

RESOLUTION OF THE GOVERNING BOARD OF THE  
BELLEVUE UNION SCHOOL DISTRICT  
REGARDING ACCOUNTING OF DEVELOPMENT FEES  
FOR 2024-2025 FISCAL YEAR  
IN THE FOLLOWING FUND OR ACCOUNT:  
25-0000-0-0000-8699-000-0000

(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 **June 28, 2022**, 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. These fees have been deposited in the following fund or account:

**25-0000-0-0000-8699-000-0000 (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 27, 2025**, that this information be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after the findings 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 filed a written request for it.
- D. The Superintendent has informed this Board that a draft copy of this Resolution (along with Exhibits 1 and 2 which are hereby incorporated by reference into this Resolution) was made available to the public on **December 23, 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 filed a written request for 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 2024-2025 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 1 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)(A), and with respect only to that portion of the Fund remaining unexpended at the end of the 2024-2025 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 2;
- D. In reference to Government Code section 66001(d)(1)(B), and with respect only to that portion of the Fund remaining unexpended at the end of the 2024-2025 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 as more specifically identified in Exhibit 2;
- E. In reference to Government Code section 66001(d)(1)(C), and with respect only to that portion of the Fund remaining unexpended at the end of the 2024-2025 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 2;
- F. In reference to Government Code section 66001(d)(1)(D), and with respect only to that portion of the Fund remaining unexpended at the end of the 2024-2025

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 2; and

- G. In reference to the last sentence of Government Code section 66001(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.

5. **Certificate of Resolution.**

I, \_\_\_\_\_, \_\_\_\_\_ of the Governing Board of the \_\_\_\_\_ District of \_\_\_\_\_ County, State of California, certify that this Resolution proposed by \_\_\_\_\_, seconded by \_\_\_\_\_, was duly passed and adopted by the Board, at an official and public meeting this 20th day of January, 2025, by the following vote:

AYES:

NOES:

ABSENT:

\_\_\_\_\_ of the Board  
of the \_\_\_\_\_  
District of \_\_\_\_\_ County, California

EXHIBIT 1

RESOLUTION REGARDING  
ACCOUNTING OF DEVELOPMENT FEES  
FOR FISCAL YEAR 2024-2025  
FOR THE FOLLOWING FUND OR ACCOUNT:  
25-0000-0-0000-0000-8699-000-0000 (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:
  - a. **Residential and Commercial Developer Fee Revenue**
  
- B. The amount of the fee:
  - a. **\$3.35 per square foot of assessable space of residential construction.**
  - b. **\$0.55 per square foot of covered and enclosed space of commercial/industrial construction.**
  
- C. The beginning and ending balance of the Fund:
  - a. **Beginning Cash Balance (July 1, 2024) = \$3,454,740.94**
  - b. **Ending Cash Balance (June 30, 2025) = \$3,591,820.29**
  - c. **See Attachment titled Fiscal12a.**
  
- D. The amount of the fees collected and the interest earned:
  - a. **Fees Collected in FY 2024/25 = \$126,031.05**
  - b. **Interest Revenue in FY 2021/25 = \$136,706.72**
  - c. **See Attachment titled Fiscal13a.**
  
- 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:
  - a. **Facilities Related Services and Operating Expenditures = \$2,467.38**
  - b. **Facilities Related Site and Building Improvements = \$0**
  - c. **Facilities Lease Expenditures (West County Transport. JPA) = \$112,649.15**
  - d. **See Attachment titled Fiscal13a.**
  
- 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:
  - a. **A specific public improvement project has not been identified at this time.**

- F. 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:
  - a. **No specific interfund transfers or loans have been identified at this time.**
  
- G. The amount of refunds made pursuant to subdivision (e) of section 66001, the number of persons or entities identified to receive those refunds, and any allocations pursuant to subdivision (f) of section 66001:
  - a. **N/A. No refunds or allocations were made pursuant to subdivision (e) or (f) of section 66001.**

## EXHIBIT 2

**RESOLUTION REGARDING  
ACCOUNTING OF DEVELOPMENT FEES  
FOR FISCAL YEAR 2024-2025  
FOR THE FOLLOWING FUND OR ACCOUNT:  
25-0000-0-0000-0000-8699-000-0000 (the "Fund")**

