



P I N A L • C O U N T Y  
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## MEMORANDUM

TO: SHERI CLUFF, CLERK OF THE BOARD

FROM: HIMANSHU PATEL COMMUNITY DEVELOPMENT DIRECTOR 

DATE: SEPTEMBER 27, 2016

SUBJ: DEVELOPMENT FEE FINANCIAL STATEMENTS

Per ARS 11-1102, please find attached a copy of the Development Fee Financial Statements for year ending, June 30, 2016. Please provide this copy to the public for review upon request.

Any questions concerning the Development Fee Financial Statements can be directed to Kathleen Ball, Impact Fee Coordinator at 520-866-6321 or via email: [Kathleen.ball@pinalcountyaz.gov](mailto:Kathleen.ball@pinalcountyaz.gov).

COMMUNITY DEVELOPMENT



**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 1 thru 7**  
**Balance Sheet**  
**Year Ended June 30, 2016**

	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	\$ 7,011,951	\$ 1,342,603	\$ 1,955,532	\$ 71,942	\$ 1,815,950	\$ 70,020	\$ 216,363	\$ 12,484,361
Receivables: Accounts	-	-	-	-	-	-	-	-
Total assets	\$ 7,011,951	\$ 1,342,603	\$ 1,955,532	\$ 71,942	\$ 1,815,950	\$ 70,020	\$ 216,363	\$ 12,484,361
<b>Liabilities and Fund Balances</b>								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 17,450	\$ -	\$ -	\$ 17,450
Deposits held for others	550,547	-	16,062	-	-	-	-	566,609
Total liabilities	\$ 550,547	\$ -	\$ 16,062	\$ -	\$ 17,450	\$ -	\$ -	\$ 584,059
Fund Balances:								
Unreserved	6,461,404	1,342,603	1,939,470	71,942	1,798,500	70,020	216,363	11,900,302
Total fund balances	6,461,404	1,342,603	1,939,470	71,942	1,798,500	70,020	216,363	11,900,302
Total liabilities and fund balances	\$ 7,011,951	\$ 1,342,603	\$ 1,955,532	\$ 71,942	\$ 1,815,950	\$ 70,020	\$ 216,363	\$ 12,484,361

\*Impact fees were collected January 18, 2007 through May 9, 2016 under the above fee structure. See additional Statements for fees collected after May 9, 2016

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 1 thru 7**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2016**

