

DEVELOPMENT SERVICES
Development Fee Report - All IFA's
Balance Sheet
Year Ended June 30, 2015

	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	\$ 11,535,346	\$ 1,139,006	\$ 1,291,778	\$ 63,593	\$ 1,558,506	\$ 54,483	\$ 187,900	\$ 15,830,612
Receivables:								
Accounts	54,988	-	-	-	-	-	-	54,988
Total assets	<u>\$ 11,590,334</u>	<u>\$ 1,139,006</u>	<u>\$ 1,291,778</u>	<u>\$ 63,593</u>	<u>\$ 1,558,506</u>	<u>\$ 54,483</u>	<u>\$ 187,900</u>	<u>\$ 15,885,600</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	\$ 943	\$ 15	\$ 37	\$ 1	\$ 53	\$ 4	\$ 10	\$ 1,063
Deposits held for others	1,012,989	-	16,062	-	-	-	-	1,029,051
Total liabilities	<u>\$ 1,013,932</u>	<u>\$ 15</u>	<u>\$ 16,099</u>	<u>\$ 1</u>	<u>\$ 53</u>	<u>\$ 4</u>	<u>\$ 10</u>	<u>\$ 1,030,114</u>
Fund Balances:								
Unreserved	10,576,402	1,138,991	1,275,679	63,592	1,558,453	54,479	187,890	14,855,486
Total fund balances	<u>10,576,402</u>	<u>1,138,991</u>	<u>1,275,679</u>	<u>63,592</u>	<u>1,558,453</u>	<u>54,479</u>	<u>187,890</u>	<u>14,855,486</u>
Total liabilities and fund balances	<u>\$ 11,590,334</u>	<u>\$ 1,139,006</u>	<u>\$ 1,291,778</u>	<u>\$ 63,593</u>	<u>\$ 1,558,506</u>	<u>\$ 54,483</u>	<u>\$ 187,900</u>	<u>\$ 15,885,600</u>

DEVELOPMENT SERVICES
Development Fee Report - All IFA's
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2015

	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	\$ 167,218	\$ 2,778	\$ 15,502	\$ -	\$ 14,510	\$ 101	\$ 1,061	\$ 201,170
Planned Regional Park Improvements	1,966	33	184	-	172	1	13	2,369
Parks Planned Trails	22,623	385	2,148	-	2,010	14	147	27,327
Buyin Fairgournds	7,827	132	736	-	689	5	50	9,439
Parks Planned Support Vehicles/Equipment	8,324	140	783	-	733	5	54	10,039
Parks Development Fee Study	2,375	40	223	-	209	1	15	2,863
Parks Interest Earned	4,304	75	171	8	321	16	29	4,924
Planned Sheriff & Justice Court Facilities	311,872	5,456	30,811	-	39,800	191	1,997	390,127
Planned Buyin Detention Center Expansion	513,553	8,809	49,456	-	65,581	315	3,290	641,004
Planned Sheriff Vehicles	88,486	1,543	8,712	-	11,254	54	565	110,614
Planned Public Safety Vehicles	5,592	95	531	-	716	3	36	6,973
Planned Public Safety Communication Equipment	27,070	465	2,611	-	3,456	16	173	33,791
Public Safety Development Fee Study	3,654	65	372	-	461	2	23	4,577
Public Safety Interest Earned	8,019	303	600	25	1,358	42	77	10,424
Streets Planned Arterials	3,964,740	119,806	442,615	-	66,919	2,460	23,983	4,620,523
Streets Support Facilities Cost per Trip	19,705	611	2,693	-	356	13	127	23,505
Streets Support Vehicle/Equipment Cost per Trip	202,242	6,340	27,724	-	3,677	135	1,315	241,433
Streets Development Fee Study	857	27	110	-	25	1	5	1,025
Streets Interest Earned	16,101	3,525	5,144	204	3,747	137	493	29,351
Total revenues	<u>5,376,528</u>	<u>150,628</u>	<u>591,126</u>	<u>237</u>	<u>215,994</u>	<u>3,512</u>	<u>33,453</u>	<u>6,371,478</u>
Expenditures								
Parks Development Fee Study	33,824	533	1,153	37	2,351	116	234	38,248
Public Safety Development Fee Study	16,380	280	647	19	905	74	167	18,472
Streets Development Fee Study	126,338	2,136	4,985	142	6,979	570	1,282	142,432
Streets Planned Arterials	1,045,587	-	750,000	-	-	-	-	1,795,587
Streets Planned Support Vehicles/Equipment	-	-	-	-	-	-	-	-
Total expenditures	<u>1,222,129</u>	<u>2,949</u>	<u>756,785</u>	<u>198</u>	<u>10,235</u>	<u>760</u>	<u>1,683</u>	<u>1,994,739</u>
Excess of revenues over expenditures	<u>4,154,399</u>	<u>147,679</u>	<u>(165,659)</u>	<u>39</u>	<u>205,759</u>	<u>2,752</u>	<u>31,770</u>	<u>4,376,739</u>
Net change in fund balances	4,154,399	147,679	(165,659)	39	205,759	2,752	31,770	4,376,739
Fund balances, July 1, 2014	6,422,003	991,312	1,441,338	63,553	1,352,694	51,727	156,120	10,478,747
Fund balances, June 30, 2015	<u>\$ 10,576,402</u>	<u>\$ 1,138,991</u>	<u>\$ 1,275,679</u>	<u>\$ 63,592</u>	<u>\$ 1,558,453</u>	<u>\$ 54,479</u>	<u>\$ 187,890</u>	<u>\$ 14,855,486</u>