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

- A. With respect to only that portion of the Fund remaining unexpended at the end of the 2024-2025 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 as follows:
  - a. **Bellevue Elementary School**
  - b. **Kawana Springs Elementary School**
  - c. **Meadow View Elementary School**
  - d. **Taylor Mountain Elementary School**
  
- B. With respect to that portion of the Fund remaining unexpended at the end of the 2024-2025 Fiscal Year, there is a reasonable relationship between the fee and the purpose for which it is charged, including:
  - a. There is an ongoing need for the Fund to complete construction or reconstruction to reduce overcrowding caused by the development.
  - b. The status of improvements identified when the fee was established are as follows:
    - i. **A specific public improvement project has not been identified at this time.**
  - c. The following has been done since the fee was imposed:
    - i. **N/A**
  - d. Future plans include:
    - i. **A specific public improvement project has not been identified at this time.**
  
- C. With respect to only that portion of the Fund remaining unexpended at the end of the 2024-2025 Fiscal Year, the sources and amounts of funding anticipated to

complete financing in any incomplete improvements identified in paragraph A above are as follows:

a. **A specific public improvement project has not been identified at this time.**

D. With respect to only that portion of the Fund remaining unexpended at the end of the 2024-2025 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:

i. **A specific public improvement project has not been identified at this time.**

Fund 25 - Actuals through June

Fiscal Year 2024/25

	Object	Beginning Balance	July	August	September	October	November	December	
<b>A. BEGINNING CASH</b>	9110		3,454,740.94	3,447,694.38	3,441,731.67	3,441,731.67	3,475,072.19	3,475,072.19	
<b>B. RECEIPTS</b>									
LCFF Revenue Sources									
Principal Apportionment	8010-8019								
Property Taxes	8020-8079								
Miscellaneous Funds	8080-8099								
Federal Revenues	8100-8299								
Other State Revenues	8300-8599								
Other Local Revenues	8600-8799					33,340.52			
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
Undefined Objects									
<b>TOTAL RECEIPTS</b>		.00	.00	.00	.00	33,340.52	.00	.00	
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999								
Classified Salaries	2000-2999								
Employee Benefits	3000-3999								
Books and Supplies	4000-4999								
Services	5000-5999			.01					
Capital Outlay	6000-6599								
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
Undefined Objects									
<b>TOTAL DISBURSEMENTS</b>		.00	.00	.01	.00	.00	.00	.00	
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resrcs	9490								
Undefined Objects									
<b>SUBTOTAL ASSETS</b>		.00	.00	.00	.00	.00	.00	.00	
(continued)									

Selection Grouped by Org, Fund, Filtered by (Org = 5, Actuals Thru Period = 12, Fund = 25, Use SACS? = Y, Restricted? = Y, Cash JE Only? = N, Separate? = Y)

Fund 25 - Actuals through June		Fiscal Year 2024/25							
	Object	Beginning Balance	July	August	September	October	November	December	
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	9500-9599	13,009.26	7,046.56-	5,962.70-					
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resrcs	9690								
Undefined Objects									
<b>SUBTOTAL LIABILITIES</b>		13,009.26	7,046.56-	5,962.70-	.00	.00	.00	.00	
<b>Nonoperating</b>									
Suspense Clearing	9910								
<b>TOTAL BALANCE SHEET ITEMS</b>		13,009.26	7,046.56-	5,962.70-	.00	.00	.00	.00	
<b>E. NET INCREASE/DECREASE</b>									
B - C + D			7,046.56-	5,962.71-	.00	33,340.52	.00	.00	
<b>F. ENDING CASH (A + E)</b>									
			3,447,694.38	3,441,731.67	3,441,731.67	3,475,072.19	3,475,072.19	3,475,072.19	
<b>G. Ending Cash, Plus Cash Accruals and Adjustments</b>									

