

DEVELOPMENT SERVICES  
Development Fee Report - All IFA's  
Balance Sheet  
Year Ended June 30, 2009

	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	\$ 14,766,019	\$ 587,345	\$ 763,169	\$ 34,694	\$ 910,082	\$ 97,449	\$ 293,975	\$ 17,452,733
Receivables:								
Accounts	58,099	601	830	39	968	101	326	60,964
Total assets	<u>\$ 14,824,118</u>	<u>\$ 587,946</u>	<u>\$ 763,999</u>	<u>\$ 34,733</u>	<u>\$ 911,050</u>	<u>\$ 97,550</u>	<u>\$ 294,301</u>	<u>\$ 17,513,697</u>
<b>Liabilities and Fund Balances</b>								
Liabilities:								
Accounts payable	\$ 3,723,316	\$ 3,544	\$ 9,842	\$ 307	\$ 8,055	\$ 1,013	\$ 2,155	\$ 3,748,232
Deposits held for others	1,508,441	-	16,062	-	-	-	-	1,524,503
Total liabilities	<u>\$ 5,231,757</u>	<u>\$ 3,544</u>	<u>\$ 25,904</u>	<u>\$ 307</u>	<u>\$ 8,055</u>	<u>\$ 1,013</u>	<u>\$ 2,155</u>	<u>\$ 5,272,735</u>
Fund Balances:								
Unreserved	9,592,361	584,402	738,095	34,426	902,995	96,537	292,146	12,240,962
Total fund balances	<u>9,592,361</u>	<u>584,402</u>	<u>738,095</u>	<u>34,426</u>	<u>902,995</u>	<u>96,537</u>	<u>292,146</u>	<u>12,240,962</u>
Total liabilities and fund balances	<u>\$ 14,824,118</u>	<u>\$ 587,946</u>	<u>\$ 763,999</u>	<u>\$ 34,733</u>	<u>\$ 911,050</u>	<u>\$ 97,550</u>	<u>\$ 294,301</u>	<u>\$ 17,513,697</u>

**DEVELOPMENT SERVICES**  
**Development Fee Report - All IFA's**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2009**

	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	\$ 81,263	\$ 2,335	\$ 3,748	\$ 176	\$ 13,065	\$ 257	\$ 163	\$ 101,007
Planned Regional Park Improvements	966	28	45	2	155	3	2	1,201
Parks Planned Trails	11,256	323	519	24	1,810	36	23	13,991
Buyin Fairgournds	3,860	111	178	8	621	12	8	4,798
Parks Planned Support Vehicles/Equipment	4,105	118	189	9	660	13	8	5,102
Parks Development Fee Study	1,169	34	54	3	188	4	2	1,454
Parks Interest Earned	7,476	176	364	22	555	49	128	8,770
Planned Sheriff & Justice Court Facilities	150,037	7,291	6,302	293	21,757	429	1,512	187,621
Planned Buyin Detention Center Expansion	223,693	9,333	10,337	482	35,852	706	1,514	281,917
Planned Sheriff Vehicles	42,791	2,062	1,782	83	6,153	121	427	53,419
Planned Public Safety Vehicles	2,291	84	112	5	391	8	10	2,901
Planned Public Safety Communication Equipment	11,888	501	545	25	1,889	37	83	14,968
Public Safety Development Fee Study	2,026	116	73	3	252	5	29	2,504
Public Safety Interest Earned	34,163	785	1,478	89	2,259	190	544	39,508
Streets Planned Arterials	2,739,798	138,913	145,103	5,560	51,460	10,293	64,142	3,155,269
Streets Support Facilities Cost per Trip	17,696	763	811	36	273	55	533	20,167
Streets Support Vehicle/Equipment Cost per Trip	182,433	7,890	8,362	371	2,821	564	5,478	207,919
Streets Development Fee Study	743	33	31	2	11	2	27	849
Streets Interest Earned	271,881	8,834	12,530	600	14,271	1,603	5,239	314,958
Total revenues	<u>3,789,535</u>	<u>179,730</u>	<u>192,563</u>	<u>7,793</u>	<u>154,443</u>	<u>14,387</u>	<u>79,872</u>	<u>4,418,323</u>
<b>Expenditures</b>								
Parks Development Fee Study	9,932	423	1,224	57	1,197	134	294	13,261
Public Safety Development Fee Study	33,111	903	2,821	94	2,293	282	616	40,120
Streets Development Fee Study	49,166	2,218	5,797	156	4,565	597	1,245	63,744
Streets Planned Arterials	8,637,605	-	-	-	-	-	-	8,637,605
Planned Buyin Detention Center Expansion	878,300	25,300	43,000	2,200	27,500	7,300	16,400	1,000,000
Total expenditures	<u>9,608,114</u>	<u>28,844</u>	<u>52,842</u>	<u>2,507</u>	<u>35,555</u>	<u>8,313</u>	<u>18,555</u>	<u>9,754,730</u>
Excess of revenues over expenditures	<u>(5,818,579)</u>	<u>150,886</u>	<u>139,721</u>	<u>5,286</u>	<u>118,888</u>	<u>6,074</u>	<u>61,317</u>	<u>(5,336,407)</u>
Net change in fund balances	<u>(5,818,579)</u>	<u>150,886</u>	<u>139,721</u>	<u>5,286</u>	<u>118,888</u>	<u>6,074</u>	<u>61,317</u>	<u>(5,336,407)</u>
Fund balances, July 1, 2008	<u>15,410,940</u>	<u>433,516</u>	<u>598,374</u>	<u>29,140</u>	<u>784,107</u>	<u>90,463</u>	<u>230,829</u>	<u>17,577,369</u>
Fund balances, June 30, 2009	<u>\$ 9,592,361</u>	<u>\$ 584,402</u>	<u>\$ 738,095</u>	<u>\$ 34,426</u>	<u>\$ 902,995</u>	<u>\$ 96,537</u>	<u>\$ 292,146</u>	<u>\$12,240,962</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, 2009**

