



ORANGE UNIFIED SCHOOL DISTRICT

Business Services

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www.orangeusd.org

NOTICE RE ANNUAL DEVELOPMENT FEE ACCOUNTING

Government Code Sections 66001 and 66006 require school districts to be accountable for the developer fees that are collected and expended on both an annual and five-year basis. The annual report focuses on the amount of developer fees collected and expended throughout the fiscal year and must include:

- A brief description of the type of fees in the account or fund
- Amount of the fee
- Beginning and ending balances of accounts
- Total amounts collected and interest earned
- Information regarding each project on which fees were expended
- Identification of the approximate date construction on the project will commence
- Identification of any inter-fund transfers or loans, if applicable
- Amounts of any refunds

The five-year report requires a more detailed analysis of a district's overall use of developer fees. The purpose of the five-year report is to illustrate the extent to which the fees collected are necessary in meeting the District's facility program needs with respect to housing students and mitigating the impacts of the growth associated with the development for which the fees are collected. The five-year plan should include findings that:

- Identify the purposes to which the fees will be used
- Demonstrate the nexus between the fees and the purposes for which they are charged
- Identify the sources and amounts of funding anticipated to complete the financing of incomplete projects
- Designate the approximate date(s) when the funding is expected to be deposited into the respective District account(s)

The annual and five-year reports must be made available to the public no later than one hundred eighty (180) days after the close of the fiscal year on June 30. The completed reports and applicable findings must be available for public review at least fifteen (15) days prior to adoption by the governing board.

The Annual Report will be presented to the Board of Education at the January 22, 2026, board meeting. A copy of the Annual Report is available by contacting the Facilities Office, (714) 628-4500, or rsanchez@orangeusd.org. A copy of the Annual Report is also available at the following location:

Orange Unified School District
Facilities Office
726 West Collins Street
Orange, CA 92867