

MT. DIABLO UNIFIED SCHOOL DISTRICT

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

FOR FISCAL YEAR 2020-21

**Prepared by
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MT. DIABLO UNIFIED SCHOOL DISTRICT
FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES
FOR THE CAPITAL FACILITIES FUND (FUND 25)
FOR FISCAL YEAR 2020-21

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.

Five Year Report

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:

Construction of school in Pittsburg area known as Alves Ranch
Potential construction of a school in the Concord Naval Weapon Station

- B. 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 fees and the purpose for which it is charged, that is to provide facilities for student population growth.
- C. With respect to only that portion of the Fund remaining unexpended at the end of the 2020-21 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any 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 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 in the appropriate account or fund: Not applicable-The District has not made this determination.