

DEVELOPMENT SERVICES
Development Fee Report - All IFA's
Balance Sheet
Year Ended June 30, 2011

	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	\$ 7,187,500	\$ 760,801	\$1,073,110	\$ 35,082	\$ 1,172,494	\$ 104,888	\$ 331,209	\$10,665,084
Receivables:								
Accounts	6,655	75	104	3	116	10	31	6,994
Total assets	<u>\$ 7,194,155</u>	<u>\$ 760,876</u>	<u>\$1,073,214</u>	<u>\$ 35,085</u>	<u>\$ 1,172,610</u>	<u>\$ 104,898</u>	<u>\$ 331,240</u>	<u>\$10,672,078</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ 390	\$ -	\$ -	\$ -	\$ -	\$ 86,473	\$ 213,527	\$ 300,390
Deposits held for others	2,396,425	-	16,062	-	-	-	-	2,412,487
Total liabilities	<u>\$ 2,396,815</u>	<u>\$ -</u>	<u>\$ 16,062</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 86,473</u>	<u>\$ 213,527</u>	<u>\$ 2,712,877</u>
Fund Balances:								
Unreserved	4,797,340	760,876	1,057,152	35,085	1,172,610	18,425	117,713	7,959,201
Total fund balances	<u>4,797,340</u>	<u>760,876</u>	<u>1,057,152</u>	<u>35,085</u>	<u>1,172,610</u>	<u>18,425</u>	<u>117,713</u>	<u>7,959,201</u>
Total liabilities and fund balances	<u>\$ 7,194,155</u>	<u>\$ 760,876</u>	<u>\$1,073,214</u>	<u>\$ 35,085</u>	<u>\$ 1,172,610</u>	<u>\$ 104,898</u>	<u>\$ 331,240</u>	<u>\$10,672,078</u>

DEVELOPMENT SERVICES
Development Fee Report - All IFA's
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2011

	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	\$ 50,780	\$ 858	\$ 3,454	\$ -	\$ 7,368	\$ 219	\$ 101	\$ 62,780
Planned Regional Park Improvements	602	10	40	-	87	3	1	743
Parks Planned Trails	7,036	119	478	-	1,021	30	14	8,698
Buyin Fairgournds	2,412	41	164	-	350	10	5	2,982
Parks Planned Support Vehicles/Equipment	2,564	43	174	-	372	11	5	3,169
Parks Development Fee Study	731	12	50	-	107	3	1	904
Parks Interest Earned	3,491	87	172	7	337	17	43	4,154
Planned Sheriff & Justice Court Facilities	98,938	1,698	6,456	-	14,402	411	398	122,303
Planned Buyin Detention Center Expansion	159,854	2,674	10,638	-	23,417	677	493	197,753
Planned Sheriff Vehicles	27,976	480	1,826	-	4,073	116	113	34,584
Planned Public Safety Vehicles	1,724	28	116	-	253	7	4	2,132
Planned Public Safety Communication Equipment	8,436	141	561	-	1,235	36	26	10,435
Public Safety Development Fee Study	1,183	21	75	-	171	5	7	1,462
Public Safety Interest Earned	9,610	321	451	15	1,230	24	89	11,740
Streets Planned Arterials	1,113,286	44,137	85,115	-	9,087	4,716	10,580	1,266,921
Streets Support Facilities Cost per Trip	7,173	237	470	-	87	25	83	8,075
Streets Support Vehicle/Equipment Cost per Trip	73,917	2,454	4,848	-	893	259	859	83,230
Streets Development Fee Study	305	11	18	-	4	1	4	343
Streets Interest Earned	35,041	4,407	6,043	208	5,817	611	1,969	54,096
Total revenues	<u>1,605,059</u>	<u>57,779</u>	<u>121,149</u>	<u>230</u>	<u>70,311</u>	<u>7,181</u>	<u>14,795</u>	<u>1,876,504</u>
Expenditures								
Parks Development Fee Study	811	-	-	-	-	-	-	811
Public Safety Development Fee Study	2,704	-	-	-	-	-	-	2,704
Streets Development Fee Study	23,524	-	-	-	-	-	-	23,524
Streets Planned Arterials	2,494,451	-	-	-	-	-	-	2,494,451
Parks Planned Support Vehicles/Equipment	16,667	-	-	-	-	-	-	16,667
Total expenditures	<u>2,538,157</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>86,473</u>	<u>213,527</u>	<u>2,838,157</u>
Excess of revenues over expenditures	<u>(933,098)</u>	<u>57,779</u>	<u>121,149</u>	<u>230</u>	<u>70,311</u>	<u>(79,292)</u>	<u>(198,732)</u>	<u>(961,653)</u>
Net change in fund balances	<u>(933,098)</u>	<u>57,779</u>	<u>121,149</u>	<u>230</u>	<u>70,311</u>	<u>(79,292)</u>	<u>(198,732)</u>	<u>(961,653)</u>
Fund balances, July 1, 2010	<u>5,730,438</u>	<u>703,097</u>	<u>936,003</u>	<u>34,855</u>	<u>1,102,299</u>	<u>97,717</u>	<u>316,445</u>	<u>8,920,854</u>
Fund balances, June 30, 2011	<u>\$ 4,797,340</u>	<u>\$ 760,876</u>	<u>\$ 1,057,152</u>	<u>\$ 35,085</u>	<u>\$ 1,172,610</u>	<u>\$ 18,425</u>	<u>\$ 117,713</u>	<u>\$ 7,959,201</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, 2011

