

EXHIBIT A  
TO RESOLUTION REGARDING  
ACCOUNTING OF DEVELOPMENT FEES  
FOR FISCAL YEAR 2021-22  
FOR THE FOLLOWING FUND OR ACCOUNT:

Capital Facilities Fund (Fund 25)

Per 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.

\$4.08 per square foot of assessable space of residential construction; and \$0.66 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. Pursuant to Education Code section 17623 and an agreement with the district(s) sharing territory with the district, generally only 60% of the maximum fee specified above is distributed to this district.

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

See Attachment

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

See Attachment

- 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.

See Attachment

- 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:

N/A. The District has not made this determination.

- G. A description of each interfund 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 interfund 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:

N/A. The District has not made any such interfund 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. The District made no refunds this year.

EXHIBIT B  
TO RESOLUTION REGARDING  
ACCOUNTING OF DEVELOPMENT FEES  
FOR FISCAL YEAR 2021-22  
FOR THE FOLLOWING FUND OR ACCOUNT:

Capital Facilities Fund (Fund 25)

Per Government Code section 66001(d)(1)-(4) as indicated:

- A. With respect to only that portion of the Fund remaining unexpended at the end of the 2021-22 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to provide adequate school facilities to serve the district's student population, which facilities are more specifically identified as follows:

Unexpended funds will be used for future projects when sufficient resources are accumulated.

- B. See section 3.D of the Resolution.

- C. With respect to only that portion of the Fund remaining unexpended at the end of the 2021-22 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:

N/A

- D. With respect to only that portion of the Fund remaining unexpended at the end of the 2021-22 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account or fund:

N/A

**CAPITAL FACILITY FUND BALANCE BY YEAR**

DISTRICT:		French Gulch-Whiskeytown Elementary					FISCAL YEAR: 2020/21				
YEAR	1988 & Prior	(800-899) BEG. BAL.	(8681) DEV FEES	(8625) RDA	8819 TRANS IN	7619 TRSF OUT	(8971) PROCEEDS	(8660, 8662) INTEREST	(1000-7999) EXPEND.	BE-HINC-EXP END. BAL.	Program, Obj, Mgr
		662.63			-			1.88		664.51	0000, 9780
2015		1,134.00	-						-	1,134.00	2015, 9780
2019		1,239.08	-		-				-	1,239.08	2019, 9780
2020									99.00	(99.00)	2020, 9780
2021									99.00	(99.00)	2021, 9780
2021								16.52	104.00	(87.48)	2022, 9780
RDA										-	0758, 9780
<b>TOTALS</b>		<b>3,035.71</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18.40</b>	<b>302.00</b>	<b>2,752.11</b>		

11/30/2022