

CAPISTRANO UNIFIED SCHOOL DISTRICT
San Juan Capistrano, California

RESOLUTION NO. 1819-22

**APPROVING THE ANNUAL AND FIVE YEAR REPORTABLE FEES REPORT FOR
FISCAL YEAR 2017-2018, IN COMPLIANCE WITH GOVERNMENT CODE § 66006
AND § 66001**

WHEREAS, the Capistrano Unified School District (District) has received and expended statutory and/or alternative school facilities fees (Reportable Fees) for the construction and/or modernization of the District's school facilities in order to accommodate students from new development (School Facilities); and

WHEREAS, pursuant to Government Code § 66006(a), the District has established and maintained a separate capital facilities account for the Reportable Fees (Reportable Fees Account); and

WHEREAS, pursuant to Government Code § 66006(a), the Reportable Fees have been deposited into the Reportable Fees Account in order to avoid any commingling of the Reportable Fees with other revenues and funds of the District, except for temporary investments, and has expended the Reportable Fees, along with any interest income earned, solely for the purpose(s) for which the Reportable Fees were originally collected; and

WHEREAS, Government Code § 66006(b)(1) provides that the District shall make a written report containing certain required information available to the public within 180 days after the last day of each fiscal year; and

WHEREAS, Government Code § 66006(b)(2) requires that the Board of Trustees of the District (Board) review the information made available to the public, including the report entitled, "Annual and Five Year Reports," (Report) at the next regularly scheduled public meeting, at least 15 days after the Report was made available to the public; and

WHEREAS, the Report contains the requisite information and proposed findings concerning the collection and expenditure of Reportable Fees pursuant to Government Code § 66006 and § 66001; and

WHEREAS, pursuant to Government Code § 66006(b)(2), notice of the time and place of the Board meeting, where the Report would be considered for adoption (Notice), was mailed at least 15 days prior to the Board meeting, to any interested party who filed a written request with the District for mailed Notice of the Board meeting; and

WHEREAS, the District posted Notice in the District's regular posting locations and published Notice in a newspaper of general circulation within the District's boundaries; and

WHEREAS, Government Code § 66001(d) provides that for the fifth fiscal year following the first deposit into the Reportable Fees Account, and every five years thereafter, the District shall make findings with respect to the portion of the Reportable Fees Account that remains unexpended; and

WHEREAS, when Government Code § 66001(d) requires certain findings, these findings will be made at the same time as that information required by Government Code § 66006(b); and

WHEREAS, pursuant to Government Code § 66001(e) and (f), the District shall make certain findings when sufficient Reportable Fees have been collected to complete the financing of incomplete School Facilities Projects (Project), and the Projects remain incomplete; and

WHEREAS, the District has complied with all of the foregoing provisions.

IT IS HEREBY RESOLVED by the Board of Trustees of the Capistrano Unified School District as follows:

Section 1. The Board finds and determines that the foregoing recitals and determinations are correct.

Section 2. Pursuant to Government Code § 66006(a), the District has established and maintained a Reportable Fees Account during Fiscal Year 2017-2018.

Section 3. Pursuant to Government Code § 66006(a), the Reportable Fees collected during Fiscal Year 2017-2018 have been deposited into the Reportable Fees Account in order to avoid any commingling of the Reportable Fees with other revenues and funds of the District, except for temporary investments, and has expended the Reportable Fees, along with any interest income earned, solely for the purpose(s) for which the Reportable Fees were originally collected.

Section 4. Pursuant to Government Code § 66006(b)(1), the District made the Report available to the public within 180 days after the last day of Fiscal Year 2017-2018.

Section 5. Pursuant to Government Code § 66006(b)(1), the Board reviewed the Report at the next regularly scheduled public meeting, at least 15 days, after the Report was made available to the public.

Section 6. Pursuant to Government Code § 66006(b)(1) and (2), the Board reviewed the Report which is incorporated by this reference and contains the following information:

- (A) A brief description of the type of Reportable Fees in the Reportable Fees Account;
- (B) The amount of the Reportable Fees;
- (C) The beginning and ending balance of the Reportable Fees Account;
- (D) The amount of Reportable Fees collected and the interest earned;
- (E) An identification of each Project on which Reportable Fees were expended and the amount of the expenditures on each Project, including the total percentage of the cost of the Project that was funded with Reportable Fees;
- (F) An identification of an approximate date by which the construction of the Project will commence if the District determines that sufficient funds have been collected to complete financing on an incomplete Project, as identified in § 66001(a)(2), and the Project remains incomplete;
- (G) A description of each interfund transfer or loan made from the Reportable Fees Account, including the Project 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 repaid, and the rate of interest that the Reportable Fees Account will receive on the loan; and
- (H) The amount of refunds made pursuant to § 66001(e) and any allocations pursuant to § 66001(f).

Section 7. Pursuant to Government Code § 66006(b)(2), Notice was mailed at least 15 days prior to the Board meeting, to any interested party who filed a written request with the District for mailed Notice of the Board meeting.

Section 8. The District posted Notice in the District's regular posting locations and published Notice in a newspaper of general circulation within the District's boundaries.

Section 9. Pursuant to Government Code § 66001(d), the Board reviewed the Report which is incorporated by this reference and contains the following proposed findings:

- (1) Identification of the purposes to which the Reportable Fees are to be put;
- (2) Demonstration of a reasonable relationship between the Reportable Fees and the purpose for which they are charged;
- (3) Identification of all sources and amounts of funding anticipated to complete incomplete Projects of the District; and
- (4) Designation of the approximate dates on which the funding referred to in paragraph (3) is expected to be deposited into the respective District account(s).

Section 10. When findings are required by Government Code § 66001(d), these findings shall be made at the same time as the findings as that information required by Government Code § 66006(b).

Section 11. Pursuant to Government Code § 66001(e) and (f), the District shall make certain findings when sufficient Reportable Fees have been collected to complete the financing of incomplete Projects, and the Projects remain incomplete.


Section 12. The Board determines that the District is in compliance with Government Code § 66000, *et seq.*, regarding the receipt, deposit, investment, expenditure and/or refund of Reportable Fees received and expended relative to Projects for Fiscal Year 2017-2018.

Section 13. The Board determines that no refunds and allocations of Reportable Fees, as required by Government Code § 66001(e) and § 66006(b)(1)(H) are deemed payable at this time for Fiscal Year 2017-2018.

AYES	(4)
NOES	(0)
ABSTAIN	(0)
ABSENT	(1)

I, Kirsten M. Vital, Secretary of the Capistrano Unified School District Board of Trustees, hereby certify that the above and foregoing Resolution was duly and regularly adopted by the said Board at the meeting on the 12th day of December, 2018, by a roll call vote.


Clerk of the Board of Trustees


Kirsten M. Vital
Superintendent
Secretary of the Board of Trustees