

Exhibit A

Eastern Sierra Unified School District
Annual Developer Fee Report
2023/2024 Fiscal Year

AS OF JUNE 30, 2024

	Benton/Chalfant	Lee Vining/June Lake	Bridgeport/Coleville	District Total
Beginning Fund Balance	67,243.25	101,454.66	62,780.99	231,478.90
Revenue:				
Developer Fees	4,916.34	22,124.44	3,915.60	30,956.38
Interest	2,400.76	4,111.49	2,219.01	8,731.26
GASB 31 FMV Adjustment	785.84	1,345.81	726.35	2,858.00
Expenditures:	-	-	-	-
Ending Fund Balance	<u>75,346.19</u>	<u>129,036.41</u>	<u>69,641.94</u>	<u>274,024.54</u>

All fees collected are Developer Fees levied under Education Code 17620.

Current Rates Collected are:

- Residential: \$1.56 per square foot
- Commercial: \$0.26 per square foot

Upon collection of sufficient fees ESUSD intends to begin replacement of aged portable classrooms on campuses throughout the district.