

RESOLUTION NO. 21/22 - 06

**RESOLUTION OF THE GOVERNING BOARD
OF THE RIM OF THE WORLD UNIFIED
SCHOOL DISTRICT
REGARDING ACCOUNTING OF DEVELOPMENT
FEES
FOR 2020/21 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:**

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

I. 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 April 14, 2010 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 Developer Fee Fund (Fund #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. This information is to be reviewed by this Board at a 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 17, 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 2020-2021 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 remaining unexpended at the end of the 2020-2021 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to accommodate pupils from 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 remaining unexpended at the end of the 2020-2021 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)(1)(C), and with respect only to that portion of the Fund remaining unexpended at the end of the 2020-2021 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)(1)(D), and with respect only to that portion of the Fund remaining unexpended at the end of the 2020-2021 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 sign this resolution and take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

5. Certificate of Resolution.

I, Michelle Murphy, Superintendent of the Rim of the World Unified School District, and Secretary to the Board of Education, 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 2022, by the following vote:

AYES:

NOES:

ABSENT:

Michelle Murphy Secretary to the Board

EXHIBIT A

TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2020-21
FOR THE FOLLOWING FUND OR ACCOUNT:

CAPITAL FACILITIES FUND (FUND #25)

- A. A brief description of the type of fees in the Fund:

The reportable fees consist of statutory school fees.

- B. The amount of the fee:

The district adopted a fee of \$2.14 per square foot of assessable space of residential construction; and \$0.34 per square foot of covered and enclosed space of commercial/industrial construction in June, 2005. These rates remain in effect.

- C. Beginning and ending balance of the Fund:

Beginning Balance (7/1/2020)	\$	286,657.64
Ending Balance (6/30/2021)	\$	529,312.14

- D. Amount of the fees collected and the interest earned:

Fees Collected in 2020/21	\$	246,194.83
Interest Earned in 2020/21	\$	3,815.67

- E. An identification of each public improvement on which fees were reported and the amount of the expenditure on each improvement.

See Attachment A

- 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:

In the current fiscal year and in fiscal year 2021-22 the District will conduct portable building projects and reconstruction projects at School Sites to be determined at a later date in order to maintain the existing level of service to our students.

- G. A description of each interfund transfer or loan made from the account of 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 loans.

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

The district refunded one party for a total of \$1,211.24

ATTACHMENT A

RIM OF THE WORLD UNIFIED SCHOOL DISTRICT

SUMMARY OF EXPENDITURES

2019-2020

Portable Rentals/Repairs	\$ 6,305.00
Contracted Services – Relocatable Restroom and site work, MHS Modernization	<u>23,207.30</u>
Total Expenditures	<u>\$29,512.30</u>

EXHIBIT B

TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2020-2021
FOR THE FOLLOWING FUND OR ACCOUNT:
CAPITAL FACILITIES FUND (FUND #25)

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

- A. With respect to only that portion of the Fund remaining unexpended at the end of the 2020-2021 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to provide adequate facilities for students from the development on which the fees were levied, which facilities are more specifically identified as follows:

Refurbish and relocate the Rim of the World Unified School District's portable buildings to maintain the existing level of service that is consistent with the general plan for student housing, and miscellaneous projects district wide as permitted by Government code section 66001 for Capital Facilities Fund projects. Projects will be identified by the direction given by the Board of Trustees and board approved as priorities are identified. Projects are planned to be completed by use of multiple funds including, the General Fund and/or Capital Facilities Fund.

- B. 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 2020-2021 fiscal year, the findings and evidence reference above demonstrate that there is a reasonable relationship between the fees and the purpose for which it is charged.
- C. With respect to only that portion of the Fund remaining unexpended at the end of the 2020-2021 fiscal year, the sources and amounts of funding anticipated to complete financing of any incomplete improvements identified in paragraph A above are as follows: \$529,312.14