

**EXHIBIT A**  
**TO RESOLUTION REGARDING**  
**ANNUAL AND FIVE YEAR ACCOUNTING OF DEVELOPMENT FEES**  
**FOR FISCAL YEAR ENDING JUNE 30, 2023**  
**FOR THE FOLLOWING FUND OR ACCOUNT:**  
**Fund 25: Capital Facilities (the “Fund”)**

Pursuant to Government Code section 66006(b)(1)(A)-(H) as indicated:

- A. A brief description of the type of fee in the Fund:

Statutory school facilities fees.

- B. The amount of the fee.

\$4.79 per square foot of assessable space of residential construction; and  
\$0.78 per square foot of covered and enclosed space of commercial/industrial  
construction; but subject to the district's determination that a particular project  
is exempt from all or part of these fees.

- C. The beginning and ending balance of the Fund.

Beginning 7/1/2022	\$113,133.20
Ending 6/30/2023	\$117,783.82

- D. The amount of the fees collected and the interest earned.

Fees Collected	\$2,295.18
Interest Earned	\$2,395.61

- E. An identification of each public improvement on which fees were expended and  
the amount of the expenditures on each improvement, including the total  
percentage of the cost of the public improvement that was funded with fees.

Admin Costs =	\$40.17
Materials, Supplies, Non-Cap Equipment =	\$0
Capital Outlay =	\$0

- F. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) subdivision (a) of section 66001, and the public improvement remains incomplete:

District has not made this determination.

- G. A description of each inter-fund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an inter-fund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan:

The district did not transfer or loan money to any other fund.

- H. The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001:

No refunds or allocations were made pursuant to subdivision (e) or (f) of section 66001.

Posted 12/22/2023