

DEVELOPMENT SERVICES  
Development Fee Report - All IFA's  
Balance Sheet  
Year Ended June 30, 2014

	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	\$ 8,667,675	\$ 990,937	\$ 1,456,851	\$ 63,529	\$ 1,352,184	\$ 51,706	\$ 156,062	\$ 12,738,944
Receivables:								
Accounts	28	-	-	-	-	-	-	28
Total assets	<u>\$ 8,667,703</u>	<u>\$ 990,937</u>	<u>\$ 1,456,851</u>	<u>\$ 63,529</u>	<u>\$ 1,352,184</u>	<u>\$ 51,706</u>	<u>\$ 156,062</u>	<u>\$ 12,738,972</u>
<b>Liabilities and Fund Balances</b>								
Liabilities:								
Accounts payable	\$ 24,647	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,647
Deposits held for others	2,224,459	-	16,062	-	-	-	-	2,240,521
Total liabilities	<u>\$ 2,249,106</u>	<u>\$ -</u>	<u>\$ 16,062</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,265,168</u>
Fund Balances:								
Unreserved	6,418,597	990,937	1,440,789	63,529	1,352,184	51,706	156,062	10,473,804
Total fund balances	<u>6,418,597</u>	<u>990,937</u>	<u>1,440,789</u>	<u>63,529</u>	<u>1,352,184</u>	<u>51,706</u>	<u>156,062</u>	<u>10,473,804</u>
Total liabilities and fund balances	<u>\$ 8,667,703</u>	<u>\$ 990,937</u>	<u>\$ 1,456,851</u>	<u>\$ 63,529</u>	<u>\$ 1,352,184</u>	<u>\$ 51,706</u>	<u>\$ 156,062</u>	<u>\$ 12,738,972</u>

DEVELOPMENT SERVICES  
Development Fee Report - All IFA's  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Year Ended June 30, 2014

	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	\$ 148,528	\$ 944	\$ 960	\$ 101	\$ 4,675	\$ 437	\$ 304	\$ 155,949
Planned Regional Park Improvements	1,760	11	11	1	55	5	4	1,847
Parks Planned Trails	20,578	131	133	14	648	61	42	21,607
Buyin Fairgournds	7,032	45	46	5	222	21	15	7,386
Parks Planned Support Vehicles/Equipment	7,525	48	48	5	236	22	15	7,899
Parks Development Fee Study	2,140	13	14	2	67	6	4	2,246
Parks Interest Earned	2,671	51	109	5	198	11	20	3,065
Planned Sheriff & Justice Court Facilities	289,468	2,303	2,583	191	8,791	822	573	304,731
Planned Buyin Detention Center Expansion	460,092	3,380	3,644	315	14,486	1,354	944	484,215
Planned Sheriff Vehicles	80,511	651	731	54	2,486	232	162	84,827
Planned Public Safety Vehicles	5,045	34	36	3	159	15	10	5,302
Planned Public Safety Communication Equipment	24,511	180	194	17	763	71	50	25,786
Public Safety Development Fee Study	3,349	32	37	2	101	10	7	3,538
Public Safety Interest Earned	5,137	192	363	17	776	27	52	6,564
Streets Planned Arterials	3,882,272	71,726	57,041	3,126	12,497	9,433	7,376	4,043,471
Streets Support Facilities Cost per Trip	19,734	441	431	20	65	50	39	20,780
Streets Support Vehicle/Equipment Cost per Trip	202,628	4,561	4,433	208	667	517	404	213,418
Streets Development Fee Study	856	19	20	1	3	2	2	903
Streets Interest Earned	18,839	2,313	3,291	141	2,574	88	339	27,585
Total revenues	<u>5,182,676</u>	<u>87,075</u>	<u>74,125</u>	<u>4,228</u>	<u>49,469</u>	<u>13,184</u>	<u>10,362</u>	<u>5,421,119</u>
<b>Expenditures</b>								
Parks Development Fee Study	-	-	-	-	-	-	-	-
Public Safety Development Fee Study	-	-	-	-	-	-	-	-
Planned Buyin Detention Center Expansion	1,979,876	-	-	-	-	-	-	1,979,876
Streets Development Fee Study	-	-	-	-	-	-	-	-
Streets Planned Arterials	5,120,419	-	-	-	-	-	-	5,120,419
Streets Planned Support Vehicles/Equipment	243,419	-	-	-	-	-	-	243,419
Total expenditures	<u>7,343,714</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,343,714</u>
Excess of revenues over expenditures	<u>(2,161,038)</u>	<u>87,075</u>	<u>74,125</u>	<u>4,228</u>	<u>49,469</u>	<u>13,184</u>	<u>10,362</u>	<u>(1,922,595)</u>
<b>Other financing sources (uses):</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>							
Net change in fund balances	<u>(2,161,038)</u>	<u>87,075</u>	<u>74,125</u>	<u>4,228</u>	<u>49,469</u>	<u>13,184</u>	<u>10,362</u>	<u>(1,922,595)</u>
Fund balances, July 1, 2013	<u>8,579,635</u>	<u>903,862</u>	<u>1,366,664</u>	<u>59,301</u>	<u>1,302,715</u>	<u>38,522</u>	<u>145,700</u>	<u>12,396,399</u>
Fund balances, June 30, 2014	<u>\$ 6,418,597</u>	<u>\$ 990,937</u>	<u>\$ 1,440,789</u>	<u>\$ 63,529</u>	<u>\$ 1,352,184</u>	<u>\$ 51,706</u>	<u>\$ 156,062</u>	<u>\$ 10,473,804</u>

**DEVELOPMENT SERVICES**  
**Development Fee Report - All Impact Fee Areas**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2014**

	Total Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ 155,949
Planned Regional Park Improvements	1,847
Parks Planned Trails	21,607
Buyin Fairgournds	7,386
Parks Planned Support Vehicles/Equipment	7,899
Parks Development Fee Study	2,246
Parks Interest Earned	3,065
Planned Sheriff & Justice Court Facilities	304,731
Planned Buyin Detention Center Expansion	484,215
Planned Sheriff Vehicles	84,827
Planned Public Safety Vehicles	5,302
Planned Public Safety Communication Equipment	25,786
Public Safety Development Fee Study	3,538
Public Safety Interest Earned	6,564
Streets Planned Artierials	4,043,471
Streets Support Facilities Cost per Trip	20,780
Streets Support Vehicle/Equipment Cost per Trip	213,418
Streets Development Fee Study	903
Streets Interest Earned	27,585
	5,421,119
Total revenues	
<b>Expenditures</b>	
Parks Development Fee Study	-
Public Safety Development Fee Study	-
Planned Buyin Detention Center Expansion	1,979,876
Streets Development Fee Study	-
Streets Planned Artierials	5,120,419
Streets Support Vehicle/Equipment Cost per Trip	243,419
	7,343,714
Total expenditures	
Excess of revenues over expenditures	(1,922,595)
Net change in fund balances	(1,922,595)
Fund balances, July 1, 2013	12,396,399
Fund balances, June 30, 2014	\$ 10,473,804

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 1**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2014**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ 148,528
Planned Regional Park Improvements	1,760
Parks Planned Trails	20,578
Buyin Fairgournds	7,032
Parks Planned Support Vehicles/Equipment	7,525
Parks Development Fee Study	2,140
Parks Interest Earned	2,671
Planned Sheriff & Justice Court Facilities	289,468
Planned Buyin Detention Center Expansion	460,092
Planned Sheriff Vehicles	80,511
Planned Public Safety Vehicles	5,045
Planned Public Safety Communication Equipment	24,511
Public Safety Development Fee Study	3,349
Public Safety Interest Earned	5,137
Streets Planned Arterials	3,882,272
Streets Support Facilities Cost per Trip	19,734
Streets Support Vehicle/Equipment Cost per Trip	202,628
Streets Development Fee Study	856
Streets Interest Earned	18,839
	5,182,676
Total revenues	5,182,676
<b>Expenditures</b>	
Parks Development Fee Study	-
Public Safety Development Fee Study	-
Planned Buyin Detention Center Expansion	1,979,876
Streets Development Fee Study	-
Streets Planned Arterials	5,120,419
Streets Support Vehicle/Equipment Cost per Trip	243,419
	7,343,714
Total expenditures	7,343,714
Excess of revenues over expenditures	(2,161,038)
Net change in fund balances	(2,161,038)
Fund balances, July 1, 2013	8,579,635
Fund balances, June 30, 2014	\$ 6,418,597

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 2**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2014**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ 944
Planned Regional Park Improvements	11
Parks Planned Trails	131
Buyin Fairgournds	45
Parks Planned Support Vehicles/Equipment	48
Parks Development Fee Study	13
Parks Interest Earned	51
Planned Sheriff & Justice Court Facilities	2,303
Planned Buyin Detention Center Expansion	3,380
Planned Sheriff Vehicles	651
Planned Public Safety Vehicles	34
Planned Public Safety Communication Equipment	180
Public Safety Development Fee Study	32
Public Safety Interest Earned	192
Streets Planned Arterials	71,726
Streets Support Facilities Cost per Trip	441
Streets Support Vehicle/Equipment Cost per Trip	4,561
Streets Development Fee Study	19
Streets Interest Earned	2,313
	87,075
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	87,075
Net change in fund balances	87,075
Fund balances, July 1, 2013	903,862
Fund balances, June 30, 2014	\$ 990,937

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 3**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2014**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ 960
Planned Regional Park Improvements	11
Parks Planned Trails	133
Buyin Fairgournds	46
Parks Planned Support Vehicles/Equipment	48
Parks Development Fee Study	14
Parks Interest Earned	109
Planned Sheriff & Justice Court Facilities	2,583
Planned Buyin Detention Center Expansion	3,644
Planned Sheriff Vehicles	731
Planned Public Safety Vehicles	36
Planned Public Safety Communication Equipment	194
Public Safety Development Fee Study	37
Public Safety Interest Earned	363
Streets Planned Arterials	57,041
Streets Support Facilities Cost per Trip	431
Streets Support Vehicle/Equipment Cost per Trip	4,433
Streets Development Fee Study	20
Streets Interest Earned	3,291
	74,125
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	74,125
Net change in fund balances	74,125
Fund balances, July 1, 2013	1,366,664
Fund balances, June 30, 2014	\$ 1,440,789

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 4**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2014**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ 101
Planned Regional Park Improvements	1
Parks Planned Trails	14
Buyin Fairgournds	5
Parks Planned Support Vehicles/Equipment	5
Parks Development Fee Study	2
Parks Interest Earned	5
Planned Sheriff & Justice Court Facilities	191
Planned Buyin Detention Center Expansion	315
Planned Sheriff Vehicles	54
Planned Public Safety Vehicles	3
Planned Public Safety Communication Equipment	17
Public Safety Development Fee Study	2
Public Safety Interest Earned	17
Streets Planned Artierials	3,126
Streets Support Facilities Cost per Trip	20
Streets Support Vehicle/Equipment Cost per Trip	208
Streets Development Fee Study	1
Streets Interest Earned	141
	4,228
Total revenues	4,228
<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	4,228
Net change in fund balances	4,228
Fund balances, July 1, 2013	59,301
Fund balances, June 30, 2014	\$ 63,529

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 5**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2014**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ 4,675
Planned Regional Park Improvements	55
Parks Planned Trails	648
Buyin Fairgournds	222
Parks Planned Support Vehicles/Equipment	236
Parks Development Fee Study	67
Parks Interest Earned	198
Planned Sheriff & Justice Court Facilities	8,791
Planned Buyin Detention Center Expansion	14,486
Planned Sheriff Vehicles	2,486
Planned Public Safety Vehicles	159
Planned Public Safety Communication Equipment	763
Public Safety Development Fee Study	101
Public Safety Interest Earned	776
Streets Planned Arterials	12,497
Streets Support Facilities Cost per Trip	65
Streets Support Vehicle/Equipment Cost per Trip	667
Streets Development Fee Study	3
Streets Interest Earned	2,574
Total revenues	49,469
<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	49,469
Net change in fund balances	49,469
Fund balances, July 1, 2013	1,302,715
Fund balances, June 30, 2014	\$ 1,352,184

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 6**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2014**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ 437
Planned Regional Park Improvements	5
Parks Planned Trails	61
Buyin Fairgournds	21
Parks Planned Support Vehicles/Equipment	22
Parks Development Fee Study	6
Parks Interest Earned	11
Planned Sheriff & Justice Court Facilities	822
Planned Buyin Detention Center Expansion	1,354
Planned Sheriff Vehicles	232
Planned Public Safety Vehicles	15
Planned Public Safety Communication Equipment	71
Public Safety Development Fee Study	10
Public Safety Interest Earned	27
Streets Planned Arterials	9,433
Streets Support Facilities Cost per Trip	50
Streets Support Vehicle/Equipment Cost per Trip	517
Streets Development Fee Study	2
Streets Interest Earned	88
Total revenues	13,184
<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	13,184
Net change in fund balances	13,184
Fund balances, July 1, 2013	38,522
Fund balances, June 30, 2014	\$ 51,706

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 7**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2014**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ 304
Planned Regional Park Improvements	4
Parks Planned Trails	42
Buyin Fairgournds	15
Parks Planned Support Vehicles/Equipment	15
Parks Development Fee Study	4
Parks Interest Earned	20
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	52
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	339
	339
Total revenues	10,362
<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	10,362
Net change in fund balances	10,362
Fund balances, July 1, 2013	145,700
Fund balances, June 30, 2014	\$ 156,062