	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	\$ 132,601	\$ 2,926	\$ 20,193	\$ 219	\$ 20,419	\$ 218	\$ 203	\$ 176,779
Planned Regional Park Improvements	1,571	35	239	3	242	2	2	2,094
Parks Planned Trails	18,370	405	2,797	30	2,829	31	28	24,490
Buyin Fairgrounds	6,297	139	959	10	970	10	10	8,395
Parks Planned Support Vehicles/Equipment	6,698	148	1,020	11	1,031	11	10	8,929
Parks Development Fee Study	1,911	42	291	3	294	3	3	2,547
Parks Interest Earned	7,878	141	439	14	627	26	53	9,178
Planned Sheriff & Justice Court Facilities	254,382	6,442	37,966	411	48,048	631	824	348,704
Planned Buyin Detention Center Expansion	415,024	9,876	62,558	677	79,170	866	1,010	569,181
Planned Sheriff Vehicles	71,930	1,821	10,735	116	13,586	178	233	98,599
Planned Public Safety Vehicles	4,502	103	683	7	864	8	9	6,176
Planned Public Safety Communication Equipment	22,064	523	3,297	36	4,172	46	54	30,192
Public Safety Development Fee Study	3,019	83	440	5	557	9	14	4,127
Public Safety Interest Earned	19,500	608	1,746	47	2,876	72	158	25,007
Streets Planned Arterials	3,055,064	163,144	485,074	5,995	59,245	12,358	23,146	3,804,026
Streets Support Facilities Cost per Trip	15,640	953	2,681	39	321	91	184	19,909
Streets Support Vehicle/Equipment Cost per Trip	160,621	9,843	27,630	400	3,316	940	1,895	204,645
Streets Development Fee Study	675	41	103	2	12	4	9	846
Streets Interest Earned	34,329	6,739	7,765	361	6,568	264	1,021	57,047
<b>Total revenues</b>	<b>4,232,076</b>	<b>204,012</b>	<b>666,616</b>	<b>8,386</b>	<b>245,147</b>	<b>15,768</b>	<b>28,866</b>	<b>5,400,871</b>
<b>Expenditures</b>								
Parks Development Fee Study	180	3	7	-	9	1	1	201
Public Safety Development Fee Study	697	12	28	1	39	1	6	784
Streets Development Fee Study	5,376	91	212	6	297	24	55	6,061
Parks Planned Trails	83,302	1,346	212	6	297	24	55	85,242
Streets Planned Arterials	8,266,948	-	-	-	-	-	144	8,267,092
Streets Planned Support Vehicles/Equipment	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>8,356,503</b>	<b>1,452</b>	<b>4,336</b>	<b>98</b>	<b>6,566</b>	<b>277</b>	<b>561</b>	<b>8,369,793</b>
<b>Excess of revenues over expenditures</b>	<b>(4,124,427)</b>	<b>202,560</b>	<b>662,280</b>	<b>8,288</b>	<b>238,581</b>	<b>15,491</b>	<b>28,305</b>	<b>(2,968,922)</b>
<b>Net change in fund balances</b>	<b>(4,124,427)</b>	<b>202,560</b>	<b>662,280</b>	<b>8,288</b>	<b>238,581</b>	<b>15,491</b>	<b>28,305</b>	<b>(2,968,922)</b>
Fund balances, July 1, 2015	10,585,831	1,140,043	1,277,190	63,654	1,559,919	54,529	188,058	14,869,224
Fund balances, June 30, 2016	\$ 6,461,404	\$ 1,342,603	\$ 1,939,470	\$ 71,942	\$ 1,798,500	\$ 70,020	\$ 216,363	\$ 11,900,302

\*Impact fees were collected January 18, 2007 through May 9, 2016 under the above fee structure. See additional Statements for fees collected after May 9, 2016

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 1 thru 7**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2016**

	Total Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ 176,779
Planned Regional Park Improvements	2,094
Parks Planned Trails	24,490
Buyin Fairgournds	8,395
Parks Planned Support Vehicles/Equipment	8,929
Parks Development Fee Study	2,547
Parks Interest Earned	9,178
Planned Sheriff & Justice Court Facilities	348,704
Planned Buyin Detention Center Expansion	569,181
Planned Sheriff Vehicles	98,599
Planned Public Safety Vehicles	6,176
Planned Public Safety Communication Equipment	30,192
Public Safety Development Fee Study	4,127
Public Safety Interest Earned	25,007
Streets Planned Arterials	3,804,026
Streets Support Facilities Cost per Trip	19,909
Streets Support Vehicle/Equipment Cost per Trip	204,645
Streets Development Fee Study	846
Streets Interest Earned	57,047
	5,400,871
Total revenues	
<b>Expenditures</b>	
Parks Development Fee Study	201
Public Safety Development Fee Study	784
Parks Planned Trails	6,061
Streets Development Fee Study	95,444
Streets Planned Arterials	8,266,948
Streets Support Vehicle/Equipment Cost per Trip	-
	8,369,438
Total expenditures	
Excess of revenues over expenditures	(2,968,567)
Net change in fund balances	(2,968,567)
Fund balances, July 1, 2015	14,869,224
Fund balances, June 30, 2016	\$ 11,900,657

\*Impact fees were collected January 18, 2007 through May 9, 2016 under the above fee structure. See additional Statements for fees collected after May 9, 2016

