

CORNING UNION HIGH SCHOOL DISTRICT

Annual and Five-Year Developer Fee Report

December 2025



Report Prepared by:

Diana Davisson: Chief Business Official

**CORNING UNION HIGH SCHOOL DISTRICT STATUTORY SCHOOL
FACILITY FEES INCLUDING ALTERNATIVE SCHOOL FACILITY
FEES REPORT FISCAL YEARS 2020-2021 THROUGH 2024-2025**

Government Code Sections 66006 and 66001 provide that the District shall make available to the public certain information and adopt described findings relative to statutory school facility fees (“Statutory School Fees”) collected pursuant to Education Code Sections 17620 et. seq. Government Code Sections 65995 et. seq. (“Level 1 fees, “Level 2 fees,” and “Level 3 fees,” collectively, “Statutory School Facility Fees” and as to Level 2 and Level 3 fees, “Alternative School Facility Fees.”) The foregoing for this purpose is also referred to as reportable fees (“Reportable Fees “). The described information and findings relate to (“School Facilities”) to accommodate additional students from new development if funded or partially funded with Reportable Fees. The Reportable Fees do not include letters of credit, bonds, or other instruments to secure payment of Reportable Fees at a future date. The Reportable Fees have not been levied, collected or imposed for general revenue purposes.

The following is the information and findings the District proposes to review and adopt in accordance with Government Code Sections 66006 and 66001 for five-year reporting requirements:

**I. INFORMATION MADE AVAILABLE PURSUANT TO GOVERNMENT CODE
SECTION 66006 FOR FISCAL YEAR 2024-2025**

In accordance with Government Code Section 66006(b)(1) and (2), the District provides the following information for fiscal year 2024-2025:

**A. DESCRIPTION OF THE TYPE OF DEVELOPER FEES IN THE ACCOUNT OR SUB-
ACCOUNT(S) OF THE DISTRICT:**

The Developer Fees consist exclusively of Statutory School Facility Fees.

B. AMOUNT OF THE DEVELOPER FEES:

The Reportable Fee amounts during the year 2024-25 were \$4.79 per square foot of assessable space for residential development that is constructed within the School District. The commercial/industrial Reportable Fee amount was \$0.78 per square foot of covered and enclosed space constructed within the District. The applicable fees are set forth in Schedule “A” below.

These Reportable Fee amounts were previously adopted on behalf of the District by the Governing Board of the District.

The Reportable Fee amounts only partially mitigate the impacts to the District caused by new residential development because the Reportable Fees do not adequately fund the school facility needs resulting from additional development within the District. The amounts of the Reportable Fees are

essential to fund interim and permanent School Facilities to accommodate students from additional development within the District.

C. **BEGINNING AND ENDING BALANCE OF ACCOUNT AND SUB-ACCOUNT(S):**

Developer Fees	
Beginning Balance (07/01/24)	\$364,627.11
Ending Balance (06/30/25)	\$430,248.51

D. **AMOUNT OF THE DEVELOPER FEES COLLECTED AND INTEREST EARNED:**

Amount of Developer Fees Collected Per Account or Sub-Account(s)	Amount of Interest Earned Per Account or Sub-Account(s)
\$47,848.68	\$13,825.84

E. **IDENTIFICATION OF EACH PROJECT OF THE DISTRICT ON WHICH DEVELOPER FEES WERE EXPENDED AND THE AMOUNT OF THE EXPENDITURES ON EACH PROJECT OF THE DISTRICT, INCLUDING THE TOTAL PERCENTAGE OF THE COST OF THE PROJECT OF THE DISTRICT THAT WAS FUNDED WITH DEVELOPER FEES:**

The Foregoing information is set forth in Schedule "B", which is incorporated herein by this reference.

