

# WOODLAND JOINT UNIFIED SCHOOL DISTRICT

"Excellence for All"

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## Business Services

Lewis Wiley, Jr.  
Associate Superintendent, Business Services  
435 Sixth Street Woodland, CA 95695  
(530)406-3220 FAX: (530)666-7039

District Website: [www.wjUSD.org](http://www.wjUSD.org)

Elodia Ortega-Lampkin, Superintendent

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## **NOTICE OF REGULAR MEETING OF THE BOARD OF EDUCATION OF THE WOODLAND JOINT UNIFIED SCHOOL DISTRICT REGARDING A RESOLUTION APPROVING ITS ANNUAL AND FIVE-YEAR REPORTABLE FEES REPORT FOR FISCAL YEAR 2022-2023, IN COMPLIANCE WITH GOVERNMENT CODE SECTIONS 66006 AND 66001**

Please be advised that the Board of Education ("Board") of the Woodland Joint Unified School District ("District") at its regular meeting to be held on November 16, 2023, will review the following report entitled, "THE WOODLAND JOINT UNIFIED SCHOOL DISTRICT ANNUAL AND FIVE-YEAR REPORTABLE FEES REPORT FOR FISCAL YEAR 2022-2023" ("Report"), and will consider adoption of a resolution entitled "RESOLUTION OF THE BOARD OF EDUCATION OF THE WOODLAND JOINT UNIFIED SCHOOL DISTRICT APPROVING THE ANNUAL AND FIVE-YEAR REPORTABLE FEES REPORT FOR FISCAL YEAR 2022-2023, IN COMPLIANCE WITH GOVERNMENT CODE SECTIONS 66006 AND 66001."

Pursuant to Government Code Section 66006(b)(1), the Report includes information regarding the type and amount of "Reportable Fees" in the District's account(s), the beginning and ending balance of each account, the amount of Reportable Fees collected and interest earned thereon; an identification of each project ("Project") of the District on which Reportable Fees were expended, and the amount of the expenditures on each Project, including the percentage of the cost of the Project funded by Reportable Fees, any interfund loans or transfers, any refunds of Reportable Fees, and the approximate date construction of a Project will commence if sufficient funds have been collected.

Pursuant to Government Code Section 66001(d), the Report also contains proposed findings regarding the purpose to which Reportable Fees are to be put, a reasonable relationship between the Reportable Fees and the purpose, all sources and amounts of funding anticipated to complete financing of the District's school facilities, and the approximate dates on which such funding is expected to be deposited into the appropriate account.

The regular meeting of the District will begin at 5:00 p.m., or as soon thereafter as practicable, in the Board Room, located at 435 6<sup>TH</sup> Street, Woodland, CA 95695. These matters will be considered at such time as this agenda item is considered by the Board of the District.

The Report is on file and available for public review at the District Office located at 435 6<sup>TH</sup> Street, Woodland, CA 95695, and is herein incorporated by reference. Questions and/or comments should be directed to Mr. Lewis Wiley at (530) 406-3220.

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Woodland Joint Unified School District

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# **WOODLAND JOINT UNIFIED SCHOOL DISTRICT**

## **Annual and Five Year Reportable Fees Report for Fiscal Year 2022-23**

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***THE WOODLAND JOINT UNIFIED SCHOOL DISTRICT ANNUAL REPORTABLE FEES REPORT FOR FISCAL YEAR 2022-2023, IN COMPLIANCE WITH GOVERNMENT CODE SECTIONS 66006 AND 66001***

Government Code Sections 66006 and 66001 provide that the Woodland Joint Unified School District (“District”) shall make available to the public certain information and adopt prescribed findings relative to school facility fees adopted pursuant to Education Code Section 17620 and Government Code Sections 65995 (“Level 1 Fees” and “Commercial/Industrial Fees” collectively, “Statutory School Facility Fees”) and Government Code Sections 65995.5, 65995.6 and 65995.7 (“Level 2 Fees” and “Level 3 Fees” collectively, “Alternative School Facility Fees”). The foregoing fees are collectively also referred to as reportable fees (“Reportable Fees”). The described information and findings contained in this Annual and Five-Year Reportable Fees Report (“Report”) relate to Reportable Fees that the District received, expended or may expend in connection with school facilities (“School Facilities”) in order to accommodate additional students from new and other residential development as well as commercial and industrial construction (collectively referred to as “Development”) if funded or partially funded with Reportable Fees. The Reportable Fees only include money in possession of the District and does not include letters of credit, bonds, or other instruments to secure payment of Reportable Fees at a future date. The Reportable Fees have not been levied, collected, or imposed for general revenue purposes.

