Fowler Unified School District
Developer Fees Annual Report
For the Year Ending June 30, 2022

In accordance with Government Code Section 660006(b)(1) and (2), the School District hereby presents the following information for fiscal year 2021-2022 (July 1, 2021 through June 30, 2022) with regard to the annual Developer Fees.

**Type of Fees:**

Developer fees of Fowler Unified for the fiscal year 2021-2022 consists of Level I fees. Level I fees are levied on square footage of assessable space for residential and commercial/industrial construction/reconstruction. Level I Fees are collected pursuant to Sections 17620 et seq. of the Education Code and Sections 66001 and 65995 et seq. of the Government Code. School Fees are deposited into the Capital Facilities Fund, Fund 2500.

**Fee Information for Fiscal Year 2022:**

For collection purposes, all unmitigated residential and commercial/industrial construction/reconstruction in the School District was subject to school fees in the amount set forth as below:

- **Statutory School Facility Fees**
  
  *From July 1, 2021 to June 30, 2022*
  
  Residential - $4.08 per square foot
  
  Commercial/Industrial - $0.66 per square foot

- **Beginning and Ending Balance, Developer Fees Collected, Interest Earned and Expenditures of the Fund**

  *Beginning Balance (7/1/2021) $3,201,454.06*
  
  *Developer Fees Collected $1,211,595.96*
  
  *Interest Earned $48,365.37*
  
  *Expenditures $1,340,425.19*
  
  *Ending Balance (6/30/2022) $3,120,990.20*

- **Identification of projects for expenses in fiscal year 2021-2022**

  *Lease of relocatable/portable classrooms $95,330.99*
  
  *Marshall Early Education Center $1,245,094.20*

- **Refunds and Allocations**

  *$0.00*

When the District has determined that sufficient funds have been collected to complete financing on incomplete Project(s) and the Project remains incomplete, the district is required to identify the approximate date by which the construction of the Project(s) will commence. If the District fails to timely identify the approximate date by which the construction of the Project(s) will commence, then the District
must refund the unexpended portion of the Developer Fees and any interest accrued thereon to the then current record owner(s).