

**EXHIBIT A**

# Gateway Unified School District Developer Fees Report 2023-2024

Per Government Code section 66006(b)(1)(A-H) as indicated:

Type of Fee:	Statutory Developer Fees	Amount of Fee:	\$ 4.79 Residential
			\$ .78 Commercial
			\$ .08 Mini Storage

The Capital Facilities Fund is used to segregate the collection of developer fees from all other revenues the District receives.

<b>Beginning Balance 07/01/2023</b>	<b>\$ 2,569,974.28</b>
<i>Audit adjustment to beginning balance 07/01/2023</i>	\$ 134,529.00
<b>Adjusted Beginning Balance 07/01/2023</b>	<b>\$ 2,704,503.28</b>

**Revenue:**

Developer Fees Collected	\$ 410,204.70
Refunds	\$ (15,075.99)
Interest	\$ 67,457.91
FMV Adjustment	\$ 61,061.00
<b>Total Revenues</b>	<b>\$ 523,647.62</b>

	ADMIN.			TOTAL EXP's
<b>Date Project Started:</b>	n/a	n/a	n/a	
<b>Date Project Complete:</b>	n/a	n/a	n/a	

**Other Sources to Complete this project:**

There were no incomplete projects at fiscal year end.

**Expenditures:**

Salaries	\$ -			\$ -
Benefits	\$ -			\$ -
Supplies	\$ -			\$ -
Justification Study Fee	\$ 6,651.00			\$ 6,651.00
Consulting Fee (new property/site)	\$ -			\$ -
Rents/Leases	\$ -			\$ -
Operating Services (Fac. Master Plan)	\$ -			\$ -
Admin. Fees	\$ 4,140.00			\$ 4,140.00
Capital Outlay	\$ -			\$ -
Site Improvement	\$ -			\$ -
Building Improvement	\$ -			\$ -
Debt Service	\$ -			\$ -
<b>Total Expenditures</b>	<b>\$ 10,791.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,791.00</b>

**Transfers In**

\$ -

**Transfers Out**

\$ -

The District did not make any interfund transfers or loans to or from Fund 25.

<b>Ending Balance 06/30/2024</b>	<b>\$ 3,217,359.90</b>
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**EXHIBIT B  
TO RESOLUTION REGARDING  
ACCOUNTING OF DEVELOPMENT FEES  
FOR FISCAL YEAR 2023-24  
FOR THE FOLLOWING FUND OR ACCOUNT:**

**Capital Facilities Fund (Fund 25)**

Per Government Code section 66001(d)(1)-(4) as indicated:

- A. With respect to only that portion of the Fund remaining unexpended at the end of the 2023-24 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to provide adequate school facilities to serve the district's student population, which facilities are more specifically identified as follows:

The District has identified and prioritized future projects in the Long Term Master Facility Plan to be considered when sufficient resources are accumulated. In addition, funds may be assigned to construction of a new school site in the Mountain Gate Meadows subdivision.

- B. See section 3.D of the Resolution.
- C. With respect to only that portion of the Fund remaining unexpended at the end of the 2023-24 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:

N/A. There were no incomplete projects at fiscal year end.

- D. With respect to only that portion of the Fund remaining unexpended at the end of the 2023-24 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account or fund:

N/A. There were no incomplete projects at fiscal year end.