EXHIBIT A
FORESTHILL UNION SCHOOL DISTRICT
Developer Fee Report – Fund 25 Capital Facilities Fund
Fiscal Year 2025-26
July 1, 2025 through June 30, 2026

1. Brief description of the type of fees in the Fund:

   Payments to mitigate the impact of new construction on school facilities.

2. The amount of the fees:
   a. $3.10 per square foot for new residential construction
   b. $3.10 per square foot for additions of 500 square feet and over to existing residential homes.
   c. $.50 per square foot for commercial buildings
   d. $.20 per square foot for self-storage buildings

3. The beginning and ending balance of the account or fund:

FUND	July 1, 2025 BEGINNING BALANCE	June 30, 2026 ENDING BALANCE
Fund 25 – Capital Facilities	42,513.31	$26,737.43

4. The amount of fees collected, and interest earned:
   a. Developer Fees collected: $86,238.90
   b. Interest earned: $2,303.15
   c. Other: $115.00 Fair Market Value
   d. Total: $88,657.05

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

   a. FES SDC Project: $79,658.47
   b. FES District Office Project: $24,774.46
   c. Total: $104,432.93

6. An identification of an approximate date by which the construction of the public improvements will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement:

   None.

7. A description of each interfund transfer or loan made from the account or fund, including the public improvements 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:

None.

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

None.

EXHIBIT B
TO THE RESOLUTION REGARDING
ANNUAL ACCOUNTING OF DEVELOPMENT FEES
FOR THE 2025-2026 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:
FUND 25 (the "Fund")

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

A. With respect to only that portion of the Fund remaining unexpended at the end of the 2025-26 fiscal year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified as follows:

   Foresthill Elementary School and Foresthill Divide School

B. With respect to only that portion of the Fund remaining unexpended at the end of the 2025-26 fiscal year, there is a reasonable relationship between the fee and the purpose for which it is charged, including:

   i. There is an ongoing need for the Fund to complete construction or reconstruction to reduce overcrowding caused by the development.
   ii. The status of improvements identified when the fee was established are as follows: continued improvements to classrooms and services as needed for planning and reporting.
   iii. The following has been done since the fee was imposed: N/A
   iv. Future plans include: continued improvements to classrooms and services as needed for planning and reporting.

C. With respect to only that portion of the Fund remaining unexpended at the end of the 2025-26 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 2025-26 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 fund or account: N/A