



**FREMONT UNION HIGH SCHOOL DISTRICT
3 YEAR ACCOUNT SUMMARY
DEVELOPER IMPACT FEES**

FISCAL YEAR	2019-20	2020-21	2021-22
Beginning Balance	\$ 7,526,450	\$ 9,133,011	\$ 5,202,495
REVENUE			
Fees Collected	\$ 1,455,975	\$ 993,583	\$ 2,907,222
Interest	\$ 178,287	\$ 96,676	\$ 50,128
Total Revenue	\$ 1,634,262	\$ 1,090,259	\$ 2,957,350
EXPENDITURES			
New Construction	-	\$ 5,000,000	\$ -
Building Improvements	-	-	-
Consultants/Legal	\$ 27,700	\$ 20,775	\$ 21,938
Total Expenditures	\$ 27,700	\$ 5,020,775	\$ 21,938
ENDING BALANCE	\$ 9,133,011	\$ 5,202,495	\$ 8,137,907

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,957,349.54	1,760,000.00	-40.5%
5) TOTAL REVENUES			2,957,349.54	1,760,000.00	-40.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,938.00	34,300.00	56.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			21,938.00	34,300.00	56.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,935,411.54	1,725,700.00	-41.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,935,411.54	1,725,700.00	-41.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,202,495.08	8,137,906.62	56.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,202,495.08	8,137,906.62	56.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,202,495.08	8,137,906.62	56.4%
2) Ending Balance, June 30 (E + F1e)			8,137,906.62	9,863,606.62	21.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,137,906.62	9,863,606.62	21.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%