



Moorpark Unified School District Annual and Five-Year Report for Fiscal Year 2024/2025

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Section I. Executive Summary

Under Education Code 17620 *et seq.*, school districts may levy fees (“School Fees”) in order to offset the impacts to school facilities from new residential and commercial development. Commencing January 1, 1987, statutory school fees were authorized to be levied in the amount of \$1.50 per square foot of new residential assessable space and \$0.25 per square foot of enclosed commercial or industrial assessable space (“Level 1 Fees”) and are subject to an increase of the statutory fees based on the Statewide cost index for Class B construction, as determined by the State Allocation Board every two years. With the passage of Senate Bill 50 (the Leroy F. Greene School Facilities Act) in 1998, the State School Facility Program was established, and provides school districts with the option of adopting Alternative School Fees (also known as “Level II Fees” and “Level III Fees”) in excess of the Level I Fee upon meeting certain requirements and are valid for a maximum of one (1) year.

In accordance with Government Code Sections 66001 and 66006, the Moorpark Unified School District (“School District”) shall, within 180 days after the last day of the fiscal year and at least 15 days prior to a public meeting of the Board of Education, make available to the public certain information regarding the collection and expenditure of School Fees collected under the authorization of Education Code Section 17620 *et seq* and Government Code Section 65995 *et seq.*

This information shall consist of the following for the prior fiscal year (the “Annual Report”):

- Beginning balances;
- Ending balances;
- Amount of School Fees Collected;
- Interest earned;
- Identification of any inter-fund transfers or loans, if applicable;
- Amounts of any refunds in accordance with Government Code Section 66001(e);
- Identification of the program on which School Fees were expended, including the percentage of the cost of the project funded by School Fees in connection with school facilities to accommodate additional students from new development if funded or partially funded with School Fees;
- Identification of an approximate date by which the construction of the public improvement will commence if the School District determines that sufficient funds have been collected to complete financing on an incomplete public improvement; and
- Identification of each public improvement in the previous report and whether construction began on the approximate date noted in the previous report, and if construction did not commence by the approximate date, any reason for the delay and a revised approximate date.

In addition, the School District must identify the following information with respect to the portion of the School Fee account and/or subaccounts remaining unexpended, whether committed or uncommitted (the “Five-Year Report”):

- Identification of the purpose to which the School Fee is to be expended;
- Demonstration of a reasonable relationship between the School Fee and the purpose for which it is charged; and
- Identification of all sources and amounts of funding anticipated to complete financing for incomplete projects and the approximate date funding is expected to be deposited.

For the purposes of annual and five-year reporting requirements, School Fees do not include letters of credit and bond proceeds secured by payment of School Fees at a future date; revenues from developments under special mitigation agreements; or any other financing instrument used by the School District to fund school facilities construction and improvements.

The Board of Education will review the Annual Report and Five-Year Report (collectively the “Report”) at the next regularly scheduled Board meeting, at least 15 days after the Report was made available to the public. In addition, at least 15 days prior to the meeting, the School District will post a public notice of the time and place of the meeting, including information with respect to where the Report may be reviewed, and will mail the public notice to any interested party who filed a written request with the School District for mailed notice of such meeting.

Section II. Annual Reporting Requirements

A. Type and Amount of Fee

School Fees are deposited into the Capital Facilities Fund, Fund 25, which is used primarily to account separately for monies received from fees levied upon development projects as a condition of approval. The School District collected Level I Fees on residential and commercial development in FY 2024/2025, which are collected pursuant to Sections 17620 et seq. of the Education Code and Sections 66001 and 65995 et seq. of the Government Code. Level I Fees are levied on a per square foot basis for commercial/industrial construction/reconstruction and residential construction/reconstruction (primarily residential additions).

The amounts and effective dates for the School Fees authorized to be levied by the School District’s Board of Education after adoption and during FY 2024/2025 are set forth in the table below by School Fee type.

Fee Type	Effective Dates During Fiscal Year 2024/2025	Development Class	Development Sub-Class	School Fee per Square Foot
Statutory Fees (Level I)	July 1, 2024 – June 30, 2025	Residential	N/A	\$4.79
		Commercial/Industrial	Commercial/Industrial	\$0.780
			Retail and Services	\$0.754
			Hotel/Motel	\$0.382
			Self-Storage	\$0.022

B. Beginning and Ending Balance of Account, School Fees Collected, Interest Earned and Disbursements (Government Code Section 66006(b) (c) and (d))

In FY 2024/2025, School Fees were deposited and expended from Fund 25 in amounts as follows:

Item	Amount
Beginning Balance July 1, 2024	\$1,084,927.73
<i>Revenues:</i>	
School Fees Collected	\$210,315.76
Interest Earned	53,215.40
<i>Revenues Subtotal</i>	<i>\$263,531.16</i>
<i>Disbursements:</i>	
Project Expenditures	\$(10,936.06)
<i>Disbursements Subtotal</i>	<i>\$(10,936.06)</i>
Ending Balance June 30, 2025	\$1,337,522.83

C. Improvements on Which School Fees were Expended

Government Code Section 66006(b)(1)(E) requires an identification of public improvements upon which School Fees were expended, along with the amounts and percentage of total project expenditures that were funded by School Fees. Project expenditures are summarized

in the following table.