F. **DESCRIPTION OF EACH INTER-FUND TRANSFER OR LOAN MADE FROM THE ACCOUNT OR SUB-ACCOUNT(S), INCLUDING DISTRICT PROJECT(S) ON WHICH THE TRANSFERRED OR LOANED DEVELOPER FEES WILL BE EXPENDED, AND IN THE CASE OF AN INTER-FUND LOAN, THE DATE ON WHICH THE LOAN WILL BE REPAYED, AND THE RATE OF INTEREST THAT THE ACCOUNT OR SUB-ACCOUNT(S) WILL RECEIVE ON THE LOAN:**

N/A

G. **THE AMOUNT OF REFUNDS MADE OR REVENUES ALLOCATED FOR OTHER PURPOSES IF THE ADMINISTRATIVE COSTS OF REFUNDING UNEXPENDED REVENUES EXCEED THE AMOUNT TO BE REFUNDED:**

No refunds of Reportable Fees were made in these fiscal years, and no refunds are required under applicable law.

II. FIVE-YEAR ANALYSIS AND PROPOSED FINDINGS

In accordance with Government Code Section 66001, the District provides the following information with respect to that portion of the account or sub-account(s) remaining unexpended, whether committed or uncommitted for the past five years of expenditures and five years of projected expenses.

A. IDENTIFICATION OF THE PURPOSE TO WHICH THE REPORTABLE FEES ARE TO BE PUT:

The purpose of the Reportable Fees imposed and collected on new residential, commercial and industrial development within the District is to fund additional School Facilities required to serve the students of the District generated by this new development within the District. Specifically, the Reportable Fees will be used for the construction and/or acquisition of additional School Facilities, remodeling existing School Facilities to add additional classrooms, technology and furnishings, as well as acquiring and installing additional portable classrooms.

B. DEMONSTRATION OF A REASONABLE RELATIONSHIP BETWEEN THE REPORTABLE FEES AND THE PURPOSES FOR WHICH THEY ARE CHARGED:

There is a roughly proportional, reasonable relationship between the new development upon which the Reportable Fees are charged and the need for additional School Facilities by reason of the fact that additional students will be generated by additional development within the District and the District does not have student capacity in the existing School Facilities to accommodate these new students. Furthermore, the Reportable Fees charged on a new development will be used to fund School Facilities which will be used to serve the students generated from new development and the Reportable Fees do not exceed the costs of providing such School Facilities for new students.

C. BEGINNING AND ENDING BALANCE OF ACCOUNTS:

	Reportable School Facility Fees
Beginning Balance 07/01/2021	\$ 5,902.40
Ending Balance 06/30/2025	\$430,248.51

D. AMOUNT OF THE REPORTABLE FEES COLLECTED AND INTEREST EARNED:

Below, shows the amount of Reportable Fees collected to accommodate students from additional development (“Project Students”) and interest earned during fiscal years 2020-21 through 2024-25.

Source	Amount Collected
New Development	\$ 421,420.80
Other Revenues	\$ 0
Interest Earned	\$ 27,818.63

E. IDENTIFICATION OF EACH PROJECT OF THE DISTRICT ON WHICH REPORTABLE FEES WERE EXPENDED AND THE AMOUNT OF THE EXPENDITURES ON EACH PROJECT OF THE DISTRICT, INCLUDING THE TOTAL PERCENTAGE OF THE COST OF THE PROJECT OF THE DISTRICT, THAT WAS FUNDED WITH REPORTABLE FEES:

The following table identifies the amount of Reportable Fees expended for School Facilities in fiscal years 2020-21 through 2024-25.

Project	Amount Expended and percentage of the Project Funded by Reportable Fees	Percentage of Total Project Costs
Developer Fee Administration Fees	\$ 35,277.36	.8%
H Wing Construction Project – installation of portable classrooms, and campus site work	\$489,638.41	11%
Building & Building Improvements (6200)	\$ 9,340.66	.2%

F. IDENTIFICATION OF INCOMPLETE PROJECTS:

Construction of the CTE wing began in March 2025, approximately one month later than previously scheduled. As of the end of the 2024-25 school year construction was approximately 63% complete.

Funding for the remaining expenses will come from County School Facilities Fund (Fund 35) contributing \$1,181,549.71 and Developer Fees Fund (Fund 25) contributing \$430,248.