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
Revenues			
Planned Regional Parkland	\$ 73,451	\$ (10,671)	\$ 62,780
Planned Regional Park Improvements	870	(127)	743
Parks Planned Trails	10,176	(1,478)	8,698
Buyin Fairgournds	3,488	(506)	2,982
Parks Planned Support Vehicles/Equipment	3,709	(540)	3,169
Parks Development Fee Study	1,058	(154)	904
Parks Interest Earned	5,073	(919)	4,154
Planned Sheriff & Justice Court Facilities	143,686	(21,383)	122,303
Planned Buyin Detention Center Expansion	231,879	(34,126)	197,753
Planned Sheriff Vehicles	40,629	(6,046)	34,583
Planned Public Safety Vehicles	2,497	(365)	2,132
Planned Public Safety Communication Equipment	12,237	(1,802)	10,435
Public Safety Development Fee Study	1,722	(260)	1,462
Public Safety Interest Earned	14,299	(2,559)	11,740
Streets Planned Arterials	2,260,909	(993,988)	1,266,921
Streets Support Facilities Cost per Trip	13,160	(5,085)	8,075
Streets Support Vehicle/Equipment Cost per Trip	135,467	(52,237)	83,230
Streets Development Fee Study	561	(218)	343
Streets Interest Earned	70,288	(16,192)	54,096
Total revenues	<u>3,025,159</u>	<u>(1,148,656)</u>	<u>1,876,503</u>
Expenditures			
Parks Development Fee Study	811	-	811
Public Safety Development Fee Study	2,704	-	2,704
Streets Development Fee Study	23,524	-	23,524
Streets Planned Arterials	2,794,451	-	2,794,451
Parks Planned Support Vehicles/Equipment	16,667	-	16,667
Total expenditures	<u>2,838,157</u>	<u>-</u>	<u>2,838,157</u>
Excess of revenues over expenditures	<u>187,002</u>	<u>(1,148,656)</u>	<u>(961,654)</u>
Net change in fund balances	187,002	(1,148,656)	(961,654)
Fund balances, July 1, 2010	16,087,016	(3,812,717)	12,274,299
Fund balances, June 30, 2011	<u>\$ 16,274,018</u>	<u>\$ (4,961,373)</u>	<u>\$ 11,312,645</u>

DEVELOPMENT SERVICES
Development Fee Report - IFA 1
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2011

