

DEVELOPMENT SERVICES
Development Fee Report - All IFA's
Balance Sheet
Year Ended June 30, 2008

	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
Assets								
Cash and cash equivalents	\$ 16,871,252	\$ 435,807	\$ 621,441	\$ 29,005	\$ 780,420	\$ 90,030	\$ 229,777	\$ 19,057,732
Receivables:								
Accounts	102,120	1,995	2,892	135	3,687	433	1,052	112,314
Total assets	<u>\$ 16,973,372</u>	<u>\$ 437,802</u>	<u>\$ 624,333</u>	<u>\$ 29,140</u>	<u>\$ 784,107</u>	<u>\$ 90,463</u>	<u>\$ 230,829</u>	<u>\$ 19,170,046</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ 125,704	\$ -	\$ 8,031	\$ -	\$ -	\$ -	\$ -	\$ 133,735
Deposits held for others	1,436,728	-	17,928	-	-	-	-	1,454,656
Total liabilities	<u>\$ 1,562,432</u>	<u>\$ -</u>	<u>\$ 25,959</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,588,391</u>
Fund Balances:								
Unreserved	15,410,940	437,802	598,374	29,140	784,107	90,463	230,829	17,581,655
Total fund balances	<u>15,410,940</u>	<u>437,802</u>	<u>598,374</u>	<u>29,140</u>	<u>784,107</u>	<u>90,463</u>	<u>230,829</u>	<u>17,581,655</u>
Total liabilities and fund balances	<u>\$ 16,973,372</u>	<u>\$ 437,802</u>	<u>\$ 624,333</u>	<u>\$ 29,140</u>	<u>\$ 784,107</u>	<u>\$ 90,463</u>	<u>\$ 230,829</u>	<u>\$ 19,170,046</u>

DEVELOPMENT SERVICES
Development Fee Report - All IFA's
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2008

	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
Revenues								
Planned Regional Parkland	\$ 83,255	\$ 4,149	\$ 5,600	\$ 20	\$ 9,712	\$ 1,218	\$ 3,491	\$ 107,445
Planned Regional Park Improvements	989	49	66	527	115	14	41	1,801
Parks Planned Trails	11,532	575	775	6	1,346	169	484	14,887
Buyin Fairgournds	3,953	197	266	73	461	58	166	5,174
Parks Planned Support Vehicles/Equipment	4,205	209	283	25	490	62	176	5,450
Parks Development Fee Study	1,198	60	81	27	140	18	50	1,574
Parks Interest Earned	12,898	228	716	12	564	78	159	14,655
Planned Sheriff & Justice Court Facilities	233,983	8,827	10,579	878	17,305	2,028	5,813	279,413
Planned Buyin Detention Center Expansion	323,308	13,160	16,445	1,447	27,624	3,342	9,579	394,905
Planned Sheriff Vehicles	66,159	2,495	2,991	248	4,893	573	1,644	79,003
Planned Public Safety Vehicles	3,120	135	173	16	296	36	104	3,880
Planned Public Safety Communication Equipment	17,171	699	870	76	1,459	176	505	20,956
Public Safety Development Fee Study	3,525	119	134	10	211	23	67	4,089
Public Safety Interest Earned	55,583	960	2,888	95	2,301	312	639	62,778
Streets Planned Arterials	7,380,910	282,576	255,794	16,677	428,283	47,644	135,876	8,547,760
Streets Support Facilities Cost per Trip	51,359	1,697	1,656	108	2,451	253	720	58,244
Streets Support Vehicle/Equipment Cost per Trip	528,356	17,634	17,078	1,112	25,309	2,612	7,449	599,550
Streets Development Fee Study	2,516	69	67	5	103	10	29	2,799
Streets Interest Earned	491,810	9,448	22,750	647	18,975	2,528	5,238	551,396
Total revenues	<u>9,275,830</u>	<u>343,286</u>	<u>339,212</u>	<u>22,009</u>	<u>542,038</u>	<u>61,154</u>	<u>172,230</u>	<u>10,755,759</u>
Expenditures								
Total expenditures	<u>-</u>							
Excess of revenues over expenditures	<u>9,275,830</u>	<u>343,286</u>	<u>339,212</u>	<u>22,009</u>	<u>542,038</u>	<u>61,154</u>	<u>172,230</u>	<u>10,755,759</u>
Net change in fund balances	9,275,830	343,286	339,212	22,009	542,038	61,154	172,230	10,755,759
Fund balances, July 1, 2007	6,135,110	94,516	259,162	7,131	242,069	29,309	58,599	6,825,896
Fund balances, June 30, 2008	<u>\$ 15,410,940</u>	<u>\$ 437,802</u>	<u>\$ 598,374</u>	<u>\$ 29,140</u>	<u>\$ 784,107</u>	<u>\$ 90,463</u>	<u>\$ 230,829</u>	<u>\$ 17,581,655</u>

