RESOLUTION# 26-05 OF THE GOVERNING BOARD OF THE TAMALPAIS UNION HIGH SCHOOL DISTRICT REGARDING ACCOUNTING OF DEVELOPMENT FEES FOR 2025-2026 FISCAL YEAR IN THE FOLLOWING FUND OR ACCOUNT:

Fund 25, the Capital Facilities Fund
(Government Code sections 66001(d) & 66006(b))

1. **Authority and Reasons for Adopting this Resolution.**

A. This District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated October 4, 2016, and is referred to herein as the "School Facilities Fee Resolution" and is hereby incorporated by reference into this Resolution. These resolutions were adopted under the authority of Education Code section 17620. These fees have been deposited in the following fund or account:

Fund 25, the Capital Facilities Fund (the "Fund");

B. Government Code sections 66001(d) and 66006(b) require this District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year;

C. Government Code sections 6600l(d) and 66006(b) further require that the annual accounting of the Fund and those findings be made available to the public no later than October 30, 2026, that this information be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after the findings become available to the public, and that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has filed a written request for it.

D. The Superintendent has informed this Board that a draft copy of this Resolution (along with Exhibit 1 which are hereby incorporated by reference into this Resolution) was made available to the public on October 30, 2026. The Superintendent has further informed this Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was mailed at least 15 days prior to this meeting to anyone who had filed a written request for it.

E. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings made by this Board in its School Facilities Fee Resolution.

2. **What This Resolution Does.**

This Resolution makes various findings and takes various actions regarding the Fund as required by and in accordance with Government Code sections 66001(d) and 66006(b).

3. **Superintendent Authorized to Take Necessary and Appropriate Action.**

The Board further directs and authorizes the Superintendent to take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

4. **Certificate of Resolution.**

I, Courtney Goode, Secretary of the Governing Board of the Tamalpais Union High School District of Marin County, State of California, certify that this Resolution proposed by Trustee Emily Uhlhorn, seconded by Trustee Jennifer Holden, was duly passed and adopted by the Board, at an official and public meeting this 17th Day of November 2026, by the following vote:

AYES: 4

NOES: 0

ABSENT: 0

ATTEST: 0

Courtney Goode, Secretary of the Board
Tamalpais Union High School District
Marin County, California

Cynthia Roenisch, President of the Board
Tamalpais Union High School District

EXHIBIT 1

TO RESOLUTION# 26-05 REGARDING
ACCOUNTING OF DEVELOPMENT FEES FOR
FISCAL YEAR 2025-2026
FOR THE FOLLOWING FUND OR ACCOUNT:
Fund 25, the Capital Facilities Fund **(the "Fund")**

Per Government Code section 66006(b)(l)(A-H) as indicated:

A. A brief description of the type of fee in the Fund:

B. The amount of the fee.

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:

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:

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.

TAMALPAIS UNION HIGH SCHOOL DISTRICT

2025-26 Capital Facilities (Developer Fee) Financial Statement

Description	Amount	Developer Fee Funded %
REVENUES		
Level 1 developer fees collected (Note A & B)	$377,775	
Interest	$25,824	
TOTAL - REVENUES	$403,599	
EXPENDITURES		
Certificated salaries	$0	
Classified salaries	$0	
Employee benefits (All)	$0	
Supplies:	$0	
Other Operating Expenditures: Portable Rentals/Repairs	$68,095	100%
Capital outlay:	$796,529	100%
Other outgo: Developer Fee Justification Study 2023-2025	$3,000	100%
Direct support/indirect costs	$0	
TOTAL - EXPENDITURES	$867,624	
EXCESS (DEFICIENCY)	($464,025)	
OTHER SOURCES/USES		
Transfers in	$0	
Contributions In	$0	
TOTAL - OTHER SOURCES/USES	$0	
FUND BALANCE INCREASE (DECREASE)	($464,025)	
FUND BALANCE		
Beginning Fund Balance	$1,102,311	
Ending Balance, June 30	$638,286	

Notes:

(A) TUHSD receives the following Level 1 development fees of $1.554 per residential square foot, and $0.25 per commercial square foot, except in Elementary School Districts not collecting developer fees, where TUHSD receives $5.17 per residential square foot and $0.84 per commercial square foot.

(B) There were no refunds or allocations made pursuant to subdivision (e) or (f) of section 66001.

