

**EXHIBIT A
TO RESOLUTION REGARDING
ANNUAL AND FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR ENDING JUNE 30, 2023
FOR THE FOLLOWING FUND OR ACCOUNT:
Capital Facilities Fund - Fund 25 (the "Fund")**

Pursuant to 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.

\$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 district(s) sharing territory with the district, generally only 65% (elementary/65%; high school/35%) of the maximum fee specified above is distributed to this district.

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

Beginning fund balance - \$76,761.48
Ending Fund Balance - \$78,918.81

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

\$2157.33

- 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.

County Development Administration Fees - \$93.84

- 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 - No projects started at this time.

- G. A description of each inter-fund 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 inter-fund 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

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

N/A No refunds or allocations were made pursuant to subdivision (e) or (f) of section 66001.

**EXHIBIT B
TO RESOLUTION REGARDING
ANNUAL AND FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR ENDING JUNE 30, 2023
FOR THE FOLLOWING FUND OR ACCOUNT:
Capital Facilities Fund- Fund 25 (the "Fund")**

Pursuant to Government Code section 66001(d)(1)-(4) as indicated:

- A. With respect to only that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified as follows:
- Flatwork, Parking & Traffic Circulation
- Security & Safety Upgrades
- Modernization of Building
- B. See section 3.D of the Resolution.
- C. With respect to only that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows: N/A
- D. With respect to only that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account or fund: N/A

RESOLUTION 0123

**RESOLUTION OF THE GOVERNING BOARD OF THE
_Caliente Union SCHOOL DISTRICT REGARDING
ANNUAL AND FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES
FOR 2022-2023 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:
Capital Facilities Fund- Fund 25
(Government Code sections 66001(d) & 66006(b))**

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 June 7, 2017 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:

Capital Facilities Fund- Fund 25 (the "Fund");

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 no later than December 27, 2023, 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 requested it;

D. The Superintendent has informed this Board that a draft copy of this Resolution (along with Exhibits A and B which are hereby incorporated by reference into this Resolution) was made available to the public on Nov. 30 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 requested 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 2022-2023 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 Government Code section 66001(d)(1), and with respect only to that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified in Exhibit B;

D. In reference to Government Code section 66001(d)(2), and with respect only to that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fee and the purpose for which it is charged;

E. In reference to Government Code section 66001(d)(3), and with respect only to that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, all of the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified as the use to which the fees are to be put are identified in Exhibit B;

F. In reference to Government Code section 66001(d)(4), and with respect only to that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the approximate dates on which the funding referred to in paragraph E above is expected to be deposited into the appropriate account or fund is designated in Exhibit B; and

G. In reference to the last sentence of Government Code section 66001(d), because all of the findings required by that subdivision have been made in connection with the fees that were levied in paragraphs C-F 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, Jason Rankin, President of the Governing Board of the Caliente Union School District of Kern County, State of California, certify that this Resolution proposed by Louis Varga, seconded by Karina Parker, was duly passed and adopted by the Board, at an official and public meeting this 12th day of December 2023, by the following vote:

Names of Board Member(s)

AYES: 3

NOES: 0

ABSENT: 2

Jason Rankin Signed by
President of the Board
of the Caliente Union School
District of Kern County,
California

**NOTICE OF AVAILABILITY FOR PUBLIC REVIEW OF
ACCOUNTING OF DEVELOPER FEES
FOR 2022-2023 FISCAL YEAR IN THE FOLLOWING FUND OR ACCOUNT:
DEVELOPER FEES-FUND 25**

As required by Government Code sections 66001(c-d) and 66006 (b) the Caliente Union School District is required to have an Accounting for Developer Fees Report available for public review at least 15 days prior to the Board of Trustees review of the information and adoption of a Resolution regarding the accounting.

Resolution No. __0123: Annual and Five-Year Accounting of Developer Fees for 2022-2023 Fiscal Year in the Developer Fees Fund 25, will be presented to the Caliente Union School District Board of Trustees for approval during the Dec. 12, 2023, Board Meeting. A public review and hearing will be held prior to taking action.

The 2022/2023 fiscal year report as it pertains to the Developer Fees-Fund 25 is available for review starting _Nov. 30, 2023 until Dec. 12, 2023. This document can be reviewed at the Caliente Union School District Office located at 12400 Caliente Creek Rd. CA .

Date: Nov. 30 , 2023

Time: 1:00 ___PM

Location: Caliente Union School District
12400 Caliente Creek Rd.
Caliente, CA 93518