DEVELOPMENT SERVICES
Development Fee Report - All Impact Fee Areas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2015

	Total Revenues Collected
Revenues	
Planned Regional Parkland	\$ 201,170
Planned Regional Park Improvements	2,369
Parks Planned Trails	27,327
Buyin Fairgournds	9,439
Parks Planned Support Vehicles/Equipment	10,039
Parks Development Fee Study	2,863
Parks Interest Earned	4,924
Planned Sheriff & Justice Court Facilities	390,127
Planned Buyin Detention Center Expansion	641,004
Planned Sheriff Vehicles	110,614
Planned Public Safety Vehicles	6,973
Planned Public Safety Communication Equipment	33,791
Public Safety Development Fee Study	4,577
Public Safety Interest Earned	10,424
Streets Planned Artierials	4,620,523
Streets Support Facilities Cost per Trip	23,505
Streets Support Vehicle/Equipment Cost per Trip	241,433
Streets Development Fee Study	1,025
Streets Interest Earned	29,351
	6,371,478
Total revenues	
Expenditures	
Parks Development Fee Study	38,248
Public Safety Development Fee Study	18,472
Streets Development Fee Study	142,432
Streets Planned Artierials	1,795,587
Streets Support Vehicle/Equipment Cost per Trip	-
	1,994,739
Total expenditures	
Excess of revenues over expenditures	4,376,739
Net change in fund balances	4,376,739
Fund balances, July 1, 2014	10,478,747
Fund balances, June 30, 2015	\$ 14,855,486

DEVELOPMENT SERVICES
Development Fee Report - IFA 1
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2015

