

EXHIBIT A

**Orangevale Recreation and Park District
Reserve Fund Allocation - Fiscal 2019/20**

Orangevale Recreation and Park District - General Fund 332A	
Reserve Fund Category	
Unrestricted	
<i>Assigned</i>	
Capital Replacement - Swimming Pool @ 7/1/10	150,000
Change in Swimming Pool Reserve for 2010/11	50,000
Swimming Pool @ 7/1/11	200,000
Swimming Pool @ 7/1/12	200,000
Swimming Pool @ 7/1/13	200,000
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
Capital Replacement - Community Center @ 7/1/11	150,000
Capital Replacement - Community Center @ 7/1/12	150,000
Capital Replacement - Community Center @ 7/1/13	150,000
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 - Parking Lots & Pathways @ 7/1/11	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/12	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/13	50,000
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 - Park Equipment @ 7/1/11	145,014
Capital Replacement - Park Equipment @ 7/1/12	145,014
Capital Replacement - Park Equipment @ 7/1/13	145,014
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
Total Assigned (General Reserve) @ 7/1/11	545,014
Total Assigned (General Reserve) @ 7/1/12	545,014
Total Assigned (General Reserve) @ 7/1/13	545,014
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
2011/12 Fiscal Budget (Fund Balance) @ 7/1/11	568,400
2012/13 Fiscal Budget (Fund Balance) @ 7/1/12	576,800
2013/14 Fiscal Budget (Fund Balance) @ 7/1/13	559,600
2014/15 Fiscal Budget (Fund Balance) @ 7/1/14	370,086
2015/16 Fiscal Budget (Fund Balance) @ 7/1/15	441,900
2016/17 Fiscal Budget (Fund Balance) @ 7/1/16	429,800
2017/18 Fiscal Budget (Fund Balance) @ 7/1/17	344,300
2018/19 Fiscal Budget (Fund Balance) @ 7/1/18	399,500
2019/20 Fiscal Budget (Fund Balance) @ 7/1/19	643,750
<i>Unassigned Balance as of 7/1/2011</i>	<i>457,775</i>
<i>Unassigned Balance as of 7/1/2012</i>	<i>248,785</i>
<i>Unassigned Balance as of 7/1/2013</i>	<i>132,287</i>
<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>

Orangevale Landscaping and Lighting Assessment District (OLLAD)	
Reserve Fund Category	
Restricted: Debt Service Reserve @ 7/1/10	211,810
Increase 2010/11	0
Decrease 2010/11 - Close of Acquisition Account	-1,974
Restricted: Debt Service Reserve @ 7/1/11	209,836
Increase/Decrease 2011/12	0
Restricted: Debt Service Reserve @ 7/1/12	209,836
Increase/Decrease 2012/13	-209,836
Restricted: Debt Service Reserve @ 7/1/13	0
Unrestricted	
<i>Assigned</i>	
Debt Service & OLLAD Maintenance @ 7/1/10	385,530
Increase 2010/11	21,915
Debt Service & OLLAD Maintenance @ 7/1/11	407,445
Increase/Decrease 2011/12	17,733
Debt Service & OLLAD Maintenance @ 7/1/12	425,178
Increase/Decrease 2012/13	39,735

Debt Service & OLLAD Maintenance @ 7/1/13	464,913
Increase/Decrease 2013/14	130,149
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

Kenneth Grove Landscaping and Lighting Assessment District 374B	
Reserve Fund Category - used for the Kenneth Grove Landscape	
Unrestricted	
<i>Assigned: Kenneth Grove Maintenance@ 7/1/10</i>	34,986
<i>Increase/Decrease 2010/11</i>	-4,742
<i>Assigned: Kenneth Grove Maintenance@ 7/1/11</i>	30,244
<i>Increase/Decrease 2011/12</i>	-11
<i>Assigned: Kenneth Grove Maintenance@ 7/1/12</i>	30,233
<i>Increase/Decrease 2012/13</i>	3,508
<i>Assigned: Kenneth Grove Maintenance@ 7/1/13</i>	33,741
<i>Increase/Decrease 2013/14</i>	577
<i>Assigned: Kenneth Grove Maintenance@ 7/1/14</i>	34,319
<i>Increase/Decrease 2014/15</i>	-387
<i>Assigned: Kenneth Grove Maintenance@ 7/1/15</i>	33,932
<i>Increase/Decrease 2015/16</i>	-26,042
<i>Assigned: Kenneth Grove Maintenance@ 7/1/16</i>	7,890
<i>Increase/Decrease 2016/17</i>	4,204
<i>Assigned: Kenneth Grove Maintenance@ 7/1/17</i>	12,094
<i>Increase/Decrease 2017/18</i>	4,110
<i>Assigned: Kenneth Grove Maintenance@ 7/1/18</i>	16,204
<i>Increase/Decrease 2018/19</i>	3,317
<i>Assigned: Kenneth Grove Maintenance@ 7/1/19</i>	19,521

Developer In-Lieu Fees - 88C	
Reserve Fund Category as per Govt. Code Section 66477	
Restricted @ 7/1/10	154,662
Developer Deposits and Interest 2010/11	761
Reduction 2010/11 as per Resolution 10-07-423 & 11-02-431	-79,214
Restricted @ 7/1/11	76,209
Developer Deposits and Interest 2011/12	60,846
Reduction 2011/12 as per Resolution 11-08-450	-47,740
Restricted @ 7/1/12	89,314

Developer Deposits and Interest 2012/13	618
Reduction 2012/13 as per Resolutions	0
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

Park Development Fees - 332 I	
Reserve Fund Category as per Govt. Code Section 66000 et seq.	
Restricted @ 7/1/10	0
Developer Deposits and Interest 2010/11	6,366
Reduction 2010/11	0
Restricted @ 7/1/11	6,366
Developer Deposits and Interest 2011/12	56,152
Reduction 2011/12	0
Restricted @ 7/1/12	62,518
Developer Deposits and Interest 2012/13	202,306
Reduction 2012/13	-15,736
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