

**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:	39,550	39,550

Expenditures:

Portables:		
Operating Leases for Maxwell, Plainfield, CCHS, DMS	36,200	
	36,200	36,200

Ending Fund Balance: \$ 3,350

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
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Revenues:

Net Developer Fees		1,927,259
Interest		75,233
Gain or Losses on Investments*		(222,244)
		1,780,248

Total:

	15,190,988
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Expenditures:

Direct Costs for Interfund Services		56,299
Portable Classroom		31,433
Professional/Consultant Services		66,601

Blue Prints and Miscellaneous Copies		
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Architectural services, surveying, geotechnical engineering geohazardous study of :		
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Spring Lake Multipurpose Room		
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Buildings & Improvements		4,943,109
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Installations of utilities		
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Architectural and Engineering construction services, Lease-Lease back Services for:		
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Spring Lake Bike Corral/Lunch Shelter		
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Inspection Services		
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Spring Lake New Classrooms		
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Spring Lake Lunchroom/Multipurpose		
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	5,097,442
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Ending Fund Balance:

	\$ 10,093,546
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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 over five years old: None

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