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
Revenues			
Planned Regional Parkland	\$ 60,311	\$ (9,531)	\$ 50,780
Planned Regional Park Improvements	715	(113)	602
Parks Planned Trails	8,356	(1,320)	7,036
Buyin Fairgournds	2,864	(452)	2,412
Parks Planned Support Vehicles/Equipment	3,046	(482)	2,564
Parks Development Fee Study	869	(138)	731
Parks Interest Earned	4,274	(783)	3,491
Planned Sheriff & Justice Court Facilities	118,170	(19,232)	98,938
Planned Buyin Detention Center Expansion	190,560	(30,706)	159,854
Planned Sheriff Vehicles	33,414	(5,438)	27,976
Planned Public Safety Vehicles	2,052	(328)	1,724
Planned Public Safety Communication Equipment	10,057	(1,621)	8,436
Public Safety Development Fee Study	1,417	(234)	1,183
Public Safety Interest Earned	11,737	(2,127)	9,610
Streets Planned Arterials	2,039,430	(926,144)	1,113,286
Streets Support Facilities Cost per Trip	11,871	(4,698)	7,173
Streets Support Vehicle/Equipment Cost per Trip	122,165	(48,248)	73,917
Streets Development Fee Study	508	(203)	305
Streets Interest Earned	47,147	(12,106)	35,041
Total revenues	<u>2,668,963</u>	<u>(1,063,904)</u>	<u>1,605,059</u>
Expenditures			
Parks Development Fee Study	811	-	811
Public Safety Development Fee Study	2,704	-	2,704
Streets Development Fee Study	23,524	-	23,524
Streets Planned Arterials	2,494,451	-	2,494,451
Parks Planned Support Vehicles/Equipment	16,667	-	16,667
Total expenditures	<u>2,538,157</u>	<u>-</u>	<u>2,538,157</u>
Excess of revenues over expenditures	<u>130,806</u>	<u>(1,063,904)</u>	<u>(933,098)</u>
Net change in fund balances	130,806	(1,063,904)	(933,098)
Fund balances, July 1, 2010	9,235,077	(3,504,639)	5,730,438
Fund balances, June 30, 2011	<u>\$ 9,365,883</u>	<u>\$ (4,568,543)</u>	<u>\$ 4,797,340</u>

DEVELOPMENT SERVICES
Development Fee Report - IFA 2
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2011

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
Revenues			
Planned Regional Parkland	\$ 858	\$ -	\$ 858
Planned Regional Park Improvements	10	-	10
Parks Planned Trails	119	-	119
Buyin Fairgournds	41	-	41
Parks Planned Support Vehicles/Equipment	43	-	43
Parks Development Fee Study	12	-	12
Parks Interest Earned	105	(18)	87
Planned Sheriff & Justice Court Facilities	1,856	(158)	1,698
Planned Buyin Detention Center Expansion	2,810	(136)	2,674
Planned Sheriff Vehicles	524	(45)	480
Planned Public Safety Vehicles	29	(1)	28
Planned Public Safety Communication Equipment	149	(8)	141
Public Safety Development Fee Study	24	(3)	21
Public Safety Interest Earned	388	(67)	321
Streets Planned Arterials	54,748	(10,611)	44,137
Streets Support Facilities Cost per Trip	320	(83)	237
Streets Support Vehicle/Equipment Cost per Trip	3,306	(852)	2,454
Streets Development Fee Study	14	(3)	11
Streets Interest Earned	5,348	(941)	4,407
Total revenues	<u>70,704</u>	<u>(12,926)</u>	<u>57,779</u>
Expenditures			
Parks Development Fee Study	-	-	-
Public Safety Development Fee Study	-	-	-
Streets Development Fee Study	-	-	-
Streets Planned Arterials	-	-	-
Parks Planned Support Vehicles/Equipment	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>70,704</u>	<u>(12,926)</u>	<u>57,779</u>
Net change in fund balances	70,704	(12,926)	57,779
Fund balances, July 1, 2010	590,684	(189,291)	703,097
Fund balances, June 30, 2011	<u>\$ 661,388</u>	<u>\$ (202,217)</u>	<u>\$ 760,876</u>

DEVELOPMENT SERVICES
Development Fee Report - IFA 3
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2011