Fund 25 - Actuals through June								Fiscal Year 2024/25	
	Object	January	February	March	April	May	June	Total	Budget
<b>A. BEGINNING CASH</b>	9110	3,475,072.19	3,509,732.31	3,538,580.21	3,538,580.21	3,460,100.38	3,460,100.38		
<b>B. RECEIPTS</b>									
LCFF Revenue Sources									
Principal Apportionment	8010-8019								
Property Taxes	8020-8079								
Miscellaneous Funds	8080-8099								
Federal Revenues	8100-8299								
Other State Revenues	8300-8599								
Other Local Revenues	8600-8799	34,660.12	28,847.90		34,169.32		131,719.91	262,737.77	262,737.77
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
Undefined Objects									
<b>TOTAL RECEIPTS</b>		34,660.12	28,847.90	.00	34,169.32	.00	131,719.91	262,737.77	262,737.77
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999								
Classified Salaries	2000-2999								
Employee Benefits	3000-3999								
Books and Supplies	4000-4999								
Services	5000-5999						2,467.38	2,467.39	2,467.39
Capital Outlay	6000-6599								
Other Outgo	7000-7499				112,649.15			112,649.15	112,649.15
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
Undefined Objects									
<b>TOTAL DISBURSEMENTS</b>		.00	.00	.00	112,649.15	.00	2,467.38	115,116.54	115,116.54
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resrcs	9490								
Undefined Objects									
<b>SUBTOTAL ASSETS</b>		.00	.00	.00	.00	.00	.00	.00	.00
(continued)									

Selection Grouped by Org, Fund, Filtered by (Org = 5, Actuals Thru Period = 12, Fund = 25, Use SACS? = Y, Restricted? = Y, Cash JE Only? = N, Separate? = Y)

Fund 25 - Actuals through June								Fiscal Year 2024/25	
	Object	January	February	March	April	May	June	Total	Budget
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	9500-9599							13,009.26-	
Due To Other Funds	9610						2,467.38	2,467.38	
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resrcs	9690								
Undefined Objects									
<b>SUBTOTAL LIABILITIES</b>		.00	.00	.00	.00	.00	2,467.38	10,541.88-	
<b>Nonoperating</b>									
Suspense Clearing	9910								
<b>TOTAL BALANCE SHEET ITEMS</b>		.00	.00	.00	.00	.00	2,467.38	10,541.88-	
<b>E. NET INCREASE/DECREASE</b>									
B - C + D		34,660.12	28,847.90	.00	78,479.83-	.00	131,719.91	137,079.35	147,621.23
<b>F. ENDING CASH (A + E)</b>									
		3,509,732.31	3,538,580.21	3,538,580.21	3,460,100.38	3,460,100.38	3,591,820.29		
<b>G. Ending Cash, Plus Cash Accruals and Adjustments</b>									

**Fund 25 - Capital Facilities Fund** **Fiscal Year 2024/25 Through June 2025**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other Local Revenue</b>						
8660	Interest	80,000.00	136,706.72	136,706.72		100.00
8662	Audit Adjustment GASB31		43,785.00	43,785.00		100.00
8681	Mitigation/developer Fees		82,246.05	82,246.05		100.00
8699	All Other Local Revenues	325,000.00				NO BDGT
<b>Total Other Local Revenue</b>		<b>405,000.00</b>	<b>262,737.77</b>	<b>262,737.77</b>	<b>.00</b>	<b>100.00</b>
<b>Total Year To Date Revenues</b>		<b>405,000.00</b>	<b>262,737.77</b>	<b>262,737.77</b>	<b>.00</b>	<b>100.00</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Services and Other Operating Expenditures</b>							
5750	Dir Costs For Interfund Svcs		2,467.38		2,467.38		100.00
5800	Other Svcs & Oper Expenditures	355,000.00	.01		.01		100.00
<b>Total Services and Other Operating Expenditures</b>		<b>355,000.00</b>	<b>2,467.39</b>	<b>.00</b>	<b>2,467.39</b>	<b>.00</b>	<b>100.00</b>
<b>Capital Outlay</b>							
6200	Bldgs & Improvement Of Bldgs	50,000.00					NO BDGT
<b>Total Capital Outlay</b>		<b>50,000.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>NO BDGT</b>
<b>Other Transfers Out</b>							
7299	All Other Transfers Out		112,649.15		112,649.15		100.00
<b>Total Other Transfers Out</b>		<b>.00</b>	<b>112,649.15</b>	<b>.00</b>	<b>112,649.15</b>	<b>.00</b>	<b>100.00</b>
<b>Total Year To Date Expenditures</b>		<b>405,000.00</b>	<b>115,116.54</b>	<b>.00</b>	<b>115,116.54</b>	<b>.00</b>	<b>100.00</b>