

**RESOLUTION #12092025A**  
**RESOLUTION OF THE GOVERNING BOARD OF THE**  
**LAKESIDE UNION SCHOOL DISTRICT REGARDING**  
**ANNUAL AND FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES**  
**FOR 2024-2025 FISCAL YEAR**  
**IN THE FOLLOWING FUND OR ACCOUNT:**  
**OVERCROWDING MITIGATION FUND #94 (the "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 November 12, 2024 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:

Overcrowding Mitigation Fund #94 (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, 2024, 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 14, 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 2024-2025 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 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)(A), and with respect only to that portion of the Fund for the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter the purpose of the fees remaining unexpended at the end of the 2024-2025 Fiscal Year, 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)(1)(B), and with respect only to that portion of the Fund for the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter 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 fee and the purpose for which it is charged;

E. In reference to Government Code section 66001(d)(1)(C), and with respect only to that portion of the Fund for the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter 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 are identified in Exhibit B;

F. In reference to Government Code section 66001(d)(1)(D), and with respect only to that portion of the Fund for the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter 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 B; and

G. In reference to the last sentence of Government Code section 66001(d)(2), because all of the findings required by that subdivision have been made in connection with

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, Mario Buoni, President of the Governing Board of the Lakeside Union School District of Kern County, State of California, certify that this Resolution proposed by Jones, seconded by Banducci, was duly passed and adopted by the Board, at an official and public meeting this 9<sup>th</sup> day of December, 2025, by the following vote:

Names of Board Member(s)

AYES: Trustee Buoni, Trustee Robertson, Trustee Banducci, Trustee D. Buoni, Trustee Jones

NOES:

ABSENT:

  
\_\_\_\_\_  
Secretary of the Board of the Lakeside  
Union School District of Kern County,  
California

**EXHIBIT A  
TO RESOLUTION REGARDING  
ANNUAL ACCOUNTING OF DEVELOPMENT FEES  
FOR FISCAL YEAR ENDING JUNE 30, 2025  
FOR THE FOLLOWING FUND OR ACCOUNT:  
OVERCROWDING MITIGATION FUND #94 (the "Fund")**

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

- A. A brief description of the type of fee in the Fund:  
Payments to mitigate new developments on school facilities.
- B. The amount of the fee.  
\$5.17 per square foot of assessable space of residential construction;  
but subject to the district's determination that a particular project is  
exempt from all or part of these fees.
- C. The beginning and ending balance of the Fund.  
Beginning Balance \$128,754.34  
Ending Balance \$131,778.56
- D. The amount of the fees collected and the interest earned.  
Fees Collected \$0.00  
Interest Earned \$3,670.22
- 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.
- F. (i) 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:  
The District has not made this determination.
- G. A description of each inter-fund 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 inter-fund 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:

The District has not made any inter-fund loans.

H. The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001:

**EXHIBIT B  
TO RESOLUTION REGARDING  
FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES  
FOR FISCAL YEAR ENDING JUNE 30, 2025  
FOR THE FOLLOWING FUND OR ACCOUNT:  
OVERCROWDING MITIGATION FUND #94 (the "Fund")**

Pursuant to Government Code section 66001(d)(1) and (2) as indicated:

(1) For the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter, the local agency shall make all of the following findings with respect to only that portion of the Fund remaining unexpended at the end of the 2024-2025 Fiscal Year:

- A. 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:

Lakeside School and Suburu School

- B. The findings and evidence referenced above in the School Facilities Fee Resolution adopted by reference into Paragraph 1. A. of this Resolution demonstrate that there is a reasonable relationship between the fee and the purpose for which it is charged.
- C. The sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:
- Construction of new elementary school.
- D. The approximate dates on which the funding referred to in paragraph C is expected to be deposited into the appropriate account of fund.

N/A

FINANCIAL STATEMENT  
 FOR PERIOD: 07/01/2024 - 06/30/2025  
 FUND: 94 OVERCROWDING MITIGATION FUND

UNRESTRICTED/RESTRICTED COMBINED

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/EXPENSE	BUDGET BALANCE	BUDGET % USED
OTHER LOCAL REVENUES :							
8660	INTEREST	.00		.00	3,670.22	3,670.22-	NO BDGT
TOTAL OTHER LOCAL REVENUES :							
*	TOTAL YEAR TO DATE REVENUES	* *	.00 *	.00 *	3,670.22	3,670.22-	NO BDGT
* TOTAL YEAR TO DATE REVENUES							
			.00 *	.00 *	3,670.22 *	3,670.22--*	NO BDGT

REVENUE DETAIL

FINANCIAL STATEMENT  
 FOR PERIOD: 07/01/2024 - 06/30/2025  
 FUND: 94 OVERCROWDING MITIGATION FUND

UNRESTRICTED/RESTRICTED COMBINED

OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
ASSETS AND LIABILITIES :				
9110	CASH IN COUNTY TREASURY	128,754.34	3,024.22	131,778.56
9200	ACCOUNTS RECEIVABLE	1,106.96	1,106.96-	.00
9209	ACCOUNTS RECEIVABLE SET UP		1,752.96	1,752.96
* NET YEAR TO DATE FUND BALANCE * *				
9791	FUND BAL-BEGINNING BALANCE	129,861.30 *	3,670.22 *	133,531.52 *
* EXCESS REVENUES ( EXPENDITURES ) * *				
		.00 *	3,670.22 *	3,670.22 *

FUND RECONCILIATION

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE							
A.	REVENUES	.00	.00	.00 *	3,670.22 *	3,670.22-	NO BDGT
B.	EXPENDITURES	.00	.00	.00	.00	.00	NO BDGT
C.	EXCESS REVENUES ( EXPENDITURES )	.00	.00	.00	3,670.22	3,670.22-	NO BDGT
D.	OTHER FINANCING SOURCES ( USES )	.00	.00	.00	.00	.00	NO BDGT
E.	NET CHANGE IN FUND BALANCE	.00	.00	.00	3,670.22	3,670.22-	NO BDGT
F. FUND BALANCE :							
	BEGINNING BALANCE (9791)	129,861.30	.00	129,861.30	129,861.30	.00	100.00
	AUDIT ADJUSTMENTS (9793)	.00	.00	.00	.00	.00	NO BDGT
	OTHER RESTATEMENTS (9795)	.00	.00	.00	.00	.00	NO BDGT
	ADJUSTED BEGINNING BALANCE	129,861.30	.00	129,861.30	129,861.30	.00	100.00
G.	ENDING BALANCE	129,861.30	.00	129,861.30	133,531.52	3,670.22-	102.82