

EXHIBIT A

THE BERKELEY UNIFIED SCHOOL DISTRICT'S 2020-2021 ANNUAL DEVELOPER FEE REPORT

(Government Code § 66006)

2020-2021 FISCAL YEAR

G. Annual Developer Fee Report

The fee amounts reported were authorized by the District's Board of Education.¹ The fees partially mitigate the impact caused by residential and commercial/industrial development and do not adequately fund the school facilities necessary to accommodate student growth.

Each of the capitalized letters A-H below, correspond to the specific letter and portion of Government Code section 66006(b)(1):

A. FEES COLLECTED IN FUND 25 (CAPITAL FACILITIES FUND) - A brief description of the types of Developer Fees in the Fund:

(1) Level 1 Developer Fees

- Commercial/industrial development
- Senior Housing (Health & Safety Code §1569.2; Civil Code §51.3)
- Residential Development (including: new residential development; residential additions, remodels, expansions, reconstruction; and ADUs)

B. AMOUNT OF FEE – The amount of the Developer Fees for the 2020-2021 fiscal year:

Type of Fee Collected	Amount of Fee (\$3.48/sf) for Residential and .56/sf for Commercial and Senior Housing
<i>Effective Date:</i>	June 8, 2017
Level 1 - Residential	\$970,749.48
Level 1- Commercial	\$3,791.76
Level 1 – Senior Housing	\$12,227.60

C. BEGINNING & ENDING FUND BALANCE FOR FISCAL YEAR 2020-2021:

July 1, 2020 Beginning Fund Balance:	\$2,578,077.63
June 30, 2021 Ending Fund Balance:	\$3,572,476.52

¹ See Resolution No, 17-051, dated February 8, 2017.

D. REVENUE – The amount of the Developer Fees collected and the interest earned for the 2020-2021 fiscal year:

Level 1 - Residential	\$970,749.48
Level 1 – Commercial/Industrial	\$3,791.76
Level 1 – Senior Housing	\$12,227.60
SUBTOTAL - Amount of fees collected (gross):	\$986,768.84
Interest earned:	\$37,372.33
TOTAL REVENUE (GROSS):	\$1,024,141.17

E. EXPENDITURES – Projects on which Developer Fees were expended during the 2020-2021 fiscal year and the amount of the expenditures on each Project, including the total percentage of the cost of the Project that was funded with Developer Fees:

Project	Amount Expended in 2020-2021 Fiscal Year	% Funded with Developer Fees
Other Indirect & Support Services: Legal support fees and costs re developer fees	\$6,876.25	100%
Outdoor Learning Project: Outdoor learning area construction to accommodate additional classroom space, facilitate outdoor learning, and maintain existing levels of service	\$22,866.03	100%
TOTAL EXPENDITURES:	<u>\$29,742.28</u>	100%

*(Ed. Code, §17620(a)(5))

F. INCOMPLETE PROJECTS FUNDED WITH DEVELOPER FEE REVENUES – Incomplete Projects for which sufficient funds have been collected (as of the end of the 2020-2021 Fiscal Year) to complete financing of the Project, and the approximate date by which construction of the Project will commence:

Project	Commencement Date
Berkeley Community Theater	August 21, 2019
District-wide Outdoor Learning Areas	December 9, 2020

Developer Fee Justification Study	Fall 2021
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The District intends to use the developer fees in Fund 25 to fund additional spaces created at the current Berkeley High School Community Theater to accommodate increased demand and fund additional outdoor learning areas throughout the District, which are necessary to accommodate student growth and maintain existing levels of service.

In the Fall of 2021, the District plans on gathering all relevant data and contracting with a consultant in order to prepare an updated Developer Fee Justification Study that coincides with the State Allocation Board's 2022 biennial adjustment to the amount of Level 1 residential and commercial/industrial Developer Fees, which typically occurs every other year at the SAB's January meeting.

G. INTERFUND TRANSFERS & LOANS – Description of each interfund transfer or loan made to and/or from the Fund for the 2020-2021 fiscal year:

Amount of Interfund Transfer or Loan	Project that Transferred or Loaned Fees Expended on	Date Loan to be Repaid on (Loans Only)	Rate of Interest on Loan (Loans Only)
No Interfund Transfers or Loans were made			

H. REFUNDS & ALLOCATIONS – The amount of refunds made pursuant to Government Code section 66001(e) and allocations made pursuant to Government Code section 66001(f) for the 2020-2021 fiscal year:

Refunds Made:	N/A
Allocations Made:	N/A

END OF 2020-2021 ANNUAL DEVELOPER FEE REPORT