	Revenues Collected
Revenues	
Planned Regional Parkland	\$ 167,218
Planned Regional Park Improvements	1,966
Parks Planned Trails	22,623
Buyin Fairgournds	7,827
Parks Planned Support Vehicles/Equipment	8,324
Parks Development Fee Study	2,375
Parks Interest Earned	4,304
Planned Sheriff & Justice Court Facilities	311,872
Planned Buyin Detention Center Expansion	513,553
Planned Sheriff Vehicles	88,486
Planned Public Safety Vehicles	5,592
Planned Public Safety Communication Equipment	27,070
Public Safety Development Fee Study	3,654
Public Safety Interest Earned	8,019
Streets Planned Arterials	3,964,740
Streets Support Facilities Cost per Trip	19,705
Streets Support Vehicle/Equipment Cost per Trip	202,242
Streets Development Fee Study	857
Streets Interest Earned	16,101
	5,376,528
Total revenues	
Expenditures	
Parks Development Fee Study	33,824
Public Safety Development Fee Study	16,380
Streets Development Fee Study	126,338
Streets Planned Arterials	1,045,587
Streets Support Vehicle/Equipment Cost per Trip	-
	1,222,129
Total expenditures	
Excess of revenues over expenditures	4,154,399
Net change in fund balances	4,154,399
Fund balances, July 1, 2014	6,422,003
Fund balances, June 30, 2015	\$ 10,576,402

DEVELOPMENT SERVICES
Development Fee Report - IFA 2
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2015

	Revenues Collected
Revenues	
Planned Regional Parkland	\$ 2,778
Planned Regional Park Improvements	33
Parks Planned Trails	385
Buyin Fairgournds	132
Parks Planned Support Vehicles/Equipment	140
Parks Development Fee Study	40
Parks Interest Earned	75
Planned Sheriff & Justice Court Facilities	5,456
Planned Buyin Detention Center Expansion	8,809
Planned Sheriff Vehicles	1,543
Planned Public Safety Vehicles	95
Planned Public Safety Communication Equipment	465
Public Safety Development Fee Study	65
Public Safety Interest Earned	303
Streets Planned Arterials	119,806
Streets Support Facilities Cost per Trip	611
Streets Support Vehicle/Equipment Cost per Trip	6,340
Streets Development Fee Study	27
Streets Interest Earned	3,525
	150,628
Total revenues	
Expenditures	
Parks Development Fee Study	533
Public Safety Development Fee Study	280
Streets Development Fee Study	2,136
Streets Planned Arterials	-
Parks Planned Support Vehicles/Equipment	-
	2,949
Total expenditures	
Excess of revenues over expenditures	147,679
Net change in fund balances	147,679
Fund balances, July 1, 2014	991,312
Fund balances, June 30, 2015	\$ 1,138,991

DEVELOPMENT SERVICES
Development Fee Report - IFA 3
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2015

	Revenues Collected
Revenues	
Planned Regional Parkland	\$ 15,502
Planned Regional Park Improvements	184
Parks Planned Trails	2,148
Buyin Fairgournds	736
Parks Planned Support Vehicles/Equipment	783
Parks Development Fee Study	223
Parks Interest Earned	171
Planned Sheriff & Justice Court Facilities	30,811
Planned Buyin Detention Center Expansion	49,456
Planned Sheriff Vehicles	8,712
Planned Public Safety Vehicles	531
Planned Public Safety Communication Equipment	2,611
Public Safety Development Fee Study	372
Public Safety Interest Earned	600
Streets Planned Arterials	442,615
Streets Support Facilities Cost per Trip	2,693
Streets Support Vehicle/Equipment Cost per Trip	27,724
Streets Development Fee Study	110
Streets Interest Earned	5,144
	591,126
Total revenues	
Expenditures	
Parks Development Fee Study	1,153
Public Safety Development Fee Study	647
Streets Development Fee Study	4,985
Streets Planned Arterials	750,000
Parks Planned Support Vehicles/Equipment	-
	756,785
Total expenditures	
Excess of revenues over expenditures	(165,659)
Net change in fund balances	(165,659)
Fund balances, July 1, 2014	1,441,338
Fund balances, June 30, 2015	\$ 1,275,679

DEVELOPMENT SERVICES
Development Fee Report - IFA 4
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2015

	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	8
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	25
Streets Planned Artierials	-
Streets Support Facilities Cost per Trip	-
Streets Support Vehicle/Equipment Cost per Trip	-
Streets Development Fee Study	-
Streets Interest Earned	204
	204
Total revenues	237
Expenditures	
Parks Development Fee Study	37
Public Safety Development Fee Study	19
Streets Development Fee Study	142
Streets Planned Artierials	-
Parks Planned Support Vehicles/Equipment	-
	-
Total expenditures	198
Excess of revenues over expenditures	39
Net change in fund balances	39
Fund balances, July 1, 2014	63,553
Fund balances, June 30, 2015	\$ 63,592

