

District Business & Advisory Services (DBAS)

Nimrat Johal: Director, DBAS: 408-453-6599

Bulletin: 14-015

Date: October 23, 2013

To: District Fiscal Directors
District Chief Business Officers

From: Nimrat Johal, Director, DBAS

Re: Annual Accounting for School Facilities Fees

California Government Code (GC) § 66006 and 66001 require school districts collecting statutory school facilities fees to take certain actions prior to December 27, 2013. This bulletin serves as a reminder of these statutory requirements.

GC 66006 requires districts to make a public disclosure of the annual accounting of such fees by December 27, 2013. This disclosure must be made at least 15 days prior to the date of the regularly scheduled board meeting at which such accounting will be reviewed.

GC 66001 requires each district to make additional disclosures every five years about any fees that remain unexpended at the end of a fiscal year. While the statute is not clear about when these disclosures must be made, a sound practice would be to make them in conjunction with the disclosures required by GC 66006.

The attached memo from School and Legal Services of California provides in-depth information regarding these disclosures.

Please share this information as deemed appropriate.