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 1**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2016**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ 132,601
Planned Regional Park Improvements	1,571
Parks Planned Trails	18,370
Buyin Fairgournds	6,297
Parks Planned Support Vehicles/Equipment	6,698
Parks Development Fee Study	1,911
Parks Interest Earned	7,878
Planned Sheriff & Justice Court Facilities	254,382
Planned Buyin Detention Center Expansion	415,024
Planned Sheriff Vehicles	71,930
Planned Public Safety Vehicles	4,502
Planned Public Safety Communication Equipment	22,064
Public Safety Development Fee Study	3,019
Public Safety Interest Earned	19,500
Streets Planned Arterials	3,055,064
Streets Support Facilities Cost per Trip	15,640
Streets Support Vehicle/Equipment Cost per Trip	160,621
Streets Development Fee Study	675
Streets Interest Earned	34,329
Total revenues	4,232,076
<b>Expenditures</b>	
Parks Development Fee Study	180
Public Safety Development Fee Study	697
Streets Development Fee Study	5,376
Parks Planned Trails	83,302
Streets Planned Arterials	8,266,948
Streets Support Vehicle/Equipment Cost per Trip	-
Total expenditures	8,356,503
Excess of revenues over expenditures	(4,124,427)
Net change in fund balances	(4,124,427)
Fund balances, July 1, 2015	10,585,831
Fund balances, June 30, 2016	\$ 6,461,404

\*Impact fees were collected January 18, 2007 through May 9, 2016 under the above fee structure. See additional Statements for fees collected after May 9, 2016

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 2**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2016**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ 2,926
Planned Regional Park Improvements	35
Parks Planned Trails	405
Buyin Fairgournds	139
Parks Planned Support Vehicles/Equipment	148
Parks Development Fee Study	42
Parks Interest Earned	141
Planned Sheriff & Justice Court Facilities	6,442
Planned Buyin Detention Center Expansion	9,876
Planned Sheriff Vehicles	1,821
Planned Public Safety Vehicles	103
Planned Public Safety Communication Equipment	523
Public Safety Development Fee Study	83
Public Safety Interest Earned	608
Streets Planned Arterials	163,144
Streets Support Facilities Cost per Trip	953
Streets Support Vehicle/Equipment Cost per Trip	9,843
Streets Development Fee Study	41
Streets Interest Earned	6,739
	204,012
Total revenues	
<b>Expenditures</b>	
Parks Development Fee Study	3
Public Safety Development Fee Study	12
Streets Development Fee Study	91
Parks Planned Trails	1,346
Streets Planned Arterials	-
Parks Planned Support Vehicles/Equipment	-
	1,452
Total expenditures	
Excess of revenues over expenditures	202,560
Net change in fund balances	202,560
Fund balances, July 1, 2015	1,140,043
Fund balances, June 30, 2016	\$ 1,342,603

\*Impact fees were collected January 18, 2007 through May 9, 2016 under the above fee structure. See additional Statements for fees collected after May 9, 2016

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 3**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2016**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ 20,193
Planned Regional Park Improvements	239
Parks Planned Trails	2,797
Buyin Fairgournds	959
Parks Planned Support Vehicles/Equipment	1,020
Parks Development Fee Study	291
Parks Interest Earned	439
Planned Sheriff & Justice Court Facilities	37,966
Planned Buyin Detention Center Expansion	62,558
Planned Sheriff Vehicles	10,735
Planned Public Safety Vehicles	683
Planned Public Safety Communication Equipment	3,297
Public Safety Development Fee Study	440
Public Safety Interest Earned	1,746
Streets Planned Arterials	485,074
Streets Support Facilities Cost per Trip	2,681
Streets Support Vehicle/Equipment Cost per Trip	27,630
Streets Development Fee Study	103
Streets Interest Earned	7,765
Total revenues	666,616
<b>Expenditures</b>	
Parks Development Fee Study	7
Public Safety Development Fee Study	28
Streets Development Fee Study	212
Parks Planned Trails	4,089
Streets Planned Arterials	-
Parks Planned Support Vehicles/Equipment	-
Total expenditures	4,336
Excess of revenues over expenditures	662,280
Net change in fund balances	662,280
Fund balances, July 1, 2015	1,277,190
Fund balances, June 30, 2016	\$ 1,939,470

