

Attachment A

RESOLUTION OF THE BOARD OF EDUCATION OF THE LOS ANGELES UNIFIED SCHOOL DISTRICT ADOPTING THE ANNUAL ACCOUNTING REPORT

WHEREAS, pursuant to its authority under Education Code Sections 17620 et seq. and Government Code Sections 65995 et seq., the District has assessed residential school impact fees and commercial/industrial school impact fees on construction and reconstruction projects within its boundaries; and

WHEREAS, the District has placed all fees it has received from such assessments in a separate non-co-mingled capital facilities fund (hereinafter the “Capital Facilities Fund”) established for such purposes pursuant to Government Code Section 66000 et seq; and

WHEREAS, the District has made available to the public within one hundred and eighty (180) days after the last day of its fiscal year, an Annual Capital Facilities Fund Accounting Report (hereinafter “Annual Accounting Report”) which describes the type of Capital Facilities Fund into which school impact fees were placed, the amount of the fee, the beginning and ending balances of this Fund, the amount of fees collected and interest earned, the identification of expenditures made by project; and

WHEREAS, the Annual Accounting Report has determined that in FY25, no refunds were made due to unexpended school impact fees; and

WHEREAS, the District has, at least 15 days prior to the Board of Education meeting, made the Annual Report available to the public by making it available at the Board Secretariat’s Office, the Controller’s Office, and the Impact Fee Program Office; and

WHEREAS, the District has not received any written requests from interested parties for a mailed notice of this meeting; therefore be it

RESOLVED, that the Board adopts the Capital Facilities Fund (School Impact Fees) Annual Accounting Report which is attached as Attachment B.

ADOPTED this ____ day of _____ 2025

Scott M. Schmerelson, Board President

ATTEST:

Michael McLean, Executive Officer of the Board