Project	Amount of Project Funded	Percentage of Project Funded
Program Administration / Planning / Consultant Services/ Legal Counsel	\$10,936.06	100.00%
Total	\$10,936.06	NA

D. Anticipated Dates of Commencement for Sufficiently Funded and Incomplete Public Improvement Projects

Should the School District determine that sufficient funds are available to complete an incomplete public improvement project, pursuant to Government Code 66006(b)(1)(F), the School District must identify an approximate date by which construction of the public improvement will commence. In addition, the School District must indicate whether construction began by the approximate date on each public improvement project identified in the previous report, and for any such public improvement project for which construction did not commence by the approximate date, any reason for delay and a revised approximate date.

The School District has determined that for FY 2024/2025, School Fees and other sources of funding were insufficient to complete the financing of a Project. There were no incomplete public improvement projects identified in the previous report¹, therefore there were no changes or delays in the commencement dates.

E. Interfund Transfers or Loans

Government Code Section 66006(b)(1)(G) requires the description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned 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 fund will receive on the loan. No interfund transfers were made in FY 2024/2025.

F. Refunds of School Fees

Government Code Section 66001(e) stipulates that the School District is required to refund unexpended portions of fees and interest accrued to property owners, should the School District determine that sufficient funds have become available to complete any incomplete projects (as described under Government Code 66006(b)(1)(F)) but not identify an approximate date by which construction of the public improvements will commence within 180 days, subject to exceptions described under Government Code 66001(f). No such refunds were issued in FY 2024/2025.

¹ Annual and Five-Year Developer Fee Report, dated October 28, 2024, and adopted by the Board of Education of the School District on November 12, 2024.

Section III. Five-Year Reporting Requirements

Government Code Section 66001 requires the School District to make the findings set forth in this Section III, with respect to the portion of Fund 25 remaining unexpended, whether committed or uncommitted.

A. Purpose to Which the School Fee Is to be Expended

The purpose of the School Fees collected on new residential and commercial/industrial development is to fund construction, reconstruction and/or refurbishment \ of school facilities required to serve students generated by new development within the School District and to maintain existing levels of service related to increased demand on facilities due to development (See Ed. Code, § 17620 et seq.). This includes, without limitation, use of School Fees, as necessary, to provide interim housing for children generated by new development, and for other school-related considerations relating to the School District's ability to accommodate enrollment generated from new development and costs attributable to the increased demand for school facilities reasonably related to new development and necessary to maintain existing levels of service. Likewise, fees will also be used for other indirect and support services related to construction, reconstruction and/or refurbishment of school facilities necessary as a result of development.

B. Reasonable Relationship Between the School Fee and the Purpose for Which It Is Charged

The purpose of the School Fees collected on new residential and commercial/industrial development is to fund construction and reconstruction of school facilities required to serve the students generated by new development within the School District. The Fee Justification Study approved on June 14, 2022 demonstrates the roughly proportional, reasonable relationship between the new residential, commercial and industrial development upon which School Fees are charged and the need for additional school facilities. The School Fees charged on new development will be used to fund school facilities needed to serve the students generated from new development. Additionally, the School Fees do not exceed the cost of providing school facilities for the new students generated from new development.

The studies listed below demonstrate these findings and provide justification for School Fees imposed by the School District over the previous five (5) fiscal years:

Study Type & Level of Developer Fee	Date Adopted	Effective Dates for Fiscal Years 2020/2021 through 2024/2025
Fee Justification Study – Level I	7/30/2015	7/01/2020 – 8/14/2022
Fee Justification Study – Level I	6/14/2022	8/15/2022 – 6/30/2025

C. Identification of All Sources and Amounts of Funding Anticipated to Complete Financing for Incomplete Projects and the Approximate Date Funding is Expected to be Deposited

The following provides the information required by Government Code Section 66001(d)(1) (C) and (D). The information is reported as of the date of this report and is subject to change.

The School District has identified the need for modernization projects at various elementary school, middle school, and other district facilities in prior Reports. The School District is in the process of completing a comprehensive Facilities Master Plan, which includes a facility needs assessment. The report is anticipated to be completed in February 2026. At that point, the School District can then properly identify projects and develop estimates for expenses and when funding will be deposited.