

**EXHIBIT B**  
**TO RESOLUTION 23-14 REGARDING**  
**ANNUAL AND FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES**  
**FOR FISCAL YEAR ENDING JUNE 30, 2022**  
**FOR THE FOLLOWING FUND OR ACCOUNT:**  
**25- CAPITAL FACILITIES**

Pursuant to 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 2021-2022 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 under those circumstances not eligible to be expended. However, the district is looking into legal consultation and language that could allow the district to find additional ways to use these funds to support our facilities. No decisions have been made at this time.

- 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 2021-2022 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 2021-2022 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 23-14; OF THE GOVERNING BOARD OF THE  
EL TEJON UNIFIED SCHOOL DISTRICT REGARDING  
ANNUAL AND FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES  
FOR 2021-2022 FISCAL YEAR  
IN THE FOLLOWING FUND OR ACCOUNT:  
25- CAPITAL FACILITIES**

(Government Code sections 66001(d) & 66006(b))

**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 **May 11, 2022**, 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**

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 27, 2022**, 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 01, 2022**. 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 2021-2022 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 2021-2022 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 2021-2022 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 2021-2022 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 2021-2022 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, G Rick, 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 Rick, seconded by Trustee Pope, was duly passed and adopted by the Board, at an official and public meeting this 12<sup>th</sup> day of January, 2023, by the following vote:

Names of Board Member(s)

AYES: 5  
NOES: 0  
ABSENT: 0

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

**EXHIBIT A  
TO RESOLUTION 23-14 REGARDING  
ANNUAL AND FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES  
FOR FISCAL YEAR ENDING JUNE 30, 2022  
FOR THE FOLLOWING FUND OR ACCOUNT:  
25- CAPITAL FACILITIES FUND**

Pursuant to 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, as defined in B.**

- B. The amount of the fee.

**\$4.79** per square foot of assessable space of residential construction; and  
**\$0.78** 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.

See Attachment #1.

<b>Fund balance July 1, 2021</b>	<b>\$335,086.75</b>
<b>Fund balance June 30, 2022</b>	<b>\$93,124.90</b>

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

See Attachment #1.

Mitigation/Developer Fees	\$148,147.79
Interest Earned	\$974.26
<b>Total Revenue</b>	<b>\$149,122.05</b>

- 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.

See Attachment #1.

Breakdown of Expenses (Total: \$391,083.90...See attachment #1):

• Administrative/Consulting fees	\$2,679.23
• Consulting Fees	\$2,000.00
• ETMS Windows	\$257,468.06
• FPES- Modular Replacements/ Upgrades	\$58,235.50
• FPES-Playground	\$70,701.11

- 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 inter-fund 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 inter-fund 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:

**N/A. The District has not made any such 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:

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

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
OTHER LOCAL REVENUES :							
8660	INTEREST	7,000.00		7,000.00	974.26	6,025.74	13.91
8681	MITIGATION/DEVELOPER FEES	75,000.00		75,000.00	148,147.79	73,147.79-	197.53
<u>TOTAL OTHER LOCAL REVENUES :</u>		82,000.00	.00	82,000.00	<u>149,122.05</u>	67,122.05-	181.85
* TOTAL YEAR TO DATE REVENUES		* 82,000.00 *	.00 *	82,000.00 *	149,122.05 *	67,122.05-*	181.85

EXPENDITURE DETAIL

BOOKS AND SUPPLIES :							
4400	NON-CAPITALIZED EQUIPMENT	.00	6,550.00	6,550.00	6,550.00	.00	100.00
TOTAL BOOKS AND SUPPLIES :		.00	6,550.00	6,550.00	6,550.00	.00	100.00
SERVICES, OTHER OPER. EXPENSE:							
5800	PROFES'L/CONSULTG SVCS/OP EXP	438,300.00	101,227.00-	337,073.00	384,533.90	47,460.90-	114.08
TOTAL SERVICES, OTHER OPER. EXPENSE:		438,300.00	101,227.00-	337,073.00	384,533.90	47,460.90-	114.08
* TOTAL YEAR TO DATE EXPENDITURES:		* 438,300.00 *	94,677.00-*	343,623.00 *	<u>391,083.90 *</u>	47,460.90-*	113.81

