

**Fullerton School District
Developer Fee Annual and Five-Year Report
October 13, 2026**

Government Code Section 66006 requires that school districts that collect statutory school facilities fees (developer fees) make an annual accounting of those fees available to the public within 180 days of the end of the fiscal year. In addition, Government Code Section 66001 requires that each school district make additional findings every five years for any fund in which those fees remained unexpended at the end of the fiscal year.

The below information and attached documents are provided to satisfy the requirements in Government Code Sections 66006 and 66001.

Annual Reporting Requirements:

Fiscal Year 2025 / 2026: July 1, 2025 – June 30, 2026

1. Brief description of the type of fee in account or fund:

School Impact Mitigation Agreement or statutory fees authorized by the Government Code to accommodate for growth by development activity.

2. Amount of fee:

Level I Developer Fees for the School District from July 1, 2021, through June 30, 2026, were as follows:

Effective Dates	*New Residential Fee	*Commercial/Industrial Fee
6/14/2020-6/9/2022	\$4.08	\$0.66
6/10/2022-6/15/2024	\$4.79	\$0.78
6/16/2024-Current	\$5.17	\$0.84

*Fee per square foot

Fullerton School District receives 66.67% of the fee collected from the High School District based on Sharing Agreement

3. Beginning and ending balance of the account or fund:

Fund Number	Beginning Balance	Ending Balance
Capital Facility Fund 25	\$1,654,476	\$2,283,889

4. Amount of fees collected and interest earned:

Beginning Balance 7/1/2025	
Fund 25 Capital Facility	\$1,654,476
Fees collected	\$2,003,767
Interest revenue	\$49,530
Less: Expenditures	(\$1,423,884)
Ending Balance 6/30/2026	\$2,283,889

5. Identification of each public improvement on which fees were expended, the amount of the expenditures on each improvement, and the total percentage of the cost of the public improvement that was funded with fees:

Projects	2025/2026 Expenditures Fund 25	Percentage Spent with Developer Fees
Beechwood Modular Lease	\$20,333	100%
Raymond Modular Lease	\$16,481	100%
Richman Modular Lease	\$8,800	100%
Nicolas Arc	\$763,394	6%
Parks ARC	\$68,192	8%
Printshop Portable Project	\$450,107	86%
Printshop Offices (Remodel)	\$606	100%
Developer Fee Justification Study	\$6,950	100%
District Master Plan	\$88,613	24%
Monthly Admin Fee	\$408	100%
TOTAL	\$1,423,884	

6. Identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement:

Nicolas ARC – October 2026
Parks ARC – October 2026
Printshop Portable – November 2026
Printshop Offices (Remodel) – March 2027

- 7. Description of each inter-fund transfer or loan made from the account or fund including the public improvement on which the transferred or loaned fees will be expended and, in the case of an inter-fund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan:**

None

- 8. Amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001:**

None

Five-Year Reporting Requirements:

Five-Year Summary of Developer Fees	Beginning Balance	Ending Balance
Fiscal Year 2021/2022	\$580,581	\$1,062,092
Fiscal Year 2022/2023	\$1,062,092	\$692,486
Fiscal Year 2023/2024	\$692,486	\$1,983,628
Fiscal Year 2024/2025	\$1,983,628	\$1,654,476
Fiscal Year 2025/2026	\$1,654,476	\$2,283,889

1. Purpose to which the fee is to be utilized:

Construction or reconstruction of school facilities required to accommodate students generated by new residential and commercial/industrial development in areas where school facilities are needed. Purchase or lease of interim and/or temporary school facilities in order to accommodate student capacity demands. Costs associated with the administration, collection, and justification for the Applicable School Fees.

2. Relationship between the fee and the purpose for which it is charged:

The fees imposed on such new development will be used to finance the acquisition of property and the construction and/or reconstruction of

school facilities to accommodate student enrollment growth generated by new residential and commercial/industrial development.

3. *Identify all sources of funding anticipated to complete financing in incomplete improvements:*

Developer fees will be used for these public works projects in addition to other capital improvement funds.

4. *Approximate dates on which funding referred to in 3, above, is expected to be deposited:*

Capital improvements funding has been received in full.

Findings:

The Fullerton School District has:

1. Expended developer fees for public improvements solely and exclusively for the purpose or purposes for which the fee was collected.
2. Levied, collected or imposed no fee to be used for general revenue purposes.
3. Deposited developer fees in a separate fund in a manner that has avoided commingling of those fees with other funds.
4. Made available to the public specified information relating to the fee, interest, other income, expenditures, and refunds occurring during the fiscal year within 180 days of the close of the fiscal year.