ANNUAL ACCOUNTING OF DEVELOPER FEES
FOR THE 2019-2020 FISCAL YEAR
FUND 25-9043 CAPITAL FACILITIES FUND

Per Government Code section 66006(b) requires local agencies, including school districts, which are collecting development fees to provide an annual accounting of such fees or payments. Each accounting must include:

1. A brief description of the type of fee in the fund:

   Statutory school facilities fees.

2. The amount of the fee:

   On March 4, 2020, the Acalanes Union High School District Board approved Resolution #19-20-17 allowing the District to charge the maximum allowable Level 1 fee approved by the State Allocation Board. The fee is currently set at $4.08 per square foot for residential construction and $0.66 per square foot for commercial construction. The rate increase became effective 60 days after the Governing Board adopted the resolution.

   An agreement between Acalanes Union High School District, Walnut Creek School District, Moraga School District, Orinda School District, and Lafayette School District will split the $4.08 per square foot fee residential and $0.66 commercial at 30% for the high school district and 70% for the elementary districts.

3. The beginning and ending balance of the Fund:

   Beginning Balance $ 2,245,198
   Ending Balance $ 2,946,367

4. The fees collected and interest earned:

   Developer Fees collected $ 1,202,954
   Interest Earned   72,271
   Total Revenue $ 1,275,225

5. Identification of public improvement on which fees were expended:

Classroom Portables	$ 61,101
Classroom Conversion	502,249
Other Administrative Cost	10,706
Total Expenditure	$ 574,056

6. Identification of an approximate date by which the public improvement will commence:

   June 2020

7. A description of each inter-fund transfer or loan made from the Fund:

   Not applicable at this time.

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

   No refunds or allocations were made pursuant to subdivisions (e) or (f) of section 66001.