

EXHIBIT A

**THE BERKELEY UNIFIED SCHOOL DISTRICT'S 2017-2018
ANNUAL DEVELOPER FEE REPORT
(Government Code § 66006)
2017-2018 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
 - New residential development
 - Residential additions, remodels, expansions, reconstruction

B. AMOUNT OF FEE – The amount of the Developer Fees for the 2017-2018 fiscal year:

Type of Fee Collected	Amount of Fee
<i>Effective Date:</i>	June 8, 2017
Level 1 - Residential	\$3.48/sq. ft.
Level 1 – Commercial/Industrial	\$0.56/ sq. ft.

C. BEGINNING & ENDING FUND BALANCE FOR FISCAL YEAR 2017-2018:

July 1, 2017 Beginning Fund Balance:	\$ <u>0</u>
June 30, 2018 Ending Fund Balance:	\$ <u>170,704.18</u>

D. REVENUE – The amount of the Developer Fees collected and the interest earned for the 2017-2018 fiscal year:

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

Level 1 - Residential	\$ 210,040.48
Level 1 – Commercial/Industrial	\$ 0
SUBTOTAL - Amount of fees collected (gross):	\$ 210,040.48
Interest earned:	\$ 644.24
TOTAL REVENUE (GROSS):	\$ 210,684.72

E. EXPENDITURES – Projects on which Developer Fees were expended during the 2017-2018 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 2017-2018 Fiscal Year	% Funded with Developer Fees
Other Indirect & Support Services: Developer Fee and Legal fee support	\$39,980.54	_100_ %
TOTAL EXPENDITURES:	\$39,980.54	N/A

*(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 2017-2018 Fiscal Year) to complete financing of the Project, and the approximate date by which construction of the Project will commence:

There are no current incomplete projects that utilize these fees. However, the District intends to use the developer fees in Fund 25 to fund upcoming future projects.

G. INTERFUND TRANSFERS & LOANS – Description of each interfund transfer or loan made to and/or from the Fund for the 2017-2018 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 2017-2018 fiscal year:

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

END OF 2017-2018 ANNUAL DEVELOPER FEE REPORT

EXHIBIT B

THE BERKELEY UNIFIED SCHOOL DISTRICT'S 2018-2019 ANNUAL DEVELOPER FEE REPORT

(Government Code § 66006)

2018-2019 FISCAL YEAR

H. Annual Developer Fee Report

The fee amounts reported were authorized by the District's Board of Education.² 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):

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

(2) Level 1 Developer Fees

- Commercial/industrial development
- New residential development
- Residential additions, remodels, expansions, reconstruction

J. AMOUNT OF FEE – The amount of the Developer Fees for the 2018-2019 fiscal year:

Type of Fee Collected	
<i>Effective Date:</i>	June 8, 2017
Level 1 - Residential	\$3.48/sq. ft.
Level 1 – Commercial/Industrial	\$0.56/ sq. ft.

K. BEGINNING & ENDING FUND BALANCE FOR FISCAL YEAR 2018-2019:

July 1, 2018 Beginning Fund Balance:	\$170,704.18
June 30, 2019 Ending Fund Balance:	\$1,050,469.87

L. REVENUE – The amount of the Developer Fees collected and the interest earned for the 2018-2019 fiscal year:

² See Resolution No, 17-051, dated February 8, 2017.

Level 1 - Residential	\$813,721.01
Level 1 – Commercial/Industrial	\$57,827.28
SUBTOTAL - Amount of fees collected (gross):	\$871,548.29
Interest earned:	\$9,714.45
TOTAL REVENUE (GROSS):	\$881,262.74

M. EXPENDITURES – Projects on which Developer Fees were expended during the 2018-2019 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 2018-2019 Fiscal Year	% Funded with Developer Fees
Other Indirect & Support Services: Developer Fee and Legal fee support	\$1,497.05	_100_%
TOTAL EXPENDITURES:	\$ <u>1,497.05</u>	N/A

*(Ed. Code, §17620(a)(5))

N. INCOMPLETE PROJECTS FUNDED WITH DEVELOPER FEE REVENUES – Incomplete Projects for which sufficient funds have been collected (as of the end of the 2018-2019 Fiscal Year) to complete financing of the Project, and the approximate date by which construction of the Project will commence:

There are no current incomplete projects that utilize these fees. However, the District intends to use the developer fees in Fund 25 to fund upcoming future projects.

O. INTERFUND TRANSFERS & LOANS – Description of each interfund transfer or loan made to and/or from the Fund for the 2018-2019 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			

P. 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 2018-2019 fiscal year:

Refunds Made: (the refund is reflected in the balance)	\$2,049.72
Allocations Made:	N/A

END OF 2018-2019 ANNUAL DEVELOPER FEE REPORT

EXHIBIT C

THE BERKELEY UNIFIED SCHOOL DISTRICT'S 2019-2020 ANNUAL DEVELOPER FEE REPORT

(Government Code § 66006)

2019-2020 FISCAL YEAR

I. Annual Developer Fee Report

The fee amounts reported were authorized by the District's Board of Education.³ 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):

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

- (3) Level 1 Developer Fees
 - Commercial/industrial development
 - Senior Housing
 - New residential development
 - Residential additions, remodels, expansions, reconstruction

R. AMOUNT OF FEE – The amount of the Developer Fees for the 2019-2020 fiscal year:

Type of Fee Collected	Amount of Fee (\$3.48/sf)/res and .56/sf for Commercial and Senior Housing
<i>Effective Date:</i>	June 8, 2017
Level 1 - Residential	\$3.48/sq. ft.
Level 1 – Commercial/Industrial	\$0.56/ sq. ft.
Level 1 – Senior Housing	\$0.56/ sq. ft.

S. BEGINNING & ENDING FUND BALANCE FOR FISCAL YEAR 2019-2020:

July 1, 2019 Beginning Fund Balance:	\$1,050,469.87
June 30, 2020 Ending Fund Balance:	\$2,578,077.63

T. REVENUE – The amount of the Developer Fees collected and the interest earned for the 2019-2020 fiscal year:

³ See Resolution No. 17-051, dated February 8, 2017.

Level 1 - Residential	\$1,421,374.68
Level 1 – Commercial/Industrial	\$30,007.72
Level 1 – Senior Housing	\$41,315.68
SUBTOTAL - Amount of fees collected (gross):	\$1,492,698.08
Interest earned:	\$ 43,035.75
TOTAL REVENUE (GROSS):	\$1,535,733.83

U. EXPENDITURES – Projects on which Developer Fees were expended during the 2019-2020 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 2019-2020 Fiscal Year	% Funded with Developer Fees
Other Indirect & Support Services: Developer Fee and Legal fee support	\$8,126.07	100%
TOTAL EXPENDITURES:	<u>\$8,126.07</u>	N/A

*(Ed. Code, §17620(a)(5))

V. INCOMPLETE PROJECTS FUNDED WITH DEVELOPER FEE REVENUES – Incomplete Projects for which sufficient funds have been collected (as of the end of the 2019-2020 Fiscal Year) to complete financing of the Project, and the approximate date by which construction of the Project will commence:

There are no current incomplete projects that utilize these fees. However, the District intends to use the developer fees in Fund 25 to fund upcoming future projects.

In approximately 2021, the District also intends 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.

W. INTERFUND TRANSFERS & LOANS – Description of each interfund transfer or loan made to and/or from the Fund for the 2019-2020 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			

X. 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 2019-2020 fiscal year:

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

END OF 2019-2020 ANNUAL DEVELOPER FEE REPORT
