NOTICE OF AVAILABILITY FOR PUBLIC REVIEW OF ACCOUNTING OF DEVELOPER FEES FOR 2025-2026 FISCAL YEAR IN THE FOLLOWING FUND OR ACCOUNT: FUND 25

As required by Government Code section 66006(b)(2) the Sonora Elementary School District is required to have an Accounting for Developer Fees Report available for public review no less than 15 days prior to the next regularly scheduled public meeting to review the information and adoption of a Resolution regarding the accounting.

Resolution No.26-27-07: Annual and Five-Year Accounting of Developer Fees for 2025-2026 Fiscal Year in the Following Fund or Account 25, will be presented to the Sonora Elementary School District Board of Trustees for approval during the November 12, 2026, Board Meeting. A public review and hearing will be held prior to taking action.

The 2025-2026 fiscal year report as it pertains to the Developer Fees-Fund 25 is available for review starting October 28, 2026 until November 13, 2026. This document can be reviewed at the Sonora Elementary School District Office located at 830 Greenley Rd, Sonora, CA or on the District's website at www.sesk12.org

Date: October 28, 2026

Time: 12:00 PM

Location: Sonora Elementary School District

[District Office]
830 Greenley Rd
Sonora, CA 95370

SONORA ELEMENTARY SCHOOL DISTRICT

DEVELOPER FEE FIVE YEAR HISTORY REPORT

Board Meeting November 12, 2025

	(Acct.)	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year TOTALS
BEGINNING BALANCE	9791	**$ 467,744**	**$ 588,244**	**$ 619,775**	**$ 654,880**	**$ 517,220**	**$ 2,847,863**
Audit Adjustment	9793			$ (20,204)		$ (4,733)	-24937
REVENUES							
INTEREST	8660	$ 6,252	$ 6,757	$ 15,200	$ 17,451	$ 19,293	$ 64,953
DEVELOPER FEES							
Community Redelevopment Funds							
Level I Fees	8681	**$ 79,515**	**$ 54,773**	**$ 39,330**	**$ 50,787**	**$ 82,103**	$ 306,508
Gains or Losses on Investments	8662	**$ 4,733**		**$ 779**	**$ 9,567**	**$ 65**	$ 15,144
Refunds							$ -
TOTAL REVENUES		**$ 90,500**	**$ 61,530**	**$ 55,309**	**$ 77,805**	**$ 101,461**	**$ 386,605**
SUPPLIES	4300					$ -	$ -
RENTALS, LEASES, REPAIRS	5600					$ -	$ -
DM HRDSHP MECHANICAL 8014							
MASTER FACILITY PLAN /Architect / Pro	5800				$ 11,306	$ -	$ 11,306
LAND & IMPRVMNT TO LAND / T.U.D.	6100				$ 35,500	$ -	$ 35,500
BLDG & IMPRVMNT TO BLDG	6200					$ -	$ -
EQUIPMENT	6400				$ 168,659	$ -	$ 168,659
TOTAL EXPENSES					**$ 215,465**	**$ -**	**$ 215,465**
ENDING BALANCE		**$ 558,244**	**$ 649,774**	**$ 654,880**	**$ 517,220**	**$ 613,948**	**$ 2,994,066**
CBEDS Enrollment		748	730	696	693	643	
Rate Collections*							
Residential		$ 2.31	$ 2.31	$ 2.92	$ 4.79	$ 4.79	
Commercial		$ 0.38	$ 0.38	$ 0.48	$ 0.78	$ 0.78	

* Rates shown reflect full amount collected by the Tuolumne County Superintendent of Schools before the split: 61% to Sonora El., 39% to Sonora High.

Summary of projects shown in 5 year Level I Developer Fees Report

2020-21 No expenditures

2021-22 No Expenditures

2022-23 No Expenditures

2023-24 Modernization / Master Facility Plan Development / Architect Fees and Surveyor Fees

2024-25 No Expenditures