

Exhibit A

Eastern Sierra Unified School District  
Annual Developer Fee Report  
2022/2023 Fiscal Year

AS OF JUNE 30, 2023

	Benton/Chalfant	Lee Vining/June Lake	Bridgeport/Coleville	District Total
<b>Beginning Fund Balance</b>	59,711.63	71,738.50	52,922.43	184,372.56
<b>Revenue:</b>				
Developer Fees	7,064.46	29,011.32	9,422.40	45,498.18
Interest	1,582.66	2,387.87	1,477.63	5,448.16
GASB 31 FMV Adjustment	(1,115.50)	(1,683.03)	(1,041.47)	(3,840.00)
<b>Expenditures:</b>	-	-	-	-
<b>Ending Fund Balance</b>	<u>67,243.25</u>	<u>101,454.66</u>	<u>62,780.99</u>	<u>231,478.90</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. This work is anticipated to begin on or about June 30, 2025.