

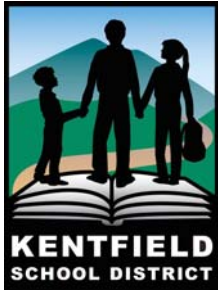


Academic Excellence
in a Caring Community

DATE: **October 11, 2022**
 TO: Board of Trustees
 FROM: Kirsten Starsiak, Chief Business Official
 RE: Annual Accounting of Developer Fees - Fiscal Year 2021-22

Each year school districts that collect developer fees are required to complete and make available to the public an annual accounting regarding developer fees. In addition, the governing board must review the information at one of its regularly scheduled meetings.

Beginning Fund Balance - July 1, 2021	\$ 49,630.15
<u>Revenues:</u>	
Interest	\$ 26.71
Total Developer Fees Collected in 2021-22	\$ 33,039.12
Less Tamalpais Union High School District (Shared Developer Fee)	\$ (9,614.38)
Total Revenues	\$ 23,451.45
Total Beginning Balance and Current Revenues	\$ 73,081.60
<u>Expenditures</u>	
Pioneer Contractors	\$ 7,890.00
B & G Glass	\$ 6,919.57
Lantier Tent Structures	\$ 21,719.77
David McGlaughlin	\$ 180.00
Home Depot	\$ 1,245.96
Rafael Lumber	\$ 1,232.19
Credit for prior year coding error	\$ (2,698.70)
Total Expenditures	\$ 36,488.79
 <u>Ending Fund Balance - June 30, 2022</u>	 <u>\$ 36,592.81</u>



**KENTFIELD SCHOOL DISTRICT
ANNUAL DEVELOPER FEES REPORT
FOR FISCAL YEAR 2021-2022**

Government Code Section 66000 et seq. provides that the Kentfield School District ("District") shall make available to the public certain information relative to school facility fees ("Reportable Fees"). The described information and findings contained in this "Report" relate to Reportable Fees that the District received, expended or may expend in connection with school facilities ("School Facilities") to accommodate additional students from residential, commercial and industrial development (collectively, "Development") if funded or partially funded with Reportable Fees.

ANNUAL REPORT

In accordance with Government Code Section 66006, the District provides the following information for fiscal year 2021-2022:

A. Brief Description of the Type of Fees in the Account

Government Code section 66006(b)(1)(A) requires the District provide a "*a brief description of the type of fee in the account or fund.*"

- The fees in the District's developer fee account are school impact fees authorized by Education Code section 17620 et seq. Such Reportable Fees were deposited into a separate account or fund as required by law to avoid commingling with other revenues.

B. The Amount of The Fee

Government Code section 66006(b) (1)(B) requires the District provide "[t]he amount of the fee."

The Kentfield School District (KSD) has a Developer Fee Revenue Allocation Agreement with the Tamalpais Union High School District (TUHSD). The State Allocation Board authorized the governing board of THUSD's impact fee of \$3.48 per square foot for residential construction, and \$.056 per square foot of commercial and industrial developments. KSD shall collect all fees and pay TUHSD 30% of any fees collected and retain 70% of the fees collected. KSD shall retain a three (3%) administrative fee.

C. The Beginning and Ending Balance of the Account Or Fund

Government Code section 66006(b) (1)(C) requires the District provide "*[t]he beginning and ending balance of the account or fee.*"

- Beginning and ending balance of the Developer Fee Fund

Beginning Balance as of July 1, 2021	\$49,630.15
Ending Balance as of June 30, 2022	\$36,592.81

D. The Amount of the Fees Collected and Interest Earned

Government Code section 66006(b)(1)(D) requires the District provide "*[t]he amount of the fees collected and the interest earned.*"

- The KSD collected \$33,039.12 in fees
- The KSD provided \$9,614.38 to TUHSD
- The fund earned \$26.71 in interest

E. Identification of Each Public Improvement on Which Fees Were Expended

Government Code section 66006(b)(1)(E) requires the District provide "*[a]n identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.*"

- \$7,789.00 of the fees collected were expended on roof repair and draining at Bacich.
- \$31,297.49 of the fees collected were expended on an outdoor tent structure and window repairs at Kent.