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
<b>Revenues</b>			
Planned Regional Parkland	\$ 116,571	\$ (15,564)	\$ 101,007
Planned Regional Park Improvements	1,386	(185)	1,201
Parks Planned Trails	16,147	(2,156)	13,991
Buyin Fairgournds	5,536	(738)	4,798
Parks Planned Support Vehicles/Equipment	5,889	(787)	5,102
Parks Development Fee Study	1,678	(224)	1,454
Parks Interest Earned	10,725	(1,955)	8,770
Planned Sheriff & Justice Court Facilities	216,288	(28,667)	187,621
Planned Buyin Detention Center Expansion	326,909	(44,992)	281,917
Planned Sheriff Vehicles	61,499	(8,080)	53,419
Planned Public Safety Vehicles	3,378	(477)	2,901
Planned Public Safety Communication Equipment	17,348	(2,380)	14,968
Public Safety Development Fee Study	2,842	(338)	2,504
Public Safety Interest Earned	48,474	(8,966)	39,508
Streets Planned Arterials	3,870,917	(715,648)	3,155,269
Streets Support Facilities Cost per Trip	24,164	(3,997)	20,167
Streets Support Vehicle/Equipment Cost per Trip	248,998	(41,079)	207,919
Streets Development Fee Study	1,031	(182)	849
Streets Interest Earned	400,301	(85,343)	314,958
	<u>5,380,081</u>	<u>(961,758)</u>	<u>4,418,323</u>
Total revenues			
<b>Expenditures</b>			
Parks Development Fee Study	13,261	-	13,261
Public Safety Development Fee Study	40,120	-	40,120
Streets Development Fee Study	63,744	-	63,744
Streets Planned Arterials	8,637,605	-	8,637,605
Planned Buyin Detention Center Expansion	1,000,000	-	1,000,000
	<u>9,754,730</u>	<u>-</u>	<u>9,754,730</u>
Total expenditures			
Excess of revenues over expenditures	<u>(4,374,649)</u>	<u>(961,758)</u>	<u>(5,336,407)</u>
Net change in fund balances	(4,374,649)	(961,758)	(5,336,407)
Fund balances, July 1, 2008	17,577,369	-	17,577,369
Fund balances, June 30, 2009	<u>\$ 13,202,720</u>	<u>\$ (961,758)</u>	<u>\$ 12,240,962</u>

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 1**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2009**