DEVELOPMENT SERVICES
Development Fee Report - All IFA's with Associated Refunds/Adjustments
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2008

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
Revenues			
Planned Regional Parkland	\$ 226,965	\$ (119,520)	\$ 107,445
Planned Regional Park Improvements	3,111	(1,310)	1,801
Parks Planned Trails	30,178	(15,291)	14,887
Buyin Fairgournds	10,414	(5,240)	5,174
Parks Planned Support Vehicles/Equipment	11,026	(5,576)	5,450
Parks Development Fee Study	3,162	(1,588)	1,574
Parks Interest Earned	15,291	(636)	14,655
Planned Sheriff & Justice Court Facilities	499,541	(220,128)	279,413
Planned Buyin Detention Center Expansion	728,713	(333,808)	394,905
Planned Sheriff Vehicles	138,266	(59,263)	79,003
Planned Public Safety Vehicles	7,446	(3,566)	3,880
Planned Public Safety Communication Equipment	38,672	(17,716)	20,956
Public Safety Development Fee Study	6,566	(2,477)	4,089
Public Safety Interest Earned	65,341	(2,563)	62,778
Streets Planned Arterials	15,452,241	(6,904,481)	8,547,760
Streets Support Facilities Cost per Trip	94,132	(35,888)	58,244
Streets Support Vehicle/Equipment Cost per Trip	968,239	(368,689)	599,550
Streets Development Fee Study	4,352	(1,553)	2,799
Streets Interest Earned	581,246	(29,850)	551,396
Total revenues	<u>18,884,902</u>	<u>(8,129,143)</u>	<u>10,755,759</u>
Expenditures			
Total expenditures	<u>-</u>		
Excess of revenues over expenditures	<u>18,884,902</u>	<u>(8,129,143)</u>	<u>10,755,759</u>
Net change in fund balances	18,884,902	(8,129,143)	10,755,759
Fund balances, July 1, 2007	6,825,896	-	6,825,896
Fund balances, June 30, 2008	<u>\$ 25,710,798</u>	<u>\$ (8,129,143)</u>	<u>\$ 17,581,655</u>

DEVELOPMENT SERVICES
Development Fee Report - IFA 1
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2008

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
Revenues			
Planned Regional Parkland	\$ 198,907	\$ (115,652)	\$ 83,255
Planned Regional Park Improvements	2,253	(1,264)	989
Parks Planned Trails	26,287	(14,755)	11,532
Buyin Fairgournds	9,010	(5,057)	3,953
Parks Planned Support Vehicles/Equipment	9,585	(5,380)	4,205
Parks Development Fee Study	2,731	(1,533)	1,198
Parks Interest Earned	13,482	(584)	12,898
Planned Sheriff & Justice Court Facilities	447,015	(213,032)	233,983
Planned Buyin Detention Center Expansion	645,940	(322,632)	323,308
Planned Sheriff Vehicles	123,415	(57,256)	66,159
Planned Public Safety Vehicles	6,568	(3,448)	3,120
Planned Public Safety Communication Equipment	34,297	(17,126)	17,171
Public Safety Development Fee Study	5,914	(2,389)	3,525
Public Safety Interest Earned	57,938	(2,355)	55,583
Streets Planned Arterials	14,104,222	(6,723,312)	7,380,910
Streets Support Facilities Cost per Trip	86,184	(34,825)	51,359
Streets Support Vehicle/Equipment Cost per Trip	886,081	(357,725)	528,356
Streets Development Fee Study	4,026	(1,510)	2,516
Streets Interest Earned	520,015	(28,205)	491,810
Total revenues	<u>17,183,870</u>	<u>(7,908,040)</u>	<u>9,275,830</u>
Expenditures			
Total expenditures	<u>-</u>		
Excess of revenues over expenditures	<u>17,183,870</u>	<u>(7,908,040)</u>	<u>9,275,830</u>
Net change in fund balances	17,183,870	(7,908,040)	9,275,830
Fund balances, July 1, 2007	6,135,110	-	6,135,110
Fund balances, June 30, 2008	<u>\$ 23,318,980</u>	<u>\$ (7,908,040)</u>	<u>\$ 15,410,940</u>

DEVELOPMENT SERVICES
Development Fee Report - IFA 2
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2008

