



MT. DIABLO UNIFIED SCHOOL DISTRICT GOVERNING BOARD
RESOLUTION 22/23-31

A RESOLUTION OF THE GOVERNING BOARD OF THE MT. DIABLO
UNIFIED SCHOOL DISTRICT ADOPTING AND APPROVING REGARDING
ACCOUNTING OF DEVELOPMENT FEES FOR THE 2021-2022 FISCAL YEAR
IN THE CAPITAL FACILITIES FUND (GOVERNMENT CODE SECTIONS
66001(d) & 66006(b))

WHEREAS, Mt. Diablo Unified School District has received and expended reportable 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. (“Developer Fees”); and

WHEREAS, said Developer Fees have been deposited in a separate capital facilities account (Fund 25, Capital Facilities Fund) pursuant to Government Code section 66006(a), in a manner to avoid commingling of Developer Fees with other revenues and funds of the District; and

WHEREAS, said Developer Fees were expended for the sole purpose for which they were collected; and

WHEREAS, Government Code section 66006(b)(1), provides that the District shall, within 180 days after the last day of each fiscal year, make available to the public the following information regarding Developer Fees for the fiscal year:

- A. A brief description of the type of fee in the account or fund;
- B. The amount of the fee;
- C. The beginning and ending balance of the account or fund;
- D. The amount of the fees collected and interest earned;
- 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 the fees;
- 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 Government Code section 66001(a)(2), and the public improvement remains incomplete;
- 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; and
- H. The amount of refunds made pursuant to Government Code section 66001(e), and any allocations pursuant to Government Code section 66001(f); and

WHEREAS, pursuant to 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; and

WHEREAS, Government Code section 66006(b)(2) provides that the District must review the information made available to the public pursuant to section 66006 at a regularly scheduled public meeting occurring not less than 15 days after the information is made public; and

WHEREAS, that information required by Government Code section 66001 and 66006, including but not limited to a report entitled “Annual Report Accounting For Developer Fees in the Capital Facilities Fund” (“Public Report”), was made available to the public on or before October 26, 2022, more than 15 days prior to the hearing held on November 9, 2022 before the Governing Board of Mt. Diablo Unified School District (“Board”); and

WHEREAS, notice of the availability of the Public Report was provided on or before December 31, 2022 to the extent required by Government Code section 66006(b)(2); and

WHEREAS, the Public Report was presented to the Board at its duly noticed public meeting of November 9, 2022.

NOW, THEREFORE BE IT RESOLVED, that the Board receives, incorporates by reference, approves and adopts the Public Report;

AYES: NOES: ABSENCES: ABSTENTIONS:

Debra Mason, Board President

Keisha Nzewi, Board Vice President

Cherise Khaund, Board Member

Linda Mayo, Board Member

Erin McFerrin, Board Member

Dr. Adam Clark, Superintendent

Resolution 22/23-31

Adopted at the meeting of the MDUSD Governing Board of Education on 11/09/2022
