WASHINGTON UNIFIED SCHOOL DISTRICT

ANNUAL REPORT OF DEVELOPER FEES
July 1, 2023 to June 30, 2024

DESCRIPTION OF THE TYPE AND AMOUNT OF THE FEE

This district has levied school facilities fees pursuant to various resolutions, the most recent of which is dated May 2022. These resolutions were adopted under the authority of Education Code Section 17620 and Government Code Section 65995 for the purpose of funding the construction or reconstruction of school facilities.

The amount collected for the District's K-12 service area is $4.79 per square foot of assessable space of residential construction. The amount collected by the District's K- 12 service area is $0.78 per square foot of covered and enclosed space of commercial/industrial construction; but subject to the district's determination that a particular project is exempt from all or part of these fees.

The amount collected for the District's 9-12 service is shared with the following elementary school districts: Orange Center Elementary School District, Pacific Union Elementary School District, Washington Colony Elementary School District, and West Park Elementary School District.

The developer fees will be used to provide adequate facilities for students. Attached is a report which summarizes the 2023-24 fiscal year activity in the Capital Facilities Fund which is used solely to account for developer fees.

Annual Accounting for School Facilities Fees - as of June 30, 2024

Beginning Fund Balance 7/1/2023:	**$ 485,009.18**
Revenues	
Fees Collected: 23-24	$ 564,504.24
Fees Refunded	$ -
Fees Submitted to Feeder Districts	$ (74,882.62)
Interest Earned	$ 16,030.19
Total Revenue	**$ 505,651.81**
Expenditures	
Portable Leases	$ 67,590.84
Easton High Portable Building Ramp and Electrical	$ 34,988.00
WUHS Classroom Remodel	$ 103,775.61
Debt Service	$ 11,220.00
Total Expenditures	**$ 217,574.45**
Net Increase/Decrease to Fund	**$ 288,077.36**
Ending Fund Balance 6/30/2024	**$ 773,086.54**