

**WOODLAND JOINT UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND (25) - REGULAR
For the Year Ended June 30, 2014**

Amount Available:

Beginning Fund Balance	\$ 702,349
Revenues:	
Net Developer Fees	\$ 61,382
Interest	\$ 2,428
Total:	<u>\$ 63,811</u>
	<u>\$ 766,160</u>

Expenditures:

Portables:	
Operating Leases	
Beamer, Lee MS, Dingle, Whitehead, Freeman, WHS, Transportation	\$ 34,593
Direct Costs for Interfund Services	\$ 1,325
Professional/Consultant Services	\$ 19,483
(Developer fees study, Assessed Valuation Project)	
	<u>\$ -</u>
	<u>\$ 55,401</u>

Ending Fund Balance: \$ 710,759

Description and amount of fees: In accordance with Education Code Section 17620, in 2013-2014 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	\$3.20 per square foot	\$3.36 Effective 5/26/14
Commercial	\$0.51 per square foot	\$0.54 Effective 5/26/14
Additions	\$3.20 per square foot	\$3.36 Effective 5/26/14

Fund balance: Available Developer Fee revenues of \$766,160 and expenditures of \$55,401 resulting in an ending balance of \$710,759

Refunds: On occasion the District refunds fees collected. The single largest reason for refunds is building permit cancellation. In 2013-14, the District refunded fees in the amount of \$8,994

Unspent funds over five years old: None

**WOODLAND JOINT UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND (27) - SOUTHEAST AREA
For the Year Ended June 30, 2014**

Amount Available:

Beginning Fund Balance		\$ 563,186
Revenues:		
Net Developer Fees	\$ 52,810	
Interest	\$ 1,916	\$ 54,727
Total:		<u>\$ 617,912</u>

Expenditures:

Portables:		
Operating Leases Maxwell, Plainfield, CCHS, DMS	\$ 30,062	
Direct Costs for Interfund Services	\$ 1,584	\$ 31,646
		<u>\$ 31,646</u>
Ending Fund Balance:		<u>\$ 586,266</u>

Description and amount of fees: In accordance with the Southeast Area Tripartite Agreement, the District collected developer fees in 2013-14 on property within the defined Southeast Area at the following rates:

Single Family	\$7,134.11	per unit	
Multi-Family	\$2,989.88	per unit	
Commercial	\$0.51	per square foot	\$0.54 Effective 5/26/14

Fund balance: Available Southeast Area Mitigation Fee revenues of \$617,912 and expenditures of \$31,646 resulting in an ending balance of \$586,266

Refunds: On occasion the District refunds fees collected. The single largest reason for refunds is building permit cancellation. In 2013-2014, 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, 2014**

Amount Available:

Beginning Fund Balance		\$ 9,682,725
Revenues:		
Net Developer Fees		\$ 2,219,908
Interest		\$ 33,566
		\$ 2,253,474
Total:		\$ 11,936,199

Expenditures:

Direct Costs for Interfund Services		\$ 52,977
Professional/Consultant Services		\$ 35,022
Assessment/Special Tax/Property Taxes Elementary Site in Spring Lake Dist. Developer Fee Study		
Buildings & Improvement of Buildings (PHS Well)		\$ 46,757
Rentals, Leases & Repairs		\$ 13,260
(PHS Archway architect and Design Fees)		\$ 148,015
Ending Fund Balance:		\$ 11,788,184

Description and amount of fees: In accordance with the Turn of the Century Mitigation Agreement, the District collected developer fees in 2013-14 on property within the defined Spring Lake Area at the following rates:

Residential	\$4.74 per square foot (\$13,562 cap per unit)	
Commercial	\$0.51 per square foot	\$0.54 Effextive 5/26/14

Fund balance: Available Spring Lake Developer Fee revenues of \$11,936,199 and expenditures of \$148,015 resulting in an ending balance of \$11,788,184.

Refunds: On occasion the District refunds fees collected. The single largest reason for refunds is building permit cancellation. In 2013-14, the District did not refund any fees.

Unspent funds over five years old: None