

# **NOTICE OF PUBLIC REVIEW**

November 30, 2023

## **Public Review on the Annual Accounting of Developer Fees for Fiscal Years 2022-2023, 2021-22, 2020-21, 2019-20 and 2018-19**

NOTICE IS HEREBY GIVEN that the Board of Trustees of Raisin City Elementary School District of Fresno County, California will conduct a public review in accordance with Government Code sections 66001(d) and 66006(b), regarding the annual accounting of developer fees for the fiscal year 2022-2023. The review will take place at 5:30 pm on December 11, 2023. Any interested party may make an oral or written presentation at the meeting.

The annual accounting is available to the public. A copy of the report may be obtained by contacting:

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# ANNUAL REPORT OF DEVELOPER FEES

**School District Name:** Raisin City Elementary School District

**Reporting Period:** July 1, 2022 to June 30, 2023

**Date Report Made Available to the Public:** November 30, 2023

**Date Report Presented to the Board:** December 11, 2023

## DESCRIPTION OF THE TYPE AND AMOUNT OF THE FEE

This district has levied school facilities fees pursuant to various resolutions, the most recent of which is dated November 2020. These resolutions were adopted under the authority of Education Code Section 17620 and Government Code Section 65995 for the purpose of funding the construction or reconstruction of school facilities.

Raisin City School implemented school fee amounts of \$4.08 per square foot of residential construction and \$0.66 per square foot of new commercial/industrial construction at November 9, 2020 board of trustees meeting. Caruthers Unified School District collects the fees for Raisin City as well as Alvina Elementary and Monroe Elementary School Districts with 30% of the collected fees remaining with Caruthers USD.

The developer fees will be used to provide adequate facilities for students.

Attached is a report which summarizes the 2022-23 fiscal year activity in the Capital Facilities Fund which is used solely to account for developer fees.

**Raisin City Elementary School District  
Annual Accounting for School Facilities Fees  
As of June 30, 2023**

<b>Beginning Fund Balance 7/1/2021:</b>	<b>\$ 16,518.21</b>
 <b><u>Revenues</u></b>	
Fees Collected: 22-23	9,853.20
Fees Refunded	-
Fees Submitted to Feeder Districts: 20-21	-
Interest Earned: 22-23	298.37
GASB Adjustment for the Fair Value of Investments	-
<b>Total Revenue</b>	<b>\$ 10,151.57</b>
 <b><u>Expenditures</u></b>	
Consultant Fees	-
<b>Total Expenditures</b>	<b>\$ -</b>
 <b><u>Net Increase/Decrease to Fund</u></b>	 <b>\$ 10,151.57</b>
 <b>Ending Fund Balance 6/30/20</b>	 <b>\$ 26,669.78</b>

## FIVE YEAR REPORT OF DEVELOPER FEES

**School District Name:** Raisin City Elementary School District  
**Report Made Available to the Public:** November 30, 2023  
**Report Presented to the Board:** December 11, 2023

This district has levied school facilities fees pursuant to various resolutions, the most recent of which is dated November 2020. These resolutions were adopted under the authority of Education Code Section 17620 and Government Code Section 65995 for the purpose of funding the construction or reconstruction of school facilities to serve students.

The fees collected will be used for these purposes:

- Acquisition of school facilities for students including:
  - construction or reconstruction
  - architectural and engineering costs
  - permits and plan checking
  - testing and inspection
  - furniture, fixtures, and equipment for use in the new facilities
- Purchase or lease of interim school facilities to house students generated by new construction pending the construction of permanent facilities
- Purchase or lease of land for school facilities for such students
- Legal and other administrative costs related to the provision of such new facilities
- Administration of the collection of, and justification for, such fees
- Any other purpose arising from the process of construction or reconstructing facilities for students

The Developer Fee Justification Study (Level 1 Fee) prepared in November 2020 demonstrated the reasonable relationship between the fee and the purpose for which it is charged. The justification study is available for review upon request. An updated study will be presented in the spring of 2024.

The fiscal year 2022-23 saw very little activity and no facility work was done using the Capital Facility Fund.