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
Revenues			
Planned Regional Parkland	\$ 4,149	\$ -	\$ 4,149
Planned Regional Park Improvements	49	-	49
Parks Planned Trails	575	-	575
Buyin Fairgrounds	197	-	197
Parks Planned Support Vehicles/Equipment	209	-	209
Parks Development Fee Study	60	-	60
Parks Interest Earned	230	(2)	228
Planned Sheriff & Justice Court Facilities	9,416	(589)	8,827
Planned Buyin Detention Center Expansion	13,666	(506)	13,160
Planned Sheriff Vehicles	2,662	(167)	2,495
Planned Public Safety Vehicles	137	(2)	135
Planned Public Safety Communication Equipment	727	(28)	699
Public Safety Development Fee Study	131	(12)	119
Public Safety Interest Earned	967	(7)	960
Streets Planned Arterials	311,912	(29,336)	282,576
Streets Support Facilities Cost per Trip	1,927	(230)	1,697
Streets Support Vehicle/Equipment Cost per Trip	19,991	(2,357)	17,634
Streets Development Fee Study	79	(10)	69
Streets Interest Earned	9,510	(62)	9,448
Total revenues	<u>376,594</u>	<u>(33,308)</u>	<u>343,286</u>
Expenditures			
Total expenditures	<u>-</u>		
Excess of revenues over expenditures	<u>376,594</u>	<u>(33,308)</u>	<u>343,286</u>
Net change in fund balances	376,594	(33,308)	343,286
Fund balances, July 1, 2007	94,516	-	94,516
Fund balances, June 30, 2008	<u>\$ 471,110</u>	<u>\$ (33,308)</u>	<u>\$ 437,802</u>

DEVELOPMENT SERVICES
Development Fee Report - IFA 3
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2008

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
Revenues			
Planned Regional Parkland	\$ 7,358	\$ (1,758)	\$ 5,600
Planned Regional Park Improvements	87	(21)	66
Parks Planned Trails	1,019	(244)	775
Buyin Fairgournds	349	(83)	266
Parks Planned Support Vehicles/Equipment	372	(89)	283
Parks Development Fee Study	106	(25)	81
Parks Interest Earned	747	(31)	716
Planned Sheriff & Justice Court Facilities	13,573	(2,994)	10,579
Planned Buyin Detention Center Expansion	21,326	(4,881)	16,445
Planned Sheriff Vehicles	3,838	(847)	2,991
Planned Public Safety Vehicles	226	(53)	173
Planned Public Safety Communication Equipment	1,127	(257)	870
Public Safety Development Fee Study	169	(35)	134
Public Safety Interest Earned	3,013	(125)	2,888
Streets Planned Arterials	326,449	(70,655)	255,794
Streets Support Facilities Cost per Trip	2,059	(403)	1,656
Streets Support Vehicle/Equipment Cost per Trip	21,235	(4,157)	17,078
Streets Development Fee Study	83	(16)	67
Streets Interest Earned	23,724	(974)	22,750
Total revenues	<u>426,860</u>	<u>(87,648)</u>	<u>339,212</u>
Expenditures			
Total expenditures	<u>-</u>		
Excess of revenues over expenditures	<u>426,860</u>	<u>(87,648)</u>	<u>339,212</u>
Net change in fund balances	426,860	(87,648)	339,212
Fund balances, July 1, 2007	259,162	-	259,162
Fund balances, June 30, 2008	<u>\$ 686,022</u>	<u>\$ (87,648)</u>	<u>\$ 598,374</u>

DEVELOPMENT SERVICES
Development Fee Report - IFA 4
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2008

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
Revenues			
Planned Regional Parkland	20	\$ -	\$ 20
Planned Regional Park Improvements	527	-	527
Parks Planned Trails	6	-	6
Buyin Fairgournds	73	-	73
Parks Planned Support Vehicles/Equipment	25	-	25
Parks Development Fee Study	27	-	27
Parks Interest Earned	12	-	12
Planned Sheriff & Justice Court Facilities	878	-	878
Planned Buyin Detention Center Expansion	1,447	-	1,447
Planned Sheriff Vehicles	248	-	248
Planned Public Safety Vehicles	16	-	16
Planned Public Safety Communication Equipment	76	-	76
Public Safety Development Fee Study	10	-	10
Public Safety Interest Earned	95	-	95
Streets Planned Arterials	16,677	-	16,677
Streets Support Facilities Cost per Trip	108	-	108
Streets Support Vehicle/Equipment Cost per Trip	1,112	-	1,112
Streets Development Fee Study	5	-	5
Streets Interest Earned	647	-	647
Total revenues	<u>22,009</u>	<u>-</u>	<u>22,009</u>
Expenditures			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>22,009</u>	<u>-</u>	<u>22,009</u>
Net change in fund balances	22,009	-	22,009
Fund balances, July 1, 2007	7,131	-	7,131
Fund balances, June 30, 2008	<u>\$ 29,140</u>	<u>\$ -</u>	<u>\$ 29,140</u>

DEVELOPMENT SERVICES
Development Fee Report - IFA 5
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2008

