

**LAKESIDE UNION SCHOOL DISTRICT
ANNUAL AND FIVE-YEAR DEVELOPER FEES REPORT
FOR FISCAL YEAR 2019-20**

Government Code Sections 66006 and 66001 provide that the District shall make available to the public certain information and adopt described findings relative to statutory school facility fees ("Statutory School Fees") collected pursuant to Education Code Sections 17620 et. seq. and Government Code Sections 65995 et. seq. ("Level 1 fees, "Level 2 fees," and "Level 3 fees," collectively, "Statutory School Facility Fees" and as to Level 2 and Level 3 fees, "Alternative School Facility Fees.") The foregoing for this purpose is also referred to as reportable fees ("Reportable Fees"). The described information and findings relate to Reportable Fees received, expended or to be expended in connection with school facilities ("School Facilities") to accommodate additional students from new development if funded or partially funded with Reportable Fees. The Reportable Fees do not include letters of credit, bonds, or other instruments to secure payment of Reportable Fees at a future date. The Reportable Fees have not been levied, collected or imposed for general revenue purposes.

The following is the information for review and the proposed findings scheduled for adoption in accordance with Government Code Sections 66006 and 66001.

I.

**INFORMATION MADE AVAILABLE PURSUANT TO GOVERNMENT CODE
SECTION 66006 FOR FISCAL YEAR 2019-20:**

1. In accordance with Government Code Section 66006(b)(1) and (2), the District provides the following information for fiscal year 2019-20:

A. DESCRIPTION OF THE TYPE OF REPORTABLE FEES IN THE ACCOUNT OR SUB-ACCOUNT(S) OF THE DISTRICT:

The Reportable Fees consist of Statutory School Fees and Mitigation Payments.

B. AMOUNT OF REPORTABLE FEES:

The Statutory School Fee and Mitigation Payment rates for fiscal year 2019-20 are set forth in Schedule A, which is incorporated herein. These Statutory School Fee and Mitigation Payment rates were previously adopted on behalf of the Board of Education ("Board") of the District. The Statutory School Fee amounts only partially mitigate the impacts to the District caused by new residential development because the Statutory School Fees do not adequately fund the school facility needs resulting from

additional development within the District. The amounts of the Mitigation Payments are essential to fund interim and permanent school facilities to accommodate students from additional development within the District.

C. BEGINNING AND ENDING BALANCE OF ACCOUNT:

	Statutory School Fees	Mitigation Payments
Beginning Balance (7/1/18)	\$1,254,758	-0-
Ending Balance (6/30/19)	\$1,469,006	-0-

D. AMOUNT OF THE REPORTABLE FEES COLLECTED AND INTEREST EARNED:

Amount of Fees Collected	Amount of Interest Earned	Proceeds from Sale of Portable Buildings
\$208,956	\$26,956	-0-

E. IDENTIFICATION OF REPORTABLE FEE PROJECT(S) OF THE DISTRICT ON WHICH REPORTABLE FEES WERE EXPENDED AND THE AMOUNT OF THE EXPENDITURES ON EACH PROJECT OF THE DISTRICT INCLUDING THE TOTAL PERCENTAGE OF THE COSTS OF THE PROJECT OF THE DISTRICT, THAT WAS FUNDED WITH REPORTABLE FEES:

The foregoing information is set forth in Schedule B, which is incorporated herein.

F. IDENTIFICATION OF AN APPROXIMATE DATE BY WHICH THE CONSTRUCTION OF PROJECT(S) OF THE DISTRICT WILL COMMENCE IF THE DISTRICT DETERMINES THAT SUFFICIENT FUNDS HAVE BEEN COLLECTED TO COMPLETE FINANCING ON AN INCOMPLETE PROJECT OF THE DISTRICT, AS IDENTIFIED IN PARAGRAPH (2) SUBDIVISION (A) OF SECTION 66001, AND THE PROJECT OF THE DISTRICT REMAINS INCOMPLETE:

The District proposes to determine that for fiscal year 2019-20, Reportable Fees and other sources of funding were not sufficient to complete the financing of any School Facilities construction project ("Project") of the District. Please refer to the School Facilities Needs Analysis Report.

G. DESCRIPTION OF EACH INTERFUND TRANSFER OR LOAN MADE FROM THE ACCOUNT OR SUB-ACCOUNT(S), INCLUDING PROJECT(S) OF THE DISTRICT ON WHICH THE TRANSFERRED OR

LOANED REPORTABLE FEES WILL BE EXPENDED, AND, IN THE CASE OF AN INTERFUND LOAN, THE DATE ON WHICH THE LOAN WILL BE REPAYED, AND THE RATE OF INTEREST THAT THE ACCOUNT OR SUB-ACCOUNT(S) WILL RECEIVE ON THE LOAN:

No interfund transfers or loans were made from Reportable Fees.

H. THE AMOUNT OF REFUNDS MADE OR REVENUES ALLOCATED FOR OTHER PURPOSES IF THE ADMINISTRATIVE COSTS OF REFUNDING UNEXPENDED REVENUES EXCEED THE AMOUNT TO BE REFUNDED:

One refund of \$2,626 was made in 2019-20.

In accordance with Government Code Section 66006(b)(2), the foregoing information, including the proposed five (5) year findings set forth below will be made available to the public at least fifteen (15) days prior to consideration of the Reportable Fees Report. The Board of the District will review such annual information and proposed five (5) year findings at its next regular meeting occurring at least fifteen (15) days subsequent to the availability of this Reportable Fees Report.

II.

