

**WOODLAND JOINT UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND (27) - SOUTHEAST AREA
For the Year Ended June 30, 2023**

Amount Available:			
Beginning Fund Balance		\$	3,350
Revenues:			
Net Mitigation Fees			
Interest		(650)	
Gain or Losses on Investments*		1,049	399
Total:		3,749	
Expenditures:			
Portables:			
Operating Leases for Maxwell, Plainfield, CCHS, DMS		36,200	
		36,200	
Ending Fund Balance:			\$ (32,451)

Description and amount of fees: In accordance with the Southeast Area Tripartite Agreement, the District collected mitigation fees in 2022-23 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 \$3,749 and expenditures of \$36,200 resulting in an ending balance of \$-32,451.

Refunds: On occasion the District refunds fees collected. The single largest reason for refunds is building permit cancellation. In 2022-23, the District did not refund any fees.

Unspent funds: 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 (28) - SPRING LAKE
For the Year Ended June 30, 2023**

Amount Available:

Beginning Fund Balance		\$	10,093,546
Revenues:			
Net Mitigation Fees	3,634,406		
Interest	233,362		
Gain or Losses on Investments*	(66,053)		3,801,715
Total:			13,895,261

Expenditures:

Direct Costs for Interfund Services			109,032
Portable Classroom			
Land Improvements	1,190,083		
Professional/Consultant Services	68,852		
Rental Leases and Repairs	25,735		
Non Capitalized Equipment	45,001		
Blue Prints and Miscellaneous Copies			
Architectural services, surveying, geotechnical engineering geohazardous study of :			
Spring Lake Multipurpose Room			
Buildings & Improvements	519,905		
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			
			1,958,607
Ending Fund Balance:		\$	11,936,653

Description and amount of fees: In accordance with the Turn of the Century Mitigation Agreement, the District collected mitigation fees in 2022-23 on property within the defined Spring Lake Area at the following rates:

Residential	\$6.13 per square foot (\$17,571 cap per unit)
Commercial	\$0.66 per square foot

Fund balance: Available Spring Lake Mitigation Fee revenues of \$13,895,260 and expenditures of \$1,958,607 resulting in an ending balance of \$11,936,653.

Refunds: On occasion the District refunds fees collected. The single largest reason for refunds is building permit cancellation. In 2022-23, the District did not refund any fees.

Unspent funds:

The construction of the playfields has been completed. 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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