

Exhibit A

Eastern Sierra Unified School District
Annual Developer Fee Report
2020/2021 Fiscal Year

AS OF JUNE 30, 2021

	Benton/Chalfant	Lee Vining/June Lake	Bridgeport/Coleville	District Total
Beginning Fund Balance	37,591.73	34,336.42	33,647.10	105,575.25
Revenue:				
Developer Fees	15,960.46	17,774.64	5,676.84	39,411.94
Interest	584.27	568.54	429.03	1,581.84
GASB 31 FMV Adjustment	738.47	718.57	541.96	1,999.00
Expenditures:				
Audit Adjustment - MCOE Cash Balance	(17.06)	(17.06)	(17.07)	(51.19)
Ending Fund Balance	54,857.87	53,381.11	40,277.86	148,516.84

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.