OXNARD UNION HIGH SCHOOL DISTRICT

Creating Prosperity through Equity, Inquiry, and Wellness

BUSINESS SERVICES

Annual Reportable Fees Report

Fiscal Year 2025-2026

Annual accounting of statutory school facility fees (developer fees) collected and spent by the District, prepared in compliance with Government Code Section 66006.

FUND	Capital Facilities Fund — Fund 250, Resource 9021
REPORTING PERIOD	July 1, 2025 – June 30, 2026
PUBLICATION DATE	November 3, 2026
STATUTORY AUTHORITY	Government Code Sections 66001 and 66006; Education Code Section 17620

Oxnard Union High School District
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THE OXNARD UNION HIGH SCHOOL DISTRICT ANNUAL REPORTABLE FEES REPORT FOR FISCAL YEAR 2025-2026, IN COMPLIANCE WITH GOVERNMENT CODE SECTION 66006

Government Code Sections 66006 and 66001 require the Oxnard Union High School District ("District") to make certain information available to the public about school facility fees adopted under Education Code Section 17620 and Government Code Section 65995 ("Level 1 Fees" and "Commercial/Industrial Fees," together "Statutory School Facility Fees"), and under Government Code Sections 65995.5, 65995.6 and 65995.7 ("Level 2 Fees" and "Level 3 Fees," together "Alternative School Facility Fees"). These fees are referred to together as "Reportable Fees." This report ("Report") covers Reportable Fees the District received, spent or may spend on school facilities ("School Facilities") needed to house additional students from new residential development and from commercial and industrial construction (together, "Development"). Reportable Fees include only money in the District's possession, not letters of credit, bonds or other instruments securing future payment. The Reportable Fees have not been levied, collected or imposed for general revenue purposes.

Annual Report

Under Government Code Section 66006, the District provides the following information for Fiscal Year 2025-2026. The District adopted the findings required every five years under Government Code Section 66001(d) with its Fiscal Year 2021-2022 Report and restated them in its 2022-2023 through 2024-2025 Reports. The next findings are required for Fiscal Year 2026-2027.

A. Description of the Type of Reportable Fees in the Account

The Reportable Fees consist of Statutory School Facility Fees. The District did not levy Alternative School Facility Fees in Fiscal Year 2025-2026. They were deposited in the Capital Facilities Fund, Fund 250, Resource 9021 ("Fund"), a separate capital facilities account kept apart from the District's other revenues and funds except for temporary investments. Except for the $51,377.59 charged to the Fund in error and to be reimbursed (see Section B.3), the Reportable Fees and the interest earned on them were spent only for the purpose for which they were collected. (Government Code Section 66006(a) and (b)(1)(A).)

B. Reportable Fees Information for the Fund

Within 180 days after the end of each fiscal year, the District must make the information in Sections A, B, C and E of this Report available to the public. (Government Code Section 66006(b)(1).)

1. Amount of the Reportable Fees

The Board of Trustees ("Board") adopted the Reportable Fees by Resolution No. 24-52 on September 25, 2024. As shown in the District's Developer Fee Justification Study dated June 2024 ("FJS"), the Reportable Fees only partly cover the impact of Development on the District, because they do not fully fund the School Facilities needed for students generated by Development.

The following Statutory School Facility Fees were in effect from July 1, 2025 to June 30, 2026, under the rates effective November 24, 2024. (Government Code Section 66006(b)(1)(B).)

Elementary district where the project is located	Level 1 Residential (per sq. ft.)	Commercial/Industrial (per sq. ft.)
Hueneme SD	$2.07	$0.34
Mesa Union SD	$1.76	$0.29
Ocean View SD	$1.55	$0.25
Oxnard SD	$1.76	$0.29
Pleasant Valley SD	$2.07	$0.34
Rio SD	$1.50	$0.24
Somis Union SD	$2.07	$0.34

Residential additions that increase assessable space by 500 square feet or less (Education Code Section 17620(a)(1)(C)(i)), and accessory dwelling units or junior accessory dwelling units with less than 500 square feet of interior livable space (Government Code Section 66311.5(c)(3), effective January 1, 2026), are not charged a fee.

2. Balances, Fees Collected, Interest Earned and Expenditures

(Government Code Section 66006(b)(1)(C) and (D).)

	Reportable Fees
Beginning Balance (July 1, 2025)	$6,231,529.73
Amount of Reportable Fees Collected	$1,353,865.94
Interest Earned	$230,221.63
Expenditures	($4,424,634.62)
Ending Balance (June 30, 2026)	**$3,390,982.68**

Fees collected are net of $3,931.62 in fees returned to payers (see Section E). Expenditures include $51,377.59 charged to the Fund in error (see Section B.3). The District will reimburse the Fund for that amount in Fiscal Year 2026-2027, and the reimbursement will appear in the 2026-2027 Report.

3. Projects on Which Reportable Fees Were Spent

Each project on which Reportable Fees were spent, its cost, and the percentage of that cost funded with Reportable Fees. For the debt service and lease rows, the cost shown is the Fiscal Year 2025-2026 payment, which Reportable Fees paid in full. The Del Sol High School debt service payment equals 1.4% of the $178,000,000 guaranteed maximum price set in 2021 for Phases 1A, 1B and 2 of that project, which the Certificates helped finance. (Government Code Section 66006(b)(1)(E).)