	Account classifications selected FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	Field ranges selected FI RANGE
1.	25-????-?-????.??-????-????-???-???-???	
2.	- - - . - - - - - -	
3.	- - - . - - - - - -	
4.	- - - . - - - - - -	
5.	- - - . - - - - - -	
6.	- - - . - - - - - -	
7.	- - - . - - - - - -	
8.	- - - . - - - - - -	
9.	- - - . - - - - - -	
10.	- - - . - - - - - -	

Primary sort/rollup levels: FD RE
Income summary level: 4
Expense summary level: 4
Data source: GLSTEX Standard Extract
Report template: /var/opt/qss/data/CTFAR300: 12/03/2014 14:53:23
Budget type: R Revised
Include budget transfers: U
GL Transactions: A Approved Only
Exclude Pre-encumbrances: N
Use Reference Values: N
Restricted Fld Nbr: 02 RESOURCE
Separation Option: No Separation of Restricted and UnRestricted
Extraction Type: Restricted and UnRestricted

Report prepared: 10/19/2026 13:05:00

FUND :25 CAPITAL FACILITIES FUND #1 RESOURCE:0000 NO REPORTING REQUIREMENTS

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Beginning balance						
9110 CASH IN COUNTY TREASURY	0.00	0.00	0.00	0.00	0.00	
9111 FAIR VALUE ADJ TO CASH IN CNTY	12,546.00	7,065.00-	7,065.00-	0.00	5,481.00	
TOTAL Beginning balance	12,546.00	7,065.00-	7,065.00-	0.00	5,481.00	
Current year revenue						
8660 INTEREST	0.00	0.00	0.00	0.00	0.00	N/A
8662 GAINS OR LOSSES ON INVESTMENTS	0.00	7,065.00-	7,065.00-	0.00	7,065.00	N/A
TOTAL Current year revenue	0.00	7,065.00-	7,065.00-	0.00	7,065.00	
*TOTAL Beginning balance + Revenue	12,546.00	5,481.00	5,481.00			*
Ending balance						
9791 BEGINNING FUND BALANCE	12,546.00-	0.00	0.00	0.00	12,546.00-	
TOTAL Ending balance	12,546.00-	0.00	0.00	0.00	12,546.00-	
**Fund balance	12,546.00	5,481.00	5,481.00			**

FUND :25 CAPITAL FACILITIES FUND #1 RESOURCE:9010 OTHER LOCAL

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Beginning balance						
9110 CASH IN COUNTY TREASURY	1,043,233.70	437,647.78-	437,647.78-	0.00	605,585.92	
9209 ACCOUNTS RECEIVABLE SET UP	0.00	137,399.74	137,399.74	0.00	137,399.74	
9210 ACCOUNTS RECEIVABLE PRIOR YEAR	68,767.88	68,767.88-	68,767.88-	0.00	0.00	
9509 ACCOUNTS PAYABLE ACCRUAL	0.00	95,008.73-	95,008.73-	0.00	95,008.73-	
9539 ASSESSMENT LIABILITY	9,690.41-	0.00	0.00	0.00	9,690.41-	
TOTAL Beginning balance	1,102,311.17	464,024.65-	464,024.65-	0.00	638,286.52	
Current year revenue						
8660 INTEREST	0.00	25,824.44	25,824.44	0.00	25,824.44-	N/A
8681 MITIGATION/DEVELOPER FEES	175,000.00	377,775.76	377,775.76	0.00	202,775.76-	215.9
TOTAL Current year revenue	175,000.00	403,600.20	403,600.20	0.00	228,600.20-	
*TOTAL Beginning balance + Revenue	1,277,311.17	1,505,911.37	1,505,911.37			*
Expense						
5621 BUILDING/SPACE LEASE	77,000.00	68,095.44	68,095.44	0.00	8,904.56	88.4
5849 PROFESSIONAL CONSULTING SVCS	3,000.00	3,000.00	3,000.00	0.00	0.00	100.0
6240 MAIN CONSTRUCTION CONTRACTOR	0.00	52,859.59	52,859.59	0.00	52,859.59-	N/A
6270 OTHER COSTS - CONSTRUCTION	98,627.00	42,149.14	42,149.14	0.00	56,477.86	42.7
6277 INTERIM HOUSING	701,521.00	701,520.68	701,520.68	0.00	0.32	100.0
TOTAL Expense	880,148.00	867,624.85	867,624.85	0.00	12,523.15	
Ending balance						
9790 UNDESIGNATED/UNAPPROPRIATED	705,148.00	0.00	0.00	0.00	705,148.00	
9791 BEGINNING FUND BALANCE	1,102,311.17-	0.00	0.00	0.00	1,102,311.17-	
TOTAL Ending balance	397,163.17-	0.00	0.00	0.00	397,163.17-	
**Fund balance	397,163.17	638,286.52	638,286.52			**