Wheatland School District
Annual Accounting for School Facilities Fees
09/30/2026

	Beginning Balance School Facilities Fees	Developer Fees Collected	Less 3% Admin Fee	Less Capital Facilities Expenses	Plus Interest Earned		Ending Balance School Facilities 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		$ 163,862.94	
1999-00	$ 163,862.94	$ 93,191.87	$ (2,795.76)	$ (254,259.05)	$ -		$ -	
2000-01	$ -	$ 108,100.50	$ (3,243.02)	$ (104,857.48)	$ -		$ -	
2001-02	$ -	$ 613,420.97	$ (18,402.63)	$ (595,018.34)	$ -		$ -	
2002-03	$ -	$ 755,009.91	$ (22,650.30)	$ (732,359.61)	$ -		$ -	
2003-04	$ -	$ 863,769.48	$ (25,913.08)	$ (837,856.40)	$ -		$ -	
2004-05	$ -	$ 249,191.48	$ (7,475.74)	$ (241,715.74)	$ -		$ -	
2005-06	$ -	$ 82,273.44	$ (707.79)	$ (81,565.65)	$ -		$ -	
2006-07	$ -	$ 30,317.32	$ (909.52)	$ (29,407.80)	$ -		$ -	
2007-08	$ -	$ 43,287.74	$ -	$ (129.30)	$ -		$ 43,158.44	
2008-09	$ 43,158.44	$ 8,572.80	$ -	$ -	$ 1,101.88		$ 52,833.12	
2009-10	$ 52,833.12	$ 17,206.88	$ -	$ (8,280.00)	$ 1,049.92		$ 62,809.92	
2010-11	$ 62,809.92	$ 3,118.36	$ -	$ -	$ -		$ 65,928.28	
2011-12	$ 65,928.28	$ 4,186.48	$ -	$ (70,114.76)	$ -		$ -	
2012-13	$ -	$ 9,943.85	$ -	$ (9,943.85)	$ -		$ -	
2013-14	$ -	$ 10,816.32	$ -	$ -	$ 95.16		$ 10,911.48	
2014-15	$ 10,911.48	$ 23,759.46	$ -	$ -	$ 186.87		$ 34,857.81	
2015-16	$ 34,857.81	$ 9,809.76	$ -	$ -	$ 272.03		$ 44,939.60	
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	$ -	$ -	$ 4,209.00		$ 565,711.81	
2023-24	*$ 565,711.81*	*$371,308.53*	*$ -*	*$ (35,420.23)*	*$ 16,389.00*		*$ 917,989.11*	*Unaudited Actuals*
2023-24	$ 567,934.12	$ 371,306.53	$ -	$ (4,100.00)	$ 7,155.93		$ 942,296.58	Actuals per Fiscal Report
2024-25	*$ 942,296.58*	*$ 255,143.60*	*$ -*	*$ -*	*$ 15,388.59*		*$ 1,212,828.77*	*Unaudited Actuals*
2024-25	$ 942,296.58	$ 255,143.60	$ -	$ -	$ 13,957.89		$ 1,211,398.07	Actuals
*2025-26 **	*$ 1,211,398.07*	*$ 34,955.40*	*$ -*	*$ -*	*$ 83,353.68*	^	*$ 1,329,707.15*	** Unaudited Actuals*

***** may change when FMV and 4th Qtr interest are recorded when audited

^ includes interest from prior year

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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 Architectual and consultant fees for new middle school ($104857.48/$245,808.30)
2001-02	100% of Architectual and consultant fees for new middle school
2002-03	16.53% of Architectual, consultant, and construction fees for new middle school ($732,359.61 / $4,431,710.70)
3/14/2003	*Date construction began on new middle school; completed on 9/23/04*
2003-04	4% of Architectual, consultant, and construction fees for new middle school ($837,856.40 / $19,692,614.00)
2004-05	1% Architectual, consultant, and construction fees for new middle school ($241,715.74 / $22,268,115.98)
2005-06	Architectual and consultant fees for new elementary school
2006-07	Architectual and consultant fees for new elementary school
2007-08	Consultant fees for new elementary school
2008-09	None
2009-10	Architectual 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
2023-24	** ~~*Developer Fee Justification Reports, Renovation of classrooms - carpeting 7 other upodates to WEL and BR*~~
2023-24	Developer Fee Justification Report
2024-25	None
2025-26	None

** *expenditures came out of lawsuit funds*