Orange Center School District
3530 S. Cherry Ave • Fresno, California 93706 • (559)237-0437 • Fax (559)237-9380
Terry M. Hirschfield, Superintendent

Developer Fees Fund
Annual report to the Board
For the Year Ending June 30, 2026

Developer fees are collected by California school districts to fund school facilities impacted by increased enrollment. From July 1, 2025 to June 30, 2026, the fee per square foot is $5.17 for residential and $.84 for commercial construction.

The beginning balance as of July 1, 2025 for this fund was $1,670,401.85 and the balance as of June 30, 2026 is $1,728,257.19. The total fees collected for this fiscal year were $0.00 (per WUSD Business Department email on June 25th, 2026). The total interest earned was $55,095.80.

There were no expenditures in 2025-2026 Fiscal Year.

Board of Trustees: Rosa De Pew, President
Melinda Moralez, Vice President • Ernestine Gonzalez, Clerk • Panfilo Cerrillo, Member • Veronica Salazar, Member

Budget Report

From 07/01/2025 thru 06/30/2026

Fu: 2500 Capital Facilities Fund

Fu---Re----P-Gl---Fn---Ob-----Si--Dp--	Working	Actuals Current	Actuals Year To Date	%	Encumbered	Unencumbered Balance	Unencumbered %
2500-90510-0-0000-0000-979100-000-0000	1,670,401.85	1,670,401.85	1,670,401.85	100.00	0.00	0.00	0.00
****** Total Adjusted Beginning Balance**	1,670,401.85	1,670,401.85	1,670,401.85	100.00	0.00	0.00	0.00
866000 Interest							
2500-90510-0-0000-0000-866000-000-0000	55,095.80	55,095.80	55,095.80	100.00	0.00	0.00	0.00
Totals:	55,095.80	55,095.80	55,095.80	100.00	0.00	0.00	0.00
869900 All Other Local Revenues							
2500-90510-5-0000-0000-869900-000-0000	2,759.54	2,759.54	2,759.54	100.00	0.00	0.00	0.00
Totals:	2,759.54	2,759.54	2,759.54	100.00	0.00	0.00	0.00
****** 8000 Totals**	57,855.34	57,855.34	57,855.34	100.00	0.00	0.00	0.00
****** Total Income & Beginning Balance**	$1,728,257.19	$1,728,257.19	$1,728,257.19	100.00	$0.00	$0.00	0.00

Budget Report

From 07/01/2025 thru 06/30/2026

Summary Note this summary includes only the account lines that were included on this report

Fu: 2500 Capital Facilities Fund

	Working	Actuals Current	Actuals Year To Date	%	Encumbered	Unencumbered Balance	Unencumbered %
Revenues							
Total: 8000 Revenues	$57,855.34	$57,855.34	$57,855.34	100.00	$0.00	$0.00	0.00
Expenditures							
Total: 1000 Certificated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 2000 Classified	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 3000 Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 4000 Books & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 5000 Services & Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 4000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 7000 Other Outgo/Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 7000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: Net Increase/(Decrease) in Fund Balance	**57,855.34**	**57,855.34**	**57,855.34**	**100.00**			
Total: Beginning Balance	1,670,401.85	1,670,401.85	1,670,401.85	100.00			
Total: Ending Fund Balance (9790)	$1,728,257.19	$1,728,257.19	$1,728,257.19	100.00			
Components of Ending Fund Balance							
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00			
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00			
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00			
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00			
Total: Unassigned (9789 - 9790)	0.00	0.00	0.00	0.00			
Total: Undesignated	1,728,257.19	1,728,257.19	1,728,257.19	100.00			

Budget Report

From 07/01/2025 thru 06/30/2026

Fund Summary Note this summary includes only the account lines that were included on this report

Fu: 2500 Capital Facilities Fund

	Working	Actuals Current	Actuals Year To Date	%	Encumbered	Unencumbered Balance	Unencumbered %
Revenues							
Total: 8000 Revenues	$57,855.34	$57,855.34	$57,855.34	100.00	$0.00	$0.00	0.00
Expenditures							
Total: 1000 Certificated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 2000 Classified	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 3000 Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 3000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 4000 Books & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 5000 Services & Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 4000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 7000 Other Outgo/Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 1000 - 7000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: Net Increase/(Decrease) in Fund Balance	**57,855.34**	**57,855.34**	**57,855.34**	**100.00**			
Total: Beginning Balance	1,670,401.85	1,670,401.85	1,670,401.85	100.00			
Total: Ending Fund Balance (9790)	$1,728,257.19	$1,728,257.19	$1,728,257.19	100.00			
Components of Ending Fund Balance							
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00			
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00			
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00			
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00			
Total: Unassigned (9789 - 9790)	0.00	0.00	0.00	0.00			
Total: Undesignated	1,728,257.19	1,728,257.19	1,728,257.19	100.00			