

***THE CAJON VALLEY UNION SCHOOL DISTRICT'S ANNUAL  
AND FIVE –YEAR FEE REPORT FOR THE 2023/24 FISCAL  
YEAR***

It is a requirement of Government Code Sections 66006 and 66001 that school districts provide certain financial information to the public each year. The report must be made available for public review 180 days after the close of the previous fiscal year. In addition, the governing board must review the information at its next regularly scheduled board meeting held no earlier than 15 days after the information becomes available to the public. Notice of the time and place of this meeting must be mailed at least 15 days prior to the meeting to anyone who has requested such notice. Developer fees are intended to be used for the construction and reconstruction (modernization) of school facilities to accommodate students from new development. Developer fees are not intended for general revenue purposes.

**THE DISTRICT PROVIDES THE FOLLOWING INFORMATION IN COMPLIANCE WITH GOVERNMENT CODE SECTION 66006 FOR THE 2023/24 FISCAL YEAR:**

- I. A brief description of the type of fee in the account or fund.
- II. The amount of the fee.
- III. The beginning and ending balance of the account or fund.
- IV. Fee amounts collected and interest earned on fees.
- V. An identification of each project fees were expended on, the amount of the expenditures on each improvement, and the total percentage funded with fees.
- VI.
  - (i) An identification of each project and the estimated/actual commencement date for each project, if sufficient funds are collected.
  - (ii) An identification of each project identified in a previous report pursuant to (i) and whether construction began on the approximate date noted in the previous report.
  - (iii) For a project identified pursuant to (ii) for which construction did not commence the approximate date provided in the previous report, the reason for the delay and a revised approximate date for the commencement of construction.
- VII. A description of each interfund transfer or loan.
- VIII. Amount of funds, the number of persons or entities identified to receive those refunds, and any allocations if the administrative costs to refund the expended revenues exceed the amount to be refunded.

**SECTION A: ANNUAL REPORT 2023/24**

**In accordance with Government Code Section 66006(b)(1) and (2), the Cajon Valley Union School District provides the following information for the 2023-24 fiscal year:**

**I. Description of the Type of Reportable Fees of the Cajon Valley Union School District**

The Reportable Fees for the Cajon Valley Union School District for the fiscal year beginning on July 1, 2023, and ending June 30, 2024, consist of Level I fees. The Level I Fees are collected by the Cajon Valley Union School District, pursuant to Education Code Section 17620 and Government Code Section 65995, for new residential and commercial/industrial development.

**II. Amount of Developer Fees**

**Table 1. Statutory Level I School Fee Amounts**

<b>Type of Fee</b>	<b>Effective Dates (FY 2023-24)</b>	<b>Fee Amount Per Square Foot</b>
Residential	7/1/2023	\$ 2.97
Commercial/ Industrial	7/1/2023	\$ 0.48

**III. Beginning and Ending Balance of Account**

<b>Balance</b>	<b>Fund Balance</b>
Beginning Balance (7/1/23)	\$1,403,342.37
Ending Balance (6/30/24)	\$1,113,981.57

**IV. Amount of Developer Fees Collected and Amount of Interest Earned**

Fees Collected	\$720,762.60
Interest Earned	\$ 41,901.09
<b>Total</b>	<b>\$762,663.69</b>

**V. Fees Were Expended For The Following Projects in Fiscal Year 2023/24**

<b>Project Description</b>	<b>Percentage Funded with Fees</b>	<b>Amount</b>
Additional Classrooms at Anza ES	6.04%	<b>\$65,157.48</b>
Additional Classrooms at Blossom Valley ES	8.02%	<b>\$10,374.00</b>
Additional Classrooms at Crest ES	6.72%	<b>\$66,275.92</b>
Additional Classrooms at Flying Hills School of the Arts	6.57%	<b>\$60,995.92</b>
Additional Classrooms at Fuerte ES	14.99%	<b>\$302,172.15</b>
Additional Classrooms at WD Hall ES	5.21%	<b>\$69,516.41</b>
Additional Restrooms at Hillsdale MS	11.12%	<b>\$67,995.47</b>
Additional Classrooms at Johnson ES	30.79%	<b>\$50,543.77</b>
Additional Classrooms at Magnolia ES	9.33%	<b>\$153,418.43</b>
Additional Classrooms at Meridian ES	4.93%	<b>\$32,649.60</b>
Additional Classrooms at Naranca ES	14.89%	<b>\$69,681.87</b>
Additional Classrooms at Rancho SD ES	6.45%	<b>\$61,666.57</b>
Additional Classroom at Vista Grande ES	25.71%	<b>\$9,006.00</b>
Facilities Master Plan	8.4%	<b>\$30,180.90</b>
School Site Locator (Davis Demographics)	100%	<b>\$2,390.00</b>
<b>TOTAL EXPENDITURES:</b>		<b>1,052,024.49</b>

