

**LAKESIDE UNION SCHOOL DISTRICT
ANNUAL AND FIVE-YEAR DEVELOPER FEES REPORT
FOR FISCAL YEAR 2021-22**

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 2021-22:**

In accordance with Government Code Section 66006(b)(1) and (2), the District provides the following information for fiscal year 2021-22:

**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 2021-22 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 (7/1/21)	\$ 1,720,675.00	-0-
Ending Balance (6/30/22)	\$ 1,526,947.00	-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
\$174,449	\$ 11,210.78	-0-

E. IDENTIFICATION OF EACH PROJECT IF THE DISTRICT ON WHICH REPORTABLE FEES WERE EXPENDED AND THE AMOUNT OF THE EXPENDITURES ON EACH PROJECT OF THE DISTRICT FOR FISCAL YEAR 2021-22, INCLUDING THE TOTAL PERCENTAGE OF THE COST OF THE PROJECT OF THE DISTRICT, THAT WAS FUNDED WITH REPORTABLE FEES:

PROJECT NAME	ANTICIPATED AMOUNT OF FUNDING FROM SCHOOL FACILITIES FEES	PERCENTAGE OF TOTAL PROJECT COST
Relocatable Lease Payments District Office (1)	\$ 9,633.00	100%
Direct Support Costs (Admin Fees)	\$ 5,570.00	100%
Capital Outlay:		
Lakeside Farms Modernization	\$ 350,985.00	9%

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 2021-22, 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:

No refunds were made or revenues allocated for other purposes.

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.

A. 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.

B. 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 of providing such School Facilities for new students.

**C. IDENTIFICATION OF ALL SOURCES AND AMOUNTS OF FUNDING
THE ANTICIPATED TO COMPLETE FINANCING OF THE SCHOOL FACILITIES
THE DISTRICT HAS IDENTIFIED IN THE DISTRICT'S REPORTS FOR
FISCAL YEAR 2022-23:**

Source of Funding	Amount of Funding Anticipated to be Received to Complete Financing of School Facilities
1. State School Building Program	-
2. State Hardship Funds	-
3. Community Facilities Districts	-
4. General Obligation Bond Proceeds	-
5. Redevelopment Pass-Through Agreements	-
6. Statutory School Facility Fees	\$ 150,000.00
7. Mitigation Payments	-
8. Certificates of Participation	-
9. S.B. No. 201 Fees (Government Code Section 65970 et seq.)	-
10. Beginning Balance (7/01/2022)	\$ 1,526,947.00
11. Total Funding (Lines 1-10) above	\$ 1,676,947.00
12. Total Costs Funded by Developer Fees: See Schedule B	\$ 814,676.00
13. Minus total of All Funds in Source (Enter from Line 11 above)	\$ 1,676,947.00
14. Surplus Balance (Line 13, minus Line 12)	\$ 862,271.00

**D. 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):**

Source of Funding	Approximate Date Expected to be Deposited
State School Building Program	N/A
State Hardship Funds	N/A
Community Facilities Districts	N/A
General Obligation Bond Proceeds	N/A
Redevelopment Pass-Through Agreements	N/A
Statutory School Facility Fees	Immediately Upon Receipt
Mitigation Payments	N/A
Certificates of Participation	N/A
S.B. No. 201 Fees (Government Code Section 65970 et. Seq.)	N/A

SCHEDULE A
2022-23
STATUTORY SCHOOL FEES

Effective 8/17/2020:

Statutory School Fees:

Residential Development	\$2.53 per square foot of assessable space
Commercial/Industrial Development	\$0.41 per square foot of assessable space
Storage Development	\$0.16 per square foot of assessable space

Mitigation Payments:

Residential Development	-0-
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SCHEDULE B

LAKESIDE UNION SCHOOL DISTRICT
ITEMIZED PROJECT FUNDING FROM SOURCES IDENTIFIED IN II (C)
ARE ANTICIPATED COSTS/FEEES FOR NEXT FISCAL YEAR 2022-23

PROJECT	AMOUNT	PERCENTAGE
Relocatable Lease Payments District Office (1)	\$ 10,176.00	100%
Direct Support Costs (Admin Fees)	\$ 4,500.00	100%
Technology Expansion	\$ 800,000.00	100%
Total of Lines	\$ 814,676.00	