

**WOODLAND JOINT UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND (25) - REGULAR
For the Year Ended June 30, 2015**

Amount Available:

 Beginning Fund Balance \$ 710,759

Revenues:

 Net Developer Fees \$ 154,639

 Interest \$ 2,365 \$ 157,004

Total: \$ 867,763

Expenditures:

 Portables:

 Operating Leases

 Beamer, Dingle, Freeman, Lee MS, Whitehead, Transportation, WHS \$ 34,593

 Direct Costs for Interfund Services \$ 2,495

 Professional/Consultant Services \$ 28,313

 Consultant Services-Out of Scope, Locating two new classrooms at

 WHS and Prairie, Architectural Fees for new portable at Beamer \$ - \$ 65,401

Ending Fund Balance: \$ 802,363

Description and amount of fees: In accordance with Education Code Section 17620, in 2014-2015 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 \$3.36 per square foot

Commercial \$0.54 per square foot

Additions \$3.20 per square foot

Fund balance: Available Developer Fee revenues of \$867,763 and expenditures of \$65,401 resulting in an ending balance of \$802,363

Refunds: On occasion the District refunds fees collected. The single largest reason for refunds is building permit cancellation. In 2014-2015, 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, 2015**

Amount Available:

Beginning Fund Balance		\$ 586,266
Revenues:		
Net Developer Fees	\$ -	
Interest	\$ 1,703	\$ 1,703
Total:		<u>\$ 587,969</u>

Expenditures:

Portables:		
Operating Leases	\$ 30,062	
Maxwell, Plainfield, DMS, CCHS,		
Direct Costs for Interfund Services	\$ -	
		<u>\$ 30,062</u>

Ending Fund Balance: \$ 557,907

Description and amount of fees: In accordance with the Southeast Area Tripartite Agreement, the District collected developer fees in 2014-15 on property within the defined Southeast Area at the following rates:

Single Family	\$7,327.04	per unit
Multi-Family	\$3,070.73	per unit
Commercial	\$0.54	per square foot

Fund balance: Available Southeast Area Mitigation Fee revenues of \$587,969 and expenditures of \$30,062 resulting in an ending balance of \$557,907

Refunds: On occasion the District refunds fees collected. The single largest reason for refunds is building permit cancellation. In 2014-2015, 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, 2015**

Amount Available:

Beginning Fund Balance		\$ 11,788,184
Revenues:		
Net Developer Fees	\$ 1,575,129	
Interest	\$ 38,285	\$ 1,613,415
Total:		\$ 13,401,598

Expenditures:

Direct Costs for Interfund Services		\$ 47,254
Professional/Consultant Services	\$ 38,998	
Analysis on the potential creation of a School Facilities Improvement District, Property Taxes, Design and Cost Management Services for New School, Fire Suppression Assessment, Spring Lake Elementary School Study, Consultant Services-Out of Scope		
Buildings & Improvement of Buildings (PHS Well)	\$ -	
Rentals, Leases & Repairs	\$ -	\$ 86,252
Ending Fund Balance:		\$ 13,315,347

Description and amount of fees: In accordance with the Turn of the Century Mitigation Agreement, the District collected developer fees in 2014-15 on property within the defined Spring Lake Area at the following rates:

Residential	\$4.97 per square foot (\$14,229 cap per unit)
Commercial	\$0.54 per square foot

Fund balance: Available Spring Lake Developer Fee revenues of \$13,401,598 and expenditures of \$86,252 resulting in an ending balance of \$13,315,347

Refunds: On occasion the District refunds fees collected. The single largest reason for refunds is building permit cancellation. In 2014-15, the District did not refund any fees.

Unspent funds over five years old: None