

**ANNUAL REPORT OF DEVELOPER FEES
AS REQUIRED BY GOVERNMENT CODE SECTIONS 66001 AND 66006**

School District Name:	<u>Selma Unified School District</u>
Reporting Period:	<u>July 1, 2024 through June 30, 2025</u>
Date Report Made Available to the Public:	<u>December 22, 2025</u>
Date Report Presented to the Board:	<u>January 27, 2026</u>

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 **December 17, 2024**. These resolutions were adopted under the authority of Government Code Section 65995 for the purpose of funding the construction or reconstruction of school facilities.

The purpose of the 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 that new development.

The amount collected by this District is **\$5.17** per square foot of assessable space of residential construction; and **\$0.84** 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.

Pursuant to Education Code Section 17623 and an agreement with the District(s) sharing territory with the District, generally only **60%** of the maximum fee specified above is distributed to this District.

**ANNUAL DEVELOPER FEE REPORT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED 2024/25**

DESCRIPTION	ACCOUNT CODE	TOTALS	PROJECT NO. 1	PROJECT NO. 2	PROJECT NO. 3	PROJECT NO. 4	PROJECT NO. 5
<i>BEGINNING BALANCE</i>		850,363.87	-	-	-	-	-
REVENUE							
Mitigation/Developer Fees (Schedule A)	8681	270,489.30	-	-	-	-	-
Interest Income	8660	27,049.18	-	-	-	-	-
Other Income	8699	-	-	-	-	-	-
TOTAL REVENUE		297,538.48	-	-	-	-	-
EXPENDITURES							
Salaries & Benefits Administration	1000-3999	-	-	-	-	-	-
Services, Other Operating Expenses	5000-5999						
Travel & Conference		-	-	-	-	-	-
Rentals, Leases and Repairs		50,643.81	-	-	-	-	-
Other Services & Operating Expenses		-	-	-	-	-	-
Capital Outlay	6000-6599						
Sites & Improvements of Sites		46,224.93	-	-	-	-	-
Buildings & Improvements		1,495.00	-	-	-	-	-
TOTAL EXPENDITURES		98,363.74	-	-	-	-	-
OTHER FINANCING SOURCES/USES							
Transfers Out (Schedule C)	7610-7629	-	-	-	-	-	-
Uses	7630-7699	-	-	-	-	-	-
TOTAL OTHER SOURCES/USES		-	-	-	-	-	-
<i>ENDING BALANCE</i>		<u><u>\$ 1,049,538.61</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>