

**RESOLUTION 25-26-07 OF THE GOVERNING BOARD OF THE
SOUTHERN KERN UNIFIED SCHOOL DISTRICT REGARDING
ANNUAL AND FIVE-YEAR ACCOUNTING OF DEVELOPMENT FEES
FOR 2024-2025 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:
FUND 25 CAPITAL FACILITIES FUND (the “Fund”)**

(Government Code sections 66001(d) & 66006(b))

1. Authority and Reasons for Adopting this Resolution.

A. This District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated August 17, 2022 and is referred to herein as the “School Facilities Fee Resolution” and is hereby incorporated by reference into this Resolution. These resolutions were adopted under the authority of Education Code section 17620. These fees have been deposited in the following fund or account:

FUND 25 CAPITAL FACILITIES FEES 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) further require that the annual accounting of the Fund and those findings be made available to the public on the district’s website no later than December 27, 2025, that this information be reviewed by this Board at its next regularly 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 this 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 the district’s website and conspicuously posted in a prominent location within the district accessible to, and commonly frequented by, members of the public on December 1, 2025. The Superintendent has further informed this Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was posted on the district’s website and 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 2024-2025 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)(A), and with respect only to that portion of the Fund for the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter the purpose of the fees remaining unexpended at the end of the 2024-2025 Fiscal Year, is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified in Exhibit B;

D. In reference to Government Code section 66001(d)(1)(B), and with respect only to that portion of the Fund for the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter remaining unexpended at the end of the 2024-2025 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fee and the purpose for which it is charged;

E. In reference to Government Code section 66001(d)(1)(C), and with respect only to that portion of the Fund for the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter remaining unexpended at the end of the 2024-2025 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 are identified in Exhibit B;

F. In reference to Government Code section 66001(d)(1)(D), and with respect only to that portion of the Fund for the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter remaining unexpended at the end of the 2024-2025 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 66001(d)(2), because all of the findings required by that subdivision have been made in connection with 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, Barbara Gaines, Secretary of the Governing Board of the Southern Kern Unified School District of Kern County, State of California, certify that this Resolution proposed by Sunni Hepburn, seconded by Justin Wright, was duly passed and adopted by the Board, at an official and public meeting this 17th day of December, 2025, by the following vote:

Names of Board Member(s)

AYES: Vincelette, Hepburn, Wright, Rendon, Gutierrez

NOES:

ABSENT:

Barbara Gaines

Barbara Gaines, Superintendent
Authorized Agent of the Board of Trustees of
The Southern Kern Unified School District, County of
Kern, State of California

**EXHIBIT A
TO RESOLUTION REGARDING
ANNUAL ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR ENDING JUNE 30, 2025
FOR THE FOLLOWING FUND OR ACCOUNT:
FUND 25 CAPITAL FACILITIES FUND (the "Fund")**

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

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

Fund 25 Developer Fees in California is a specific type of development impact fee established to help finance public infrastructure and community improvements associated with new residential and commercial development projects. These fees are typically collected by school districts to ensure that new development contributes its fair share to the cost of ensuring adequate student housing on campus.

B. The amount of the fee.

\$4.79 per square foot of accessible space of residential construction;

\$0.78 per square foot of covered and enclosed space of commercial/industrial construction; subject to whether or not a particular project meets the requirements to be exempt from all of or part of these fees.

C. The beginning and ending balance of the Fund.

Beginning Balance 7/1/2024:	\$ 883,796.15
Ending Balance 6/30/2025:	\$ 1,412,004.52

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

Fees Collected:	\$ 795,243.70
Interest Earned:	\$ 22,922.24

- 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.

Portable classrooms necessary to house student population that exceeds capacity of existing permanent classroom facilities available to the district:	\$257,173.62	94.89%
Kern County Administration Fees	\$13,859.85	5.11%

- 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) subdivision (a) of section 66001, and the public improvement remains incomplete:
(ii) An identification of each public improvement identified in a previous report pursuant to (i) and whether construction began on the approximate date noted in the previous report:

N/A

(iii) For a project identified in (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 inter-fund 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 inter-fund 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

- H. The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001:

N/A

**EXHIBIT B
TO RESOLUTION REGARDING
FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR ENDING JUNE 30, 2025
FOR THE FOLLOWING FUND OR ACCOUNT:
FUND 25 CAPITAL FACILITIES FUND (the "Fund")**

Pursuant to Government Code section 66001(d)(1) and (2) as indicated:

- (1) For the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter, the local agency shall make all of the following findings with respect to only that portion of the Fund remaining unexpended at the end of the 2024-2025 Fiscal Year:

Exhibit B is not required for 2024-2025 expenditures, as Five Year Accounting of Fund 25 occurred in the 2023-2024 Annual Developer Fee Report

- (2) When findings are required under 66001(d), they shall be made in connection with the public information contained in Exhibit A to this Resolution. The findings required by this subdivision need only be made for moneys in possession of the local agency and need not be made with respect to letters of credit, bonds, or other instruments taken to secure payment of the fee at a future date.