\*Impact fees were collected January 18, 2007 through May 9, 2016 under the above fee structure. See additional Statements for fees collected after May 9, 2016

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 4**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2016**

	Revenues Collected
<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	14
Planned Sheriff & Justice Court Facilities	411
Planned Buyin Detention Center Expansion	677
Planned Sheriff Vehicles	116
Planned Public Safety Vehicles	7
Planned Public Safety Communication Equipment	36
Public Safety Development Fee Study	5
Public Safety Interest Earned	47
Streets Planned Arterials	5,995
Streets Support Facilities Cost per Trip	39
Streets Support Vehicle/Equipment Cost per Trip	400
Streets Development Fee Study	2
Streets Interest Earned	361
	8,386
Total revenues	
<b>Expenditures</b>	
Parks Development Fee Study	-
Public Safety Development Fee Study	1
Streets Development Fee Study	6
Parks Planned Trails	91
Streets Planned Arterials	-
Parks Planned Support Vehicles/Equipment	-
	98
Total expenditures	
Excess of revenues over expenditures	8,288
Net change in fund balances	8,288
Fund balances, July 1, 2015	63,654
Fund balances, June 30, 2016	\$ 71,942

\*Impact fees were collected January 18, 2007 through May 9, 2016 under the above fee structure. See additional Statements for fees collected after May 9, 2016

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 5**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2016**

	<b>Revenues Collected</b>
<b>Revenues</b>	
Planned Regional Parkland	\$ 20,419
Planned Regional Park Improvements	242
Parks Planned Trails	2,829
Buyin Fairgournds	970
Parks Planned Support Vehicles/Equipment	1,031
Parks Development Fee Study	294
Parks Interest Earned	627
Planned Sheriff & Justice Court Facilities	48,048
Planned Buyin Detention Center Expansion	79,170
Planned Sheriff Vehicles	13,586
Planned Public Safety Vehicles	864
Planned Public Safety Communication Equipment	4,172
Public Safety Development Fee Study	557
Public Safety Interest Earned	2,876
Streets Planned Arterials	59,245
Streets Support Facilities Cost per Trip	321
Streets Support Vehicle/Equipment Cost per Trip	3,316
Streets Development Fee Study	12
Streets Interest Earned	6,568
Total revenues	245,147
<b>Expenditures</b>	
Parks Development Fee Study	9
Public Safety Development Fee Study	39
Streets Development Fee Study	297
Parks Planned Trails	6,221
Streets Planned Arterials	-
Parks Planned Support Vehicles/Equipment	-
Total expenditures	6,566
Excess of revenues over expenditures	238,581
Net change in fund balances	238,581
Fund balances, July 1, 2015	1,559,919
Fund balances, June 30, 2016	\$ 1,798,500

\*Impact fees were collected January 18, 2007 through May 9, 2016 under the above fee structure. See additional Statements for fees collected after May 9, 2016

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 6**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2016**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ 218
Planned Regional Park Improvements	2
Parks Planned Trails	31
Buyin Fairgournds	10
Parks Planned Support Vehicles/Equipment	11
Parks Development Fee Study	3
Parks Interest Earned	26
Planned Sheriff & Justice Court Facilities	631
Planned Buyin Detention Center Expansion	866
Planned Sheriff Vehicles	178
Planned Public Safety Vehicles	8
Planned Public Safety Communication Equipment	46
Public Safety Development Fee Study	9
Public Safety Interest Earned	72
Streets Planned Arterials	12,358
Streets Support Facilities Cost per Trip	91
Streets Support Vehicle/Equipment Cost per Trip	940
Streets Development Fee Study	4
Streets Interest Earned	264
	15,768
Total revenues	
<b>Expenditures</b>	
Parks Development Fee Study	1
Public Safety Development Fee Study	1
Streets Development Fee Study	24
Parks Planned Trails	251
Streets Planned Arterials	-
Parks Planned Support Vehicles/Equipment	-
	277
Total expenditures	
Excess of revenues over expenditures	15,491
Net change in fund balances	15,491
Fund balances, July 1, 2015	54,529
Fund balances, June 30, 2016	\$ 70,020

