

EXHIBIT A

**Orangevale Recreation and Park District
Reserve Fund Allocation - Fiscal 2023/24 FINAL**

Orangevale Recreation and Park District - General Fund 332A	
Reserve Fund Category	
Unrestricted	
<i>Assigned</i>	
Capital Replacement - Swimming Pool @ 7/1/14	200,000
Swimming Pool @ 7/1/15	200,000
Swimming Pool @ 7/1/16	200,000
Swimming Pool @ 7/1/17	200,000
Swimming Pool @ 7/1/18	200,000
Swimming Pool @ 7/1/19	200,000
Swimming Pool @ 7/1/20	200,000
Swimming Pool @ 7/1/21	200,000
Swimming Pool @ 7/1/22	200,000
Swimming Pool @ 7/1/23	200,000
Capital Replacement - Community Center @ 7/1/14	150,000
Capital Replacement - Community Center @ 7/1/15	150,000
Capital Replacement - Community Center @ 7/1/16	150,000
Capital Replacement - Community Center @ 7/1/17	150,000
Capital Replacement - Community Center @ 7/1/18	150,000
Capital Replacement - Community Center @ 7/1/19	150,000
Capital Replacement - Community Center @ 7/1/20	150,000
Capital Replacement - Community Center @ 7/1/21	150,000
Capital Replacement - Community Center @ 7/1/22	150,000
Capital Replacement - Community Center @ 7/1/23	150,000
Capital Replacement - Parking Lots & Pathways @ 7/1/14	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/15	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/16	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/17	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/18	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/19	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/20	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/21	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/22	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/23	50,000
Capital Replacement - Park Equipment @ 7/1/14	145,014
Capital Replacement - Park Equipment @ 7/1/15	145,014
Capital Replacement - Park Equipment @ 7/1/16	145,014
Capital Replacement - Park Equipment @ 7/1/17	145,014
Capital Replacement - Park Equipment @ 7/1/18	145,014
Capital Replacement - Park Equipment @ 7/1/19	145,014
Capital Replacement - Park Equipment @ 7/1/20	145,014

Capital Replacement - Park Equipment @ 7/1/21	145,014
Capital Replacement - Park Equipment @ 7/1/22	145,014
Capital Replacement - Park Equipment @ 7/1/23	145,014
Total Assigned (General Reserve) @ 7/1/14	545,014
Total Assigned (General Reserve) @ 7/1/15	545,014
Total Assigned (General Reserve) @ 7/1/16	545,014
Total Assigned (General Reserve) @ 7/1/17	545,014
Total Assigned (General Reserve) @ 7/1/18	545,014
Total Assigned (General Reserve) @ 7/1/19	545,014
Total Assigned (General Reserve) @ 7/1/20	545,014
Total Assigned (General Reserve) @ 7/1/21	545,014
Total Assigned (General Reserve) @ 7/1/22	545,014
Total Assigned (General Reserve) @ 7/1/23	545,014
2013/14 Fiscal Budget (Fund Balance) @ 7/1/14	370,086
2014/15 Fiscal Budget (Fund Balance) @ 7/1/15	441,900
2015/16 Fiscal Budget (Fund Balance) @ 7/1/16	429,800
2016/17 Fiscal Budget (Fund Balance) @ 7/1/17	344,300
2017/18 Fiscal Budget (Fund Balance) @ 7/1/18	399,500
2018/19 Fiscal Budget (Fund Balance) @ 7/1/19	643,750
2019/20 Fiscal Budget (Fund Balance) @ 7/1/20	628,750
2020/21 Fiscal Budget (Fund Balance) @ 7/1/21	488,214
2021/22 Fiscal Budget (Fund Balance) @ 7/1/22	845,690
2022/23 Fiscal Budget (Fund Balance) @ 7/1/23	981,720
<i>Unassigned Balance as of 7/1/2014</i>	<i>144,691</i>
<i>Unassigned Balance as of 7/1/2015</i>	<i>181,736</i>
<i>Unassigned Balance as of 7/1/2016</i>	<i>309,467</i>
<i>Unassigned Balance as of 7/1/2017</i>	<i>301,657</i>
<i>Unassigned Balance as of 7/1/2018</i>	<i>639,362</i>
<i>Unassigned Balance as of 7/1/2019</i>	<i>517,325</i>
<i>Unassigned Balance as of 7/1/2020</i>	<i>306,681</i>
<i>Unassigned Balance as of 7/1/2021</i>	<i>473,353</i>
<i>Unassigned Balance as of 7/1/2022</i>	<i>533,863</i>
<i>Unassigned Balance as of 7/1/2023</i>	<i>360,985</i>
Orangevale Landscaping and Lighting Assessment District (OLLAD)	
Reserve Fund Category	
Debt Service & OLLAD Maintenance @ 7/1/14	595,063
Increase/Decrease 2014/15	-67,743
Debt Service & OLLAD Maintenance @ 7/1/15	527,320
Increase/Decrease 2015/16	13,034
Debt Service & OLLAD Maintenance @ 7/1/16	540,354
Increase/Decrease 2016/17	138,134
Debt Service & OLLAD Maintenance @ 7/1/17	678,488
Increase/Decrease 2017/18	43,091
Debt Service & OLLAD Maintenance @ 7/1/18	721,579
Increase/Decrease 2018/19	104,416
Debt Service & OLLAD Maintenance @ 7/1/19	825,995

