

Resolution No. 2022/23-10

RESOLUTION OF THE GOVERNING BOARD OF THE SALINAS CITY ELEMENTARY SCHOOL DISTRICT REGARDING ANNUAL ACCOUNTING OF DEVELOPMENT FEES FOR 2021-2022 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 2021-22 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 2021-22 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 2021-22 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 2021-22 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: NAYES: ABSENT: ABSTAIN:

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 13, 2022.

Secretary or Clerk of the Governing Board

President of the Governing Board

EXHIBIT A
SALINAS CITY ELEMENTARY SCHOOL DISTRICT

Capital Facilities Fund
2021-22

Beginning Balance:	\$ 479,117.48
	.
Revenues:	
Developer's Fees Collected:	\$ 87,821.47
Interest Earned:	\$ 2,935.57
Other Local Income:	\$ -
Gains/Losses on Investments:	<u>\$ (14,111.64)</u>
Total Revenues & Beginning Fund Balance:	<u>\$ 555,762.88</u>
Expenditures:	
Professional Services	\$ -
Developer Fee Justification Study	\$ -
Total Expenditures:	<u>\$ -</u>
Fund balance, June 30, 2022	<u><u>\$ 555,762.88</u></u>

Detail for Dates 07/01/2021 through 06/30/2022 **Fiscal Year 2021/22**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Fund 25 - Capital Facilit									
25-0000-0- - -9791- - - - Beginning Balan									
		BB22-00006	Starting Balance From (9790 , Un	07/01/21				3,923.74	3,923.74
		BB22-00006	Starting Balance From (9791 , Be	07/01/21				.22	3,923.96
		BR22-00071	Adjust Revised Starting Balances	10/07/21		3,924.00			3,923.96
		GJ22-00082	Update Funding for Fund 25, Obj	12/07/21			3,923.96		.00
		BR22-00149	1st Interim Budget Revision,BR22	12/14/21		3,924.00-			.00
		BT22-00076	To Update Budget for Fund 25	06/01/22		3,924.00			.00
		BT22-00080	To Update Budget for Fund 25	06/01/22		3,924.00-			.00
		BT22-00081	To Update Budget for Fund 25	06/02/22		3,924.00			.00
		GJ22-00426	REVERSE GJ22-00082 To Correc	06/30/22				3,923.96	3,923.96
			Account Total	06/30/22	.00	3,924.00	3,923.96	7,847.92	

25-9014-0- - -9791- - - - Beginning Balan									
		BA22-00005	Adopted Budget,OB22-01,Fund 2	07/01/21	11,544.00	11,544.00			.00
		BB22-00006	Starting Balance From (9791 , Be	07/01/21				132,034.76	132,034.76
		BB22-00006	Starting Balance From (9790 , Un	07/01/21				343,158.76	475,193.52
		BR22-00071	Adjust Revised Starting Balances	10/07/21		463,650.00			475,193.52
		GJ22-00082	Update Funding for Fund 25, Obj	12/07/21				3,923.96	479,117.48
		BR22-00149	1st Interim Budget Revision,BR22	12/14/21		3,924.00			479,117.48
		BT22-00076	To Update Budget for Fund 25	06/01/22		3,924.00-			479,117.48
		BT22-00080	To Update Budget for Fund 25	06/01/22		3,924.00			479,117.48
		GJ22-00300	To Correct Funding-Fund 25, Obj	06/01/22			3,923.96		475,193.52
		BT22-00081	To Update Budget for Fund 25	06/02/22		3,924.00-			475,193.52
		GJ22-00392	To Correct Funding-Fund 25, Obj	06/30/22				3,923.96	479,117.48
		GJ22-00426	REVERSE GJ22-00082 To Correc	06/30/22			3,923.96		475,193.52
			Account Total	06/30/22	11,544.00	475,194.00	7,847.92	483,041.44	
			Total for Starting Balance Accounts and Object 9791		11,544.00	479,118.00	11,771.88	490,889.36	479,117.48

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Revenue	Account Balance
25-0000-0- - -8660- - - - Interest								
		CT22-01453	CT22-01180 21-22 Q1 Interest All	12/01/21			624.97	624.97-
		CT22-02134	CT22-02079 21-22 Q2 Interest All	02/09/22			485.06	1,110.03-
		CT22-02997	CT22-02896 21-22 Q3 Interest All	05/09/22			461.03	1,571.06-
		GJ22-00385	To Clear 9200's	06/30/22			1,364.51	2,935.57-
			Account Total	06/30/22	.00	.00	2,935.57	

Selection Filtered by User Permissions, (Org = 58, Online/Offline = N, Fiscal Year = 2022, Unposted JEs? = N, Ref#? = Y, Assets and Liabilities? = N, Restricted? = Y, Fund = 25, Object Digits = 4, Page Break Lvl =)