F. Date By Which Construction On Incomplete Public Improvement will Commence

Government Code section 66006(b)(1)(F) requires the District provide "*[a]n identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.*"

- Not applicable

G. Description of Inter-fund Transfers and Loans

Government Code section 66006(b)(1)(G) requires the District provide "*[a description of each inter-fund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an inter-fund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.*"

- No such inter-fund transfers were made

H. Amounts of Refunds

Government Code section 66006(b)(1)(H) requires the District provide "*[t]he amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.*"

- No such refunds or allocations were made

CERTIFICATE OF COMPLIANCE 2021-22

DEVELOPER FEES 2021-22								Total Fee Collected
Date	Receipt #	Name	Address	City	Parcel Number	Square Feet	Fee	
1	7/8/2021	22001	Naderi	55 Corte Dorado	Greenbrae	070-011-22	749	\$ 2,606.52
2	7/26/2021	22002	Williams	104 Cypress Avenue	Kentfield	071-173-29	606	\$ 2,108.88
3	8/10/2021	22003	Krames/Fisher	161 Rancheria Road	Kentfield	075-214-05	320	\$ -
4	8/12/2021	22004	Bloom	37 Rosebank	Kentfield	074-042-08	307	\$ -
5	9/29/2021	22005	Matthiesen	5 Pine Court	Kentfield	071-062-14	1,226	\$ 4,266.48
6	9/14/2021	22006	Brewer	2 Rosebank Lane	Kentfield	074-051-21	300	\$ -
7	9/29/2021	22007	King	85 Eliseo Drive	Greenbrae	070-133-10	247	\$ -
8	10/25/2021	22008	Pigeon	242 N Almenar Drive	Greenbrae	070-095-02	369	\$ -
9	1/11/2022	22009	Quaroni	7 Laurel Way	Kentfield	074-252-02	1,096	\$ 3,814.08
10	1/12/2022	22010	Dell'Orto	26 Corte Lodato	Greenbrae	070-103-09	298	\$ -
11	1/26/2022	22011	Taipale	19 Los Cerros Drive	Greenbrae	070-182-16	168	\$ -
12	1/27/2022	22012	Battish & Callman	19 Berens Drive	Kentfield	074-122-20	418	\$ -
13	1/31/2022	22013	Achtner	90 Blacklog Road	Kentfield	075-141-42	323	\$ -
14	3/1/2022	22014	Mosher	138 Cypress Ave	Kentfield	071-081-14	549	\$ 1,910.52
15	3/3/2022	22015	Zack	40 Rock Road	Kentfield	074-171-03	216	\$ -
16	3/7/2022	22016	Certificate void			075-051-02		\$ -
17	3/10/2022	22017	Hemmeter/Zimmer	65 Rancheria Road	Kentfield	075-043-04	210	\$ -
18	3/14/2022	22018	Shamsavari/Phillips	120 Vista Grande	Greenbrae	070-151-51	205	\$ -
19	3/15/2022	22019	Tang	33 Rancheria Road	Kentfield	075-052-51	1160	\$ 4,036.80
20	3/18/2022	22020	LaHorgue	2 Madrone Ave	Kentfield	071-012-10	572	\$ 1,990.56
21	3/22/2022	22021	Gault	25 Corte Sereno	Greenbrae	070-061-08	424	\$ -
22	3/25/2022	22022	Winters	1 Quisisana Drive	Kentfield	071-111-06	80	\$ -
23	4/1/2022	22023	Blickman	38 Berens Drive	Kentfield	074-121-21	547	\$ 1,903.56
24	4/1/2022	22024	Montesinos	10 Manor Road	Kentfield	070-141-16	31	\$ -
25	4/14/2022	22025	McCormick	8 Lilac Ave	Kentfield	074-133-08	479	\$ -
26	4/14/2022	22026	Morgan*	10 Diablo	Kentfield	074-242-04	359	\$ 1,249.32
27	4/15/2022	22027	Katz-Cooley	21 Rancheria Road	Kentfield	075-052-46	413	\$ -
28	5/4/2022	22028	Kienzle	35 Lancaster Avenue	Kentfield	074-121-08	390	\$ -
29	5/25/2022	22029	Hingorani	30 Corte Patencio	Kentfield	070-011-11	872	\$ 3,034.56
30	6/1/2022	22030	Keon	25 Acorn Way	Kentfield	074-232-01	845	\$ 2,940.60
31	6/7/2022	22031	Cadden	223-225 McAllister Ave	Kentfield	074-031-33	218	\$ -
32	6/7/2022	22032	Human Spectrum LLC	380 Vista Grande	Greenbrae	070-042-01	913	\$ 3,177.24
33	6/23/2022	22033	Sills	26 Makin Grade	Kentfield	071-011-17	145	\$ -
								\$ 33,039.12

Revenue Account Code: 26-9010-0-8681.00-0000-8500-700-000-000