

**RESOLUTION # 18-15 OF THE GOVERNING BOARD OF THE
TAMALPAIS UNION HIGH SCHOOL DISTRICT
REGARDING ACCOUNTING OF DEVELOPMENT FEES
FOR 2017-2018 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:
Fund 25, the Capital Facilities Fund
(Government Code sections 66001(d) & 66006(b))**

1. Authority and Reasons for Adopting this Resolution.

- A. This District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated October 4, 2016, and is referred to herein as the “School Facilities Fee Resolution” and is hereby incorporated by reference into this Resolution. These resolutions were adopted under the authority of Education Code section 17620. These fees have been deposited in the following fund or account:

Fund 25, the Capital Facilities Fund (the “Fund”);

- B. Government Code sections 66001(d) and 66006(b) require this District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year;
- C. Government Code sections 66001(d) and 66006(b) further require that the annual accounting of the Fund and those findings be made available to the public no later than December 27, 2018, that this information be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after the findings become available to the public, and that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has filed a written request for it.
- D. The Superintendent has informed this Board that a draft copy of this Resolution (along with Exhibit 1 which are hereby incorporated by reference into this Resolution) was made available to the public on December 7, 2018. The Superintendent has further informed this Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was mailed at least 15 days prior to this meeting to anyone who had filed a written request for it.
- E. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings made by this Board in its School Facilities Fee Resolution.

2. What This Resolution Does.

This Resolution makes various findings and takes various actions regarding the Fund as required by and in accordance with Government Code sections 66001(d) and 66006(b).

3. Findings Regarding the Fund.

Based on all findings and evidence contained in, referred to, or incorporated into this Resolution, as well as the evidence presented to this Board at this meeting, the Board finds each of the following with respect to the Fund for the 2017-2018 Fiscal Year:

- A. In reference to Government Code section 66006(b)(2), the information identified in section 1 above is correct;
- B. In further reference to Government Code section 66006(b)(2), this Board has reviewed the annual accounting for the Fund as contained in Exhibit 1 and determined that it meets the requirements set forth in Government Code section 66006(b)(1);
- C. In reference to Government Code section 66001(d)(1)(A), and with respect only to that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified in Exhibit 1;
- D. In reference to Government Code section 66001(d)(1)(B), and with respect only to that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fees and the purpose for which it is charged as more specifically identified in Exhibit 1;
- E. In reference to Government Code section 66001(d)(1)(C), and with respect only to that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, all of the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified as the use to which the fees are to be put is identified in Exhibit 1;
- F. In reference to Government Code section 66001(d)(1)(D), and with respect only to that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, the approximate dates on which the funding referred to in paragraph E above is expected to be deposited into the appropriate account or fund is designated in Exhibit 1; and
- G. In reference to the last sentence of Government Code section 66006(d), because all of the findings required by that subdivision have been made in the fees that were levied in paragraphs C-F above, the District is not required to refund any moneys in the Fund as provided in Government Code section 66001(e).

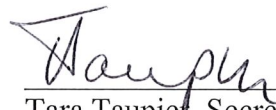
4. Superintendent Authorized to Take Necessary and Appropriate Action.

The Board further directs and authorizes the Superintendent to take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

5. **Certificate of Resolution.**

I, Tara Taupier, Secretary of the Governing Board of the Tamalpais Union High School District of Marin County, State of California, certify that this Resolution proposed by Cynthia Roenisch, seconded by Dan Oppenheim, was duly passed and adopted by the Board, at an official and public meeting this 11th day of December, 2018, by the following vote:

AYES: 5 *Harlander, Oppenheim, Owens, Roenisch, Saavedra*
NOES: 0
ABSENT: 0



Tara Taupier, Secretary of the Board
Tamalpais Union High School District
Marin County, California

ATTEST:



President of the Board
Tamalpais Union High School District

EXHIBIT 1

**TO RESOLUTION # 18-15 REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2017-2018
FOR THE FOLLOWING FUND OR ACCOUNT:
Fund 25, the Capital Facilities Fund (the "Fund")**

Per Government Code section 66006(b)(1)(A-H) as indicated:

- A. A brief description of the type of fee in the Fund:
- B. The amount of the fee.
- C. The beginning and ending balance of the Fund.

See Attachment.

- D. The amount of the fees collected and the interest earned.

See Attachment.

- E. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

See Attachment.

- F. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) subdivision (a) of section 66001, and the public improvement remains incomplete:

- G. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned 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 account or fund will receive on the loan:

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

N/A. No refunds or allocations were made pursuant to subdivision (e) or (f) of section 66001.

TAMALPAIS UNION HIGH SCHOOL DISTRICT

2017-18 Year-End Financials

Financial Activity: Capital Facility (Developer Fee) Fund

Exhibit I

Description	Amount
REVENUES	
Other State Revenues	29
Developer Fees Collected	210,606
Interest	-
TOTAL - REVENUES	<u>210,635</u>
EXPENDITURES	
Certificated Salaries	371 (A)
Classified Salaries	
Employee Benefits (All)	95 (A)
Books & Supplies	135,703 (A)
Interest	6,670
Other Operating Expenses (Services)	51,216 (A)
Capital Outlay	257,917 (A)
Other Outgo	
Direct Support/Indirect Costs	
TOTAL - EXPENDITURES	<u>451,972</u>
EXCESS (DEFICIENCY)	<u>(241,337)</u>
OTHER SOURCES/USES	
Transfers In	350,000
Transfers (Out)	
Net Other Sources (Uses)	
Contributions (to Restricted Programs)	
TOTAL - OTHER SOURCES/USES	<u>350,000</u>
FUND BALANCE INCREASE (DECREASE)	<u>108,663</u>
FUND BALANCE	
Beginning Fund Balance	-
Ending Balance, June 30	108,663

Note:

(A) Expenditures noted above relate to obtaining additional Redwood HS classrooms for increased growth in student population

EXHIBIT 2

**TO RESOLUTION # 18-15 REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2017-2018
FOR THE FOLLOWING FUND OR ACCOUNT:
Fund 25, the Capital Facilities Fund (the "Fund")**

Per Government Code section 66001(d)(1)(A-D) as indicated:

- A. With respect to only that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified as follows:
- B. With respect to that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, there is a reasonable relationship between the fee and the purpose for which it is charged, including:
 - a. There is an ongoing need for the Fund to complete construction or reconstruction to reduce overcrowding caused by the development.
 - b. The status of improvements identified when the fee was established are as follows:
 - c. The following has been done since the fee was imposed:
 - d. Future plans include:
- C. With respect to only that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:
- D. With respect to only that portion of the Fund remaining unexpended at the end of the 2017-2018 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account or fund: