

DEVELOPMENT SERVICES  
Development Fee Report - All IFA's  
Balance Sheet  
Year Ended June 30, 2013

	Impact Fee Area 1	Impact Fee Area 2	Impact Fee Area 3	Impact Fee Area 4	Impact Fee Area 5	Impact Fee Area 6	Impact Fee Area 7	Total
<b>Assets</b>								
Cash and cash equivalents	\$ 13,165,891	\$ 903,732	\$ 1,382,532	\$ 59,292	\$ 1,302,527	\$ 38,516	\$ 145,679	\$ 16,998,169
Receivables:								
Accounts	-	-	-	-	-	-	-	-
Total assets	<u>\$ 13,165,891</u>	<u>\$ 903,732</u>	<u>\$ 1,382,532</u>	<u>\$ 59,292</u>	<u>\$ 1,302,527</u>	<u>\$ 38,516</u>	<u>\$ 145,679</u>	<u>\$ 16,998,169</u>
<b>Liabilities and Fund Balances</b>								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deposits held for others	4,587,638	-	16,062	-	-	-	-	4,603,700
Total liabilities	<u>\$ 4,587,638</u>	<u>\$ -</u>	<u>\$ 16,062</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,603,700</u>
Fund Balances:								
Unreserved	8,578,253	903,732	1,366,470	59,292	1,300,271	38,516	145,679	12,392,213
Total fund balances	<u>8,578,253</u>	<u>903,732</u>	<u>1,366,470</u>	<u>59,292</u>	<u>1,300,271</u>	<u>38,516</u>	<u>145,679</u>	<u>12,392,213</u>
Total liabilities and fund balances	<u>\$ 13,165,891</u>	<u>\$ 903,732</u>	<u>\$ 1,382,532</u>	<u>\$ 59,292</u>	<u>\$ 1,300,271</u>	<u>\$ 38,516</u>	<u>\$ 145,679</u>	<u>\$ 16,995,913</u>

DEVELOPMENT SERVICES  
Development Fee Report - All IFA's  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Year Ended June 30, 2013

	Impact Fee Area 1	Impact Fee Area 2	Impact Fee Area 3	Impact Fee Area 4	Impact Fee Area 5	Impact Fee Area 6	Impact Fee Area 7	Total
<b>Revenues</b>								
Planned Regional Parkland	\$ 154,255	\$ 1,615	\$ 8,406	\$ 656	\$ -	\$ 304	\$ 219	\$ 165,455
Planned Regional Park Improvements	1,828	19	100	8	5,667	4	3	7,629
Parks Planned Trails	21,371	224	1,164	91	67	42	30	22,989
Buyin Fairgrounds	7,326	77	399	31	785	14	10	8,642
Parks Planned Support Vehicles/Equipment	7,792	82	425	33	269	15	11	8,627
Parks Development Fee Study	2,223	23	121	9	286	4	3	2,669
Parks Interest Earned	1,777	38	73	4	82	8	17	1,999
Planned Sheriff & Justice Court Facilities	296,079	3,305	15,806	1,233	159	573	435	317,590
Planned Buyin Detention Center Expansion	483,081	5,236	26,043	2,031	10,694	944	698	528,727
Planned Sheriff Vehicles	83,720	935	4,469	348	17,590	162	123	107,347
Planned Public Safety Vehicles	5,241	56	284	22	3,024	10	8	8,645
Planned Public Safety Communication Equipment	25,474	276	1,372	107	192	50	37	27,508
Public Safety Development Fee Study	3,486	41	183	14	927	7	5	4,663
Public Safety Interest Earned	5,962	144	211	13	124	17	40	6,511
Streets Planned Arterials	2,471,592	77,494	201,868	17,984	614	7,376	5,712	2,782,640
Streets Support Facilities Cost per Trip	13,031	422	1,116	116	15,596	39	34	30,354
Streets Support Vehicle/Equipment Cost per Trip	133,847	4,373	11,499	1,199	88	404	347	151,757
Streets Development Fee Study	570	18	43	6	905	2	2	1,546
Streets Interest Earned	10,515	1,804	2,417	112	4	47	274	15,173
Total revenues	3,729,170	96,182	275,999	24,017	57,073	10,022	8,008	4,200,471
<b>Expenditures</b>								
Parks Development Fee Study	156	-	-	-	-	-	-	156
Public Safety Development Fee Study	520	-	-	-	-	-	-	520
Streets Development Fee Study	4,524	-	-	-	-	-	-	4,524
Streets Planned Arterials	1,000,000	-	-	-	-	-	-	1,000,000
Parks Planned Support Vehicles/Equipment	-	-	-	-	-	-	-	-
Total expenditures	1,005,200	-	-	-	-	-	-	1,005,200
Excess of revenues over expenditures	2,723,970	96,182	275,999	24,017	57,073	10,022	8,008	3,195,271
<b>Other financing sources (uses):</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	2,723,970	96,182	275,999	24,017	57,073	10,022	8,008	3,195,271
Fund balances, July 1, 2012	5,854,283	807,550	1,090,471	35,275	1,243,198	28,494	137,671	9,196,942
Fund balances, June 30, 2013	\$ 8,578,253	\$ 903,732	\$ 1,366,470	\$ 59,292	\$ 1,300,271	\$ 38,516	\$ 145,679	\$ 12,392,213

**DEVELOPMENT SERVICES**  
**Development Fee Report - All Impact Fee Areas**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2013**

	Total Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ 165,455
Planned Regional Park Improvements	7,629
Parks Planned Trails	22,989
Buyin Fairgournds	8,642
Parks Planned Support Vehicles/Equipment	8,627
Parks Development Fee Study	2,669
Parks Interest Earned	1,999
Planned Sheriff & Justice Court Facilities	317,590
Planned Buyin Detention Center Expansion	528,727
Planned Sheriff Vehicles	107,347
Planned Public Safety Vehicles	8,645
Planned Public Safety Communication Equipment	27,508
Public Safety Development Fee Study	4,663
Public Safety Interest Earned	6,511
Streets Planned Arterials	2,782,640
Streets Support Facilities Cost per Trip	30,354
Streets Support Vehicle/Equipment Cost per Trip	151,757
Streets Development Fee Study	1,546
Streets Interest Earned	15,173
	4,200,471
<b>Expenditures</b>	
Parks Development Fee Study	156
Public Safety Development Fee Study	520
Streets Development Fee Study	4,524
Streets Planned Arterials	1,000,000
Parks Planned Support Vehicles/Equipment	-
	1,005,200
Excess of revenues over expenditures	3,195,271
Net change in fund balances	3,195,271
Fund balances, July 1, 2012	9,196,942
Fund balances, June 30, 2013	\$ 12,392,213

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 1**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2013**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ 154,255
Planned Regional Park Improvements	1,828
Parks Planned Trails	21,371
Buyin Fairgournds	7,326
Parks Planned Support Vehicles/Equipment	7,792
Parks Development Fee Study	2,223
Parks Interest Earned	1,777
Planned Sheriff & Justice Court Facilities	296,079
Planned Buyin Detention Center Expansion	483,081
Planned Sheriff Vehicles	83,720
Planned Public Safety Vehicles	5,241
Planned Public Safety Communication Equipment	25,474
Public Safety Development Fee Study	3,486
Public Safety Interest Earned	5,962
Streets Planned Arterials	2,471,592
Streets Support Facilities Cost per Trip	13,031
Streets Support Vehicle/Equipment Cost per Trip	133,847
Streets Development Fee Study	570
Streets Interest Earned	10,515
Total revenues	3,729,170
<b>Expenditures</b>	
Parks Development Fee Study	156
Public Safety Development Fee Study	520
Streets Development Fee Study	4,524
Streets Planned Arterials	1,000,000
Parks Planned Support Vehicles/Equipment	-
Total expenditures	1,005,200
Excess of revenues over expenditures	2,723,970
Net change in fund balances	2,723,970
Fund balances, July 1, 2012	5,854,283
Fund balances, June 30, 2013	\$ 8,578,253

