

**RESOLUTION NO. 23/24-18 OF THE GOVERNING BOARD OF THE  
MOUNTAIN VIEW LOS ALTOS HIGH SCHOOL DISTRICT  
REGARDING ACCOUNTING OF DEVELOPMENT FEES  
FOR 2022-2023 FISCAL YEAR  
IN THE FOLLOWING FUND OR ACCOUNT:  
FUND 25, CAPITAL FACILITIES**

**1. Authority and Reasons for Adopting this Resolution.**

- A. This District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated 4/25/22, and is referred to herein as the “School Facilities Fee Resolution” and is hereby incorporated by reference into this Resolution. These resolutions were adopted under the authority of Education Code section 17620. These fees have been deposited in the following fund or account:

**FUND 25, CAPITAL FACILITIES**

- B. Government Code sections 66001(d) and 66006(b) require this District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year;
- C. Government Code sections 66001(d) and 66006(b) further require that the annual accounting of the Fund and those findings be made available to the public within 180 days from the last day of each fiscal year, that this information be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after they become available to the public, and that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has filed a written request for it.
- D. The Superintendent has informed this Board that a draft copy of this Resolution (along with Exhibit A is hereby incorporated by reference into this Resolution) was made available to the public on November 18, 2023. The Superintendent has further informed this Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was mailed at least 15 days prior to this meeting to anyone who had filed a written request for it.
- E. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings made by this Board in its School Facilities Fee Resolution.

**2. What This Resolution Does.**

This Resolution makes various findings and takes various actions regarding the Fund as required by and in accordance with Government Code sections 66001(d) and 66006(b).

### **3. Findings Regarding the Fund.**

Based on all findings and evidence contained in, referred to, or incorporated into this Resolution, as well as the evidence presented to this Board at this meeting, the Board finds each of the following with respect to the Fund for the 2022-23 Fiscal Year:

- A. In reference to Government Code section 66006(b)(2), the information identified in section 1 above is correct;
- B. In further reference to Government Code section 66006(b)(2), this Board has reviewed the annual accounting for the Fund as contained in Exhibit A and determined that it meets the requirements set forth in Government Code section 66006(b)(1);
- C. In reference to the last sentence of Government Code section 66006(d), because all of the findings required by that subdivision have been made in the fees that were levied in paragraphs above, the District is not required to refund any moneys in the Fund as provided in Government Code section 66001(e).

### **4. Superintendent Authorized to Take Necessary and Appropriate Action.**

The Board further directs and authorizes the Superintendent to take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

### **5. Certificate of Resolution.**

I, Mike Mathiesen, Associate Superintendent Business Services of the Mountain View Los Altos High School District of Santa Clara County, State of California, certify that this Resolution proposed by \_\_\_\_\_, seconded by \_\_\_\_\_, was duly passed and adopted by the Board, at an official and public meeting this 18th day of December, 2023, by the following vote:

AYES:

NOES:

ABSENT:

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Mike Mathiesen, Associate Superintendent Business Services  
of the Mountain View Los Altos High School District  
of Santa Clara County, California

**EXHIBIT A**  
**TO RESOLUTION NO. 23/24-18 REGARDING**  
**ACCOUNTING OF DEVELOPMENT FEES**  
**FOR FISCAL YEAR 2022-2023**  
**FOR THE FOLLOWING FUND OR ACCOUNT:**  
**FUND 25, CAPITAL FACILITIES**

Per Government Code section 66006(b)(1)(A-H) as indicated:

- A. A brief description of the type of fee in the Fund:

Statutory school facility fees

- B. The amount of the fee.

As of June 27, 2022; \$4.79 per square foot of assessable space of residential construction; and \$ 0.78 per square foot of covered and enclosed space of commercial/industrial construction; but subject to the district's determination that a particular project is exempt from all or part of these fees. Pursuant to Education Code section 17623 and an agreement with the districts sharing territory with the district, generally only 33% of the maximum fee specified above is distributed to the district. MVLA fees are \$1.60 per square foot for residential and \$ 0.26 for commercial

- C. The beginning and ending balance of the Fund.

See Attachment 1.

- D. The amount of the fees collected and the interest earned.

See Attachment 1.

- E. An 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.

See Attachment 1.

- F. An 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) subdivision (a) of section 66001, and the public improvement remains incomplete:

N/A. The District has not made this determination.

- G. A description of each interfund 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 interfund 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:

N/A. The District has not made any such interfund transfers or loans

- H. The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001:

A refund of \$136.00 was made pursuant to subdivision (e) or (f) of section 66001.