

**WOODLAND JOINT UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND (25) - REGULAR
For the Year Ended June 30, 2022**

Amount Available:

Beginning Fund Balance		\$ 828,840
Revenues:		
Net Developer Fees	488,148	
Interest	6,258	
Gain or Losses on Investments*	(28,841)	465,565
Total:		1,294,405

Expenditures:

Portables:		
Operation Leases	75,633	
Beamer, Whitehead, Prairie, WHS, LMS Freeman, Dingle and Transportation		
Direct Costs for Interfund Services	9,162	
		84,795

Ending Fund Balance: **\$ 1,209,611**

Description and amount of fees: In accordance with Education Code Section 17620, in 2021-22 the District collected developer fees on property located within District boundaries, excluding property in the defined Southeast and Spring Lake Areas, at the following rates:

Residential	\$4.08	per square foot
Commercial	\$0.66	per square foot
Additions	\$4.08	per square foot

Fund balance: Available Developer Fee revenues of \$1,294,405 and expenditures of \$84,795 resulting in an ending balance of \$1,209,611.00

Refunds: On occasion the District refunds fees collected. The single largest reason for refunds is building permit cancellation. In 2021-22, the District did not refund any fees.

Unspent funds over five years old: None

* GASB No. 31 REQUIRES THE DISCLOSURE OF THE DIFFERENCE BETWEEN THE FAIR VALUE AND THE REPORTED AMOUNT OF CASH IN COUNTY TREASURY

**WOODLAND JOINT UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND (27) - SOUTHEAST AREA
For the Year Ended June 30, 2022**

Amount Available:			
	Beginning Fund Balance		\$ 39,419
	Revenues:		
	Net Developer Fees		
	Interest	40	
	Gain or Losses on Investments*	91	131
Total:			<u>39,550</u>
Expenditures:			
	Portables:		
	Operating Leases for Maxwell, Plainfield, CCHS, DMS	36,200	
			36,200
	Ending Fund Balance:		<u>\$ 3,350</u>

Description and amount of fees: In accordance with the Southeast Area Tripartite Agreement, the District collected developer fees in 2021-22 on property within the defined Southeast Area at the following rates:

Single Family	\$7,505.09	per unit	
Multi-Family	\$3,145.35	per unit	
Commercial	\$0.66	per square foot	

Fund balance: Available Southeast Area Mitigation Fee revenues of \$39,550 and expenditures of \$36,200 resulting in an ending balance of \$3,350.

Refunds: On occasion the District refunds fees collected. The single largest reason for refunds is building permit cancellation. In 2021-22, the District did not refund any fees.

Unspent funds over five years old: None

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**WOODLAND JOINT UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND (28) - SPRING LAKE
For the Year Ended June 30, 2022**

Amount Available:

Beginning Fund Balance		\$	13,410,740
Revenues:			
Net Developer Fees	1,927,259		
Interest	75,233		
Gain or Losses on Investments*	(222,244)		1,780,248
Total:			15,190,988

Expenditures:

Direct Costs for Interfund Services		56,299	
Portable Classroom		31,433	
Professional/Consultant Services		66,601	
Blue Prints and Miscellaneous Copies			
Architectural services, surveying, geotechnical engineering geohazardous study of :			
Spring Lake Multipurpose Room			
Buildings & Improvements		4,943,109	
Installations of utilities			
Architectural and Engineering construction services, Lease-Lease back Services for:			
Spring Lake Bike Corral/Lunch Shelter			
Inspection Services			
Spring Lake New Classrooms			
Spring Lake Lunchroom/Multipurpose			
			5,097,442
Ending Fund Balance:		\$	10,093,546

Description and amount of fees: In accordance with the Turn of the Century Mitigation Agreement, the District collected developer fees in 2021-22 on property within the defined Spring Lake Area at the following rates:

Residential	\$5.93	per square foot (\$16,129 cap per unit)
Commercial	\$0.66	per square foot

Fund balance: Available Spring Lake Developer Fee revenues of \$15,190,988 and expenditures of \$5,097,442 resulting in an ending balance of \$10,093,546.

Refunds: On occasion the District refunds fees collected. The single largest reason for refunds is building permit cancellation. In 2021-22, the District did not refund any fees.

Unspent funds: The District has started the design of the playfield for Spring Lake Elementary. The estimated completion date is Spring 2023. The District is waiting until sufficient funds are collected as well as supplementing with Bond Funds and State funding to fund future capital projects.

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