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
Revenues			
Planned Regional Parkland	\$ 11,822	\$ (2,110)	\$ 9,712
Planned Regional Park Improvements	140	(25)	115
Parks Planned Trails	1,638	(292)	1,346
Buyin Fairgournds	561	(100)	461
Parks Planned Support Vehicles/Equipment	597	(107)	490
Parks Development Fee Study	170	(30)	140
Parks Interest Earned	583	(19)	564
Planned Sheriff & Justice Court Facilities	20,818	(3,513)	17,305
Planned Buyin Detention Center Expansion	33,413	(5,789)	27,624
Planned Sheriff Vehicles	5,886	(993)	4,893
Planned Public Safety Vehicles	359	(63)	296
Planned Public Safety Communication Equipment	1,764	(305)	1,459
Public Safety Development Fee Study	252	(41)	211
Public Safety Interest Earned	2,377	(76)	2,301
Streets Planned Arterials	509,461	(81,178)	428,283
Streets Support Facilities Cost per Trip	2,881	(430)	2,451
Streets Support Vehicle/Equipment Cost per Trip	29,759	(4,450)	25,309
Streets Development Fee Study	120	(17)	103
Streets Interest Earned	19,584	(609)	18,975
Total revenues	<u>642,185</u>	<u>(100,147)</u>	<u>542,038</u>
Expenditures			
Total expenditures	<u>-</u>		
Excess of revenues over expenditures	<u>642,185</u>	<u>(100,147)</u>	<u>542,038</u>
Net change in fund balances	642,185	(100,147)	542,038
Fund balances, July 1, 2007	242,069	-	242,069
Fund balances, June 30, 2008	<u>\$ 884,254</u>	<u>\$ (100,147)</u>	<u>\$ 784,107</u>

DEVELOPMENT SERVICES
Development Fee Report - IFA 6
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2008

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
Revenues			
Planned Regional Parkland	\$ 1,218	\$ -	\$ 1,218
Planned Regional Park Improvements	14	-	14
Parks Planned Trails	169	-	169
Buyin Fairgournds	58	-	58
Parks Planned Support Vehicles/Equipment	62	-	62
Parks Development Fee Study	18	-	18
Parks Interest Earned	78	-	78
Planned Sheriff & Justice Court Facilities	2,028	-	2,028
Planned Buyin Detention Center Expansion	3,342	-	3,342
Planned Sheriff Vehicles	573	-	573
Planned Public Safety Vehicles	36	-	36
Planned Public Safety Communication Equipment	176	-	176
Public Safety Development Fee Study	23	-	23
Public Safety Interest Earned	312	-	312
Streets Planned Arterials	47,644	-	47,644
Streets Support Facilities Cost per Trip	253	-	253
Streets Support Vehicle/Equipment Cost per Trip	2,612	-	2,612
Streets Development Fee Study	10	-	10
Streets Interest Earned	2,528	-	2,528
Total revenues	<u>61,154</u>	<u>-</u>	<u>61,154</u>
Expenditures			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>61,154</u>	<u>-</u>	<u>61,154</u>
Net change in fund balances	61,154	-	61,154
Fund balances, July 1, 2007	29,309	-	29,309
Fund balances, June 30, 2008	<u>\$ 90,463</u>	<u>\$ -</u>	<u>\$ 90,463</u>

DEVELOPMENT SERVICES
Development Fee Report - IFA 7
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2008

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
Revenues			
Planned Regional Parkland	3,491	\$ -	\$ 3,491
Planned Regional Park Improvements	41	-	41
Parks Planned Trails	484	-	484
Buyin Fairgournds	166	-	166
Parks Planned Support Vehicles/Equipment	176	-	176
Parks Development Fee Study	50	-	50
Parks Interest Earned	159	-	159
Planned Sheriff & Justice Court Facilities	5,813	-	5,813
Planned Buyin Detention Center Expansion	9,579	-	9,579
Planned Sheriff Vehicles	1,644	-	1,644
Planned Public Safety Vehicles	104	-	104
Planned Public Safety Communication Equipment	505	-	505
Public Safety Development Fee Study	67	-	67
Public Safety Interest Earned	639	-	639
Streets Planned Arterials	135,876	-	135,876
Streets Support Facilities Cost per Trip	720	-	720
Streets Support Vehicle/Equipment Cost per Trip	7,449	-	7,449
Streets Development Fee Study	29	-	29
Streets Interest Earned	5,238	-	5,238
Total revenues	<u>172,230</u>	<u>-</u>	<u>172,230</u>
Expenditures			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>172,230</u>	<u>-</u>	<u>172,230</u>
Net change in fund balances	172,230	-	172,230
Fund balances, July 1, 2007	58,599	-	58,599
Fund balances, June 30, 2008	<u>\$ 230,829</u>	<u>\$ -</u>	<u>\$ 230,829</u>