

**WHEATLAND SCHOOL DISTRICT  
BOARD AGENDA ITEM**

CONSENT  
 ACTION  
 REPORT/INFORMATION

**BOARD MEETING DATE:** September 14, 2023  
**BOARD AGENDA NUMBER:** 4.6  
**BOARD AGENDA ITEM:** Annual Accounting for School Facilities Fees  
**DEPARTMENT:** Business Services  
**CONTACT PERSON:** Craig Guensler

**REPORT/PROPOSAL**

The District is required to annually disclose the receipt and expenditure of Developer Fees. The attached Exhibits A & B posted on August 31, 2023 reflect the required disclosure.

**SUPERINTENDENT'S RECOMMENDATION:**  
Approve as submitted

|         | Beginning Balance<br>School Facilities Fees | Developer Fees<br>Collected | Less 3%<br>Admin Fee | Less Capital<br>Facilities Expenses | Plus Interest<br>Earned | Ending Balance<br>School Facilities<br>Fees |
|---------|---|-----------------------------|----------------------|-------------------------------------|-------------------------|---|
| 1996-97 | \$ (4,211.59)                               | \$ 60,134.63                | \$ (1,804.04)        | \$ (1,974.00)                       | \$ 215.77               | \$ 52,360.77                                |
| 1997-98 | \$ 52,360.77                                | \$ 57,376.91                | \$ (1,721.31)        | \$ -                                | \$ 1,372.06             | \$ 109,388.43                               |
| 1998-99 | \$ 109,388.43                               | \$ 84,402.26                | \$ (2,532.07)        | \$ (32,184.00)                      | \$ 4,788.32             | \$ 163,862.95                               |
| 1999-00 | \$ 163,862.95                               | \$ 93,191.87                | \$ (2,795.76)        | \$ (254,259.05)                     | \$ -                    | \$ 0.01                                     |
| 2000-01 | \$ 0.01                                     | \$ 108,100.50               | \$ (3,243.02)        | \$ (104,857.48)                     | \$ -                    | \$ 0.01                                     |
| 2001-02 | \$ 0.01                                     | \$ 613,420.97               | \$ (18,402.63)       | \$ (595,018.34)                     | \$ -                    | \$ 0.02                                     |
| 2002-03 | \$ 0.02                                     | \$ 755,009.91               | \$ (22,650.30)       | \$ (732,359.61)                     | \$ -                    | \$ 0.02                                     |
| 2003-04 | \$ 0.02                                     | \$ 863,769.48               | \$ (25,913.08)       | \$ (837,856.40)                     | \$ -                    | \$ 0.01                                     |
| 2004-05 | \$ 0.02                                     | \$ 249,191.48               | \$ (7,475.74)        | \$ (241,715.74)                     | \$ -                    | \$ 0.01                                     |
| 2005-06 | \$ 0.01                                     | \$ 82,273.44                | \$ (707.79)          | \$ (81,565.65)                      | \$ -                    | \$ 0.01                                     |
| 2006-07 | \$ 0.01                                     | \$ 30,317.32                | \$ (909.52)          | \$ (29,407.80)                      | \$ -                    | \$ 0.01                                     |
| 2007-08 | \$ 0.01                                     | \$ 43,287.74                | \$ -                 | \$ (129.30)                         | \$ -                    | \$ 43,158.45                                |
| 2008-09 | \$ 43,158.45                                | \$ 8,572.80                 | \$ -                 | \$ -                                | \$ 1,101.88             | \$ 52,833.13                                |
| 2009-10 | \$ 52,833.13                                | \$ 17,206.88                | \$ -                 | \$ (8,280.00)                       | \$ 1,049.92             | \$ 62,809.93                                |
| 2010-11 | \$ 62,809.93                                | \$ 3,118.36                 | \$ -                 | \$ -                                | \$ -                    | \$ 65,928.29                                |
| 2011-12 | \$ 65,928.29                                | \$ 4,186.48                 | \$ -                 | \$ (70,114.76)                      | \$ -                    | \$ 0.01                                     |
| 2012-13 | \$ 0.01                                     | \$ 9,943.85                 | \$ -                 | \$ (9,943.85)                       | \$ -                    | \$ 0.01                                     |
| 2013-14 | \$ 0.01                                     | \$ 10,816.32                | \$ -                 | \$ -                                | \$ 95.16                | \$ 10,911.49                                |
| 2014-15 | \$ 10,911.49                                | \$ 23,759.46                | \$ -                 | \$ -                                | \$ 186.87               | \$ 34,857.82                                |
| 2015-16 | \$ 34,857.82                                | \$ 9,809.76                 | \$ -                 | \$ -                                | \$ 272.03               | \$ 44,939.61                                |
| 2016-17 | \$ 44,939.60                                | \$ 18,917.72                | \$ -                 | \$ (54,980.00)                      | \$ 376.82               | \$ 9,254.14                                 |
| 2017-18 | \$ 9,254.14                                 | \$ 4,429.92                 | \$ -                 | \$ -                                | \$ 327.39               | \$ 14,011.45                                |
| 2018-19 | \$ 13,964.28                                | \$ 5,537.28                 | \$ -                 | \$ (11,239.59)                      | \$ 213.94               | \$ 8,475.91                                 |
| 2019-20 | \$ 8,475.91                                 | \$ 39,479.04                | \$ -                 | \$ -                                | \$ 630.07               | \$ 48,585.02                                |
| 2020-21 | \$ 48,585.02                                | \$ 21,070.00                | \$ -                 | \$ -                                | \$ 456.83               | \$ 70,111.85                                |
| 2021-22 | \$ 70,111.85                                | \$ 233,268.88               | \$ -                 | \$ (5,800.00)                       | \$ 2,138.54             | \$ 299,719.27                               |
| 2022-23 | \$ 299,719.27                               | \$ 261,783.54               | \$ -                 | \$ -                                | \$ 3,708.93             | \$ 565,211.74                               |

