

**Annual Developer Fee Report
For Fiscal Year 2020-21**

**Solana Beach School District
309 North Rios Avenue
Solana Beach, CA 92075**

November 18, 2021

**ANNUAL DEVELOPER FEE REPORT
 INFORMATION MADE AVAILABLE PURSUANT TO GOVERNMENT
 CODE SECTION 66006 FOR FISCAL YEAR 2020-21:**

SECTION I

In accordance with Government Code Section 66006 (b) (1) and (2), the District provides the following information for fiscal year 2020-21.

A. DESCRIPTION OF REPORTABLE FEES COLLECTED BY THE DISTRICT:

The Reportable Fees consist of Mitigation and Statutory School Fees collected for new commercial, new residential, and additions of 500 square feet or more.

B. AMOUNT OF THE REPORTABLE FEES:

The Statutory School Fee amounts for fiscal year 2020-21 are \$4.08 per square foot of assessable space for residential development and additions and \$0.66 per square foot of covered and enclosed space for commercial/industrial development. Due to Solana Beach School District being a K-6 Elementary School District and feeds into San Dieguito Union High School District which is a 7-12 School District, the total amount of the fee is divided by 47.47% Solana Beach School District and 52.53% San Dieguito Union High School District. Residential, additions, and commercial/industrial Statutory School Fees were adopted by the Board of Trustees (“Board”) of the District on September 10, 2020, based on a School Fee Justification Study for the District dated August 21, 2020. The new Statutory School Fees were adopted in accordance with the increase approved by the State Allocation Board in February 2020. The District’s new share of fees were effective September 10, 2020, and are \$1.94 per square foot of assessable space for residential development and additions and \$0.09 per square foot of covered and enclosed space for commercial/industrial development.

C. BEGINNING AND ENDING BALANCES FOR FUND 25

Table A below lists the fiscal year 2020-21 beginning and ending balances for Fund 25, Capital Facilities Fund:

TABLE A

	Mitigation/Developer Fees
Beginning Fund Balance	\$741,263.85
Ending Fund Balance	\$893,558.70

D. AMOUNT OF THE REPORTABLE FEES COLLECTED AND INTEREST EARNED IN FUND 25

Table B shows the amount of Mitigation/Developer Fees collected and interest earned during Fiscal Year 2020-21:

TABLE B

Mitigation/Developer Fees collected Fiscal Year 2020-21	Fund 25 Interest Earned in Fiscal Year 2020-21
\$200,942.39	\$7,490.45

E. IDENTIFICATION OF EACH PROJECT ON WHICH REPORTABLE FEES WERE EXPENDED AND THE AMOUNT OF THE EXPENDITURES ON EACH PROJECT OF THE DISTRICT FOR FISCAL YEAR 2020-21 INCLUDING THE TOTAL PERCENTAGE OF THE COST OF THE PROJECT OF THE DISTRICT, THAT WAS FUNDED WITH REPORTABLE FEES

EXPENSES FOR FISCAL YEAR 2020-21

FUND 25

Date of Expenditure	Project	Amount Expended	Percentage of the Cost of the Project that was Funded with Reportable Fees
July 2020 – June 2021	District Facilities	\$43,319.98	100%
July 2020 – June 2021	Facility Consultant Fees	\$12,818.01	100%

F. DESCRIPTION OF EACH INTERFUND TRANSFER OR LOAN MADE FROM FUND 25, 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 REPAYED, AND THE RATE OF INTEREST THAT FUND 25 WILL RECEIVE ON THE LOAN

No transfers or loans of Reportable Fees were made in Fiscal Year 2020-21.

G. 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

No Reportable Fee refunds were made in 2020-21.