

EXHIBIT A
TO RESOLUTION REGARDING
ANNUAL ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2014-2015
FOR THE FOLLOWING FUND OR ACCOUNT:
25-CAPITAL FACILITIES FUND (the "Fund")

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.

\$3.36 per square foot of assessable space of residential construction; and \$0.54 per square foot of covered and enclosed space of commercial/industrial construction; but subject to the district's determination that a particular project is exempt from all or part of these fees.

- C. The beginning and ending balance of the Fund.

Fund balance July 1:	\$1,371,030
Fund balance June 30:	\$1,422,034

- D. The amount of the fees collected and the interest earned.

Fees:	\$ 46,184.30
Interest:	\$ 5,502.96
Total:	\$ 51,687.26

- 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 fees.

Administrative Fees: \$683.72 – 100%

- 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:

N/A. 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:

08/14/14 - \$15,000 – Temporary transfer to Fund 01-General Fund. Repaid 02/02/15. 0% interest.

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

N/A. No refunds or allocations were made pursuant to subdivision (e) or (f) of section 66001.

EXHIBIT B
TO RESOLUTION REGARDING
ANNUAL ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2014-2015
FOR THE FOLLOWING FUND OR ACCOUNT:
25-CAPITAL FACILITIES FUND (the "Fund")

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 2014-2015 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:

N/A. The District does not, currently, have any plans to use these funds as our population is stagnant, not growing, and, therefore, the funds are not eligible to be expended.

- B. See section 3.D of the Resolution.

- C. With respect to only that portion of the Fund remaining unexpended at the end of the 2014-2015 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:

N/A. The District does not have any current incomplete improvements or plans for future improvements.

- D. With respect to only that portion of the Fund remaining unexpended at the end of the 2014-2015 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account or fund:

N/A.

**RESOLUTION OF THE GOVERNING BOARD OF THE
EL TEJON UNIFIED SCHOOL DISTRICT REGARDING
ANNUAL ACCOUNTING OF DEVELOPMENT FEES
FOR 2014-2015 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:
25 - CAPITAL FACILITIES FUND
(Government Code sections 66001(d) & 66006(b))**

Resolution #16-06

1. 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 February 12, 2015, 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. These fees have been deposited in the following fund or account:

25 - Capital Facilities Fund (the "Fund");

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 no later than December 28, 2015, that this information be reviewed by this Board at its next 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 23, 2015. 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 2014-2015 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), and with respect only to that portion of the Fund remaining unexpended at the end of the 2014-2015 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 in Exhibit B;

D. 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 2014-2015 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fee and the purpose for which it is charged;

E. In reference to Government Code section 66001(d)(3), and with respect only to that portion of the Fund remaining unexpended at the end of the 2014-2015 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 are identified in Exhibit B;

F. In reference to Government Code section 66001(d)(4), and with respect only to that portion of the Fund remaining unexpended at the end of the 2014-2015 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 66001(d), because all of the findings required by that subdivision have been made in connection with 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 take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

5. **Certificate of Resolution.**

I, Misty Johnston, Clerk of the Governing Board of the EL Tejon Unified School District of Kern County, State of California, certify that this Resolution proposed by Trustee Johnston, seconded by Trustee Fleming, was duly passed and adopted by the Board, at an official and public meeting this 14th day of January, 2016, by the following vote:

Names of Board Member(s)

AYES: 5 (Duncan, Fleming, Johnston, Newbold & Shillig)

NOES: 0

ABSENT: 0

Clerk of the Board of the El Tejon Unified
School District of Kern County, California

**RESOLUTION OF THE GOVERNING BOARD OF THE
EL TEJON UNIFIED SCHOOL DISTRICT REGARDING
ANNUAL ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2014-2015
FOR THE FOLLOWING FUND OR ACCOUNT:
25 – CAPITAL FACILITIES FUND
(Government Code sections 66001(d) and 66006(b))**

1. Authority and Reasons for Adopting Resolution.

A. This District has levied school facilities fees pursuant to various resolutions, the most recent of which, adopted on February 12, 2015, is referred to as the “School Facilities Fees Resolution” in this Resolution and is hereby incorporated by reference into this Resolution. These resolutions were adopted under the authority of Education Code section 17620. In adopting these resolutions, this Board found that these school facilities fees would not be sufficient to provide for those school facilities necessary to reduce overcrowding caused by the development on which they were levied;

B. Recognizing that statutorily-authorized fees are insufficient, this Board adopted a Resolution on February 12, 2014 adopting and implementing the Kern County Plan for Adequate Schools and Affordable Housing (the “Kern County Plan”). The Kern County Plan generally provides that residential projects for which any land use decisions were or will be made on or after January 1, 1993 are required to mitigate their effects on school facilities by payment of an inflation-indexed \$4.26 per square foot. This Board’s Resolution adopting and implementing the Kern County Plan is referred to as the “Kern County Plan Resolution” in this Resolution and hereby incorporated by reference into this Resolution. Mitigation payments made to this District pursuant to the Kern County Plan and the Kern County Plan Resolution have been deposited in the following fund or account:

25 – Capital Facilities Fund (the “Fund”);

C. Although it is not certain that Government Code sections 66000, et seq., actually apply to the mitigation payments deposited into the Fund, this Board has been advised that it is both prudent and reasonable to comply with the provisions of Government Code sections 66001(d) and 66006(b) with respect to the Fund;

D. Government Code sections 66001(d) and 66006(b) require this District to make an annual accounting of covered funds or accounts and to make additional findings every five years if there are any funds remaining in those funds or accounts at the end of the prior fiscal year;

E. Government Code sections 66001(d) and 66006(b) further require that the annual accounting of covered funds or accounts and those findings be made available to the public no later than December 28, 2015, that this information be reviewed by this Board at its next 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;

F. 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 23, 2015. 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; and

G. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings or evidence contained in or referred to in its School Facilities Fees Resolution or Kern County Plan 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, and incorporated into this Resolution, as well as the evidence presented to this Board at this meeting, this Board finds each of the following with respect to the Fund for the 2014-2015 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), and with respect only to that portion of the Fund remaining unexpended at the end of the 2014-2015 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 in Exhibit B;

D. 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 2014-2015 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fee and the purpose for which it is charged;

E. In reference to Government Code section 66001(d)(3), and with respect only to that portion of the Fund remaining unexpended at the end of the 2014-2015 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)(4), and with respect only to that portion of the Fund remaining unexpended at the end of the 2014-2015 Fiscal Year, the approximate date 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 66001(d), because all of the findings required by that subdivision have been made with regard to 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 take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

5. **Certificate of Resolution.**

I, Misty Johnston, Clerk of the Governing Board of the El Tejon Unified School District of Kern County, State of California, certify that this Resolution proposed by Trustee Johnston, seconded by Trustee Fleming, was duly passed and adopted by the Board, at an official and public meeting this 14th day of January, 2016 by the following vote:

Names of Board Member(s)

AYES: 5 (Duncan, Fleming, Johnston, Newbold & Shillig)

NOES: 0

ABSENT: 0

Clerk of the Board of the El Tejon Unified
School District of Kern County, California