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
Revenues			
Planned Regional Parkland	\$ 3,454	\$ -	\$ 3,454
Planned Regional Park Improvements	40	-	40
Parks Planned Trails	478	-	478
Buyin Fairgournds	164	-	164
Parks Planned Support Vehicles/Equipment	174	-	174
Parks Development Fee Study	50	-	50
Parks Interest Earned	207	(35)	172
Planned Sheriff & Justice Court Facilities	6,456	-	6,456
Planned Buyin Detention Center Expansion	10,638	-	10,638
Planned Sheriff Vehicles	1,826	-	1,826
Planned Public Safety Vehicles	116	-	116
Planned Public Safety Communication Equipment	561	-	561
Public Safety Development Fee Study	75	-	75
Public Safety Interest Earned	547	(96)	451
Streets Planned Arterials	85,115	-	85,115
Streets Support Facilities Cost per Trip	470	-	470
Streets Support Vehicle/Equipment Cost per Trip	4,848	-	4,848
Streets Development Fee Study	18	-	18
Streets Interest Earned	7,311	(1,268)	6,043
Total revenues	<u>122,548</u>	<u>(1,399)</u>	<u>121,149</u>
Expenditures			
Parks Development Fee Study	-	-	-
Public Safety Development Fee Study	-	-	-
Streets Development Fee Study	-	-	-
Streets Planned Arterials	-	-	-
Parks Planned Support Vehicles/Equipment	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>122,548</u>	<u>(1,399)</u>	<u>121,149</u>
Net change in fund balances	122,548	(1,399)	121,149
Fund balances, July 1, 2010	757,049	(25,414)	936,003
Fund balances, June 30, 2011	<u>\$ 879,597</u>	<u>\$ (26,813)</u>	<u>\$ 1,057,152</u>

DEVELOPMENT SERVICES
Development Fee Report - IFA 4
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2011

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
Revenues			
Planned Regional Parkland	\$ -	\$ -	\$ -
Planned Regional Park Improvements	-	-	-
Parks Planned Trails	-	-	-
Buyin Fairgournds	-	-	-
Parks Planned Support Vehicles/Equipment	-	-	-
Parks Development Fee Study	-	-	-
Parks Interest Earned	9	(2)	7
Planned Sheriff & Justice Court Facilities	-	-	-
Planned Buyin Detention Center Expansion	-	-	-
Planned Sheriff Vehicles	-	-	-
Planned Public Safety Vehicles	-	-	-
Planned Public Safety Communication Equipment	-	-	-
Public Safety Development Fee Study	-	-	-
Public Safety Interest Earned	19	(4)	15
Streets Planned Arterials	-	-	-
Streets Support Facilities Cost per Trip	-	-	-
Streets Support Vehicle/Equipment Cost per Trip	-	-	-
Streets Development Fee Study	-	-	-
Streets Interest Earned	254	(46)	208
Total revenues	<u>282</u>	<u>(52)</u>	<u>230</u>
Expenditures			
Parks Development Fee Study	-	-	-
Public Safety Development Fee Study	-	-	-
Streets Development Fee Study	-	-	-
Streets Planned Arterials	-	-	-
Parks Planned Support Vehicles/Equipment	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>282</u>	<u>(52)</u>	<u>230</u>
Net change in fund balances	282	(52)	230
Fund balances, July 1, 2010	34,561	(244)	34,855
Fund balances, June 30, 2011	<u>\$ 34,843</u>	<u>\$ (296)</u>	<u>\$ 35,085</u>

DEVELOPMENT SERVICES
Development Fee Report - IFA 5
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2011

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
Revenues			
Planned Regional Parkland	\$ 8,508	\$ (1,140)	\$ 7,368
Planned Regional Park Improvements	101	(14)	87
Parks Planned Trails	1,179	(158)	1,021
Buyin Fairgournds	404	(54)	350
Parks Planned Support Vehicles/Equipment	430	(58)	372
Parks Development Fee Study	123	(16)	107
Parks Interest Earned	405	(68)	337
Planned Sheriff & Justice Court Facilities	16,395	(1,993)	14,402
Planned Buyin Detention Center Expansion	26,701	(3,284)	23,417
Planned Sheriff Vehicles	4,636	(563)	4,073
Planned Public Safety Vehicles	289	(36)	253
Planned Public Safety Communication Equipment	1,408	(173)	1,235
Public Safety Development Fee Study	194	(23)	171
Public Safety Interest Earned	1,471	(241)	1,230
Streets Planned Arterials	66,320	(57,233)	9,087
Streets Support Facilities Cost per Trip	391	(304)	87
Streets Support Vehicle/Equipment Cost per Trip	4,030	(3,137)	893
Streets Development Fee Study	16	(12)	4
Streets Interest Earned	7,083	(1,266)	5,817
Total revenues	<u>140,084</u>	<u>(69,773)</u>	<u>70,311</u>
Expenditures			
Parks Development Fee Study	-	-	-
Public Safety Development Fee Study	-	-	-
Streets Development Fee Study	-	-	-
Streets Planned Arterials	-	-	-
Parks Planned Support Vehicles/Equipment	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>140,084</u>	<u>(69,773)</u>	<u>70,311</u>
Net change in fund balances	140,084	(69,773)	70,311
Fund balances, July 1, 2010	906,682	(82,157)	1,102,299
Fund balances, June 30, 2011	<u>\$ 1,046,766</u>	<u>\$ (151,930)</u>	<u>\$ 1,172,610</u>