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
<b>Revenues</b>			
Planned Regional Parkland	\$ 96,206	\$ (14,943)	\$ 81,263
Planned Regional Park Improvements	1,144	(178)	966
Parks Planned Trails	13,326	(2,070)	11,256
Buyin Fairgournds	4,569	(709)	3,860
Parks Planned Support Vehicles/Equipment	4,860	(755)	4,105
Parks Development Fee Study	1,384	(215)	1,169
Parks Interest Earned	9,182	(1,706)	7,476
Planned Sheriff & Justice Court Facilities	177,669	(27,632)	150,037
Planned Buyin Detention Center Expansion	266,980	(43,287)	223,693
Planned Sheriff Vehicles	50,578	(7,787)	42,791
Planned Public Safety Vehicles	2,750	(459)	2,291
Planned Public Safety Communication Equipment	14,177	(2,289)	11,888
Public Safety Development Fee Study	2,352	(326)	2,026
Public Safety Interest Earned	42,096	(7,933)	34,163
Streets Planned Arterials	3,432,163	(692,365)	2,739,798
Streets Support Facilities Cost per Trip	21,569	(3,873)	17,696
Streets Support Vehicle/Equipment Cost per Trip	222,227	(39,794)	182,433
Streets Development Fee Study	920	(177)	743
Streets Interest Earned	348,311	(76,430)	271,881
Total revenues	<u>4,712,463</u>	<u>(922,928)</u>	<u>3,789,535</u>
<b>Expenditures</b>			
Parks Development Fee Study	9,932	-	9,932
Public Safety Development Fee Study	33,111	-	33,111
Streets Development Fee Study	49,166	-	49,166
Streets Planned Arterials	8,637,605	-	8,637,605
Planned Buyin Detention Center Expansion	878,300	-	878,300
Total expenditures	<u>9,608,114</u>	<u>-</u>	<u>9,608,114</u>
Excess of revenues over expenditures	<u>(4,895,651)</u>	<u>(922,928)</u>	<u>(5,818,579)</u>
Net change in fund balances	(4,895,651)	(922,928)	(5,818,579)
Fund balances, July 1, 2008	15,410,940	-	15,410,940
Fund balances, June 30, 2009	<u>\$ 10,515,289</u>	<u>\$ (922,928)</u>	<u>\$ 9,592,361</u>

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 2**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2009**

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
<b>Revenues</b>			
Planned Regional Parkland	\$ 2,429	\$ (94)	\$ 2,335
Planned Regional Park Improvements	29	(1)	28
Parks Planned Trails	336	(13)	323
Buyin Fairgournds	115	(4)	111
Parks Planned Support Vehicles/Equipment	123	(5)	118
Parks Development Fee Study	35	(1)	34
Parks Interest Earned	214	(38)	176
Planned Sheriff & Justice Court Facilities	7,448	(157)	7,291
Planned Buyin Detention Center Expansion	9,591	(258)	9,333
Planned Sheriff Vehicles	2,106	(44)	2,062
Planned Public Safety Vehicles	87	(3)	84
Planned Public Safety Communication Equipment	515	(14)	501
Public Safety Development Fee Study	118	(2)	116
Public Safety Interest Earned	952	(167)	785
Streets Planned Arterials	142,413	(3,500)	138,913
Streets Support Facilities Cost per Trip	779	(16)	763
Streets Support Vehicle/Equipment Cost per Trip	8,063	(173)	7,890
Streets Development Fee Study	34	(1)	33
Streets Interest Earned	10,625	(1,791)	8,834
	<u>186,012</u>	<u>(6,282)</u>	<u>179,730</u>
Total revenues			
<b>Expenditures</b>			
Parks Development Fee Study	423	-	423
Public Safety Development Fee Study	903	-	903
Streets Development Fee Study	2,218	-	2,218
Streets Planned Arterials	-	-	-
Planned Buyin Detention Center Expansion	25,300	-	25,300
	<u>28,844</u>	<u>-</u>	<u>28,844</u>
Total expenditures			
Excess of revenues over expenditures	<u>157,168</u>	<u>(6,282)</u>	<u>150,886</u>
Net change in fund balances	157,168	(6,282)	150,886
Fund balances, July 1, 2008	433,516	-	433,516
Fund balances, June 30, 2009	<u>\$ 590,684</u>	<u>\$ (6,282)</u>	<u>\$ 584,402</u>

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 3**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2009**