ESCAPE ONLINE

Detail for Dates 07/01/2021 through 06/30/2022 **Fiscal Year 2021/22**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Revenue	Account Balance
Fund 25 - Capital Facilit (continued)								
25-0000-0-0000-0000-8662-00-000-0000-0000	Net Fair Val							
	GJ22-00386		Year End Adjustmets to Obj.9111	06/30/22			14,111.64-	14,111.64
	GJ22-00415		To Correct SACS Error	06/30/22			14,111.64	.00
			Account Total	06/30/22	.00	.00	.00	
25-9014-0-0000-0000-8662-00-000-0000-0000	Net Fair Val							
	GJ22-00415		To Correct SACS Error	06/30/22			14,111.64-	14,111.64
			Total for Object 8662		.00	.00	14,111.64-	14,111.64
25-9014-0-0000-0000-8681-00-000-0000-0000	Developers fees							
	BA22-00005		Adopted Budget,OB22-01,Fund 25	07/01/21	15,000.00	15,000.00		15,000.00
	AR22-00068		50992, Developer Fees	07/23/21			1,134.58	13,865.42
	AR22-00159		50994, Developer Fees	07/30/21			1,481.06	12,384.36
	AR22-00160		50993, Developer Fees	07/30/21			1,577.62	10,806.74
	AR22-00266		50995, Developer Fees	08/30/21			1,136.00	9,670.74
	AR22-00360		076601, Developer Fees	09/10/21			4,066.86	5,603.88
	AR22-00389		50996, Developer Fees	09/10/21			1,065.00	4,538.88
	AR22-00496		076602, Developer Fees	10/08/21			1,700.45	2,838.43
	AR22-00619		076603, Developer Fees	10/28/21			63.94	2,774.49
	AR22-00658		076605, Developer Fees	11/12/21			1,197.06	1,577.43
	AR22-00709		076604, Developer Fees	11/22/21			27,878.13	26,300.70-
	AR22-00740		076606, Developer Fee	11/23/21			1,566.26	27,866.96-
	AR22-00749		076607, Developer Fees	12/03/21			1,696.90	29,563.86-
	AR22-00916		076608, Developer Fees	12/21/21			26,254.92	55,818.78-
	AR22-00924		076609, Developer Fees	01/14/22			2,644.04	58,462.82-
	AR22-00995		076610, Developer Fees	01/14/22			1,094.82	59,557.64-
	AR22-01089		076611, Developer Fees	01/28/22			1,481.06	61,038.70-
	AR22-01121		076612, Developer Fees	02/04/22			1,461.18	62,499.88-
	AR22-01198		076613, Developer Fees	02/25/22			1,702.58	64,202.46-
	AR22-01358		076614, Developer Fees	03/25/22			1,300.72	65,503.18-
	GJ22-00300		To Correct Funding-Fund 25, Obj	06/01/22			3,923.96	69,427.14-
	BR22-00373		To Create Budget for Funds 25 an	06/03/22		3,924.00		65,503.14-
	AR22-01624		078219, Developer Fees	06/06/22			1,336.22	66,839.36-
	AR22-01683		078229, Developer Fees	06/17/22			1,437.04	68,276.40-
	AR22-01712		078228, Developer Fees	06/17/22			1,100.50	69,376.90-

Selection Filtered by User Permissions, (Org = 58, Online/Offline = N, Fiscal Year = 2022, Unposted JEs? = N, Ref#? = Y, Assets and Liabilities? = N, Restricted? = Y, Fund = 25, Object Digits = 4, Page Break Lvl =)

ESCAPE ONLINE

Detail for Dates 07/01/2021 through 06/30/2022 **Fiscal Year 2021/22**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Revenue	Account Balance
Fund 25 - Capital Facilit (continued)								
25-9014-0-0000-0000-8681-00-000-0000-0000	Developers fees (continued)							
	AR22-01748		078253, Developer Fees	06/24/22			1,699.74	71,076.64-
	AR22-01750		078257, Developer Fees	06/24/22			1,197.06	72,273.70-
	AR22-01779		078276, Developer Fees	06/30/22			1,090.56	73,364.26-
	GJ22-00385		To Clear 9200's	06/30/22			542.83-	72,821.43-
	GJ22-00392		To Correct Funding-Fund 25, Obj :	06/30/22			3,923.96-	68,897.47-
			Account Total	06/30/22	15,000.00	18,924.00	87,821.47	
25- - - -9840- - - -								
	CL22-00006		Resource: 0000, Year: 0	06/30/22				.00
	CL22-00006		Resource: 9014, Year: 0	06/30/22				.00
			Account Total	06/30/22	.00	.00	.00	
	Total for Revenue Accounts				15,000.00	18,924.00	76,645.40	57,721.40-