2021-2022 FUND 25 ANNUAL FOR PERIOD: 07/01/2021 - 06/30/2022  
 UNRESTRICTED/RESTRICTED COMBINED FUND: 25 CAPITAL FACILITIES FUND

OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
ASSETS AND LIABILITIES :				
9110	CASH IN COUNTY TREASURY	308,821.04	259,022.93-	49,798.11
9200	ACCOUNTS RECEIVABLE	26,693.23	26,693.23-	.00
9209	ACCOUNTS RECEIVABLE SET UP		44,173.23	44,173.23
9500	ACCOUNTS PAYABLE	427.52-	427.52	.00
9509	ACCOUNTS PAYABLE SET UP		846.44-	846.44-
* NET YEAR TO DATE FUND BALANCE		335,086.75*	241,961.85-*	93,124.90*
9791	FUND BAL-BEGINNING BALANCE	335,086.75-	.00	335,086.75-
* EXCESS REVENUES ( EXPENDITURES )		.00 *	241,961.85-*	241,961.85-*

FUND RECONCILIATION

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE							
A.	REVENUES	82,000.00	.00	82,000.00	149,122.05	67,122.05-	181.85
B.	EXPENDITURES	438,300.00	94,677.00-	343,623.00	391,083.90	47,460.90-	113.81
C.	EXCESS REVENUES ( EXPENDITURES )	356,300.00-	94,677.00	261,623.00-	241,961.85-	19,661.15-	92.48
D.	OTHER FINANCING SOURCES ( USES )	.00	.00	.00	.00	.00	NO BDGT
E.	NET CHANGE IN FUND BALANCE	356,300.00-	94,677.00	261,623.00-	241,961.85-	19,661.15-	92.48
F. FUND BALANCE :							
	BEGINNING BALANCE ( 9791)	335,086.75	.00	335,086.75	335,086.75	.00	100.00
	AUDIT ADJUSTMENTS ( 9793)	.00	.00	.00	.00	.00	NO BDGT
	OTHER RESTATEMENTS ( 9795)	.00	.00	.00	.00	.00	NO BDGT
	ADJUSTED BEGINNING BALANCE	335,086.75	.00	335,086.75	335,086.75	.00	100.00
G.	ENDING BALANCE	21,213.25-	94,677.00	73,463.75	93,124.90	19,661.15-	126.76



Account classifications selected  
FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4

1.	25-????-?-????-????-????-????-????-????	
2.	-	
3.	-	
4.	-	
5.	-	
6.	-	
7.	-	
8.	-	
9.	-	
10.	-	

Field ranges selected  
FI RANGE

Sort / Rollup on : FUND

FY Start Date : 07/01/2021  
Budget Type : Working  
Include Budget Tfrs: N  
Budget Detail : Not Included  
Warnings Only : N

Restricted Fld Nbr : 02 RESOURCE  
Separation Option : No Separation of Restricted and UnRestricted  
Extraction Type : Restricted and UnRestricted  
GL Transactions : Approved Only  
Pre-Encumbrances : Included  
Account Description: Not Shown

Detail line format : 3 OBJECT ,ALL FIELDS  
1 Line(s) per detail  
Print Revenue Sub Totals: N