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
<b>Revenues</b>			
Planned Regional Parkland	\$ 4,099	\$ (351)	\$ 3,748
Planned Regional Park Improvements	49	(4)	45
Parks Planned Trails	568	(49)	519
Buyin Fairgournds	195	(17)	178
Parks Planned Support Vehicles/Equipment	207	(18)	189
Parks Development Fee Study	59	(5)	54
Parks Interest Earned	440	(76)	364
Planned Sheriff & Justice Court Facilities	6,887	(585)	6,302
Planned Buyin Detention Center Expansion	11,302	(965)	10,337
Planned Sheriff Vehicles	1,948	(166)	1,782
Planned Public Safety Vehicles	122	(10)	112
Planned Public Safety Communication Equipment	596	(51)	545
Public Safety Development Fee Study	80	(7)	73
Public Safety Interest Earned	1,790	(312)	1,478
Streets Planned Arterials	158,121	(13,018)	145,103
Streets Support Facilities Cost per Trip	883	(72)	811
Streets Support Vehicle/Equipment Cost per Trip	9,103	(741)	8,362
Streets Development Fee Study	34	(3)	31
Streets Interest Earned	15,034	(2,504)	12,530
Total revenues	<u>211,517</u>	<u>(18,954)</u>	<u>192,563</u>
<b>Expenditures</b>			
Parks Development Fee Study	1,224	-	1,224
Public Safety Development Fee Study	2,821	-	2,821
Streets Development Fee Study	5,797	-	5,797
Streets Planned Arterials	-	-	-
Planned Buyin Detention Center Expansion	43,000	-	43,000
Total expenditures	<u>52,842</u>	<u>-</u>	<u>52,842</u>
Excess of revenues over expenditures	<u>158,675</u>	<u>(18,954)</u>	<u>139,721</u>
Net change in fund balances	158,675	(18,954)	139,721
Fund balances, July 1, 2008	598,374	-	598,374
Fund balances, June 30, 2009	<u>\$ 757,049</u>	<u>\$ (18,954)</u>	<u>\$ 738,095</u>

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 4**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2009**

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
<b>Revenues</b>			
Planned Regional Parkland	\$ 176	\$ -	\$ 176
Planned Regional Park Improvements	2	-	2
Parks Planned Trails	24	-	24
Buyin Fairgournds	8	-	8
Parks Planned Support Vehicles/Equipment	9	-	9
Parks Development Fee Study	3	-	3
Parks Interest Earned	26	(4)	22
Planned Sheriff & Justice Court Facilities	293	-	293
Planned Buyin Detention Center Expansion	482	-	482
Planned Sheriff Vehicles	83	-	83
Planned Public Safety Vehicles	5	-	5
Planned Public Safety Communication Equipment	25	-	25
Public Safety Development Fee Study	3	-	3
Public Safety Interest Earned	106	(17)	89
Streets Planned Arterials	5,560	-	5,560
Streets Support Facilities Cost per Trip	36	-	36
Streets Support Vehicle/Equipment Cost per Trip	371	-	371
Streets Development Fee Study	2	-	2
Streets Interest Earned	714	(114)	600
Total revenues	<u>7,928</u>	<u>(135)</u>	<u>7,793</u>
<b>Expenditures</b>			
Parks Development Fee Study	57	-	57
Public Safety Development Fee Study	94	-	94
Streets Development Fee Study	156	-	156
Streets Planned Arterials	-	-	-
Planned Buyin Detention Center Expansion	2,200	-	2,200
Total expenditures	<u>2,507</u>	<u>-</u>	<u>2,507</u>
Excess of revenues over expenditures	<u>5,421</u>	<u>(135)</u>	<u>5,286</u>
Net change in fund balances	5,421	(135)	5,286
Fund balances, July 1, 2008	29,140	-	29,140
Fund balances, June 30, 2009	<u>\$ 34,561</u>	<u>\$ (135)</u>	<u>\$ 34,426</u>

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 5**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2009**

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
<b>Revenues</b>			
Planned Regional Parkland	\$ 13,065	\$ -	\$ 13,065
Planned Regional Park Improvements	155	-	155
Parks Planned Trails	1,810	-	1,810
Buyin Fairgournds	621	-	621
Parks Planned Support Vehicles/Equipment	660	-	660
Parks Development Fee Study	188	-	188
Parks Interest Earned	647	(92)	555
Planned Sheriff & Justice Court Facilities	21,757	-	21,757
Planned Buyin Detention Center Expansion	35,852	-	35,852
Planned Sheriff Vehicles	6,153	-	6,153
Planned Public Safety Vehicles	391	-	391
Planned Public Safety Communication Equipment	1,889	-	1,889
Public Safety Development Fee Study	252	-	252
Public Safety Interest Earned	2,639	(380)	2,259
Streets Planned Arterials	51,460	-	51,460
Streets Support Facilities Cost per Trip	273	-	273
Streets Support Vehicle/Equipment Cost per Trip	2,821	-	2,821
Streets Development Fee Study	11	-	11
Streets Interest Earned	17,486	(3,215)	14,271
Total revenues	<u>158,130</u>	<u>(3,687)</u>	<u>154,443</u>
<b>Expenditures</b>			
Parks Development Fee Study	1,197	-	1,197
Public Safety Development Fee Study	2,293	-	2,293
Streets Development Fee Study	4,565	-	4,565
Streets Planned Arterials	-	-	-
Planned Buyin Detention Center Expansion	27,500	-	27,500
Total expenditures	<u>35,555</u>	<u>-</u>	<u>35,555</u>
Excess of revenues over expenditures	<u>122,575</u>	<u>(3,687)</u>	<u>118,888</u>
Net change in fund balances	122,575	(3,687)	118,888
Fund balances, July 1, 2008	784,107	-	784,107
Fund balances, June 30, 2009	<u>\$ 906,682</u>	<u>\$ (3,687)</u>	<u>\$ 902,995</u>

