

WOODLAND JOINT UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND (25) - REGULAR
For the Year Ended June 30, 2019

Amount Available:

Beginning Fund Balance		\$	306,221
Revenues:			
Net Developer Fees	192,966		
Interest	6,941		
Gain or Losses on Investments	3,406		203,313
Total:			509,533

Expenditures:

Portables:			
Operation Leases	59,961		
Beamer, Whitehead, Prairie, Transportation, WHS, Freeman, Dingle,			
Direct Costs for Interfund Services	3,864		
Professional/Consultant Services	23,162		
DSA inspection services for Prairie			
Blue Prints and Miscellaneous Copies			
Civil engineering design & land surveying for Prairie Portable			
New ramp for Prairie Portable			
Buildings and Improvement of Buildings	49,975		
Purchase of 2 new portables classrooms for Prairie			136,962
Ending Fund Balance:		\$	372,572

Description and amount of fees: In accordance with Education Code Section 17620, in 2018-19 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	\$3.79	per square foot
Commercial	\$0.61	per square foot
Additions	\$3.79	per square foot

Fund balance: Available Developer Fee revenues of \$509,533 and expenditures of \$136,962 resulting in an ending balance of \$308,398

Refunds: On occasion the District refunds fees collected. The single largest reason for refunds is building permit cancellation. In 2018-19, the District did not refund any fees.

Unspent funds over five years old: None

**WOODLAND JOINT UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND (27) - SOUTHEAST AREA
For the Year Ended June 30, 2019**

Amount Available:

Beginning Fund Balance \$ 138,201

Revenues:

Net Developer Fees -

Interest 2,537

Gain or Losses on Investments 1,065 3,602

Total:

141,803

Expenditures:

Portables:

Operating Leases for Maxwell, Plainfield, CCHS, DMS 33,438

Direct Costs for Interfund Services

-

33,438

Ending Fund Balance:

\$ 108,365

Description and amount of fees: In accordance with the Southeast Area Tripartite Agreement, the District collected developer fees in 2018-19 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	\$0.61	per square foot

Fund balance: Available Southeast Area Mitigation Fee revenues of \$141,803 and expenditures of \$33,438 resulting in an ending balance of \$108,365

Refunds: On occasion the District refunds fees collected. The single largest reason for refunds is building permit cancellation. In 2018-19, the District did not refund any fees.

Unspent funds over five years old: None

**WOODLAND JOINT UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND (28) - SPRING LAKE
For the Year Ended June 30, 2019**

Amount Available:

Beginning Fund Balance		\$	5,185,432
Revenues:			
Net Developer Fees	4,714,423		
Interest	167,339		
Gain or Losses on Investments	34,081		4,915,843
Total:			10,101,275

Expenditures:

Direct Costs for Interfund Services			141,433
Professional/Consultant Services			778
Annual Permit Fees			
Land Improvements			1,525
Architectural services for Spring Lake			
DSA inspection services for Spring Lake			
Buildings & Improvements			204,326
Phase 1 construction of Spring Lake			
Architectural and engineering services for PHS stadium restroom			
Buildings & Improvements Change Orders			31,664
Phase 1 construction of Spring Lake			
			379,726

Ending Fund Balance:

\$ 9,721,549

Description and amount of fees: In accordance with the Turn of the Century Mitigation Agreement, the District collected developer fees in 2018-19 on property within the defined Spring Lake Area at the following rates:

Residential	\$5.63	per square foot (\$16,129 cap per unit)
Commercial	\$0.61	per square foot

Fund balance: Available Spring Lake Developer Fee revenues of \$10,101,275 and expenditures of \$379,726 resulting in an ending balance of \$9,721,549.

Refunds: On occasion the District refunds fees collected. The single largest reason for refunds is building permit cancellation. In 2018-19, the District did not refund any fees.

Unspent funds over five years old: None