

**SAN MARINO UNIFIED SCHOOL DISTRICT  
ANNUAL DEVELOPER FEES REPORT FOR  
FISCAL YEAR 2016-2017**

**I. Introduction**

The Annual Developer Fees Report as of June 30, 2017 provides the annual and five (5) year accounting of school facilities fees (i.e. developer fees) collected by and on behalf of the San Marino Unified School District ("District") during the 2016-17 fiscal year pursuant to Government Code Section 66006(b).

**II. Description of School Facilities Fees in Capital Facilities Fund**

School facilities fees are collected from owners of residential and commercial development projects within the boundaries of the San Marino Unified School District to mitigate the costs of constructing school facilities.

Fees are collected pursuant to Education Code Section 17260 and Government Code Section 65995. These code sections allow school districts to levy fees as a condition for the issuance of building permits. Fees are contingent on school districts making a finding that the development projects caused an increased need for school facilities and that fees will offset the cost of providing the needed facilities.

The most recent Developer Fees Justification Report was approved by the Board of Education on August 23, 2016. Effective August 23, 2016, the rates are \$3.48 per square foot for residential and \$0.56 for commercial construction. These rates are in accordance with the Level 1 rates approved by the State Allocation Board on February 24, 2016.

**III. Activity for Fiscal Year 2016-2017**

Beginning Fund Balance			\$1,149,181.08
Statutory School Fees Collected for Fiscal 2013-2014			
Residential Fees			\$ 110,822.16
Commercial Fees			\$ 17,722.32
Interest Income			\$ 9,324.02
Lease/Rental Expenditures			\$ (3,220.00)
Capital Expenditures			\$ (108,127.00)
Ending Fund Balance			\$1,175,702.58

**IV. Improvement Projects**

Project	Location	Status
Barth Athletics Complex Project	Huntington Middle School	Construction in Progress

**V. Description of Interfund Transfers or Loans Made from the Capital Facilities Fund and Description of Public Improvement on which the Transferred or Loaned Fees will be Expended**

None

**VI. Refunds Made Pursuant to Government Code Sections 66001(c) and (f)**

Refunds are made when projects are not completed.

**VII. Prior Five Years Accounting**

All Developer Fees received will be expended in accordance with statutory provisions.

<b>SMUSD Developer Fee Five Year Report 2016-2017</b>					
	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Beginning Fund Balance	\$ 394,700.68	\$ 527,014.57	\$ 645,601.22	\$ 920,125.97	\$ 1,149,181.08
Residential Fees	\$ 129,457.20	\$ 114,908.80	\$ 269,512.12	\$ 233,735.61	\$ 110,822.16
Commercial Fees	\$ -	\$ -	\$ -	\$ -	\$ 17,722.32
Interest Income	\$ 2,856.69	\$ 3,677.85	\$ 5,012.63	\$ 7,951.38	\$ 9,324.02
Lease/Rental Expenditures					\$ (3,220.00)
Capital Expenditures	\$ -	\$ -	\$ -	\$ (12,631.88)	\$ (108,127.00)
Ending Fund Balance	\$ 527,014.57	\$ 645,601.22	\$ 920,125.97	\$ 1,149,181.08	\$ 1,175,702.58