DEVELOPMENT SERVICES
Development Fee Report - IFA 6
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2011

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
Revenues			
Planned Regional Parkland	\$ 219	\$ -	\$ 219
Planned Regional Park Improvements	3	-	3
Parks Planned Trails	30	-	30
Buyin Fairgournds	10	-	10
Parks Planned Support Vehicles/Equipment	11	-	11
Parks Development Fee Study	3	-	3
Parks Interest Earned	21	(4)	17
Planned Sheriff & Justice Court Facilities	411	-	411
Planned Buyin Detention Center Expansion	677	-	677
Planned Sheriff Vehicles	116	-	116
Planned Public Safety Vehicles	7	-	7
Planned Public Safety Communication Equipment	36	-	36
Public Safety Development Fee Study	5	-	5
Public Safety Interest Earned	29	(5)	24
Streets Planned Arterials	4,716	-	4,716
Streets Support Facilities Cost per Trip	25	-	25
Streets Support Vehicle/Equipment Cost per Trip	259	-	259
Streets Development Fee Study	1	-	1
Streets Interest Earned	746	(135)	611
Total revenues	<u>7,325</u>	<u>(144)</u>	<u>7,181</u>
Expenditures			
Parks Development Fee Study	-	-	-
Public Safety Development Fee Study	-	-	-
Streets Development Fee Study	-	-	-
Streets Planned Arterials	86,473	-	-
Parks Planned Support Vehicles/Equipment	-	-	-
Total expenditures	<u>86,473</u>	<u>-</u>	<u>86,473</u>
Excess of revenues over expenditures	<u>(79,148)</u>	<u>(144)</u>	<u>(79,292)</u>
Net change in fund balances	(79,148)	(144)	(79,292)
Fund balances, July 1, 2010	96,970	(718)	97,717
Fund balances, June 30, 2011	<u>\$ 17,822</u>	<u>\$ (862)</u>	<u>\$ 18,425</u>

DEVELOPMENT SERVICES
Development Fee Report - IFA 7
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2011

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
Revenues			
Planned Regional Parkland	\$ 101	\$ -	\$ 101
Planned Regional Park Improvements	1	-	1
Parks Planned Trails	14	-	14
Buyin Fairgournds	5	-	5
Parks Planned Support Vehicles/Equipment	5	-	5
Parks Development Fee Study	1	-	1
Parks Interest Earned	52	(9)	43
Planned Sheriff & Justice Court Facilities	398	-	398
Planned Buyin Detention Center Expansion	493	-	493
Planned Sheriff Vehicles	113	-	113
Planned Public Safety Vehicles	4	-	4
Planned Public Safety Communication Equipment	26	-	26
Public Safety Development Fee Study	7	-	7
Public Safety Interest Earned	108	(19)	89
Streets Planned Arterials	10,580	-	10,580
Streets Support Facilities Cost per Trip	83	-	83
Streets Support Vehicle/Equipment Cost per Trip	859	-	859
Streets Development Fee Study	4	-	4
Streets Interest Earned	2,399	(430)	1,969
Total revenues	<u>15,253</u>	<u>(458)</u>	<u>14,795</u>
Expenditures			
Parks Development Fee Study	-	-	-
Public Safety Development Fee Study	-	-	-
Streets Development Fee Study	-	-	-
Streets Planned Arterials	213,527	-	-
Parks Planned Support Vehicles/Equipment	-	-	-
Total expenditures	<u>213,527</u>	<u>-</u>	<u>213,527</u>
Excess of revenues over expenditures	<u>(198,274)</u>	<u>(458)</u>	<u>(198,732)</u>
Net change in fund balances	(198,274)	(458)	(198,732)
Fund balances, July 1, 2010	301,485	(10,254)	316,445
Fund balances, June 30, 2011	<u>\$ 103,211</u>	<u>\$ (10,712)</u>	<u>\$ 117,713</u>