

**WOODLAND JOINT UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND (25) - REGULAR
For the Year Ended June 30, 2021**

Amount Available:			
	Beginning Fund Balance		\$ 655,524
	Revenues:		
	Net Developer Fees	237,072	
	Interest	7,620	
	Gain or Losses on Investments	4,786	249,478
Total:		905,001	
Expenditures:			
	Portables:		
	Operation Leases	69,990	
	Beamer, Whitehead, Prairie, WHS, LMS		
	Freeman, Dingle,		
	Direct Costs for Interfund Services	6,171	
		76,161	
	Ending Fund Balance:		\$ 828,840

Description and amount of fees: In accordance with Education Code Section 17620, in 2020-21 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 \$905,001 and expenditures of \$76,161 resulting in an ending balance of \$828,840.

Refunds: On occasion the District refunds fees collected. The single largest reason for refunds is building permit cancellation. In 2020-21, 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, 2021**

Amount Available:			
	Beginning Fund Balance		\$ 73,611
Revenues:			
	Net Developer Fees		
	Interest	435	
	Gain or Losses on Investments	901	1,336
Total:			<u><u>74,947</u></u>
Expenditures:			
Portables:			
	Operating Leases for Maxwell, Plainfield, CCHS, DMS	35,528	
			<u>35,528</u>
Ending Fund Balance:			<u><u>\$ 39,419</u></u>

Description and amount of fees: In accordance with the Southeast Area Tripartite Agreement, the District collected developer fees in 2020-21 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 \$74,947 and expenditures of \$35,528 resulting in an ending balance of \$39,419.

Refunds: On occasion the District refunds fees collected. The single largest reason for refunds is building permit cancellation. In 2020-21, 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, 2021**

Amount Available:

Beginning Fund Balance		\$ 12,608,931
Revenues:		
Net Developer Fees	3,935,498	
Interest	146,118	
Gain or Losses on Investments	123,914	4,205,530
Total:		16,814,461

Expenditures:

Direct Costs for Interfund Services		117,707
Professional/Consultant Services		595,346
Blue Prints and Miscellaneous Copies		
Architectural services, surveying, geotechnical engineering geohazardous study of :		
Spring Lake Multipurpose Room		
Portable cafeteria		
(2) portable classroom		
Buildings & Improvements	2,690,668	
Installations of utlities		
Architectural and Engineering construction services, Lease-Lease back Services for:		
Spring Lake Bike Corral/Lunch Shelter		
PHS Stadium Restrooms		
Spring Lake Lunchroom		
		3,403,721
Ending Fund Balance:		\$ 13,410,740

Description and amount of fees: In accordance with the Turn of the Century Mitigation Agreement, the District collected developer fees in 2020-21 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 \$16,814,461 and expenditures of \$3,403,721 resulting in an ending balance of \$13,410,740.

Refunds: On occasion the District refunds fees collected. The single largest reason for refunds is building permit cancellation. In 2020-21, the District did not refund any fees.

Unspent funds over five years old: None