

MT. DIABLO UNIFIED SCHOOL DISTRICT

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

FOR FISCAL YEAR 2018-19

**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 2018-19

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 2018-19: \$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, \$0.025 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.

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| C. The beginning balance of the Fund at July 1, 2017: | \$9,838,459 |
| The ending balance of the Fund at June 30, 2018: | \$11,219,848 |

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| D. The fees collected during 2018-19: | \$ 1,504,390 |
| The interest earned during 2018-19: | \$ 242,187 |

E. The public improvement on which fees were expended in 2018-19:

Architectural, Engineering and Construction at the following schools –

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|--------------------------------|-----------|
| 114 Bancroft Elementary School | \$ 14,794 |
| 145 Holbrook Language Academy | \$ 20,209 |
| 238 Glenbrook Middle School | \$ 3,300 |
| 324 College Park High School | \$ 13,560 |
| 326 Concord High School | \$ 33,900 |
| 358 Northgate High School | \$ 7,626 |

| | |
|----------------------------------|------------|
| Debt Service – City of Pittsburg | |
| 175 Delta View Elementary | \$ 226,563 |

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| Direct costs related to fee collection | <u>\$ 45,236</u> |
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| Total Expenditure & Transfers | <u>\$ 365,188</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 2018-19 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:

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|-----------------------------------|-------------------------------------|
| 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 2018-19 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 2018-19 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 2018-19 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.