\*Impact fees were collected January 18, 2007 through May 9, 2016 under the above fee structure. See additional Statements for fees collected after May 9, 2016

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 7**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2016**

	<b>Revenues Collected</b>
<b>Revenues</b>	
Planned Regional Parkland	\$ 203
Planned Regional Park Improvements	2
Parks Planned Trails	28
Buyin Fairgournds	10
Parks Planned Support Vehicles/Equipment	10
Parks Development Fee Study	3
Parks Interest Earned	53
Planned Sheriff & Justice Court Facilities	824
Planned Buyin Detention Center Expansion	1,010
Planned Sheriff Vehicles	233
Planned Public Safety Vehicles	9
Planned Public Safety Communication Equipment	54
Public Safety Development Fee Study	14
Public Safety Interest Earned	158
Streets Planned Arterials	23,146
Streets Support Facilities Cost per Trip	184
Streets Support Vehicle/Equipment Cost per Trip	1,895
Streets Development Fee Study	9
Streets Interest Earned	1,021
	<u>1,021</u>
Total revenues	<u>28,866</u>
<b>Expenditures</b>	
Parks Development Fee Study	1
Public Safety Development Fee Study	6
Streets Development Fee Study	55
Parks Planned Trails	355
Streets Planned Arterials	144
Parks Planned Support Vehicles/Equipment	-
	<u>-</u>
Total expenditures	<u>561</u>
Excess of revenues over expenditures	<u>28,305</u>
Net change in fund balances	28,305
Fund balances, July 1, 2015	188,058
Fund balances, June 30, 2016	<u>\$ 216,363</u>

\*Impact fees were collected January 18, 2007 through May 9, 2016 under the above fee structure. See additional Statements for fees collected after May 9, 2016

**DEVELOPMENT SERVICES**  
**Development Fee Report - All SFAs**  
**Balance Sheet**  
**Year Ended June 30, 2016**

	<u>Parks</u>	<u>Public Safety</u>	<u>Transportation</u>	<u>Total</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 116,381	\$ 220,565	\$ 1,385,243	\$ 1,722,189
Receivables:				
Accounts	6,222	7,813	42,948	56,983
<b>Total assets</b>	<b>\$ 122,603</b>	<b>\$ 228,378</b>	<b>\$ 1,428,191</b>	<b>\$ 1,779,172</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Deposits held for others	-	-	-	-
<b>Total liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balances:</b>				
Unreserved	122,603	228,378	1,428,191	1,779,172
<b>Total fund balances</b>	<b>122,603</b>	<b>228,378</b>	<b>1,428,191</b>	<b>1,779,172</b>
<b>Total liabilities and fund balances</b>	<b>\$ 122,603</b>	<b>\$ 228,378</b>	<b>\$ 1,428,191</b>	<b>\$ 1,779,172</b>

\*\* These statements include fees collected on or after May 9, 2016. See additional statements for fees collected from January 18, 2007 until May 9, 2016.

**DEVELOPMENT SERVICES**  
**Development Fee Report - All IFA (New May 2016)**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2016**

	Total Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland and Open Space Land	\$ 86,778
Planned Regional Park Improvements	22,387
Parks Planned Trails	13,438
Parks Interest Earned	-
Planned Judicial Court Facilities	53,820
Planned Buyin Detention Center (COPS Debt Service)	83,535
Planned Sheriff & Detention Vehicles	63,164
Planned Public Safety Communication Equipment	27,859
Public Safety Interest Earned	-
Planned Arterials	911,831
Ironwood Debt Service	371,821
Streets Support Facilities Cost per Trip	18,117
Streets Support Vehicle/Equipment Cost per Trip	126,422
Streets Interest Earned	-
Total revenues	1,779,172
<b>Expenditures</b>	
Total expenditures	-
Excess of revenues over expenditures	1,779,172
Net change in fund balances	1,779,172
Fund balances, July 1, 2015	14,869,224
Fund balances, June 30, 2016	\$ 16,648,396

\*\* These statements include fees collected on or after May 9, 2016. See additional statements for fees collected from January 18, 2007 until May 9, 2016.