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
25-0000-0-0000-8100-5800-00-000-0000-0000	UNRESTRICTED RE,Professio								
	BR22-00373		To Create Budget for Funds 25 an	06/03/22		3,924.00			3,924.00
25-9014-0-0000-8100-5800-00-000-0000-0000	Dev Fees,Professional &								
	BA22-00005		Adopted Budget,OB22-01,Fund 25	07/01/21	26,544.00	26,544.00			26,544.00
	BR22-00149		1st Interim Budget Revision,BR22-	12/14/21		467,574.00			494,118.00
			Account Total	06/30/22	26,544.00	494,118.00	.00	.00	
	Total for Expense Accounts and Object 5800				26,544.00	498,042.00	.00	.00	498,042.00

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
25-0000-0- -9790- - - - Undesignated EB									
	BR22-00071		Adjust Revised Starting Balances	10/07/21		3,924.00			.00
	BR22-00149		1st Interim Budget Revision,BR22-	12/14/21		3,924.00-			.00
	BT22-00076		To Update Budget for Fund 25	06/01/22		3,924.00			.00
	BT22-00080		To Update Budget for Fund 25	06/01/22		3,924.00-			.00
	BT22-00081		REVERSE-To Update Budget for I	06/02/22		3,924.00			.00
	BR22-00373		To Create Budget for Funds 25 an	06/03/22		3,924.00-			.00
	CL22-00006		Year End Closing	06/30/22				2,935.57	2,935.57
			Account Total	06/30/22	.00	.00	.00	2,935.57	

25-9014-0- -9790- - - - Undesignated EB									
	BR22-00071		Adjust Revised Starting Balances	10/07/21		463,650.00			.00

Selection Filtered by User Permissions, (Org = 58, Online/Offline = N, Fiscal Year = 2022, Unposted JEs? = N, Ref#? = Y, Assets and Liabilities? = N, Restricted? = Y, Fund = 25, Object Digits = 4, Page Break Lvl =)

ESCAPE ONLINE

Detail for Dates 07/01/2021 through 06/30/2022 **Fiscal Year 2021/22**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Fund 25 - Capital Facilit (continued)									
25-9014-0- - -9790- - - Undesignated EB (continued)									
		BR22-00149	1st Interim Budget Revision, BR22-	12/14/21		463,650.00-			.00
		BT22-00076	To Update Budget for Fund 25	06/01/22		3,924.00-			.00
		BT22-00080	To Update Budget for Fund 25	06/01/22		3,924.00			.00
		BT22-00081	REVERSE-To Update Budget for l	06/02/22		3,924.00-			.00
		BR22-00373	To Create Budget for Funds 25 an	06/03/22		3,924.00			.00
		CL22-00006	Year End Closing	06/30/22				73,709.83	73,709.83
			Account Total	06/30/22		.00	.00	.00	73,709.83
Total for Ending Balance Accounts and Object 9790						.00	.00	.00	76,645.40

Total for Org 058 and Fund Capital Facilit					
	<u>Starting Balance</u>	<u>+ Revenues</u>	<u>- Encumbrances</u>	<u>- Expenditures</u>	<u>= Calculated Ending Balance</u>
Budgeted	479,118.00	18,924.00		498,042.00	
Actuals	479,117.48	76,645.40			555,762.88

Exhibit C

REVENUE	2017-18	2018-19	2019-20	2020-21	2021-22
PY Carry Over	116,024.71	170,573.82	178,843.22	132,034.98	479,117.48
Fee Received	95,271.26	56,961.59	18,176.00	434,932.54	87,821.47
Interest Earned	1,571.71	3,529.81	3,448.76	3,273.99	2,935.57
Gains/Losses	0.00	0.00	0.00	649.75	-14,111.64
Total	212,867.68	231,065.22	200,467.98	570,891.26	555,762.88
EXPENDITURES					
Lease on Portables	-41,062.00	-47,222.00	-52,080.00	-52,080.00	0.00
Prof./Consulting Services:		-5,000.00	-6,319.00	-36,318.78	0.00
Developer Fee Study			-3,375.00	-3,375.00	0.00
Trainings/Workshops			-6,659.00	0.00	0.00
3% Adm Fee	-1,231.86	0.00	0.00	0.00	0.00
Balance Remaining	170,573.82	178,843.22	132,034.98	479,117.48	555,762.88
<p>Current Ending Fund Balance includes fees from 2018-19 (\$18,636.44), 2019-20 (\$21,624.76) and 2020-21 (\$479,117.48). The District plans to use funds to modernize existing portables, modernize classrooms in preparation for Universal TK, as well as District Office space planning.</p>					