PROPOSED FIVE (5) YEAR FINDINGS WITH RESPECT TO THAT PORTION OF THE REPORTABLE FEES REMAINING UNEXPENDED, WHETHER COMMITTED OR UNCOMMITTED IN ACCORDANCE WITH GOVERNMENT CODE SECTION 66001.

1. IDENTIFICATION OF THE PURPOSE FOR REPORTABLE FEES ARE:

The purpose of the Reportable Fees imposed and collected on new residential, commercial, and industrial development within the District is to fund additional School Facilities required to serve the students of the District generated by this new development within the District. See Schedule C for the District's School Facilities Projects. Specifically, the Reportable Fees have been and will continue to be used for the construction and/or acquisition of additional School Facilities, remodeling existing School Facilities to add additional classrooms and technology, as well as acquiring and installing additional portable classrooms.

2. DEMONSTRATION OF REASONABLE RELATIONSHIP BETWEEN THE REPORTABLE FEES AND THE PURPOSES OF WHICH THEY ARE CHARGED:

There is roughly a proportional, reasonable relationship between the new development upon which the Reportable Fees are charged and the need for additional School Facilities by reason of the fact that additional students will be generated by additional development within the District and the District does not have student capacity in the existing School Facilities to accommodate these new students. Furthermore, the Reportable Fees charged on new development will be used to fund School Facilities which will provide capacity to serve the students generated from new development and the Fees do not exceed the costs or providing such School Facilities for new students.

3. IDENTIFICATION OF ALL SOURCES AND AMOUNTS OF FUNDING ANTICIPATED TO COMPLETE FINANCING OF THE SCHOOL FACILITIES THE DISTRICT HAS IDENTIFIED IN THE DISTRICT'S REPORTS:

Sources	Amount of Funding Anticipated to be Received to Complete Financing of School Facilities
State School Building Program	\$8.5 million (pending State funding)
Community Facilities Districts	-0-
General Obligation Bond Proceeds	\$13 million
Redevelopment Pass-Through Agreements	-0-
Statutory School Fees	\$510,342
Mitigation Payments	-0-
Certificates of Participation	-0-
S.B. No. 201 Fees (Government Code Section 65970 et seq.)	-0-

4. DESIGNATION OF THE APPROXIMATE DATE ON WHICH THE FUNDING REFERRED TO IN PARAGRAPH 3 ABOVE IS EXPECTED TO BE DEPOSITED IN THE APPROPRIATE ACCOUNT OR SUB-ACCOUNT(S):

Sources	Approximate Date Expected to be Deposited
State School Building Program	2022-2023
Community Facilities Districts	N/A
General Obligation Bond Proceeds	2021-2022
Redevelopment Pass-Through Agreements	N/A
Statutory School Fees	2020-2024
Mitigation Payments	N/A
Certificates of Participation	N/A
S.B. No. 201 Fees (Government Code Section 65970 et seq.)	N/A

SCHEDULE A
2019-20
STATUTORY SCHOOL FEES

Effective 7/9/18:

Statutory School Fees:

Residential Development	\$2.35 per square foot of assessable space
Commercial/Industrial Development	\$0.38 per square foot of assessable space
Storage Development	\$.13 per square foot of assessable space

Mitigation Payments:

Residential Development	-0-
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SCHEDULE B

2019-20

PROJECTS - REPORTABLE FEES

AMOUNT EXPENDED & PERCENTAGE OF THE COST OF THE PROJECT THAT WAS WAS FUNDED WITH REPORTABLE FEES

PROJECT	AMOUNT	PERCENTAGE
Relocatable Lease Payments District Office (1)	\$8,895	100%
Direct Support Costs (Admin Fees)	\$6,269	100%
Other Facilities Projects	\$6,500	100%

PROJECTS - FROM OTHER SOURCES

FUNDING SOURCE	AMOUNT	PROJECT DESCRIPTION
Unrestricted General Fund & Pupil Transportation Equipment Fund	\$34,483	Ford Transit Van
Unrestricted General Fund	\$20,640	Maintenance Equipment (Riding Mower)
Unrestricted General Fund	\$27,803	Technology E-Rate UPS Project
Unrestricted General Fund	\$31,810	Asset Inventory System
Unrestricted General Fund	\$12,656	Lakeview - Playground Equipment & Portable Roofing
Bond (2019-20 costs only)	\$277,181	Fire System Eucalyptus Hills and Wintergardens
Bond (2019-20 costs only)	\$651,199	Shade Structures at Eucalyptus Hills and Wintergardens

Bond (2019-20 costs only)	\$458,406	Lakeside Middle School and Lakeside Farms Flooring
Bond (2019-20 costs only)	\$148,754	Lindo Park HVAC
Bond	\$74,500	Lemon Crest Walkways
Bond	\$69,880	Lakeside Farms Vacant Lot
Bond (2019-20 costs only)	\$295,999	District-Wide Video Surveillance Work In Progress
Bond (2019-20 costs only)	\$248,234	Lakeside Middle School Hall Roof Work In Progress
Bond (2019-20 costs only)	\$19,316	Lakeside Farms Modernization Work In Progress
Bond (2019-20 costs only)	\$12,391	Lindo Park Multipurpose Room Work In Progress
Bond (2019-20 costs only)	\$201,468	Tierra Del Sol Multipurpose Room Work In Progress
Bond (2019-20 costs only)	\$216,191	Central Kitchen Remodel Work In Progress
Bond (2019-20 costs only)	\$194,537	District Wide Parking Lots Work In Progress

SCHEDULE C

2019-20

DISTRICT'S SCHOOL FACILITIES PROJECTS

1. Relocatable lease payments
2. Consultant fees for future construction planning