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 2**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2013**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ 1,615
Planned Regional Park Improvements	19
Parks Planned Trails	224
Buyin Fairgournds	77
Parks Planned Support Vehicles/Equipment	82
Parks Development Fee Study	23
Parks Interest Earned	38
Planned Sheriff & Justice Court Facilities	3,305
Planned Buyin Detention Center Expansion	5,236
Planned Sheriff Vehicles	935
Planned Public Safety Vehicles	56
Planned Public Safety Communication Equipment	276
Public Safety Development Fee Study	41
Public Safety Interest Earned	144
Streets Planned Arterials	77,494
Streets Support Facilities Cost per Trip	422
Streets Support Vehicle/Equipment Cost per Trip	4,373
Streets Development Fee Study	18
Streets Interest Earned	1,804
Total revenues	96,182
<b>Expenditures</b>	
Parks Development Fee Study	-
Public Safety Development Fee Study	-
Streets Development Fee Study	-
Streets Planned Arterials	-
Parks Planned Support Vehicles/Equipment	-
Total expenditures	-
Excess of revenues over expenditures	96,182
Net change in fund balances	96,182
Fund balances, July 1, 2012	807,550
Fund balances, June 30, 2013	\$ 903,732

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 3**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2013**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ 8,406
Planned Regional Park Improvements	100
Parks Planned Trails	1,164
Buyin Fairgournds	399
Parks Planned Support Vehicles/Equipment	425
Parks Development Fee Study	121
Parks Interest Earned	73
Planned Sheriff & Justice Court Facilities	15,806
Planned Buyin Detention Center Expansion	26,043
Planned Sheriff Vehicles	4,469
Planned Public Safety Vehicles	284
Planned Public Safety Communication Equipment	1,372
Public Safety Development Fee Study	183
Public Safety Interest Earned	211
Streets Planned Arterials	201,868
Streets Support Facilities Cost per Trip	1,116
Streets Support Vehicle/Equipment Cost per Trip	11,499
Streets Development Fee Study	43
Streets Interest Earned	2,417
	275,999
Total revenues	
<b>Expenditures</b>	
Parks Development Fee Study	-
Public Safety Development Fee Study	-
Streets Development Fee Study	-
Streets Planned Arterials	-
Parks Planned Support Vehicles/Equipment	-
	-
Total expenditures	
Excess of revenues over expenditures	275,999
Net change in fund balances	275,999
Fund balances, July 1, 2012	1,090,471
Fund balances, June 30, 2013	\$ 1,366,470

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 4**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2013**

	<u>Revenues Collected</u>
<b>Revenues</b>	
Planned Regional Parkland	\$ 656
Planned Regional Park Improvements	8
Parks Planned Trails	91
Buyin Fairgournds	31
Parks Planned Support Vehicles/Equipment	33
Parks Development Fee Study	9
Parks Interest Earned	4
Planned Sheriff & Justice Court Facilities	1,233
Planned Buyin Detention Center Expansion	2,031
Planned Sheriff Vehicles	348
Planned Public Safety Vehicles	22
Planned Public Safety Communication Equipment	107
Public Safety Development Fee Study	14
Public Safety Interest Earned	13
Streets Planned Arterials	17,984
Streets Support Facilities Cost per Trip	116
Streets Support Vehicle/Equipment Cost per Trip	1,199
Streets Development Fee Study	6
Streets Interest Earned	112
Total revenues	24,017
<b>Expenditures</b>	
Parks Development Fee Study	-
Public Safety Development Fee Study	-
Streets Development Fee Study	-
Streets Planned Arterials	-
Parks Planned Support Vehicles/Equipment	-
Total expenditures	-
Excess of revenues over expenditures	24,017
Net change in fund balances	24,017
Fund balances, July 1, 2012	35,275
Fund balances, June 30, 2013	\$ 59,292

