THE ANTELOPE VALLEY UNION HIGH SCHOOL DISTRICT
ANNUAL AND FIVE-YEAR REPORTABLE FEES REPORT
FOR FISCAL YEAR 2023-2024, IN COMPLIANCE WITH
GOVERNMENT CODE SECTIONS 66006 AND 66001

I. INTRODUCTION

Government Code Sections 66006 and 66001 provide that the Antelope Valley Union High 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 Section 17620 and Government Code Sections 65995, 65995.5, 65995.6 and 65995.7 ("Level 1 Fees" and "Commercial/Industrial Fees" collectively, "Statutory School Facility Fees", and "Level 2 Fees" and "Level 3 Fees" collectively, "Alternative School Facility Fees"). The foregoing fees are collectively also referred to as reportable fees ("Reportable Fees"). The described information and findings contained in this Report relate to Reportable Fees received, expended or to be expended in connection with school facilities ("School Facilities") by the District to accommodate additional students from new development if funded or partially funded with Reportable Fees. The Reportable Fees do not include letters of credit, bonds, or other instruments to secure payment of Reportable Fees at a future date. The Reportable Fees have not been levied, collected, or imposed for general revenue purposes.

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. Any written request for mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed. Renewal requests for mailed notices shall be filed on or before December 1st of each year. The legislative body may establish a reasonable annual charge for sending notices based on the estimated cost of providing the service.

II. ANNUAL DEVELOPER FEE REPORT

1) **INFORMATION MADE AVAILABLE PURSUANT TO GOVERNMENT CODE SECTION 66006 FOR FISCAL YEAR 2023-2024**

In accordance with Government Code Section 66006, the District provides the following information for fiscal year 2023-2024:

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.

b) **AMOUNT OF THE REPORTABLE FEES:**

The Reportable Fee amounts for the fiscal year 2023-2024 are set forth in Schedule "A", which is incorporated herein. These Reportable Fee amounts were previously authorized to be levied on behalf of the District by the Governing Board ("Board") of the District at the time the Reportable Fees were Adopted. The Reportable Fee amounts only partially mitigate the impacts to the District caused by new residential development because the Reportable Fee amounts do not adequately fund the District's School Facility needs resulting from additional development within the District.

c) **BEGINNING AND ENDING BALANCE OF ACCOUNT AND SUB-ACCOUNT(S):**

	Reportable Fees
Beginning Balance (7/1/2023)	$ 13,196,541.87
Ending Balance (6/30/2024)	$ 13,895,522.19

d) **AMOUNT OF THE REPORTABLE FEES COLLECTED AND INTEREST EARNED:**

Amount of Reportable Fees Collected Per Account or Sub-Account(s)	Amount of Interest Earned Per Account or Sub-Account(s)
$ 928,663.46 School Fees	$ 560,453.77
$	$
$	$

e) **IDENTIFICATION OF EACH PROJECT OF THE DISTRICT ON WHICH REPORTABLE FEES WERE EXPENDED AND THE AMOUNT OF THE EXPENDITURES ON EACH PROJECT OF THE DISTRICT, INCLUDING THE TOTAL PERCENTAGE OF THE COST OF THE PROJECT OF THE DISTRICT, THAT WAS FUNDED WITH REPORTABLE FEES:**

The foregoing information[1] is set forth in Schedule "B", which is incorporated herein.

f) **IDENTIFICATION OF AN APPROXIMATE DATE BY WHICH THE CONSTRUCTION OF PROJECT(S) OF THE DISTRICT WILL COMMENCE IF THE DISTRICT DETERMINES THAT SUFFICIENT FUNDS HAVE BEEN COLLECTED TO COMPLETE FINANCING ON AN INCOMPLETE PROJECT OF THE DISTRICT, AS IDENTIFIED IN PARAGRAPH (2) OF SUBDIVISION (A) OF SECTION 66001, AND THE PROJECT OF THE DISTRICT REMAINS INCOMPLETE:**

The District accumulated sufficient funds to complete the addition of several classrooms at SOAR High School in Fiscal Year 2023/2024 and commenced construction of the project in Fiscal Year 2023/2024 as detailed herein. The District has determined that for Fiscal Year 2023/2024 Reportable Fees and other sources of funding were not sufficient to complete the financing of other previously identified Project(s).

g) **DESCRIPTION OF EACH INTERFUND TRANSFER OR LOAN MADE FROM THE ACCOUNT OR SUB-ACCOUNT(S), INCLUDING PROJECT(S) OF THE DISTRICT ON WHICH THE TRANSFERRED OR LOANED REPORTABLE FEES WILL BE EXPENDED, AND, IN THE CASE OF AN INTERFUND LOAN, THE DATE ON WHICH THE LOAN WILL BE REPAID, AND THE RATE OF INTEREST THAT THE ACCOUNT OR SUB-ACCOUNT(S) WILL RECEIVE ON THE LOAN:**

Description of Interfund Transfer or Loan	Funds to Which Reportable Fees Are Loaned	Amount	Date Loan Repaid	Rate of Interest
None				

h) **THE AMOUNT OF REFUNDS MADE OR REVENUES ALLOCATED FOR OTHER PURPOSES IF THE ADMINISTRATIVE COSTS OF REFUNDING UNEXPENDED REVENUES EXCEED THE AMOUNT TO BE REFUNDED:**

None.

