

**RESOLUTION OF THE GOVERNING BOARD OF THE**  
**\_\_\_\_\_ Caliente Union \_\_\_\_\_ SCHOOL DISTRICT**  
**REGARDING**  
**ANNUAL AND FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES**  
**FOR 2023-2024 FISCAL YEAR**  
**IN THE FOLLOWING FUND OR ACCOUNT:**  
**\_\_\_\_\_ 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 \_\_\_\_\_ [INSERT DATE OF YOUR LATEST RESOLUTION ADOPTING INCREASED DEVELOPER FEES] 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 \_\_\_\_\_ (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, 2024, 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. 21\_\_\_\_\_, 2025. 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 2023-2024 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)(A), and with respect only to that portion of the Fund for the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter the purpose of the fees remaining unexpended at the end of the 2023-2024 Fiscal Year, 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)(1)(B), and with respect only to that portion of the Fund for the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter remaining unexpended at the end of the 2023-2024 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)(1)(C), and with respect only to that portion of the Fund for the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter remaining unexpended at the end of the 2023-2024 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)(1)(D), and with respect only to that portion of the Fund for the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter remaining unexpended at the end of the 2023-2024 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)(2), 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, ADONAE FARIS, President of the Governing Board of the Caliente Union School District of Kern County, State of California, certify that this Resolution proposed by Jason Rankin, seconded by Louis Varga, was duly passed and adopted by the Board, at an official and public meeting this 9 day of December, 2025, by the following vote:

Names of Board Member(s):

Jason Rankin, Louis Varga, Adonae Faris, Karina Parker, and Matthew Taylor.

AYES: 3

NOES: 0

ABSENT: 2

Att. Fz.  
President of the Board  
of the Caliente Union  
District of Kern County,  
California

**EXHIBIT A  
TO RESOLUTION REGARDING  
ANNUAL ACCOUNTING OF DEVELOPMENT FEES  
FOR FISCAL YEAR ENDING JUNE 30, 2025  
FOR THE FOLLOWING FUND OR ACCOUNT:  
\_\_\_\_\_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:

Developer Fees to be used for the construction of the UPK facilities. The school district qualifies for Financial Hardship.

- B. The amount of the fee.

\$85,345.87

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

The funds were not used this year. The beginning fund was \$84,583.37 and ending fund is \$85,345.87

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

No fees were collected, and the interest was \$762.16

- 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.

n/a

- F. (i) 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: Jan. 30, 2026

(ii) An identification of each public improvement identified in a previous report pursuant to (i) and whether construction began on the approximate date noted in the previous report:

July 1, 2025

(iii) For a project identified in (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction: n/a

- 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

**EXHIBIT B**  
**TO RESOLUTION REGARDING**  
**FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES**  
**FOR FISCAL YEAR ENDING JUNE 30, 2024**  
**FOR THE FOLLOWING FUND OR ACCOUNT:**  
                    Fund 25                     (the "Fund")

Pursuant to Government Code section 66001(d)(1) and (2) as indicated:

(1) For the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter, the local agency shall make all of the following findings with respect to only that portion of the Fund remaining unexpended at the end of the 2023-2024 Fiscal Year:

- A. 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: The fees are being used to fund the construction of the UPK facilities. The District qualifies for Hardship funds, whereas, the District Developer Fees will be swept into revenue necessary to fund the project.
- B. The findings and evidence referenced above in the School Facilities Fee Resolution adopted by reference into Paragraph 1. A. of this Resolution demonstrate that there is a reasonable relationship between the fee and the purpose for which it is charged.
- C. The sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:

Fund 25- Developer Fees, Special Reserves and Capital Facilities funds will be braided together to fund the \$800,000 project.

Fund 17 - Special Reserves Other than Capital Outlay		\$77,655.82	\$1,210.00	\$0.00	<b>\$78,865.82</b>
Fund 25 - Developer Fees		\$6,432.67	\$1,300.00	\$0.00	<b>\$7,732.67</b>
Fund 25 - Developer Fees	<b>9010</b>	\$77,789.23	\$1,200.00	\$0.00	<b>\$78,989.23</b>

Fund 35 - Capital Facilities (UPK)	\$355,592.81	\$556,960.00	\$123,037.65	<b>\$789,515.16</b>
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- D. The approximate date on which the funding referred to in paragraph C is expected to be deposited into the appropriate account of fund. The funds are deposited and will be expended by February 2026.

(2) When findings are required under 66001(d), they shall be made in connection with the public information contained in Exhibit A to this Resolution. The findings required by this subdivision need only be made for moneys in possession of the local agency and need not be made with respect to letters of credit, bonds, or other instruments taken to secure payment of the fee at a future date.

**NOTICE OF AVAILABILITY FOR PUBLIC  
REVIEW OF ACCOUNTING OF DEVELOPER FEES  
FOR 2024-2025 FISCAL YEAR IN THE FOLLOWING FUND OR ACCOUNT:  
\_\_\_\_\_Fund 25\_\_\_\_\_**

As required by Government Code section 66006(b)(2) the Caliente Union School District is required to have an Accounting for Developer Fees Report available for public review no less than 15 days prior to the next regularly scheduled public meeting to review the information and adoption of a Resolution regarding the accounting.

Resolution No. 12-01: Annual and Five-Year Accounting of Developer Fees for 2024-2025 Fiscal Year in the Following Fund or Account 25, will be presented to the Caliente Union School District Board of Trustees for approval during the Dec. 9, 2025, Board Meeting. A public review and hearing will be held prior to taking action.

The 2024-2025 fiscal year report as it pertains to the Developer Fees-Fund 25 is available for review starting Nov. 21, 2025 until Dec. 9, 2025. This document can be reviewed at the Caliente Union School District Office located at 12400 Caliente Creek Rd. Caliente, Ca. or on the District's website at <https://calienteschooldistrict.org/>

Date: Nov. 21, 2025

Time: 3:00 PM

Location: Caliente Union School District/ Piute Mt. School Office  
12400 Caliente Creek Rd.  
Caliente, CA 93518