
B18-00096	MOBILE MODULAR MA	EN18-01838	Re-new annual lease for 7 classro	08/31/17			41,062.00-		32,637.39
B18-00096	MOBILE MODULAR MA	EX18-01653	Re-new annual lease for 7 classro	08/31/17				5,866.00	26,771.39
B18-00096	MOBILE MODULAR MA	EX18-01654	Re-new annual lease for 7 classro	08/31/17				5,866.00	20,905.39
B18-00096	MOBILE MODULAR MA	EX18-01655	Re-new annual lease for 7 classro	08/31/17				5,866.00	15,039.39
B18-00096	MOBILE MODULAR MA	EX18-01656	Re-new annual lease for 7 classro	08/31/17				5,866.00	9,173.39
B18-00096	MOBILE MODULAR MA	EX18-01657	Re-new annual lease for 7 classro	08/31/17				5,866.00	3,307.39
B18-00096	MOBILE MODULAR MA	EX18-01658	Re-new annual lease for 7 classro	08/31/17				5,866.00	2,558.61-
B18-00096	MOBILE MODULAR MA	EX18-01659	Re-new annual lease for 7 classro	08/31/17				5,866.00	8,424.61-
B18-00096	MOBILE MODULAR MA	EN18-04057	Re-new annual lease for 7 classro	12/01/17			542.61-		7,882.00-
		BR18-00047	Budget Revision 1st Interim,BR18-	12/19/17		7,882.00			.00
			Account Total	06/30/18	33,180.00	41,062.00	.00	41,062.00	

25-0000-0-0000-7200-5750-00-000-0000-0000 UNRESTRICTED RE,Transport									
		BR18-00083	Developer Fees Fund Budget Incr	05/10/18		2,830.00			2,830.00
		IF18-00003	To Transfer Admin Fees to Fund 2	06/30/18				1,231.86	1,598.14
			Account Total	06/30/18	.00	2,830.00	.00	1,231.86	

25-0000-0-0000-8500-6200-00-012-7700-0000 UNRESTRICTED RE,Buildings									
		BR18-00047	Budget Revision 1st Interim,BR18-	12/19/17		79,700.00			79,700.00

Selection Filtered by User Permissions, (Org = 58, Online/Offline = N, Fiscal Year = 2018, Unposted JEs? = N, Ref#? = Y, Assets and Liabilities? = N, Restricted? = Y, Fund = 25, Object Digits = 4, Page Break Lvl = ) ESCAPE ONLINE

Detail for Dates 07/01/2017 through 06/30/2018 Fiscal Year 2017/18

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 25 - Capital Facilit (continued)</b>									
25- -- - -9850- - - -									
		CL18-00005	Resource: 0000, Year: 0	06/30/18					.00
<b>Total for Expense Accounts</b>					<b>33,180.00</b>	<b>123,592.00</b>	<b>.00</b>	<b>42,293.86</b>	<b>81,298.14</b>

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
25- -- - -9720- - - -	NEEDS DESCR								
B18-00096	MOBILE MODULAR MA	EN18-00038	Re-new annual lease for 7 classro	07/01/17				41,604.61	41,604.61
B18-00096	MOBILE MODULAR MA	EN18-01838	Re-new annual lease for 7 classro	08/31/17			41,062.00		542.61
B18-00096	MOBILE MODULAR MA	EN18-04057	Re-new annual lease for 7 classro	12/01/17			542.61		.00
Account Total					06/30/18	.00	.00	41,604.61	41,604.61

25-0000-0- - -9790- - - -	Undesignated EB									
	BA18-00006		Adopted Budget,OB18-01,Fund 2!	07/01/17	114,222.70	114,222.70			.00	
	BA18-00006		Adopted Budget,OB18-01,Fund 2!	07/01/17	54,927.28-	54,927.28-			.00	
	BR18-00008		Budget Revision Post BFB,BR18-(	10/27/17		44,649.29			.00	
	BR18-00047		Budget Revision 1st Interim,BR18-	12/19/17		10,277.99			.00	
	BR18-00047		Budget Revision 1st Interim,BR18-	12/19/17		97,859.99-			.00	
	BR18-00077		Budget Revision,BR18-03,Fund 2!	03/14/18		97,859.99			.00	
	BR18-00077		Budget Revision,BR18-03,Fund 2!	03/14/18		97,859.99-			.00	
	BR18-00083		Developer Fees Fund Budget Incr	05/10/18					.00	
	BR18-00083		Developer Fees Fund Budget Incr	05/10/18					.00	
	BR18-00083		Developer Fees Fund Budget Incr	05/10/18		71,504.00			.00	
	CL18-00005		Year End Closing	06/30/18				54,549.11	54,549.11	
Account Total					06/30/18	59,295.42	87,866.71	.00	54,549.11	
<b>Total for Ending Balance Accounts</b>						<b>59,295.42</b>	<b>87,866.71</b>	<b>41,604.61</b>	<b>96,153.72</b>	<b>54,549.11</b>

<b>Total for Org 058 and Fund Capital Facilit</b>					
	Starting Balance	+ Revenues	- Encumbrances	- Expenditures	= Calculated Ending Balance
Budgeted	116,024.71	95,434.00		123,592.00	87,866.71
Actuals	116,024.71	96,842.97		42,293.86	170,573.82

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

### Exhibit C

REVENUE	2013-2014	2014-2015	2015-2016	2016-2017	2017-18
PY Carry Over	133,858.14	119,518.02	138,614.70	83,455.42	116,024.71
Fee Received	18,812.89	53,359.23	13,431.70	66,606.41	95,271.26
Interest Earned	561.37	518.22	1,042.88	1,140.88	1,571.71
<b>Total</b>	153,232.40	173,395.47	153,089.28	151,202.71	212,867.68
<b>EXPENDITURES</b>					
Lease on Portables	-33,180.00	-33,180.00	-33,180.00	-33,180.00	-41,062.00
Equipment					
Kammann Playground					
Reimburse Non-Profit			-32,830.91	0.00	0.00
Building & Improvements			-3,220.00	0.00	0.00
3% Adm Fee	-534.38	-1,600.77	-402.95	-1,998.00	-1,231.86
<b>Balance Left</b>	119,518.02	138,614.70	83,455.42	116,024.71	170,573.82
Current Ending Fund Balance includes fees from 2014/15 (\$33,807.84), 2015/16 (\$14,474.58), 2016/17 (\$67,747.29) & 2017-18 (\$170,573.82) . It will be spent in 2018-19 on reopening more classrooms at Boronda Elementary.					