

***THE CAJON VALLEY UNION SCHOOL DISTRICT'S ANNUAL
AND FIVE –YEAR FEE REPORT FOR THE 2024/25 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 2024/25 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 2024/25

In accordance with Government Code Section 66006(b)(1) and (2), the Cajon Valley Union School District provides the following information for the 2024-25 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, 2024, and ending June 30, 2025, 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

Type of Fee	Effective Dates (FY 2024-25)	Fee Amount Per Square Foot
Residential	07/01/2024	\$ 2.97
Residential	02/15/2025	\$ 3.21
Commercial/ Industrial	07/01/2024	\$ 0.48
Commercial/ Industrial	02/15/2025	\$ 0.52

III. Beginning and Ending Balance of Account

Balance	Fund Balance
Beginning Balance (7/1/24)	\$1,113,981.57
Ending Balance (6/30/25)	\$1,679,424.60

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

Fees Collected	\$996,503.86
Interest Earned	\$ 49,157.07
Total	\$1,045,660.93

V. Fees Were Expended For The Following Projects in Fiscal Year 2024/25

Project Description	Percentage Funded with Fees	Amount
Additional Classrooms at Anza ES	6.08%	\$10,065.18
Additional Classrooms at Avocado ES	8.61%	\$82,008.56
Additional Classrooms at Cajon Valley MS	6.85%	\$92,210.83
Additional Classrooms at Crest ES	7.16%	\$20,355.35
Additional Classrooms at Flying Hills School of the Arts	6.75%	\$12,704.55
Additional Classrooms at Fuerte ES	15.40%	\$1,058.20
Additional Classrooms at WD Hall ES	5.66%	\$14,606.25
Additional Restrooms at Hillsdale MS	10.51%	\$11,632.18
Additional Classrooms at Johnson ES	10.23%	\$84,638.56
Additional Classrooms at Magnolia ES	10.48%	\$115,934.84
Additional Classroom at Naranca ES	16.02%	\$11,524.68
Additional Classrooms at Rancho SD ES	6.65%	\$12,603.66
Justification Study	100%	\$10,875.00
TOTAL EXPENDITURES:		480,217.84

VI. (i) During the 2025-26 Fiscal Year the Cajon Valley Union School District will Commence Construction on the Following Projects If Sufficient Funds Are Collected.

Project	Estimated/ Actual Commencement Date
N/A (see below*)	N/A

**No new projects are planned for 2025-2026. Additional classrooms, restrooms, and support facilities are expected to commence at various sites beginning in 2026-2027. The specific sites have not all been identified.*

(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).

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

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

Description of Interfund Transfer or Loan	Funds to Which Reportable Fees Are Loaned	Amount	Date of Loan Repaid	Rate of Interest
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

Item	Total Revenues
Beginning Balance (July 1, 2024)	\$1,113,981.57
Reportable Fees Collected & Interest Earned	\$1,045,660.87
Expenditures	\$480,217.84
Ending Balance (June 30, 2025)	\$1,679,424.60

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

Source of Funding	Amount of Funding Anticipated to be Received to Complete Financing School Facilities
Developer Fees	\$ 1,679,424.60
	\$
	\$
	\$
Total Anticipated Funding	\$ 1,679,424.60

CAJON VALLEY UNION SCHOOL DISTRICT

PROJECTS TO BE COMPLETED IN THE NEXT FIVE YEARS

PROJECT NAME: Additional Facilities to Accommodate Growth

Total Cost of Project: \$1,679,424.60

Description of Project	Estimated Cost of Project	Source of Funds	Anticipated Date to Commence Project
Additional Classrooms, Restrooms, and Support Facilities	\$1,679,424.60	1. Developer Fees	June 2027
	\$	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.