



NOTICE TO THE PUBLIC:

Dated: 1/2/2024

The Board of Education of the
Victor Valley Union High School District
will review and approve at its regular board meeting:

Regular Board Meeting:

Thursday, January 11, 2024

5:30 P.M.

District Office

16350 Mojave Drive, Victorville, CA 92392

**VICTOR VALLEY UNION
HIGH SCHOOL DISTRICT**

**Annual Reportable Fees Reports for
Fiscal Year 2022-23**

THE VICTOR VALLEY UNION SCHOOL DISTRICT ANNUAL REPORTABLE FEES REPORT FOR FISCAL YEAR 2022-23 IN COMPLIANCE WITH GOVERNMENT CODE SECTIONS 66006 AND 66001

Government Code Sections (GS §) 66006 and 66001 provide that the Victor Valley Union School District (“District”) shall make available to the public certain information and adopt prescribed findings relative to school facility fees adopted pursuant to Education Code § 17620 and Government Code § 65995 (“Level 1 Fees” and “Commercial/Industrial Fees” collectively, “Statutory School Facility Fees”) and Government Code Sections 65995.5, 65995.6 and 65995.7 (“Level 2 Fees” and “Level 3 Fees” collectively, “Alternative School Facility Fees”). The foregoing fees are collectively referred to as reportable fees (“Reportable Fees”).

The described information and findings contained in this Annual and Five-Year Reportable Fees Report (“Report”) relate to Reportable Fees that the District received, expended or may expend in connection with school facilities (“School Facilities”) in order to accommodate additional students from new and other residential development as well as commercial and industrial construction (collectively referred to as “Development”) if funded or partially funded with Reportable Fees. The Reportable Fees have not been levied, collected, or imposed for general revenue purposes.

ANNUAL REPORT

In accordance with Government Code § 66006, the District provides the following information for fiscal year 2022-2023:

A. Description of the Type of Reportable Fees in the Account or Sub-Account(s) of the District:

The Reportable Fees consist of Statutory School Facility Fees and Alternative School Facility Fees. The Reportable Fees were deposited in the Capital Facilities Fund (or Fund 25) (“Fund”), a separate capital facilities account in a manner to avoid any commingling of the Reportable Fees with other revenues and funds of the District. As this Report provides, the Reportable Fees and any interest income earned by moneys in the Fund have been expended as set forth herein solely for the purpose for which the Reportable Fees were originally collected. (Government Code Section 66006(a).)

B. Reportable Fees Information for the Fund:

Within 180 days after the last day of each fiscal year, the District is required to make available to the public certain information. As set forth below, the District provides the following information for the Fund for the fiscal year 2022-2023. (Government Code § 66006(b)(1).)

C. Amount of the Reportable Fees:

The Reportable Fees were authorized to be levied on Development by the Board of Education (“Board”) of the District at the time the Reportable Fees were adopted. As described in the District’s Fee Justification Study (“FJS”) and School Facilities Needs Analysis (“SFNA”), the Reportable Fees only partially mitigate the full impacts to the District Development because the Reportable Fee amounts do not adequately fund the District’s School Facilities needs resulting from additional Development within the District. (Government Code Section 66006(b)(1)(A).)

Statutory School Facility Fees (Government Code Section 66006(b)(1)(B))

Schedule of Fees by District	Residential Tier 1	Commercial
VVUHSD (Zoned in Victor ESD)	\$2.17	\$0.349 ⁽¹⁾
VVUHSD (Zoned in Adelanto ESD)	\$1.22	\$0.196 ⁽²⁾
VVUHSD collects for Oro Grande S.D. and VVUHSD	\$3.79	\$0.61
VVUSHD	\$2.17	\$0.349 ⁽¹⁾
Oro Grande S. D.	\$1.62	\$0.261
VVUHSD collects for Helendale S.D. and VVUHSD	\$3.79	\$0.61
VVUSHD	\$1.44	\$0.232 ⁽²⁾
Helendale S. D.	\$2.35	\$0.378

[1] Rate for all commercial/industrial excluding self-storage construction which is \$0.033/square foot for VVUHSD’s portion.

[2] Rate for all commercial/industrial excluding self-storage construction which is \$0.021/square foot for VVUHSD’s portion.

D. Actual Beginning and Ending Fund Balance, Reportable Fees Collected, Interest Earned and Expenditures of the Fund (Government Code § 66006(b)(1)(C) and (D)):

	Reportable Fees
Beginning Balance 07/01/22	\$7,277,136
Amount of Reportable Fees Collected	\$843,077
Interest Earned	\$111,832
Expenditures	\$36,504
Ending Balance 06/30/23	\$8,195,541

E. Identification of Each District Project on Which Reportable Fees Were Expended Including the School Facilities Project (“Project”) Total and Percentage of the Project Cost that was Funded with Reportable Fees (Government Code § 66006(b)(1)(E)):

The funds were used to repay the Certificates of Participations (COPs) for capital improvement projects at Victor Valley High School and Hook Jr. High School.

F. When the District Accumulates Sufficient Funds to Complete Project(s) for Which It Previously Identified as Intending to Spend Reportable Fees,³ the District Needs to Identify the Approximate Date It Will Commence Construction on Such Project(s) (Government Code 66006(b)(1)(F)):

The capital improvement projects at Victor Valley High School and Hook Jr. High School were completed in the year 2019

G. Description of Each Interfund Transfer or Loan Made From the Fund (Government Code Section 66006(b)(1)(G)):

Interfund Transfers:

Since fiscal year 2019-20, the district transfers the annual COPs payment to Fund 40 to pay for the capital facility payment for Victor Valley High School and Hook Jr. High.

Interfund Loans:

There are no loans.

H. Refunds and Allocations (Government Code § 66006(b)(1)(H), 66001(e), (f)):

When the District has determined that sufficient funds have been collected to complete financing on incomplete Project(s) and the Project remains incomplete, the District is required to identify the approximate date by which the construction of the Project(s) will commence. If the District fails to timely identify the approximate date by which the construction of the Project(s) will commence, then the District must refund the unexpended portion of the Reportable Fees and any interest accrued thereon to the then current record owner(s).

Refund	\$0
Less Admin. Costs of Refunding	\$0
Net Refund	\$0

The District will review the Report at the next regularly scheduled public meeting (“Meeting”) not less than 15 days after the Report is made available to the public. Notice of the time and place of the Meeting, including the address where the Report may be reviewed, will be mailed at least 15 days prior to the Meeting, to any interested party who filed a written request with the District for mailed notice of the Meeting