



EVERGREEN SCHOOL DISTRICT

DATE: December 2, 2023
TO: Dr. Antoine Hawkins, Superintendent and The Board of Trustees
FROM: Victoria Knutson – Chief Business Officer
SUBJECT: Review of Developer Fee Reports

Government Code Section 66006 require districts to be accountable for the fees that are collected and expended on an annual basis. The annual report focuses on the amount of developer fees collected and expended throughout the fiscal year.

The annual report must be made public within 180 days from the last day of the fiscal year (June 30th) and then reviewed at the next regularly scheduled public board meeting not less than 15 days afterward. In this case, the report was posted on the district website on November 28, 2023.

FINANCIAL IMPACT: The ending fund balance of \$3,426,220 will be carried over to the 2023-24 Capital Facilities Budget.

FUNDING SOURCE: Fund 250 Capital Facilities Fund

RECOMMENDATION:

It is recommended that the Board of Trustees review and accept the report as required by Government Code Section 66006 and 66001(e).

The backup Developer Fees reports for FY 2022-23 are attached.

Developer Fees

Annual Report
FY 2022-23

All Developments

Fund 250 Capital Facilities Fund Balance:

Beginning Balance -	\$3,288,290
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Revenues

Developer Fees	\$65,937
Interest	\$80,472
All Other Local Revenues	\$0
<u>Total Revenues</u>	<u>\$146,408</u>

Expenditures

General Supplies	\$0
Contracted Maintenance Repair	\$0
Direct Costs for Interfnd Srvc	\$0
Consultants/Contractors	\$6,500
Architect	\$0
Building and Improvements	\$0
Other Construction Costs	\$0
Other Authorized Costs	\$1,978
<u>Total Expenditures</u>	<u>\$8,478</u>

Ending Balance -	\$3,426,220
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Current Fees:

		Rate per sq ft
Residential	\$63,191.33	\$2.24
Commerical	\$4,472.28	\$0.36

Amount of Refunds:

-\$1,727.04

\$65,936.57