Increase/Decrease 2019/20	-55,658
Debt Service & OLLAD Maintenance @ 7/1/20	770,337
Increase/Decrease 20/21	11,009
Debt Service & OLLAD Maintenance @ 7/1/21	781,346
Increase/Decrease 21/22	112,427
Debt Service & OLLAD Maintenance @ 7/1/22	893,773
Increase/Decrease 22/23	102,491
Debt Service & OLLAD Maintenance @ 7/1/23 Est	996,264

Kenneth Grove Landscaping and Lighting Assessment District 374B	
Reserve Fund Category - used for the Kenneth Grove Landscape	
Unrestricted	
<i>Assigned: Kenneth Grove Maintenance@ 7/1/14</i>	<i>34,319</i>
<i>Increase/Decrease 2014/15</i>	<i>-387</i>
<i>Assigned: Kenneth Grove Maintenance@ 7/1/15</i>	<i>33,932</i>
<i>Increase/Decrease 2015/16</i>	<i>-26,042</i>
<i>Assigned: Kenneth Grove Maintenance@ 7/1/16</i>	<i>7,890</i>
<i>Increase/Decrease 2016/17</i>	<i>4,204</i>
<i>Assigned: Kenneth Grove Maintenance@ 7/1/17</i>	<i>12,094</i>
<i>Increase/Decrease 2017/18</i>	<i>4,110</i>
<i>Assigned: Kenneth Grove Maintenance@ 7/1/18</i>	<i>16,204</i>
<i>Increase/Decrease 2018/19</i>	<i>6,892</i>
<i>Assigned: Kenneth Grove Maintenance@ 7/1/19</i>	<i>19,521</i>
<i>Increase/Decrease 2019/20</i>	<i>3,575</i>
<i>Assigned: Kenneth Grove Maintenance@ 7/1/20</i>	<i>23,096</i>
<i>Increase/Decrease 2020/21</i>	<i>431</i>
<i>Assigned: Kenneth Grove Maintenance@ 7/1/21</i>	<i>23,527</i>
<i>Increase/Decrease 2021/22</i>	<i>2,568</i>
<i>Assigned: Kenneth Grove Maintenance@ 7/1/22</i>	<i>26,095</i>
<i>Increase/Decrease 2022/23</i>	<i>2,613</i>
<i>Assigned: Kenneth Grove Maintenance@ 7/1/23</i>	<i>28,708</i>

Developer In-Lieu Fees - 88C	
Reserve Fund Category as per Govt. Code Section 66477	
Restricted @ 7/1/13	89,932
Developer Deposits and Interest 2013/14	114,718
Reduction 2013/14 as per Resolutions	-8,806
Restricted @ 7/1/14	195,844
Developer Deposits and Interest 2014/15	6,125
Reduction 2014/15 as per Resolutions	0
Restricted @ 7/1/15	201,969
Developer Deposits and Interest 2015/16	63,696
Reduction 2015/16 as per Resolutions	0
Restricted @ 7/1/16	265,665
Developer Deposits and Interest 2016/17	7,269
Reduction 2016/17 as per Resolutions	-175,000

Restricted @ 7/1/17	97,934
Developer Deposits and Interest 2017/18	1,509
Reduction 2017/18 as per Resolutions	0
Restricted @ 7/1/18	99,443
Developer Deposits and Interest 2018/19	28,657
Reduction 2018/19 as per Resolutions	0
Restricted @ 7/1/19	128,101
Developer Deposits and Interest 2019/20	15,606
Reduction 2019/20 as per Resolutions	0
Restricted @ 7/1/20	143,707
Developer Deposits and Interest 2020/21	20,221
Reduction 2020/21 as per Resolutions	0
Restricted @ 7/1/21	163,928
Developer Deposits and Interest 2021/22	9,315
Reduction 2021/22 as per Resolutions	0
Restricted @ 7/1/22	173,243
Developer Deposits and Interest 2022/23	5,899
Reduction 2022/23 as per Resolutions	0
Restricted @ 7/1/23	179,142

Park Development Fees - 332 I	
Reserve Fund Category as per Govt. Code Section 66000 et seq.	
Restricted @ 7/1/13	249,089
Developer Deposits and Interest 2013/14	271,536
Reduction 2013/14	0
Restricted @ 7/1/14	520,624
Developer Deposits and Interest 2014/15	112,495
Reduction 2014/15	0
Restricted @ 7/1/15	633,120
Developer Deposits and Interest 2015/16	89,230
Reduction 2015/16	0
Restricted @ 7/1/16	722,350
Developer Deposits and Interest 2016/17	105,978
Reduction 2016/17	-75,000
Restricted @ 7/1/17	753,328
Developer Deposits and Interest 2017/18	88,002
Reduction 2017/18	-360,000
Restricted @ 7/1/18	481,330
Developer Deposits and Interest 2018/19	66,914
Reduction 2018/19	-103,574
Restricted @ 7/1/19	444,670
Developer Deposits and Interest 2019/20	73,509
Reduction 2019/20	-136,806
Restricted @ 7/1/20	381,373
Developer Deposits and Interest 2020/21	66,691
Reduction 2020/21	0
Restricted @ 7/1/21	448,064

Developer Deposits and Interest 2021/22	58,975
Reduction 2021/22	-40,012
Restricted @ 7/1/22	467,027
Developer Deposits and Interest 2022/23	96,084
Reduction 2022/23	0
Restricted @ 7/1/23	563,111