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 6**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2009**

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
<b>Revenues</b>			
Planned Regional Parkland	\$ 257	\$ -	\$ 257
Planned Regional Park Improvements	3	-	3
Parks Planned Trails	36	-	36
Buyin Fairgournds	12	-	12
Parks Planned Support Vehicles/Equipment	13	-	13
Parks Development Fee Study	4	-	4
Parks Interest Earned	60	(11)	49
Planned Sheriff & Justice Court Facilities	429	-	429
Planned Buyin Detention Center Expansion	706	-	706
Planned Sheriff Vehicles	121	-	121
Planned Public Safety Vehicles	8	-	8
Planned Public Safety Communication Equipment	37	-	37
Public Safety Development Fee Study	5	-	5
Public Safety Interest Earned	236	(46)	190
Streets Planned Arterials	10,293	-	10,293
Streets Support Facilities Cost per Trip	55	-	55
Streets Support Vehicle/Equipment Cost per Trip	564	-	564
Streets Development Fee Study	2	-	2
Streets Interest Earned	1,979	(376)	1,603
Total revenues	<u>14,820</u>	<u>(433)</u>	<u>14,387</u>
<b>Expenditures</b>			
Parks Development Fee Study	134	-	134
Public Safety Development Fee Study	282	-	282
Streets Development Fee Study	597	-	597
Streets Planned Arterials	-	-	-
Planned Buyin Detention Center Expansion	7,300	-	7,300
Total expenditures	<u>8,313</u>	<u>-</u>	<u>8,313</u>
Excess of revenues over expenditures	<u>6,507</u>	<u>(433)</u>	<u>6,074</u>
Net change in fund balances	6,507	(433)	6,074
Fund balances, July 1, 2008	90,463	-	90,463
Fund balances, June 30, 2009	<u>\$ 96,970</u>	<u>\$ (433)</u>	<u>\$ 96,537</u>

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 7**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2009**

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
<b>Revenues</b>			
Planned Regional Parkland	\$ 339	\$ (176)	\$ 163
Planned Regional Park Improvements	4	(2)	2
Parks Planned Trails	47	(24)	23
Buyin Fairgournds	16	(8)	8
Parks Planned Support Vehicles/Equipment	17	(9)	8
Parks Development Fee Study	5	(3)	2
Parks Interest Earned	156	(28)	128
Planned Sheriff & Justice Court Facilities	1,805	(293)	1,512
Planned Buyin Detention Center Expansion	1,996	(482)	1,514
Planned Sheriff Vehicles	510	(83)	427
Planned Public Safety Vehicles	15	(5)	10
Planned Public Safety Communication Equipment	109	(26)	83
Public Safety Development Fee Study	32	(3)	29
Public Safety Interest Earned	655	(111)	544
Streets Planned Arterials	70,907	(6,765)	64,142
Streets Support Facilities Cost per Trip	569	(36)	533
Streets Support Vehicle/Equipment Cost per Trip	5,849	(371)	5,478
Streets Development Fee Study	28	(1)	27
Streets Interest Earned	6,152	(913)	5,239
Total revenues	<u>89,211</u>	<u>(9,339)</u>	<u>79,872</u>
<b>Expenditures</b>			
Parks Development Fee Study	294	-	294
Public Safety Development Fee Study	616	-	616
Streets Development Fee Study	1,245	-	1,245
Streets Planned Arterials	-	-	-
Planned Buyin Detention Center Expansion	16,400	-	16,400
Total expenditures	<u>18,555</u>	<u>-</u>	<u>18,555</u>
Excess of revenues over expenditures	<u>70,656</u>	<u>(9,339)</u>	<u>61,317</u>
Net change in fund balances	70,656	(9,339)	61,317
Fund balances, July 1, 2008	230,829	-	230,829
Fund balances, June 30, 2009	<u>\$ 301,485</u>	<u>\$ (9,339)</u>	<u>\$ 292,146</u>