

“Annual Accounting of Developer Fees”

2020-21 Fiscal Year

*Statutory Fee
Level I*

*Mitigated Fee
Level II*

December 20, 2021

Board of Trustees

Suzanne Villaruz, President

Irene Martinez, Clerk

Ramon Cardenas, Member

Frank Herrera, Member

Dr. Efrain Rodriguez, Member

Rosalina Rivera, Superintendent

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DELANO UNION SCHOOL DISTRICT

1405 12th Avenue – Delano, CA



DELANO UNION SCHOOL DISTRICT
Working Together For A Better Education

LEGAL NOTICE

Delano Union School District

(Annual Accounting for School Facilities Fees)

As required by Government Code Sections 66001 and 66006 the Delano Union School District has the “*Annual Accounting for School Facilities Fees*” available for public review on December 20, 2021 through January 24, 2022, at the District Office - 1405 12th Avenue - Delano, CA 93215.

This information will be presented to the Members of the Governing Board for the Delano Union School District at a regularly scheduled meeting as follows:

Location: Delano Union School District - Board Room
1405 - 12th Avenue - Delano, CA 93215

Date: January 24, 2022

Time: 5:00 p.m.

Notice of Teleconferencing Pursuant to Gov Code Section 54953 (e). The Board will conduct this meeting via teleconference (via call-in or internet-based service). This meeting will be accessible to members of the public and public comments will be allowed at appropriate times. The teleconference meeting can be accessed at www.duesd.org on the “Current Board Agenda” tab, at the date and time stated above.

If you have any questions regarding this matter, please contact Sandra Rivera at (661) 721-5000, Ext. 00125.

Rosalina Rivera
Superintendent

Publish: December 20, 2021

LEVEL 1

**BEFORE THE GOVERNING BOARD
OF THE DELANO UNION SCHOOL DISTRICT
OF KERN COUNTY, STATE OF CALIFORNIA**

RESOLUTION NO. 114-22

**RE:)
ANNUAL ACCOUNTING OF DEVELOPMENT FEES)
FOR 2020-21 FISCAL YEAR – STATUTORY SCHOOL)
FACILITIES FEES – (LEVEL I) FUND NO. 25)
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 15, 2020, 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:

School Facilities Fees Fund (Statutory Level I) - Fund No. 25

- 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, 2021, 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 revised) 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 December 20, 2021. 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 2020-21 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 2020-21 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 2020-21 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)(3), and with respect only to that portion of the fund remaining unexpended at the end of the 2020-21 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)(4), and with respect only to that portion of the Fund remaining unexpended at the end of the 2020-21 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), 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, Rosalina Rivera, Secretary of the Governing Board of the Delano Union School District of Kern 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 24th day of January, 2022 by the following vote:

AYES:

NOES:

ABSENT:

**Rosalina Rivera, Secretary
Of the Governing Board of the
Delano Union School District of
Kern County, State of California**

**EXHIBIT A
TO RESOLUTION REGARDING
ANNUAL ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2020-21
FOR THE FOLLOWING FUND OR ACCOUNT:
Statutory School Facilities Fees (Level I) Fund No. 25**

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

A. A brief description of the type of fee in the Fund: Statutory School Facilities Fees collected to assist with mitigating the impact of new residential and commercial / industrial development on school facilities within the Delano Union School District boundaries.

B. The amount of the fee.

- July 1, 2020 – August 13, 2020 - \$3.79 per sq. ft. of assessable space of residential construction.
- July 1, 2020 – August 13, 2020- \$0.61 per square foot of covered and enclosed space of commercial/industrial construction
- August 14, 2020 – June 30, 2021- \$4.08 per sq. ft. of assessable space of residential construction
- Augusts 14, 2020 – June 30, 2021- \$0.66 per sq. ft. of covered and enclosed space of commercial/industrial construction

Note: The above is subject to the “District’s” determination that a particular project is exempt from all or part of these fees.

Pursuant to Education Code section 17623 and an agreement with the District(s) sharing territory with the district, generally only 65% of the maximum fee specified is distributed to this District.

C. The beginning and ending balance of the Fund.

<u>Beginning</u> <u>July 1st, 2020</u>	<u>Ending</u> <u>June 30, 2021</u>
\$178,685.76	\$345,430.99

D. The amount of the fees collected and the interest earned.

<u>July 1st, 2020– June 30, 2021</u>	<u>Fees Collected</u>	<u>Interest</u>
	\$485,479.16	\$5,836.69

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.

1.	Administrative Fees	\$	598.55
2.	FR Kinder Classroom Project	\$	232,526.41
3.	DV Modernization Project	\$	55,088.01
4.	AP Modernization Project	\$	19,609.09
5.	NV Modernization Project	\$	16,748.56
Total Expenditures		\$	324,570.62

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:

1. The annual relocatable classroom lease payments have been an ongoing commitment. The District has a goal to:
 - a. Replace leased portables with District owned; and/or
 - b. Build permanent classrooms to replace relocatable classrooms.
 - c. Build new Kindergarten Classrooms. The project is in process.
 - d. School Modernization Projects- Design phase should be complete in January 2022. Project is contingent on State Funding.

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:

N/A. The District has not made any such interfund transfers or loans.