1 The information will also include any Reportable Fees spent for administrative costs associated with the adoption, collection, and reporting of the Reportable Fees.

III. FIVE-YEAR REPORT

In accordance with Government Code Section 66006(b)(2), the foregoing information, including the proposed five (5) year findings set forth below will be made available to the public at least fifteen (15) days prior to consideration of the Annual and Five-Year Reportable Fees Report. The Board of the District will review such annual information and proposed five (5) year findings at its next regular meeting occurring at least fifteen (15) days subsequent to the availability of this Report.

1) **PROPOSED FIVE (5) YEAR FINDINGS WITH RESPECT TO THAT PORTION OF THE ACCOUNT OR SUB-ACCOUNT(S) REMAINING UNEXPENDED, WHETHER COMMITTED OR UNCOMMITTED IN ACCORDANCE WITH GOVERNMENT CODE SECTION 66001:**

   a) **IDENTIFICATION OF THE PURPOSE TO WHICH THE REPORTABLE FEES ARE TO BE PUT:**

      The purpose of the Reportable Fees imposed and collected on new residential, commercial and industrial development within the District is to fund additional School Facilities required to serve the students of the District generated by new development within the District. Specifically, the Reportable Fees will be used for the construction and/or acquisition of additional School Facilities, remodeling existing School Facilities to add additional classrooms and technology.

   b) **DEMONSTRATION OF A REASONABLE RELATIONSHIP BETWEEN THE REPORTABLE FEES AND THE PURPOSES FOR WHICH THEY ARE CHARGED:**

      There is a roughly proportional, reasonable relationship between the new development upon which the Reportable Fees are charged and the need for additional School Facilities by reason of the fact that additional students will be generated by additional development within the District, and the District does not have student capacity in its existing School Facilities to accommodate these new students. Furthermore, the Reportable Fees charged on new development will be used to fund School Facilities which will be used to serve the students generated from new development. The Reportable Fees do not exceed the costs of providing such School Facilities for new students.

c) **IDENTIFICATION OF ALL SOURCES AND AMOUNTS OF FUNDING ANTICIPATED TO COMPLETE FINANCING OF THE SCHOOL FACILITIES IDENTIFIED BY THE DISTRICT:**

Source of Funding		Amount of Funding Anticipated to be Received to Complete Financing of School Facilities
1.	State Funding Program Funds	$ 0
2.	State Hardship Funds	$ 0
3.	Community Facilities Districts	$ 0
4.	General Obligation Bond Proceeds	$ 398,000,000
5.	Redevelopment Pass-Through Agreements	$ 0
6.	Statutory School Facility Fees	$ 22,000,000
7.	Alternative School Facility Fees	$ 0
8.	Mitigation Payments	$ 0
9.	Certificates of Participation	$ 0
10.	SB-201 Fees (Government Code Section 65970 *et seq.*)	$ 0
11.	Total Funding (Lines 1 - 10 above)	$ 420,000,000

d) **DESIGNATION OF THE APPROXIMATE DATE ON WHICH THE FUNDING REFERRED TO IN PARAGRAPH C ABOVE IS EXPECTED TO BE DEPOSITED IN THE APPROPRIATE ACCOUNT OR SUB-ACCOUNT(S).**

Sources	Approximate Date Expected to Be Deposited
State Funding Program Funds	N/A
State Hardship Funds	N/A
Community Facilities Districts	N/A
General Obligation Bond proceeds	05/2025, FY 28-29, FY 31-32, FY 34-35

Sources	**Approximate Date Expected to Be Deposited**
Redevelopment Pass-Through Agreements	N/A
Statutory School Facility Fees	Ongoing
Alternative School Facility Fees	Ongoing
Mitigation Payments	Unknown
Certificates of Participation	N/A
S.B. No. 201 Fees (Government Code Section 65970 *et seq.*)	N/A

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SCHEDULE "A"

ANTELOPE VALLEY UNION HIGH SCHOOL DISTRICT
STATUTORY SCHOOL FACILITY FEE
AND ALTERNATIVE SCHOOL FACILITY FEE AMOUNTS
2023-2024

Statutory School Facility Fees (2024)

Level 1	$	1.25 per square foot
Commercial/Industrial	$	0.20 per square foot

Alternative School Facility Fees (2024) – Not Applicable

Level 2	$	0.00 per square foot
Level 3	$	0.00 per square foot

Statutory School Facility Fees (2023)

Level 1	$	1.25 per square foot
Commercial/Industrial	$	0.20 per square foot

Alternative School Facility Fees (2023) – Not Applicable

Level 2	$	0.00 per square foot
Level 3	$	0.00 per square foot

SCHEDULE "B"

ANTELOPE VALLEY UNION HIGH SCHOOL DISTRICT
ITEMIZED EXPENDITURES - REPORTABLE FEES EXPENDITURES
2023-2024

Project Description	Percentage Funded w/ Reportable Fees	Amount
Non Capitalized Equipment	100%	152,716.51
Capitalized Equipment	100%	7,551.16
Administrative Fee (not to exceed 3% of fees collected)	100%	27,859.00
Specialized Services (Architect, Construction Mgmt, Installation, etc.)	100%	719,077.69
	100%	
	100%	
	100%	
	100%	
	100%	
	100%	
	100%	
	100%	
	100%	
	100%	

(Use additional sheets as necessary.)