

Resolution No. 19/20-#3
Board Approved: October 8, 2019



MCCABE UNION ELEMENTARY SCHOOL DISTRICT
701 W MCCABE ROAD
EL CENTRO, CA 92243

The McCabe Union Elementary School District
Annual and Five-Year Reportable Fees Report
for the Fiscal Year **2018-2019**,
in Compliance with Government Code Sections
66006 and 66001

August 23, 2019

Government Code Sections 66006 and 66001 provide that the McCabe Union Elementary School District shall make available to the public certain information and adopt prescribed findings relative to school facility fees adopted pursuant to Education Code Section 17620 and Government Code Sections 65995, 65995.5, 65995.6 and 65995.7 (“Level 1 Fees” and “Commercial/Industrial Fees” collectively, “Statutory School Facility Fees,” and “Level 2 Fees” and “Level 3 Fees” collectively, “Alternative School Facility Fees”). The foregoing fees are collectively also referred to as reportable fees (“Reportable Fees”). The described information and findings contained in this report relate to Reportable Fees received, expended or to be expended or to be expended in connection with school facilities (“School Facilities”) by the District 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.

Annual Report

The following is the information and findings the District proposes to review and adopt in accordance with Government Code Sections 66006 and 66001. In accordance with Government Code Section 66006, the District provides the following information for fiscal year **2018-2019**:

A. Description of the Type of Reportable Fees in the account or sub-account(s) of the District:

The Reportable Fees consist of Statutory and Alternative School Facility Fees. The Reportable Fees were deposited in Fund 250 (“Fund”), a separate capital facilities account or fund in a manner to avoid any commingling of the Reportable Fees with other revenues and funds of the District.

B. Amount of the Reportable Fees:

The Reportable Fee amounts for the fiscal year **2018-2019** are set forth in Schedule “A”, which is incorporated herein. These Reportable Fee amounts were previously authorized on behalf of the District by the Board of Trustees (“Board”) at the time the Reportable Fees were adopted. The Reportable Fee amounts only partially mitigate the impacts to the District caused by new residential development because the Reportable Fee amounts do not adequately fund the District’s School Facility needs. Additional funding for the District’s Facility needs is also obtained from State Funds.

C. Beginning and ending balance of account and sub-account(s):

	Reportable Fees
Beginning Balance (7/1/2018)	\$200,072.89*
Ending Balance (6/30/2019)	\$193,460.19

*The district converted to a new financial system (ESCAPE) in the 2018-2019 fiscal year. During the importing of the Beginning Balance for this fund, \$5 was in a holding account which increased the Beginning Balance. The Ending Balance reported for the 2017-2018 Fiscal Year was \$200,067.89. The Beginning Balance for 2018-2019 is \$200,072.89.

D. Amount of the reportable fees collected and interest earned:

	Amount of Reportable Fees Collected Per Account or Sub-Account(s)	Amount of Interest Earned Per Account or Sub-Account(s)	Local Revenue (Refund; Prior Year)
Level I fee	\$15,135.85	\$2,760.01	\$0
Level II fee	0	0	0

E. Identification of each project of the district on which reportable fees were expended and the amount of the expenditures on each project of the district, including the total percentage of the cost of the project of the district, that was funded with reportable fees:

The information will also include any Reportable Fees spent for administrative costs associated with the adoption, collection, and reporting of the Reportable Fees.

The foregoing information is set forth in item G and Schedule "B", which is incorporated herein.

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) of subdivision (A) of section 66001, and the project of the district remains incomplete:

Project Description	Project Number	Estimated Start Date
New Elementary School	50-XXX	7/2020

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 repaid, and the rate of interest that the account or sub-account(s) will receive on the loan:

Description of Interfund Transfer or Loan	Funds to Which Reportable Fees are Loaned/Transferred	Amount	Date Loan Repaid	Rate of Interest

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:

None

Five-Year Report

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 Annual and Five-Year Reportable Fees Report (“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 Report.

Proposed five (5) year findings with respect to that portion of the account or sub-account(s) remaining unexpended, whether committed or uncommitted in accordance with government code section 66001:

A. Identification of the purpose to which the reportable fees are to be put:

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 new students of the District generated by the new development within the District. Specifically, the Reportable Fees will be used for the construction and/or acquisition of additional School Facilities, reconstruction of existing School Facilities to add additional classrooms and technology, as well as acquiring and installing additional portable classrooms.

B. Demonstration of a reasonable relationship between the reportable fees and the purposes for which they are charged:

There is a 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 its 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 be used to serve the students generated from new development. The Reportable Fees do not exceed the costs of providing such School Facilities for new students and will not adequately mitigate the impacts to the district.

C. Identification of all sources and amounts of funding anticipated to complete financing of the school facilities identified by the District:

Source of Funding	Anticipated Funding for Financing of School Facilities
1. State Funding Program Funds	\$18,087,214
2. State Hardship Funds	
3. Community Facilities Districts	
4. General Obligation Bond Proceeds	
5. Redevelopment Pass-Through Agreements	
6. Statutory School Facility Fees	\$250,000
7. Alternative School Facility Fees	
8. Mitigation Payments	
9. Certificates of Participation	
10.SB-201 Fees (Government Code Section 65970 et seq.)	
11. Total Funding (Lines 1-10 above)	\$18,337,214
12. Total Costs of All Projects	\$18,337,214
13. Minus Total of All Funding Sources (Enter from Line 11)	
14. Unfunded Balance (Line 12, minus Line 13)	

Note: Further information regarding each Project is set forth in Schedule "C", which is incorporated herein.

D. Designation of the approximate date on which the funding referred to in paragraph C above is expected to be deposited in the appropriate account or sub-account(s).

Sources	Approximate Date Expected to be Deposited
State Funding Program Funds	Upon receipt of funds
State Hardship Funds	
Community Facilities Districts	
General Obligation Bond Proceeds	
Redevelopment Pass-Through Agreements	
Statutory School Facility Fees	Upon receipt of funds
Alternative School Facility Fees	
Mitigation Payments	
Certificates of Participation	
SB-201 Fees (Government Code Section 65970 et seq.)	

If 100% funding for a Project exists, or is anticipated by July 1, 2018, approximate date(s) by which construction will commence, if any.

Project	Date
New Elementary School	7/1/2020

SCHEDULE "A"

McCabe Union Elementary School District
 Statutory School Facility Fee
 And Alternative School Facility Fee Amounts
2018-2019

Statutory School Facility Fees

Level 1

Level 1 Residential \$2.63 per square foot
 Level 1 Commercial/Industrial \$0.42 per square foot
 -Effective as of **August 2018**

Schedule "B"

McCabe Union Elementary School District
 Itemized Expenditures- Reportable Fees Expenditures
2018-2019

Vendor	Description	Total Cost	Funded with Reportable Fees
Hancock Park & Delong Inc	Consultants; School Facility Funding	\$ 24,000.00	100%
Administrative Fees	3%	\$ 508.56	
	TOTAL:	\$ 24,508.56	

Schedule "C"
McCabe Union Elementary School District
Itemized Project Funded from Sources identified

5-Year Projections

Project Name: New Elementary School

Total Cost of Project: \$ 18,337,214.00

Source of Funding	Anticipated Amount of Funding	Percentage of Total Project Cost
State Funding	\$ 18,087,214.00	99%
State Hardship Funds		0%
Statutory School Facility Fees	\$ 250,000.00	1%
Unfunded		0%
Total:	\$ 18,337,214.00	100%