**VI. (i) During the 2024-25 Fiscal Year the Cajon Valley Union School District will Commence Construction on the Following Projects If Sufficient Funds Are Collected.**

<b>Project</b>	<b>Estimated/ Actual Commencement Date</b>
Additional Relocatable Classrooms at Magnolia Elementary School	9/11/2024
Additional Relocatable Classrooms at Avocado Elementary School	6/23/2025
Additional Relocatable Classrooms at Cajon Valley Middle School	6/23/2025
Additional Relocatable Classrooms at Johnson Elementary School	6/23/2025
Additional Restroom Building at Meridian Elementary School	6/23/2025

**(ii) Projects for which Construction Did/Did Not Commence on the Approximate Date Provided in the Previous Report, the Reason for the Delay (if applicable), and the Revised Approximate Date for the Commencement of Construction (if applicable).**

<b>Project</b>	<b>Original Commencement Date</b>	<b>Reason For Delay (If Applicable)</b>	<b>Revised Commencement Date (If Applicable)</b>
N/A			

**VII. The District Has Transferred or Made Loans From The Account As Noted**

<b>Description of Interfund Transfer or Loan</b>	<b>Funds to Which Reportable Fees Are Loaned</b>	<b>Amount</b>	<b>Date of Loan Repaid</b>	<b>Rate of Interest</b>
N/A	N/A	N/A	N/A	N/A

**VIII. The Amount of Refunds Made or Revenues Allocated for Other Purposes if the Administrative Costs of Refunding Unexpended Revenues Exceed the Amount to be Refunded**

N/A

**IX. Summary Table of Fund Balance, Revenues, and Expenditures**

<b>Item</b>	<b>Total Revenues</b>
Beginning Balance (July 1, 2023)	\$1,403,342.37
Reportable Fees Collected & Interest Earned	\$762,663.69
Expenditures	\$1,052,024.49
Ending Balance (June 30, 2024)	\$1,113,981.57

**SECTION B: FIVE YEAR REPORT**

In accordance with Government Code Section 66001, the Cajon Valley Union School District provides the following information with respect to the Developer Fees in the account or sub-account(s) remaining unexpended, whether committed or uncommitted to projects:

**I. Projects Proposed in the Next Five Years for Which Fees Will Be Expended**

The fees are collected on new residential and commercial/industrial development within the Cajon Valley Union School District to fund school facilities required to serve students generated by new development. The fees will be used to fund construction and reconstruction of school facilities and provide interim housing as necessary.

**II. Relationship Between Fees Collected and Purpose For Which They Are Collected**

There is a reasonable relationship between fees charged and the need for construction and reconstruction of school facilities. The Cajon Valley Union School District does not have adequate facilities to accommodate students from new development. Furthermore, the fees collected do not exceed the cost of providing adequate school facilities.

**III. Sources of Funding**

<b>Source of Funding</b>	<b>Amount of Funding Anticipated to be Received to Complete Financing School Facilities</b>
Developer Fees	\$ 1,113,981.57
	\$
	\$
	\$
<b>Total Anticipated Funding</b>	<b>\$ 1,113,981.57</b>

**CAJON VALLEY UNION SCHOOL DISTRICT**

**PROJECTS TO BE COMPLETED IN THE NEXT FIVE YEARS**

PROJECT NAME: Additional Classrooms to Accommodate Growth

Total Cost of Project: \$1,113,981.87

<b>Description of Project</b>	<b>Estimated Cost of Project</b>	<b>Source of Funds</b>	<b>Anticipated Date to Commence Project</b>
Additional Relocatable Classroom Buildings	\$1,113,981.87	1. Developer Fees	June 2026
	\$	2.	
	\$	3.	
	\$	4.	

**III. IDENTIFICATION OF THE APPROXIMATE DATE ON WHICH THE FUNDING REFERRED TO ABOVE IS EXPECTED TO BE DEPOSITED IN THE APPROPRIATE ACCOUNT.**

Funds will be made available on as needed basis upon (Board) authorization. Funding sources for the projects will be identified upon project approval.