

**ANNUAL REPORT OF DEVELOPER FEES
AS REQUIRED BY SB 1693**

Government Code Sections 66000, et seq., have governed the collection and administration of developer fees since January 1, 1989. However, the passage of SB 1693 (Chapter 569/1996), expanded the reporting requirements.

Originally the law required school districts to track the deposit and expenditure of developer fees in a separate fund or account. Included in this tracking requirement was an annual report disclosing the collection and distribution of all fees. This reporting was completed on an annual basis in the Unaudited Actuals series of reports accepted by the Board. If a fee was collected and not spent within five years, the fee had to be refunded to the original payer. It was rare that a school district did not expend all of the developer fees within five years, since the majority of the school districts were participating in the State Lease Purchase Program and all of the fees were used to pay for "the match".

Under SB 1693, the reporting requirements are more detailed. The report below lists the Government Code Section 66001(d) requirements, followed by the report details for Pleasant Valley School District for fiscal year 2019-20.

1. A brief description of the type of fee in the account or fund

In 1986, AB 2926 was signed into law that allowed school districts to levy a fee as a condition for a building permit. Fees were contingent on school districts making a finding that the development projects caused an increased need for school facilities and that fees were needed to offset the cost of providing the needed facilities. Over the years, maximum fees have been adjusted for inflation. The current approved rates are: \$3.79 per sq. ft. for residential and \$.61 per sq. ft. for commercial/industrial.

2. The amount of the fee

The current rate of fee collection is: \$3.79 per sq. ft. for residential and \$.61 per sq. ft. for commercial/industrial. It is important to note, however, that the fees are split with the Oxnard Union High School District on a 60/40% basis, in that we are not a unified school district. Therefore, the actual fees collected by PVSD currently are: \$2.27 per sq. ft. for residential and \$.37 per sq. ft. for commercial/industrial development.

3. The beginning and ending balance of the account or fund:

2019/2020 Beginning Balance.....	\$ 4,577,370
2019/2020 Ending Balance	\$ 4,389,469

4. The amount of fees collected and the interest earned:

2019/2020 Mitigated Fees	\$ 466,645
2019/2020 Interest	\$ 93,015
2019/2020 Camarillo RDA.....	\$ 501,096
TOTAL	\$ 1,060,756

5. An identification of each public improvement on which fees were expended and the amount of the expenditure:

Project Expenditure Summary	
Object Code	Location, Project Description, and Expenditure Amount
2201	PVSEA and PVSEA EEC remodeling, furniture replacement; support staff to pack, unpack, move, arrange classrooms; \$13,707.35
4300	PVSEA and PVSEA EEC phone system replacement materials and supplies and furniture replacement; \$16,999.86
4400	PVSEA EEC office remodeling equipment costs; \$993.20
4405	PVSEA and PVSEA EEC phone system equipment; \$47,465.06
5600 -5800	Classroom interior renovations and Demographic Study; \$31,457.33
6170	PVSEA EEC utilities upgrades, parking lot safety, and parking lot lighting; PVSEA and PVSEA EEC fencing; \$275,991.50
6200	Las Posas, PVSEA, and PVSEA EEC office and interior renovations; PVSEA door security upgrades and new lockers; \$198,470.16
6500	PVSEA, PVSEA Eec, and Monte Vista HVAC equipment replacement; \$663,572.60

TOTAL \$1,248,657.06

6. Description of each interfund transfer or loan made from the account or fund: None.

7. The amount of refunds made pursuant to subdivision (e) of Section 66001, and any allocations pursuant to subdivision (f) of Section 66001: None.