

MT. DIABLO UNIFIED SCHOOL DISTRICT

**ANNUAL REPORT ACCOUNTING FOR
DEVELOPER FEES IN THE
CAPITAL FACILITIES FUND (FUND 25)**

FOR FISCAL YEAR 2017-2018

Prepared by

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MT. DIABLO UNIFIED SCHOOL DISTRICT
ANNUAL ACCOUNTING OF DEVELOPMENT FEES
FOR THE CAPITAL FACILITIES FUND (FUND 25)
FOR FISCAL YEAR 2017-2018

The Mt. Diablo Unified School District has received and expended capital school facilities fees paid on new commercial and industrial construction, new residential construction and other residential construction as authorized pursuant to Education Code section 17620, et seq. and Government Code section 65995, et seq. The district must also provide an annual accounting of the funds.

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 facilities fees.
- B. The amount of the fee in 2017-18: \$3.79 per square foot of assessable space of residential construction; \$0.61 per square foot of covered and enclosed space of commercial/industrial construction; \$0.405 per square foot of Hotel, Motel, \$0.25 per square foot of covered and enclosed space for Self-Storage construction; Exclusive of Senior Housing space but subject to the District's determination that a particular project is exempt from all or part of these fees.
- C. The beginning balance of the Fund at July 1, 2017: \$8,592,585
The ending balance of the Fund at June 30, 2018: \$9,838,459
- D. The fees collected during 2017-18: \$1,321,660
The interest earned during 2017-18: \$ 137,388
- E. The public improvement on which fees were expended in 2017-18:

Architectural, Engineering and Construction at the following schools –

114 Bancroft	\$ 31,928
324 College Park High School	\$ 11,300
326 Concord High School	\$ 6,687
447 Summit High School	\$ 20,522
Debt Service – City of Pittsburg	
175 Delta View Elementary	\$ 58,428
Direct costs related to fee collection	<u>\$ 84,308</u>
Total Expenditure & Transfers	<u>\$ 213,175</u>

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- 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: Not applicable-The District has not made this determination.

- 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: Not applicable-There were no 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: Not applicable-No refunds or allocations were made pursuant to subdivision (e) or (f) of section 66001.

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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 2017-18 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:

Ayers Elementary School	Wren Avenue Elementary School
Bancroft Elementary School	Ygnacio Valley Elementary School
Bel Air Elementary School	Diablo View Middle School
Cambridge Elementary School	El Dorado Middle School
Delta View Elementary School	Foothill Middle School
El Monte Elementary School	Glenbrook Middle School Site
Fair Oaks Elementary School	Oak Grove Middle School
Gregory Gardens Elementary School	Pine Hollow Middle School
Hidden Valley Elementary School	Pleasant Hill Middle School
Highlands Elementary School	Riverview Middle School
Holbrook Elementary School Site	Sequoia Middle School
Meadow Homes Elementary School	Valley View Middle School
Monte Gardens Elementary School	College Park High School
Mount Diablo Elementary School	Concord High School
Mountain View Elementary School	Mount Diablo High School
Pleasant Hill Elementary School	Northgate High School
Rio Vista Elementary School	Ygnacio Valley High School
Sequoia Elementary School	Olympic Continuation High School
Shore Acres Elementary School	Crossroads Continuation High School
Silverwood Elementary School	Gateway Continuation High School
Strandwood Elementary School	Prospect Continuation High School
Sun Terrace Elementary School	Summit Continuation High School
Valhalla Elementary School	Diablo Community Day School
Valle Verde Elementary School	Sunrise School
Walnut Acres Elementary School	Shadelands Center
Westwood Elementary School	Shearer Preschool
Woodside Elementary School	Alves Ranch School Site

- B. With respect only to that portion of the Fund remaining unexpended at the end of the 2017-18 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.
- C. With respect to only that portion of the Fund remaining unexpended at the end of the 2017-18 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any

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incomplete improvements identified in paragraph A above are as follows: Not applicable-The District has not made this determination.

- D. With respect to only that portion of the Fund remaining unexpended at the end of the 2017-18 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited in the appropriate account or fund: Not applicable-The District has not made this determination.