DEVELOPMENT SERVICES
Development Fee Report - IFA 5
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2015

	Revenues Collected
Revenues	
Planned Regional Parkland	\$ 14,510
Planned Regional Park Improvements	172
Parks Planned Trails	2,010
Buyin Fairgournds	689
Parks Planned Support Vehicles/Equipment	733
Parks Development Fee Study	209
Parks Interest Earned	321
Planned Sheriff & Justice Court Facilities	39,800
Planned Buyin Detention Center Expansion	65,581
Planned Sheriff Vehicles	11,254
Planned Public Safety Vehicles	716
Planned Public Safety Communication Equipment	3,456
Public Safety Development Fee Study	461
Public Safety Interest Earned	1,358
Streets Planned Arterials	66,919
Streets Support Facilities Cost per Trip	356
Streets Support Vehicle/Equipment Cost per Trip	3,677
Streets Development Fee Study	25
Streets Interest Earned	3,747
Total revenues	215,994
Expenditures	
Parks Development Fee Study	2,351
Public Safety Development Fee Study	905
Streets Development Fee Study	6,979
Streets Planned Arterials	-
Parks Planned Support Vehicles/Equipment	-
Total expenditures	10,235
Excess of revenues over expenditures	205,759
Net change in fund balances	205,759
Fund balances, July 1, 2014	1,352,694
Fund balances, June 30, 2015	\$ 1,558,453

DEVELOPMENT SERVICES
Development Fee Report - IFA 6
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2015

	Revenues Collected
Revenues	
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	1
Parks Interest Earned	16
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	16
Public Safety Development Fee Study	2
Public Safety Interest Earned	42
Streets Planned Arterials	2,460
Streets Support Facilities Cost per Trip	13
Streets Support Vehicle/Equipment Cost per Trip	135
Streets Development Fee Study	1
Streets Interest Earned	137
	3,512
Total revenues	
Expenditures	
Parks Development Fee Study	116
Public Safety Development Fee Study	74
Streets Development Fee Study	570
Streets Planned Arterials	-
Parks Planned Support Vehicles/Equipment	-
	760
Total expenditures	
Excess of revenues over expenditures	2,752
Net change in fund balances	2,752
Fund balances, July 1, 2014	51,727
Fund balances, June 30, 2015	\$ 54,479

DEVELOPMENT SERVICES
Development Fee Report - IFA 7
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2015

	Revenues Collected
Revenues	
Planned Regional Parkland	\$ 1,061
Planned Regional Park Improvements	13
Parks Planned Trails	147
Buyin Fairgournds	50
Parks Planned Support Vehicles/Equipment	54
Parks Development Fee Study	15
Parks Interest Earned	29
Planned Sheriff & Justice Court Facilities	1,997
Planned Buyin Detention Center Expansion	3,290
Planned Sheriff Vehicles	565
Planned Public Safety Vehicles	36
Planned Public Safety Communication Equipment	173
Public Safety Development Fee Study	23
Public Safety Interest Earned	77
Streets Planned Arterials	23,983
Streets Support Facilities Cost per Trip	127
Streets Support Vehicle/Equipment Cost per Trip	1,315
Streets Development Fee Study	5
Streets Interest Earned	493
	33,453
Total revenues	
Expenditures	
Parks Development Fee Study	234
Public Safety Development Fee Study	167
Streets Development Fee Study	1,282
Streets Planned Arterials	-
Parks Planned Support Vehicles/Equipment	-
	1,683
Total expenditures	
Excess of revenues over expenditures	31,770
Net change in fund balances	31,770
Fund balances, July 1, 2014	156,120
Fund balances, June 30, 2015	\$ 187,890