

RESOLUTION OF THE GOVERNING BOARD OF THE
JUNCTION ELEMENTARY SCHOOL DISTRICT
REGARDING ACCOUNTING OF DEVELOPMENT FEES
FOR 2024-25 FISCAL YEAR IN THE FOLLOWING FUND OR ACCOUNT:

Capital Facilities Fund (Fund 25)

1. Authority and Reasons for Adopting this Resolution

- A. This District has levied school facilities fees pursuant to a resolution dated April 16, 2024 and is referred to herein as the "School Facilities Fee Resolution" and is hereby incorporated by reference into this Resolution. This resolution was adopted under the authority of Education Code section 17620 (formerly Government code section 53080). These fees have been deposited in the following fund or account: Capital Facilities Fund (the "Fund");
- B. Government Code sections 66001 (d) and 66006(b) require this District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year;
- C. Government Code sections 66001(d) and 66006(b) require that the annual accounting of the Fund and those findings be made available to the public no later than 180 days following the close of the fiscal year, that this information be reviewed by this Board at its next regular scheduled board meeting held no earlier than 15 days after they become available to the public, and that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has requested it.
- D. The Superintendent has informed the Board that a draft copy of this Resolution (along with Exhibits A and B which are hereby incorporated by reference into this Resolution) was made available to the public on December 1, 2025. The Superintendent has further informed the Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was mailed at least 15 days prior to this meeting to anyone who had requested it.
- E. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings made by this Board in its School Facilities Fee Resolution.

2. What This Resolution Does

This Resolution makes various findings and takes various actions regarding the Fund as required by and in accordance with government code sections 66001(d) and 66006(b).

3. Findings Regarding the Fund

Based on all findings and evidence contained in, referred to, or incorporated into this Resolution, as well as the evidence presented to this Board at this meeting, the Board finds each of the following with respect to the Fund for the 2024-25 Fiscal Year.

- A. In reference to government code section 66006(b)(2), the information identified in section 1 above is correct;
- B. In further reference to government code section 66006(b)(2), this board has reviewed the annual accounting for the Fund as contained in Exhibit A and determined that it meets the requirements set forth in Government Code section 66006(b)(1);
- C. In reference to Government Code section 66001(d)(1), and with respect only to that portion of the Fund remaining unexpended at the end of the 2024-25 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to provide adequate school facilities for the student population, which facilities are more specifically identified in Exhibit B;
- D. In reference to Government Code section 66001(d)(2), and with respect only to that portion of the Fund remaining unexpended at the end of the 2024-25 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fees and the purpose for which it is charged;
- E. In reference to Government Code section 66001(d)(3), and with respect only to that portion of the Fund remaining unexpended at the end of the 2024-25 Fiscal Year, all of the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified as the use to which the fees are to be put is identified in Exhibit B;
- F. In reference to Government Code section 66001(d)(4), and with respect only to that portion of the Fund remaining unexpended at the end of the 2024-25 Fiscal Year, the approximate dates on which the funding referred to in paragraph E above is expected to be deposited into the appropriate account or fund is designated in Exhibit B; and
- G. In reference to the last sentence of Government Code section 66006(d), because all of the findings required by that subdivision have been made in the fees that were levied in paragraphs C-F above, the District is not required to refund any moneys in the Fund as provided in Government Code section 66001(e).

4. Superintendent Authorized to Take Necessary and Appropriate Action

The Board further directs and authorizes the Superintendent to take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

5. Certificate of Resolution.

I, Darin Pust, Secretary of the Governing Board of the Governing Board of the Junction Elementary School District of Shasta County, State of California, certify that this Resolution was duly passed and adopted by the Board, at an official and public meeting this 16th day of December, 2025, by the following vote:

AYES: _____
NOES: _____
ABSENT: _____

Superintendent/Principal and Secretary of the Board
Junction Elementary School District of
Shasta County, California

EXHIBIT A
TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2024-25
FOR THE FOLLOWING FUND OR ACCOUNT:

Capital Facilities Fund (Fund 25) (the "Fund")

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

- A. A brief description of the type of fee in the Fund:

Statutory school facilities fees

- B. The amount of the fee.

\$5.17 per square foot of assessable space of residential construction; \$0.84 per square foot of covered and enclosed space of commercial/industrial construction; and \$0.13 per square foot of mini-storage; but subject to the district's determination that a particular project is exempt from all or part of these fees. Pursuant to Education Code section 17623 and an agreement with the district(s) sharing territory with the district, generally only 60% of the maximum fee specified above is distributed to this district.

- C. The beginning and ending balance of the Fund.

See Developer Fees Report (Attachment A)

- D. The amount of the fees collected and the interest earned.

See Developer Fees Report (Attachment A)

- E. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

See Developer Fees Report (Attachment A)

- F. (i) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

N/A. The District has not made this determination.

(ii) An identification of each public improvement identified in a previous report pursuant to clause (i) and whether construction began on the approximate date noted in the previous report.

There was no prior determination.

(iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction.

N/A

G. A 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:

N/A. The District has not made any such interfund transfers or loans.

H. The amount of refunds made pursuant to subdivision (e) of section 6600, the number of persons or entities identified to receive those refunds, and any allocations pursuant to subdivision (f) of section 66001:

\$12,052.80

EXHIBIT B
TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2024-25
FOR THE FOLLOWING FUND OR ACCOUNT:

Capital Facilities Fund (Fund 25) (the "Fund")

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 2024-25 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:

Unexpended funds will be used for projects to maintain adequate school facilities.

- 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 2024-25 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

- D. With respect to only that portion of the Fund remaining unexpended at the end of the 2024-25 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

Junction Elementary School District Developer Fees Report 2024-25

Type of Fee:	<u>Statutory Developers Fees</u>	Amount of Fee:	<u>\$5.17 Residential</u> <u>\$0.84 Commercial</u> <u>\$0.02 Mini Storage</u> <u>(60% Elem/ 40% High School)</u>
---------------------	----------------------------------	-----------------------	---

Beginning Balance 07/01/2024 \$ 343,057

Revenue:		
Fees Collected		\$ 46,354
Refunds		\$ (12,053)
Interest		\$ 10,618
Cash FMV Adjustment		\$ 8,524
Total Revenues		<u>\$ 53,443</u>

	<u>ADMIN.</u>	<u>PROJ/ SITE</u>	<u>PROJ/ SITE</u>	<u>TOTAL EXP's</u>
--	---------------	-----------------------	-----------------------	------------------------

Date Project Started:

Date Project Complete:

Other Sources to Complete this project:

Expenditures:					
Salaries					\$ -
Benefits					\$ -
Supplies					\$ -
Rents/Leases					\$ -
Operating Services (Justification Study)	\$ 9,648				\$ 9,648
Admin. Fees	\$ 576				\$ 576
Capital Outlay					\$ -
Debt Service					\$ -
Total Expenditures	<u>\$ 10,224</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 10,224</u>

Transfers In \$ -

Transfers Out \$ -

Ending Balance 06/30/2024 \$ 386,276