

EXHIBIT A
TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT
FEES FOR FISCAL YEAR 2016-2017
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

\$3.48 per square foot for new residential space; and \$.56 per square foot for new commercial and industrial space
- C. The beginning and ending balance of the Fund

Beginning Fund balance \$1,661,609.00
Ending Fund Balance \$2,461,913.00
- D. The amount of the fees collected and the interest earned

Interest \$31,949.00
Mitigation/Developer Fees \$831,031.00
- 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.