**DEVELOPMENT SERVICES**  
**Development Fee Report - Countywide Parks**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2016**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland and Open Space Land	\$ 86,778
Planned Regional Park Improvements	22,387
Parks Planned Trails	13,438
Parks Interest Earned	-
Total revenues	122,603
<b>Expenditures</b>	
Parks Development Fee Study	-
Planned Regional Parkland and Open Space Land	-
Planned Regional Park Improvements	-
Parks Planned Trails	-
Total expenditures	-
Excess of revenues over expenditures	122,603
Net change in fund balances	122,603
Fund balances, July 1, 2015	-
Fund balances, June 30, 2016	\$ 122,603

\*\* These statements include fees collected on or after May 9, 2016. See additional statements for fees collected from January 18, 2007 until May 9, 2016.

**DEVELOPMENT SERVICES**  
**Development Fee Report - Public Safety**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2016**

	<u>Countywide</u>	<u>North Central SFA</u>
<b>Revenues</b>		
Planned Judicial Court Facilities	\$ 8,150	\$ 45,670
Planned Buyin Detention Center (COPS Debt Service)	31,601	51,934
Planned Sheriff & Detention Vehicles	24,333	38,831
Planned Public Safety Communication Equipment	10,885	16,974
Public Safety Interest Earned	-	-
Total revenues	<u>74,969</u>	<u>153,409</u>
<b>Expenditures</b>		
Parks Development Fee Study	-	-
Planned Regional Parkland and Open Space Land	-	-
Planned Regional Park Improvements	-	-
Parks Planned Trails	-	-
Total expenditures	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>74,969</u>	<u>153,409</u>
Net change in fund balances	74,969	153,409
Fund balances, July 1, 2015	-	-
Fund balances, June 30, 2016	<u>\$ 74,969</u>	<u>\$ 153,409</u>

\*\* These statements include fees collected on or after May 9, 2016. See additional statements for fees collected from January 18, 2007 until May 9, 2016.

**DEVELOPMENT SERVICES**  
**Development Fee Report - Transportation/Streets**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2016**

	North Central SFA	South Central SFA	West SFA	East w/Arterials SFA	East w/out Arterials SFA
<b>Revenues</b>					
Planned Arterials	\$ 615,220	\$ 196,027	\$ 29,207	\$ 36,784	\$ 34,593
Ironwood Debt Service	328,583	-	-	43,238	-
Streets Support Facilities Cost per Trip	9,611	6,617	676	710	503
Streets Support Vehicle/Equipment Cost per Trip	66,970	46,260	4,721	4,960	3,511
Streets Interest Earned	-	-	-	-	-
Total revenues	<u>1,020,384</u>	<u>248,904</u>	<u>34,604</u>	<u>85,692</u>	<u>38,607</u>
<b>Expenditures</b>					
Planned Arterials	-	-	-	-	-
Ironwood Debt Service	-	-	-	-	-
Streets Support Facilities Cost per Trip	-	-	-	-	-
Streets Support Vehicle/Equipment Cost per Trip	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>1,020,384</u>	<u>248,904</u>	<u>34,604</u>	<u>85,692</u>	<u>38,607</u>
Net change in fund balances	1,020,384	248,904	34,604	85,692	38,607
Fund balances, July 1, 2015	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, June 30, 2016	<u>\$ 1,020,384</u>	<u>\$ 248,904</u>	<u>\$ 34,604</u>	<u>\$ 85,692</u>	<u>\$ 38,607</u>

\*\* These statements include fees collected on or after May 9, 2016. See additional statements for fees collected from January 18, 2007 until May 9, 2016.