Report prepared : NOVEMBER 29, 2022, 4:49 PM

2021-2022 FUND 25 EXPENDITURES FROM 07/01/2021 TO 06/30/2022

FUND :25 CAPITAL FACILITIES FUND

FD-RESC-Y-OBJT.SO-GOAL-FUNC-SITE-T2-TY3-TYP4

	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	ENCUMBERED	UNENCUMBERED BALANCE	%
8660 INTEREST							
25-0000-0-8660.00-0000-0000-0000-0000	7,000.00	974.26	974.26	13.9	0.00	6,025.74	86.0
TOTAL: 8660	7,000.00	974.26	974.26	13.9	0.00	6,025.74	86.0
8681 MITIGATION/DEVELOPER FEES							
25-9010-0-8681.00-0000-0000-0000-0000-0000	75,000.00	148,147.79	148,147.79	100.0	0.00	73,147.79-	.0
TOTAL: 8681	75,000.00	148,147.79	148,147.79	100.0	0.00	73,147.79-	.0
TOTAL: 8xxx	82,000.00	149,122.05	149,122.05	100.0	0.00	67,122.05-	.0
4400 NON-CAPITALIZED EQUIPMENT							
25-0000-0-4400.00-0000-8500-001-00-000-0000	6,550.00	6,550.00	6,550.00	100.0	0.00	0.00	.0
TOTAL: 4400	6,550.00	6,550.00	6,550.00	100.0	0.00	0.00	.0
TOTAL: 4xxx	6,550.00	6,550.00	6,550.00	100.0	0.00	0.00	.0
5800 PROFES'L/CONSULTG SVCS/OP EXP							
25-0000-0-5800.00-0000-7200-000-00-000-0000	300.00	0.00	0.00	.0	0.00	300.00	100.0
25-0000-0-5800.00-0000-8500-001-00-000-8508	1407,000.00	134,645.66	134,645.66	96.1	0.00	5,354.34	3.8
25-0000-0-5800.00-0000-8500-002-00-000-8512	10,000.00	4,235.50	4,235.50	42.3	0.00	5,764.50	57.6
25-0000-0-5800.00-0000-8500-002-00-000-8514	20,000.00	64,070.11	64,070.11	100.0	0.00	44,070.11-	.0
25-9010-0-5800.00-0000-7200-000-00-000-0000	500.00	2,679.23	2,679.23	100.0	0.00	2,179.23-	.0
25-9010-0-5800.00-0000-7200-010-00-000-0000	0.00	2,000.00	2,000.00	100.0	0.00	2,000.00-	.0
25-9010-0-5800.00-0000-7200-010-00-000-0000	116,273.00	116,272.40	116,272.40	99.9	0.00	0.60	.0
25-9010-0-5800.00-0000-8500-001-00-000-8508	0.00	54,000.00	54,000.00	100.0	0.00	54,000.00-	.0
25-9010-0-5800.00-0000-8500-002-00-000-8512	50,000.00	6,631.00	6,631.00	13.2	0.00	43,369.00	86.7
25-9010-0-5800.00-0000-8500-002-00-000-8514	337,073.00	384,533.90	384,533.90	100.0	0.00	47,460.90-	.0
TOTAL: 5800	337,073.00	384,533.90	384,533.90	100.0	0.00	47,460.90-	.0
TOTAL: 5xxx	343,623.00	391,083.90	391,083.90	100.0	0.00	47,460.90-	.0
TOTAL: 1xxx - 5xxx	82,000.00	149,122.05	149,122.05	100.0	0.00	67,122.05-	.0
25 FUND TOTALS (INCOME)							
TOTAL: 25	82,000.00	149,122.05	149,122.05	100.0	0.00	67,122.05-	.0

2021-2022 FUND 25 EXPENDITURES FROM 07/01/2021 TO 06/30/2022

FUND :25 CAPITAL FACILITIES FUND FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	Summary	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	ENCUMBERED	UNENCUMBERED BALANCE	%
TOTAL INCOME ( 8000 - 8999 )		82,000.00	149,122.05	149,122.05	100.0	0.00	67,122.05-	.0
TOTAL: 1xxx - 5xxx		343,623.00	391,083.90	391,083.90	100.0	0.00	47,460.90-	.0
TOTAL: 1xxx - 6xxx		343,623.00	391,083.90	391,083.90	100.0	0.00	47,460.90-	.0
TOTAL: 1xxx - 7xxx		343,623.00	391,083.90	391,083.90	100.0	0.00	47,460.90-	.0
TOTAL EXPENSES ( 1000 - 7999 )		343,623.00	391,083.90	391,083.90	100.0	0.00	47,460.90-	.0