**ANNUAL REPORT**

In accordance with Government Code Section 66006, the District provides the following information for fiscal year 2022-23:

**A. Description of the Type of Reportable Fees in the Account or Sub-Account(s) of the District:**

The Reportable Fees consist of Statutory School Facility Fees. The Reportable Fees were deposited in the “Capital Facilities Fund 25” (“Fund”), a separate capital facilities account or fund in a manner to avoid any commingling of the Reportable Fees with other revenues and funds of the District, except for temporary investments. Mitigation payments collected in accordance with the Southeast Area Tripartite Agreement (Capital Facilities Fund 27) and the Turn of the Century Mitigation Agreement (Capital Facilities Fund 28) are not Reportable Fees and are not included in this Report. As this Report provides, the Reportable Fees and any interest income earned by moneys in the Fund have been expended as set forth herein solely for the purpose for which the Reportable Fees were originally collected. (Government Code Section 66006(a).)

**B. Reportable Fees Information for the Fund:**

1. Within one-hundred eighty days after the last day of each fiscal year, the District is required to make available to the public certain information. As set forth below, the District provides the following information for the Fund for the fiscal year 2022-23. (Government Code Section 66006(b)(1).)

**a. Amount of the Reportable Fees:**

The Reportable Fees were authorized to be levied on Development by the Board of Education (“Board”) of the District at the time the Reportable Fees were adopted. As shown in the District’s Fee Justification Study dated April 6, 2020 (“FJS”), the Reportable Fees only partially mitigate the impacts to the District caused by Development because the Reportable Fee amounts do not adequately fund the District’s School Facilities needs resulting from additional Development within the District. (Government Code Section 66006(b)(1)(A).)

**Statutory School Facility Fees (Government Code Section 66006(b)(1)(B))**

Level 1 Residential	\$4.08 per square foot
Level 1 Commercial/Industrial	\$0.66 per square foot
Level 1 Self Storage	\$0.07 per square foot
Level 1 Residential Additions	\$4.08 per square foot

From July 1, 2022 to June 30, 2023

**b. Beginning and Ending Balance, Reportable Fees Collected, Interest Earned and Expenditures of the Fund (Government Code Section 66006(b)(1)(C) and (D)):**

	<b>Reportable Fees</b>
Beginning Balance (07/01/2022)	\$1,209,611
Amount of Reportable Fees Collected	\$212,184
Interest Earned	\$20,236
Expenditures	< \$76,777 >
<b>Ending Balance (06/30/2023):</b>	<b>\$1,364,175*</b>

\*The Ending Balance does not include the “Gain or Loss on Investments” of (\$1,078) required to be reported by GASB 31 as shown on the Capital Facilities Fund (2) – Regular report for the Year Ended June 30, 2023.

**c. Identification of Each District Project on Which Reportable Fees Were Expended Including the School Facilities Project (“Project”) Total and Percentage of the Project Cost that was Funded with Reportable Fees (Government Code Section 66006(b)(1)(E)):**

The foregoing information is set forth below.

<b>Project Description</b>	<b>Project Total</b>	<b>Percentage of Project Total Funded w/ Reportable Fees</b>	<b>Total Reportable Fees Expended in FY 2023</b>
Portables: Operation Leases at Beamer, Whitehead, Prairie, WHS, LMS, Freeman, Dingle and Transportation			\$73,273
Direct Costs for Interfund Services			\$3,504

- d. **When the District Accumulates Sufficient Funds to Complete Project(s) for Which It Previously Identified as Intending to Spend Reportable Fees,<sup>1</sup> the District Needs to Identify the Approximate Date It Will Commence Construction on Such Project(s) (Government Code 66006(b)(1)(F)):**

<b>Project</b>	<b>Estimated/Actual Commencement Date</b>
N/A	

- e. **Description of Each Interfund Transfer or Loan Made From the Fund (Government Code Section 66006(b)(1)(G)):**

**Interfund Transfers:**

<b>Description of Project for which Interfund Transfer was Used</b>	<b>Fund(s) to Which Reportable Fees Were Transferred</b>	<b>Amount Transferred</b>
N/A		

<sup>1</sup> The District is required to make such identification pursuant to Government Code Section 66001(a)(2). The identification may have been done by reference to a capital improvement plan or general plan or may be made in other public documents that identify the public facilities for which the fee is charged.

**Interfund Loans:**

Description of Project for Which Interfund Loan was Used	Fund(s) to Which Reportable Fees Were Loaned	Amount Loaned	Date Loan Repaid	Rate of Interest
N/A				

**f. Refunds and Allocations (Government Code Section 66006(b)(1)(H), 66001(e), (f)):**

When the District has determined that sufficient funds have been collected to complete financing on incomplete Project(s) and the Project remains incomplete, the District is required to identify the approximate date by which the construction of the Project(s) will commence. If the District fails to timely identify the approximate date by which the construction of the Project(s) will commence, then the District must refund the unexpended portion of the Reportable Fees and any interest accrued thereon to the then current record owner(s).

<b>Refund</b>	N/A
<b>Less Admin. Costs of Refunding</b>	N/A
<b>Net Refund</b>	N/A

2. The District will review the Report at the next regularly scheduled public meeting (“Meeting”) not less than fifteen days after the Report is made available to the public. Notice of the time and place of the Meeting, including the address where the Report may be reviewed, will be mailed at least fifteen days prior to the Meeting, to any interested party who filed a written request with the District for mailed notice of the Meeting.<sup>2</sup>

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<sup>2</sup> Any written request for mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed. Renewal requests for mailed notices shall be filed on or before April 1 of each year. The legislative body may establish a reasonable annual charge for sending notices based on the estimated cost of providing the service.