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

EXHIBIT B
TO RESOLUTION REGARDING
ANNUAL ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2020-21
FOR THE FOLLOWING FUND OR ACCOUNT
Statutory School Facilities Fees (Level I) fund No. 25

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 2020-21 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:

1. The annual relocatable classroom lease payments have been an ongoing commitment. The District has a goal to:
 - a. Replace leased portables with District owned; and/or
 - Build permanent classrooms to replace relocatable classrooms
2. **Various Shade Structures:** Estimated date to start construction is approximately May 2022
3. **Modernizations (Three school sites)** –Architectural/engineering services, construction and other related costs for upcoming Modernizations. Estimated date to start construction is approximately Summer 2022. The District is waiting on the release of state funding.
4. **Kindergarten Classrooms-** Construction and site work for Fremont Kinder Project in progress.

B. See section 3.D of the Resolution

C. With respect to only the portion of the Fund remaining unexpended at the end of the 2020-21 Fiscal Year, the sources and amount of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows;

- a. State School Facilities Program
- b. Other appropriate District Funds

The total cost and amount that would come from each funding for the proposed projects has not been determined as of this date.

D. With respect to only that portion of the Fund remaining unexpended at the end of the 2020-21 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:

Exact dates have not been determined for these projects as of this date. Estimated funding from the State School Facilities Program is March 2022.

LEVEL 2

**BEFORE THE GOVERNING BOARD
OF THE DELANO UNION SCHOOL DISTRICT
OF KERN COUNTY, STATE OF CALIFORNIA**

RESOLUTION NO. 115-22

RE:)
ANNUAL ACCOUNTING OF DEVELOPMENT FEES)
FOR 2020-21 FISCAL YEAR – MITIGATED SCHOOL)
FACILITIES FEES – (LEVEL II) FUND NO. 25)
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 10, 2019, 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:

School Facilities Fees Fund (Level II) - Fund No. 25

- 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, 2021, 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 December 20, 2021. 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 2020-21 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 2020-21 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 2020-21 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)(3), and with respect only to that portion of the fund remaining unexpended at the end of the 2020-21 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)(4), and with respect only to that portion of the Fund remaining unexpended at the end of the 2020-21 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), 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, Rosalina Rivera, Secretary of the Governing Board of the Delano Union School District of Kern 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 24th day of January, 2022, by the following vote:

AYES:

NOES:

ABSENT:

**Rosalina Rivera, Secretary
Of the Governing Board of the
Delano Union School District of
Kern County, State of California**

**EXHIBIT A
TO RESOLUTION REGARDING
ANNUAL ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2020-21**

**FOR THE FOLLOWING FUND OR ACCOUNT:
Mitigated School Facilities Fees (Level II) Fund No. 25**

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

A. **Brief description of the type of fee in the Fund:** The Mitigated School Facility Fee (Level II) is an alternative fee that is collected by the District on residential development within the Delano Union School District boundaries consistent with Section 17620 of Education Code and Sections 65995.5, 65995.6, 65995.7, and 66000 et seq. of the Government Code.

B. **The amount of the fee:**

C.

➤ Effective June 11, 2020 – The District is no longer collecting Level II fees

D. **The beginning and ending balance of the Fund.**

Beginning July 1st, 2020
\$1,675,416.12

Ending June 30, 2021
\$872,890.82

E. **The amount of the fees collected and the interest earned.**

	<u>Fees Collected</u>	<u>Interest</u>
July 1st, 2020– June 30, 2021	\$0.00	\$14,723.57

F. **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.**

➤ Administrative Fees	\$ 0.00
➤ Kinder Classroom Project	\$ 586,568.90
➤ DV Modernization	\$ 138,964.49
➤ AP Modernization	\$ 49,465.71
➤ NV Modernization	\$ 42,249.77

Total Expenditures	\$ 817,248.87
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G. 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:

1. The annual relocatable classroom lease payments have been an ongoing commitment. The District has a goal to:
 - a. Replace leased portables with District owned; and/or
 - b. Build permanent classrooms to replace relocatable classrooms.
2. **Modernizations (Three school sites):**
 - Start date: Summer 2022. Estimated Completion: 2022-2023
3. **New Construction**
 - Build new Kindergarten Classrooms. Project is in progress.

H. 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:

N/A. The District has not made any such interfund transfers or loans.

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

N/A

EXHIBIT B
TO RESOLUTION REGARDING
ANNUAL ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2020-21
FOR THE FOLLOWING FUND OR ACCOUNT
Mitigated School Facilities Fees (Level II) fund No. 25

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 2020-21 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:

- 1. The annual relocatable classroom lease payments have been an ongoing commitment. The District has a goal to:**
 - a. Replace leased portables with District owned; and/or**
Build permanent classrooms to replace relocatable classrooms
- 2. Various Shade Structures:** Estimated date to start construction is approximately May 2022
- 3. Modernizations (Three school sites)** –Architectural/engineering services, construction and other related costs for upcoming Modernizations. Estimated date to start construction is approximately Summer 2022. The District is waiting on the release of funding.
- 4. Kindergarten Classrooms**
Construction and site work for Fremont Kinder Project in progress.

B. See section 3.D of the Resolution

C. With respect to only the portion of the Fund remaining unexpended at the end of the 2020-21 Fiscal Year, the sources and amount of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows;

- a. State School Facilities Program**
- b. Other appropriate District Funds**

The total cost and amount that would come from each funding for the proposed projects has not been determined as of this date.

D. With respect to only that portion of the Fund remaining unexpended at the end of the 2020-21 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:

Exact dates have not been determined for these projects as of this date. Estimated funding from the State School Facilities Program is March 2022.