Description of Expenses:

|           |  |  |
|-----------|--|--|
| 1996-97   | 100% of Remaining expenses for portables at Bear River   |  |
| 1997-98   | NA   |  |
| 1998-99   | 100% of Consultant fees for new middle school  |  |
| 1999-2000 | 40.34% of Cal Air Project & consultant fees for new middle school (\$254,259.05/\$630,216.00)                    |  |
| 2000-01   | 42.66% of Architectural and consultant fees for new middle school (\$104857.48/\$245,808.30)                     |  |
| 2001-02   | 100% of Architectural and consultant fees for new middle school  |  |
| 2002-03   | 16.53% of Architectural, consultant, and construction fees for new middle school (\$732,359.61 / \$4,431,710.70) |  |
| 3/14/2003 | <i>Date construction began on new middle school; completed on 9/23/04</i>  |  |
| 2003-04   | 4% of Architectural, consultant, and construction fees for new middle school (\$837,856.40 / \$19,692,614.00)    |  |
| 2004-05   | 1% Architectural, consultant, and construction fees for new middle school (\$241,715.74 / \$22,268,115.98)       |  |
| 2005-06   | Architectural and consultant fees for new elementary school  |  |
| 2006-07   | Architectural and consultant fees for new elementary school  |  |
| 2007-08   | Consultant fees for new elementary school  |  |
| 2008-09   | None   |  |
| 2009-10   | Architectural fees for new elementary school-Placed on hold  |  |
| 2010-11   | None   |  |
| 2011-12   | 63% Renovation and reopening of classrooms at Wheatland Elementary   |  |
| 2012-13   | 4% Renovation and reopening of classrooms at Wheatland Elementary  |  |
| 2013-14   | None   |  |
| 2014-15   | None   |  |
| 2015-16   | None   |  |
| 2016-17   | Renovation of classrooms - carpeting   |  |
| 2017-18   | None   |  |
| 2018-19   | 64% new floors in classroom Audit Adj of \$47.17 per auditor   |  |
| 2019-20   | None   |  |
| 2020-21   | None   |  |
| 2021-22   | Developer Fee Justification Reports  |  |
| 2022-23   | None   |  |