

RESOLUTION NO. 14-23-24

RESOLUTION OF THE BOARD OF EDUCATION OF THE
ORANGE UNIFIED SCHOOL DISTRICT,
COUNTY OF ORANGE, CALIFORNIA,
FINDINGS PERTAINING TO DEVELOPER FEES

December 13, 2023

- WHEREAS, the Orange Unified School District (“District”) has received and expended statutory and/or alternative school facilities fees (“Reportable Fees”) for the construction and/or modernization of the District’s school facilities in order to accommodate students from new development (“School Facilities”); and
- WHEREAS, pursuant to Government Code Section 66006(a), the District has established and maintained a separate capital facilities account for the Reportable Fees (“Reportable Fees Account”); and
- WHEREAS, pursuant to Government Code Section 66006(a), the Reportable Fees have been deposited into the Reportable Fees Account in order to avoid any commingling of the Reportable Fees with other revenues and funds of the District, except for temporary investments, and has expended the Reportable Fees, along with any interest income earned, solely for the purpose(s) for which the Reportable Fees were originally collected; and
- WHEREAS, Government Code Section 66006(b)(1) provides that the District shall make a written report containing certain required information available to the public within one hundred eighty (180) days after the last day of each fiscal year; and
- WHEREAS, Government Code Section 66006(b)(2) requires that the Board of Education (“Board”) of the District review the information made available to the public, including the report entitled, “Combined Annual and Five-year Developer Fee Reports” (“Report”) for the 2022-23 fiscal year in compliance with Government Code Section 66006 and Section 66001, at least fifteen (15) days after the Report was made available to the public; and
- WHEREAS, the Report contains the requisite information and proposed findings concerning the collection and expenditure of Reportable Fees pursuant to Government Code Section 66006 and Section 66001; and
- WHEREAS, pursuant to Government Code Section 66006(b)(2), notice of the time and place of the Board meeting, where the Report would be considered for adoption (“Notice”), was mailed at least fifteen (15) days prior to the Board meeting to any interested party who filed a written request with the District for mailed Notice of the Board meeting; and

WHEREAS, the District posted the Public Notice Regarding Annual Developer Fees Report in the District's regular posting locations and on the District's website; and

WHEREAS, Government Code Section 66001(d) provides that for the fifth fiscal year following the first deposit into the Reportable Fees Account, and every five years thereafter, the District shall make findings with respect to the portion of the Reportable Fees Account that remains unexpended; and

WHEREAS, when Government Code Section 66001(d) requires certain findings, these findings will be made at the same time as that information required by Government Code §66006(b); and

WHEREAS, pursuant to Government Code Section 66001(e) and (f), the District shall make certain findings when sufficient Reportable Fees have been collected to complete the financing of incomplete School Facilities Projects ("Project(s)"), and the Projects remain incomplete; and

WHEREAS, the District has complied with all of the foregoing provisions.

NOW, THEREFORE, the Board of Education of the Orange Unified School District hereby resolves and declares as follows:

1. The Board finds and determines that the foregoing recitals and determinations are correct.
2. Pursuant to Government Code Section 66006(a), the District has established and maintained a Reportable Fees Account during fiscal year 2022-2023.
3. Pursuant to Government Code Section 66006(a), the Reportable Fees collected during fiscal year 2022-2023 have been deposited into the Reportable Fees Account in order to avoid any commingling of the Reportable Fees with other revenues and funds of the District, except for temporary investments, and has expended the Reportable Fees, along with any interest income earned, solely for the purpose(s) for which the Reportable Fees were originally collected.
4. Pursuant to Government Code Section 66006(b)(1), the District made the Report available to the public within 180 days after the last day of fiscal year 2022-2023.
5. Pursuant to Government Code Section 66006(b)(2), the Board reviewed the Report at the next regularly-scheduled public meeting, at least 15 days after the Report was made available to the public.
6. Pursuant to Government Code Section 66006(b)(1) and (2), the Board reviewed the Report, which is incorporated by this reference and contains the following information:
 - a. A brief description of the type of Reportable Fees in the Reportable Fees Account;
 - b. The amount of the Reportable Fees;

- c. The beginning and ending balance of the Reportable Fees Account;
 - d. The amount of Reportable Fees collected and the interest earned;
 - e. An identification of each Project on which Reportable Fees were expended and the amount of the expenditures on each Project, including the total percentage of the cost of the Project that was funded with Reportable Fees;
 - f. An identification of an approximate date by which the construction of the Project will commence if the District determines that sufficient funds have been collected to complete financing on an incomplete Project, as identified in Government Code Section 66001(a)(2), and the Project remains incomplete;
 - g. A description of each interfund transfer or loan made from the Reportable Fees Account, including the Project on which the transferred or loaned Reportable Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the Reportable Fees Account will receive on the loan; and
 - h. The amount of refunds made pursuant to Government Code Section 66001(e) and any allocations pursuant to Government Code Section 66001(f).
7. Pursuant to Government Code Section 66006(b)(2), Notice was mailed at least fifteen (15) days prior to the Board meeting to any interested party who filed a written request with the District for mailed Notice of the Board meeting.
 8. The District posted the Public Notice Regarding Annual Developer Fees Report in the District's regular posting locations and on the District's Web site.
 9. Pursuant to Government Code Section 66001(d)(1), the Board reviewed the Report, which is incorporated by this reference and contains the following proposed findings:
 - a. Identification of the purposes to which the Reportable Fees are to be put;
 - b. Demonstration of a reasonable relationship between the Reportable Fees and the purpose for which they are charged;
 - c. Identification of all sources and amounts of funding anticipated to complete incomplete Projects of the District; and
 - d. Designation of the approximate dates on which the funding referred to in paragraph (3) is expected to be deposited into the respective District account(s).
 10. When findings are required by Government Code Section 66001(d), these findings shall be made at the same time as the findings required by Government Code Section 66006(b).
 11. Pursuant to Government Code Section 66001(e) and (f), the District shall make certain findings when sufficient Reportable Fees have been collected to complete the financing of incomplete Projects, and the Projects remain incomplete.
 12. The Board determines that the District is in compliance with Government Code Section 66000, et seq., regarding the receipt, deposit, investment, expenditure, and/or refund of Reportable Fees received and expended relative to Projects for fiscal year 2022-2023.

13. The Board determines that no refunds and allocations of Reportable Fees, as required by Government Code Section 66001(e) and Section 66006(b)(1)(H), are deemed payable at this time for fiscal year 2022-2023.

ADOPTED, SIGNED AND APPROVED this 13th day of December, 2023

President of the Governing Board for the
Orange Unified School District

I, _____, Clerk for the Governing Board of the Orange Unified School District, do hereby certify that the foregoing Resolution was adopted by the Governing Board of said District at a meeting of said Board held on the 13th day of December 2023, and that it was so adopted by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

Clerk of the Governing Board for the
Orange Unified School District