

EXHIBIT A  
TO RESOLUTION REGARDING  
ACCOUNTING OF DEVELOPMENT  
FEES FOR FISCAL YEAR 2018-2019  
FOR THE FOLLOWING FUND OR  
ACCOUNT: Fund 25 (the "Fund")

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

- A. A brief description of the type of fee in the  
  
Fund: Statutory capital facilities fees
- B. The amount of the fee  
  
\$3.79 per square foot for new residential space; and \$.61 per square foot  
for new commercial and industrial space
- C. The beginning and ending balance of the Fund  
  
Beginning Fund balance \$2,751,985  
Ending Fund Balance \$3,150,566
- D. The amount of the fees collected and the interest earned  
  
Interest \$117,205  
Mitigation/Developer Fees \$1,106,643
- 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.  
  
Future use is for payment of Certificates of Participation debt service
- 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:  
  
Not applicable.
- 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:

Not applicable. The District has not made any such inter-fund transfers or loans.

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

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