

**ANNUAL ACCOUNTING OF DEVELOPER FEES  
FOR THE 2017-2018 FISCAL YEAR  
FUND 25-0043 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 April 20, 2016, the Acalanes Union High School District Board approved Resolution #15-16-22 allowing the District to charge the maximum allowable Level 1 fee approved by the State Allocation Board. The fee is currently set at \$1.14 per square foot for residential construction and \$0.17 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 \$3.48 per square foot fee residential and \$0.56 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   \$ 1,096,155  
Ending Balance       \$ 1,842,533

4. The fees collected and interest earned:

Developer Fees collected \$ 1,121,480  
Interest Earned           \$    39,932

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

LLHS Portables	\$ 245,238
LLHS Classrooms Conversion	\$ 144,802
MHS Classroom Conversion	\$    7,888
Other Administrative Cost	\$   17,105

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

Undetermined at this time.

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.

Acalanes Union High School District  
Statement of Revenues, Expenditures & Change in Fund Balance  
School Facilities Fund - Developer Fees  
Period Ending 06/30/2018

**REVENUES**

Developer Fees	1,121,480
Interest Earnings	39,932
Total Revenues	\$ 1,161,412

**EXPENDITURES**

Salaries & Benefits	22,989
Materials & Supplies	54,579
Service & Other Operating	22,580
Capital Outlay	314,885
Total Expenditures	\$ 415,033

**OTHER FINANCING**

Interfund Transfer (In)/Out	-
Other (Sources)/Uses	-
Total Other Financing	\$ -

<b>NET CHANGE IN FUND BALANCE</b>	\$ 746,379
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<b>BEGINNING FUND BALANCE - JULY 1, 2017</b>	\$ 1,096,155
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<b>ENDING FUND BALANCE - JUNE 30, 2018</b>	\$ 1,842,533
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Acalanes Union High School District  
Balance Sheet and Components of Ending Fund Balance  
School Facilities Fund - Developer Fees  
Period Ending 06/30/2018

**ASSETS**

Cash in County Treasury	1,846,029
Accounts Receivable	<u>6,564</u>
Total Assets	<u>\$ 1,852,593</u>

**LIABILITIES**

Accounts Payable	<u>10,060</u>
Total Liabilities	<u>\$ 10,060</u>

**FUND BALANCE**

Total Fund Balance	<u>\$ 1,842,533</u>
Total Liabilities and Fund Balance	<u>\$ 1,852,593</u>