G. THE AMOUNT OF REFUNDS MADE OR REVENUES ALLOCATED FOR OTHER PURPOSES IF THE ADMINISTRATIVE COSTS OF REFUNDING UNEXPENDED REVENUES EXCEED THE AMOUNT TO BE REFUNDED:

No refunds of Reportable fees were made in these fiscal years, and no refunds are required under applicable law.

H. ANTICIPATED PROJECTS:

Schedule C, below, provides a listing of anticipated projects and costs that will utilize, in part, the unexpended Reportable Fees fund balance as well as future Reportable Fee revenue and various facilities funding:

**I. IDENTIFICATION OF ALL SOURCES AND AMOUNTS OF FUNDING
ANTICIPATED TO COMPLETE FINANCING OF THE SCHOOL FACILITIES
IDENTIFIED BY THE DISTRICT: AS OF DECEMBER 1, 2025**

Source of Funding	Amount of Funding Anticipated to be Received to Complete Financing of School Facilities
1. General Funds (Fund 01)	\$ N/A
2. Capital Facilities Funds (Fund 25)	\$ 0
3. County School Facilities Fund (Fund 35)	\$ 3,274,057
4. Special Reserve/Capital Outlay Funds (Fund 40)	\$ 1,589,128
5. Total Funding (Lines 1-4 above)	\$ 4,863,185
6. Remaining Funds Available from Previously Issued COPs and CFD Bonds	\$ 0
7. Total Costs of All Projects (Add totals of all Schedules "C")	\$ 4,700,000
8. Minus Total of All Funding Sources (Enter from Line 5+6 Above)	\$ 4,863,185
9. Unfunded Balance line 7, minus Line 8	\$ 0

J. DESIGNATION OF THE APPROXIMATE DATE ON WHICH THE FUNDING REFERRED TO IN PARAGRAPH I ABOVE IS EXPECTED TO BE DEPOSITED IN THE APPROPRIATE ACCOUNT OR SUB-ACCOUNT(S).

Sources	Approximate Date Expected to be Deposited
General Funds (Fund 01)	N/A
Capital Facilities Funds (Fund 25)	N/A
County School Facilities Funds (Fund 35)	Available as of December 2025
Special Reserve/Capital Outlay Funds (Fund 40)	January 2026

III. AVAILABILITY OF INFORMATION

In accordance with Government Code Section 66006(b)(2), the foregoing information, including the proposed five (5) year findings set forth below will be made available to the public at least fifteen (15) days prior to consideration of the Developer Fees Report. The Board of the District will review such annual information and proposed five (5) year findings at its next regular meeting occurring at least fifteen (15) days subsequent to the availability of this Developer Fees Report.

Any members of the public desiring more detailed information regarding Developer Fees may contact the Chief Business Official, Diana Davisson.

SCHEDULE “A”
CORNING UNION HIGH SCHOOL DISTRICT
STATUTORY SCHOOL FACILITY FEE
FISCAL YEAR 2024-25

Statutory School Fees

Level 1	\$4.79 per square foot
Commercial/Industrial	\$0.78 per square foot

SCHEDULE “B”
CORNING UNION HIGH SCHOOL DISTRICT
ITEMIZED EXPENDITURES – DEVELOPER FEES EXPENDITURES
FISCAL YEAR 2024-25

Project Description	Percentage Funded w/ Developer Fee	Amount
Service Fees	100%	\$1,281.12
TOTAL		\$1,281.12

SCHEDULE “C”

**CORNING UNION HIGH SCHOOL DISTRICT
FIVE-YEAR PROJECTED CAPITAL EXPENDITURES**

Project Name	Relationship to Reportable Fee	Funding Source	Estimated Remaining Project Cost As of July 1, 2025	Date to be Deposited to Fund
CTE Shop Modernization	Update the current facility with new utilities, ventilation, and windows.	Fund 35 County School Facilities, Fund 40 Special Reserve/Capital Outlay	\$4,700,000	Funds have already been collected.