## **FIVE-YEAR REPORT**

In accordance with Government Code Section 66001, the District provides the following information for fiscal year 2022-23:

For the fifth fiscal year following the first deposit into the Fund, and every five years thereafter, the District is required to make all of the following findings with respect to that portion of the Fund remaining unexpended, whether committed or uncommitted. At the close of the fiscal year 2022-23, there remained \$1,364,175 in the Fund (Government Code Section 66001(d)):

**A. Identification of All Projects for Which the Reportable Fees Will be Expended in the Future:**

The purpose of the Reportable Fees imposed and collected on Development within the District is to fund additional School Facilities required to serve the students of the District generated by Development within the District. Specifically, the Reportable Fees will be used for the construction and/or acquisition of additional School Facilities, remodeling existing School Facilities to accommodate new growth from new development including, but not limited to, adding additional classrooms, technology and acquiring and installing additional portable classrooms. (Government Code Section 66001(d)(1)(A)).

Further information regarding such Project(s) is set forth in the following chart and the FJS:

Project Name	Source of Funds <sup>3</sup>	Amount of Anticipated Funding From Each Source <sup>4</sup>	Project Total <sup>5</sup>
0.4977 of an Elementary School*	Statutory School Facility Fees	\$1,082,658	\$24,664,760*
0.2087 of a High School*	Statutory School Facility Fees	\$1,781,517	\$40,569,380*

\*Project Total in 2020 Dollars as shown in the FJS.

\*\*The Fee Justification Study projected the need through 2035 of 0.4977 of an elementary school at a projected cost of \$24,664,760 and 0.2087 of a high school at a projected cost of \$40,569,380. The total for both categories equals \$65,234,140. The elementary school category is 37.8% (\$24,664,760 divided by \$65,234,140) of the total cost and the high school category is 62.2% (\$40,569,380 divided by \$65,234,140) of the total cost. Based on these percentages, the total anticipated funding of \$2,864,175 is apportioned to the elementary school category as \$1,082,658 (37.8% of the total funding) and is apportioned to the high school category of \$1,781,517 (62.2% of the total funding).

<sup>3</sup> See chart in Paragraph C below for applicable sources of funds.

<sup>4</sup> The total in this column should equal the total in Line 10 of the chart in paragraph C below.

<sup>5</sup> The total in this column should equal the total in Line 11 of the chart in paragraph C below.

**B. Demonstration of a Reasonable Relationship Between the Reportable Fees and the Purposes for Which They are Charged:**

As shown in the FJS, there is a roughly proportional, reasonable relationship between the Development upon which the Reportable Fees are charged and the need for additional School Facilities by reason of the fact that additional students will be generated by additional Development within the District, and the District does not have student capacity in its existing School Facilities to accommodate these new students. Furthermore, the Reportable Fees charged on Development will be used to fund School Facilities which will be used to serve the students generated from Development. The Reportable Fees do not exceed the costs of providing such School Facilities for new students. (Government Code Section (d)(1)(B)).

**C. Identification of All Sources and Amounts of Funding Anticipated to Complete Incomplete Projects Identified by the District in Paragraph A Above and Approximate Date Funding Is Expected to Be Deposited. (Government Code Section 66001(d)(1)(C) and (D)):**

Source of Funding	Amount of Funding Anticipated to Complete Incomplete Projects	Approximate Date Funding Expected to Be Deposited
1. State Funding Program Funds		
2. State Hardship Funds		
3. Community Facilities Districts		
4. General Obligation Bond Proceeds		
5. Redevelopment Pass-Through Agreements		
6. Statutory School Facility Fees (“Developer Fees”)	<p data-bbox="862 1381 1003 1419"><u>\$1,364,175</u></p> <p data-bbox="862 1671 1003 1709">\$1,500,000</p>	<p data-bbox="1198 1371 1300 1409"><u>In Hand</u></p> <p data-bbox="1198 1499 1398 1755">Projected to be collected through 2027 (average of \$300,000 per year for 5 years based on past data.)</p>
7. Mitigation Payments***		
8. Certificates of Participation		



Source of Funding	Amount of Funding Anticipated to Complete Incomplete Projects	Approximate Date Funding Expected to Be Deposited
9. SB-201 Fees (Government Code Section 65970, <i>et seq.</i> )		
10. Total Funding (Add Lines 1 – 9 above)	\$2,864,175	
11. Total Costs of All Incomplete Projects	\$65,234,140	
12. Minus Total of All Funding Sources (Enter from Line 10 above).	\$2,864,175	
13. Unfunded Balance (Line 11, minus Line 12) i	\$62,369,965	

\*\*\*The District has collected mitigation payments in accordance with the Southeast Area Tripartite Agreement, now expired (Fund 27) and is collecting mitigation payments in accordance with the Turn of the Century Mitigation Agreement (Fund 28). However, the mitigation payments will not be used for these Projects.