BEFORE THE BOARD OF TRUSTEES OF
THE LINCOLN UNIFIED SCHOOL DISTRICT
OF THE COUNTY OF SAN JOAQUIN, STATE OF CALIFORNIA

Resolution 25-26

ANNUAL ACCOUNTING OF DEVELOPMENT FEES FOR 2024-25 FISCAL YEAR IN THE FOLLOWING FUND OR ACCOUNT: Capital Facilities Fund

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

1. Authority and Reasons for Adopting this Resolution.

A. This District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated March 22, 2000, and is referred to herein as the "School Facilities Fee Resolution" 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 or account: Capital Facilities Fund (the "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 66001(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 December 31, 2025, 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 this information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has requested it.

D. The Superintendent has informed this Board that a draft copy of this Resolution (along with Exhibits A and B which are hereby incorporated by reference into this Resolution) was made available to the public on November 17, 2025. The Superintendent has further informed this Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was mailed at least 15 days prior to this meeting to anyone who had requested it.

E. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings made by this Board in its School Facilities Fee Resolution.

2. What This Resolution Does.
This Resolution makes various findings and takes various actions regarding the Fund as required by and in accordance with Government Code sections 66001(d) and 66006(b).

3. Findings Regarding the Fund.
Based on all findings and evidence contained in, referred to, or incorporated into this Resolution, as well as the evidence presented to this Board at this meeting, the Board finds each of the following with respect to the Fund for the 2024-25 Fiscal Year:

A. In reference to Government Code section 66006(b)(2), the information identified in section 1 above is correct;

B. In further 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);

C. In reference to Government Code section 66001(d)(1), and with respect only to that portion of the Fund remaining unexpended at the end of the 2024-25 Fiscal Year, the purpose of the fees is to finance the construction or 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;

D. 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 2024-25 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;

E. 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 2024-25 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;

F. 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 2024-25 Fiscal Year, the approximate dates on which the funding referred to in paragraph e above is expected to be deposited into the appropriate account or fund is designated in Exhibit B; and

G. 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 paragraphs c-f above, the District is not required to refund any moneys in the Fund as provided in Government Code section 66001(e).

4. Superintendent Authorized to Take Necessary and Appropriate Action.
The Board further directs and authorizes the Superintendent to take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

PASSED AND ADOPTED by the Governing Board of the Lincoln Unified School District this 17th day of December 2025, by the following vote of the Board of Trustees, to wit:

AYES

NOES:

ABSTAIN:

ABSENT:

_____

Kelly Dextraze
Secretary to the Board of Trustees and
Superintendent
Lincoln Unified School District

EXHIBIT A
TO RESOLUTION 25-26 REGARDING
ANNUAL ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2024-25
FOR THE FOLLOWING FUND OR ACCOUNT:
Capital Facilities Fund (the "Fund")

Per Government Code section 66006(b)(1)(A)-H) as indicated:

A. A brief description of the type of fee in the Fund:
Statutory school facility fees

B. The amount of the fee:
$2.05 for residential construction outside of the Brookside Development. $2.72 for residential construction within the Brookside Development.

C. The beginning and ending balance of the Fund:
See Attachment 1.

D. The amount of the fees collected and the interest earned.
See Attachment 1.

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 fees.
See Attachment 1.

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 paragraph (2) subdivision (a) of section 66001, 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:
None noted

H. The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001:
N/A. No refunds or allocations were made pursuant to subdivision (e) or (f) of section 66001.

EXHIBIT B
TO RESOLUTION 25-26
ANNUAL ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2024-25
FOR THE FOLLOWING FUND OR ACCOUNT:
Capital Facilities Fund (the "Fund")

Per Government Code section 66001(d)(1)-(4) as indicated:

A. With respect to only that portion of the Fund remaining unexpended at the end of the 2024-25 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied.

B. See Section 3.D of the Resolution.

C. With respect to only that portion of the Fund remaining unexpended at the end of the 2024-25 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:
Future development fees

D. With respect to only that portion of the Fund remaining unexpended at the end of the 2024-25 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account or fund:
Weekly as received