



ANNUAL DEVELOPER FEE REPORT FY 2021/2022

CLOVIS UNIFIED SCHOOL DISTRICT

November 9, 2022



TABLE OF CONTENTS

EXECUTIVE SUMMARY	3
ANNUAL REPORTING REQUIREMENTS	4
A. Type of Fee	4
B. Amount of Fee	4
C. Beginning and Ending Balances	4
D. Amount of Fees Collected and Interest Earned	5
E. Improvements on Which Fees Were Expended	5
F. Incomplete Projects Funded with Developer Fee Revenues	5
G. Interfund Transfers or Loans	5
H. Refunds of School Fees	6
APPENDIX A	7

EXECUTIVE SUMMARY

Under Education Code 17620 et seq., school districts may levy fees (“School Fees”) in order to offset the impacts to school facilities from new residential and commercial development. Commencing January 1, 1987, statutory school fees were authorized to be levied in the amount of \$1.50 per square foot of new residential assessable space and \$0.25 per square foot of enclosed commercial or industrial assessable space (“Level 1 Fees”), and are subject to an increase of the statutory fees based on the Statewide cost index for Class B construction, as determined by the State Allocation Board every two years. With the passage of Senate Bill 50 (the Leroy F. Greene School Facilities Act) in 1998, the State School Facility Program was established, and provides school districts with the option of adopting alternative school fees (also known as “Level II Fees” and “Level III Fees”) in excess of the Level I Fee upon meeting certain requirements, and are valid for a maximum of one (1) year.

In accordance with Government Code Sections 66001 and 66006, Clovis Unified School District (“School District”) must provide certain information on an annual and five-year basis regarding the collection and expenditure of School Fees collected under the authorization of Education Code Section 17620 et seq and Government Code Section 65995 et seq. For the purposes of annual and five-year reporting requirements, the collection of School Fees do not include letters of credit and bond proceeds secured by payment of School Fees at a future date; revenues from developments under special mitigation agreements; or any other financing instrument used by the School District to fund school facilities construction and improvements.

The School District last published a report covering five-year reporting requirements (as defined under Government Code Section 66001(d)(1)) after the end of Fiscal Year (“FY”) 2020/2021, and will not be required to publish relevant reporting until 180 days after the end of FY 2025/2026. Hence, the following information addresses only annual reporting requirements specified by Government Code Sections 66001 and 66006.

meeting, the School District will post a public notice of the time and place of the meeting, including information with respect to where the Report may be reviewed, and will mail the public notice to any interested party who filed a written request with the School District for mailed notice of such meeting.

ANNUAL REPORTING REQUIREMENTS

This report contains certain information regarding the type, amount, collection and expenditure of School Fees for Fiscal Year 2020/2021. Each of the capitalized letters A-H below correspond to the specific letter and portion of Government Code 66006.

A. Type of Fee

Clovis Unified collects both Level I Fees and Level II Fees. Level I Fees are collected pursuant to Sections 17620 et seq. of the Education Code and Sections 66001 and 65995 et seq. of the Government Code. School Fees are deposited into the Capital Facilities Fund, Fund 25. Level I Fees are levied on square footage of assessable space for commercial/industrial construction/reconstruction and residential construction/reconstruction (primarily residential additions). Additionally, pursuant to Sections 65995.5, 65995.6, and 65995.7 of the Government Code, the School District collected Level II Fees.

B. Amount of Fee

For collection purposes, all unmitigated residential construction/reconstruction in the School District was subject to School Fees in the amounts set forth in the table below.

Fee Type	Effective Dates	School Fee Per Square Foot
Level I Fees Residential Additions/Remodels	July 1, 2021 – June 30, 2022	\$4.08
Level I Fees Commercial/Industrial	July 1, 2021 – June 30, 2022	\$0.66
Level II Fees New Residential Construction	July 1, 2021 – June 30, 2022	\$4.67

C. Beginning and Ending Balances

July 1, 2021 Beginning Fund Balance	\$	40,195,590.96
June 30, 2022 Ending Fund Balance	\$	51,270,699.01

The 2021-22 ending balance is committed to future new construction facility projects.

D. Amount of Fees Collected and Interest Earned

Source	Revenue
Amount of Fees Collected	\$ 24,609,909.82
Fair Market Adjustment*	\$ (2,616,802.58)
Interest Earned	\$ 682,225.10
Other Local Revenue	\$ 315,384.00
TOTAL REVENUE	\$ 22,990,716.34

* An accounting entry required when the auditors examine the return on investments received from the Fresno County Treasurer's Pool

E. Improvements on Which Fees Were Expended

Project	Expense
Purchase/Lease of Relocatable Classrooms & Site Preparation*	\$ 2,080,924.19
Purchase of Land & Site Preparation*	\$ 25,807.22
New Facility Construction *	\$ 3,000,000.00
New Construction Debt Service Payment	\$ 5,271,322.99
Special Education Growth Classrooms	\$ 36,462.16
Legal/Enrollment Studies	\$ 184,310.84
Other Indirect & Support Services	\$ 1,316,780.89
TOTAL EXPENDITURES	\$ 11,915,608.29

*See Appendix A for detailed information

F. Incomplete Projects Funded with Developer Fee Revenues

Project	Estimated Completion
All Projects Complete	n/a

* As of June 30, 2021

G. Interfund Transfers or Loans

During 2021-22 there was \$3,000,000 transferred to the Bond Fund towards the construction of the Clovis West Classroom Wing Addition.

H. Refunds of School Fees

Government Code Section 66001 (e) stipulates that Clovis Unified is required to refund unexpended portions of fees and interest accrued to property owners, should the School District determine that sufficient funds have become available to complete any incomplete projects (as described under Government Code 66006 (b) (1) (F)) but not identify an approximate date by which construction of the public improvements will commence within 180 days, subject to exceptions described under Government Code 66001 (f). However, no such refunds were issued in the 2020/2021 fiscal year.

APPENDIX A

Project	Amount of Project Total Funded	Percentage of Project Total Funded
Purchase/Lease of Relocatable Classrooms & Site Preparations		
Relocatable Classroom Construction	\$ 2,080,924.19	100%
Clovis East		
Cedarwood		
Clovis High		
Reyburn		
Clark		
Clovis Online		
TOTAL	\$ 2,080,924.19	
New Facility Construction		
Clovis West Classroom Wing Addition	\$ 3,000,000.00	100%
TOTAL	\$ 3,000,000.00	
Purchase of Land & Site Preparation		
Site Preparation - Fowler/McKinley	\$ 25,807.22	100%
TOTAL	\$ 25,807.22	
TOTAL	\$ 5,106,731.41	