Project	FY 2025-26 cost	Reportable Fees spent in FY 2025-26	% of cost funded with Reportable Fees
Del Sol High School construction, financed by the 2021 Certificates of Participation: FY 2025-26 debt service payment	$2,535,307.31	$2,535,307.31	100%
Solar panel improvements at Adolfo Camarillo, Channel Islands, Hueneme, Oxnard, Pacifica and Rio Mesa High Schools, financed by the 2010 Qualified Energy Conservation Bonds (QECB) lease: FY 2025-26 lease payments	$1,586,820.35	$1,586,820.35	100%
Del Sol High School: classroom furniture for additional student capacity as site enrollment grew	$246,710.13	$246,710.13	100%
K Street project: demolition utility work (Southern California Edison)	$4,419.24	$4,419.24	100%
Channel Islands High School: swing-space lease extension during HVAC modernization (charged in error; to be reimbursed)	$31,524.00	$31,524.00	100%
Del Sol High School: athletic uniforms and chemistry supplies (charged in error; to be reimbursed)	$19,103.59	$19,103.59	100%
US Bank: Election of 1996 GO bond escrow admin fee (charged in error; to be reimbursed)	$750.00	$750.00	100%
Subtotal: charged in error, to be reimbursed		$51,377.59	
Total		**$4,424,634.62**	

The Channel Islands High School swing-space lease, athletic uniforms, chemistry supplies and GO bond escrow fee should not have been paid from Reportable Fees. They were charged to the Fund in error, and the District will reimburse the Fund $51,377.59 in Fiscal Year 2026-2027.

4. Approximate Date Construction Will Commence

Where the District has collected enough money to finish financing an incomplete project, it must give an approximate date by which construction will start. (Government Code Sections 66001(a)(2) and 66006(b)(1)(F).)

Project identified in the prior report	Commencement date given	Began on that date?	Status
Del Sol High School	January 10, 2020	Yes	Construction is funded by Measure E (Fund 216) and the 2021 Certificates of Participation. Reportable Fees pay the debt service on the Certificates (see Section B.3) and are not otherwise designated for Del Sol construction; the classroom furniture in Section B.3 furnishes classrooms needed to house enrollment growth.

As of June 30, 2026, the District has no incomplete construction project for which it has collected enough Reportable Fees to finish financing, so no new commencement date is identified. No project missed a commencement date given in a prior report, so no delay or revised date is reported.

C. Interfund Transfers and Loans Made From the Fund

(Government Code Section 66006(b)(1)(G).)

Interfund transfers: None (no 3% administrative fee was taken).

Interfund loans: None.

D. Notice and Public Review

The Board will review this Report at its next regularly scheduled public meeting held at least 15 days after the Report is made available to the public, on November 18, 2026, at 5:30 p.m., in the District Board Room, 1800 Solar Drive, Oxnard, California. The Report may be reviewed at the District Office at the same address and on the District website at the address below. Notice of the time and place of the meeting, including where the Report may be reviewed, will be mailed at least 15 days before the meeting to every interested party who filed a written request for mailed notice. A request for mailed notice is valid for one year from filing unless renewed; renewal requests must be filed on or before April 1 each year. (Government Code Section 66006(b)(2).)

Any person may request an audit of the Reportable Fees under Government Code Section 66023. (Government Code Section 66006(d).) This Report and prior reports are posted at oxnardunion.org/departments/business-services/fiscal-services.

E. Refunds and Allocations

(Government Code Sections 66001(e), (f) and 66006(b)(1)(H).)

If the District has collected enough money to finish financing an incomplete project and does not, within 180 days of that determination, give an approximate date by which construction will start, it must refund the unspent Reportable Fees and the interest earned on them, on a prorated basis, to the then-current record owners of the lots or units of the development project. No refunds or allocations were required under Section 66001(e) or (f) in Fiscal Year 2025-2026. Separately, the District returned $3,931.62 to two payers for a square-footage adjustment and a cancelled project. These were corrections of fees paid, not refunds under Section 66001(e).

Refunds and allocations	FY 2025-26
Refunds under Section 66001(e)	$0.00
Persons or entities receiving Section 66001(e) refunds	0
Allocations under Section 66001(f)	None
Other fees returned (overpayments and cancelled projects)	$3,931.62
Payers receiving other fees returned	2

F. Corrections to Prior-Year Reports

Fiscal Year 2021-2022, Measure A item. The 2021-2022 Report listed $2,248,544.56 as an interfund loan to Fund 215 (Measure A), repaid August 24, 2022 at 0% interest. It was an interfund transfer, not a loan. On June 30, 2022 the District transferred $2,248,544.56 from the Fund to Fund 215 to fund capital outlay projects at District schools. The August 24, 2022 entry moved the cash for that transfer; no repayment to the Fund was due or made. The 2021-2022 totals are unchanged, because the transfer was already counted in that year's expenditures.

Fiscal Year 2022-2023, footnote. The 2022-2023 Report said the District inadvertently spent an additional $23,790.29 in Reportable Fees during 2022-2023. That figure was spent in 2021-2022 and was corrected in September 2022 by moving $23,790.29 in legal, advertising and certification costs out of the Fund. The 2021-2022 Report included the $23,790.29 in that year's expenditures and disclosed it in a footnote. The correcting credit is included in the 2022-2023 expenditures of $3,627,738.54, and the totals are unchanged.

Fiscal Year 2024-2025, refunds. The 2024-2025 Report showed refunds of $41,635.26 to 9 payers. The total included accrual reversals and returned checks that were not refunds. Fees returned to payers in 2024-2025 were $14,289.53 to 5 payers, for overpayments and cancelled projects; none were refunds under Section 66001(e). The Fund's balances are unchanged.

Fiscal Year 2024-2025, fee effective date and rate. The 2024-2025 Report gave November 1, 2024 as the date the current fee rates took effect. The correct effective date is November 24, 2024. The 2024-2025 Report also listed the Commercial/Industrial rate within the Ocean View School District as $0.24 per square foot from that date. The correct rate is $0.25.