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 5**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2013**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	
Planned Regional Park Improvements	\$ 5,667
Parks Planned Trails	67
Buyin Fairgournds	785
Parks Planned Support Vehicles/Equipment	269
Parks Development Fee Study	286
Parks Interest Earned	82
Planned Sheriff & Justice Court Facilities	159
Planned Buyin Detention Center Expansion	10,694
Planned Sheriff Vehicles	17,590
Planned Public Safety Vehicles	3,024
Planned Public Safety Communication Equipment	192
Public Safety Development Fee Study	927
Public Safety Interest Earned	124
Streets Planned Arterials	614
Streets Support Facilities Cost per Trip	15,596
Streets Support Vehicle/Equipment Cost per Trip	88
Streets Development Fee Study	905
Streets Interest Earned	4
Total revenues	57,073
<b>Expenditures</b>	
Parks Development Fee Study	-
Public Safety Development Fee Study	-
Streets Development Fee Study	-
Streets Planned Arterials	-
Parks Planned Support Vehicles/Equipment	-
Total expenditures	-
Excess of revenues over expenditures	57,073
Net change in fund balances	57,073
Fund balances, July 1, 2012	1,243,198
Fund balances, June 30, 2013	\$ 1,300,271

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 6**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2013**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ 304
Planned Regional Park Improvements	4
Parks Planned Trails	42
Buyin Fairgournds	14
Parks Planned Support Vehicles/Equipment	15
Parks Development Fee Study	4
Parks Interest Earned	8
Planned Sheriff & Justice Court Facilities	573
Planned Buyin Detention Center Expansion	944
Planned Sheriff Vehicles	162
Planned Public Safety Vehicles	10
Planned Public Safety Communication Equipment	50
Public Safety Development Fee Study	7
Public Safety Interest Earned	17
Streets Planned Arterials	7,376
Streets Support Facilities Cost per Trip	39
Streets Support Vehicle/Equipment Cost per Trip	404
Streets Development Fee Study	2
Streets Interest Earned	47
	10,022
<b>Expenditures</b>	
Parks Development Fee Study	-
Public Safety Development Fee Study	-
Streets Development Fee Study	-
Streets Planned Arterials	-
Parks Planned Support Vehicles/Equipment	-
	-
Total expenditures	-
Excess of revenues over expenditures	10,022
Net change in fund balances	10,022
Fund balances, July 1, 2012	28,494
Fund balances, June 30, 2013	\$ 38,516

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 7**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2013**

	<u>Total Revenues Collected</u>
<b>Revenues</b>	
Planned Regional Parkland	\$ 219
Planned Regional Park Improvements	3
Parks Planned Trails	30
Buyin Fairgournds	10
Parks Planned Support Vehicles/Equipment	11
Parks Development Fee Study	3
Parks Interest Earned	17
Planned Sheriff & Justice Court Facilities	435
Planned Buyin Detention Center Expansion	698
Planned Sheriff Vehicles	123
Planned Public Safety Vehicles	8
Planned Public Safety Communication Equipment	37
Public Safety Development Fee Study	5
Public Safety Interest Earned	40
Streets Planned Artierials	5,712
Streets Support Facilities Cost per Trip	34
Streets Support Vehicle/Equipment Cost per Trip	347
Streets Development Fee Study	2
Streets Interest Earned	274
Total revenues	8,008
<b>Expenditures</b>	
Parks Development Fee Study	-
Public Safety Development Fee Study	-
Streets Development Fee Study	-
Streets Planned Artierials	-
Parks Planned Support Vehicles/Equipment	-
Total expenditures	-
Excess of revenues over expenditures	8,008
Net change in fund balances	8,008
Fund balances, July 1, 2012	137,671
Fund balances, June 30, 2013	\$ 145,679