

**DEVELOPMENT SERVICES**  
**Development Fee Report - All SFAs**  
**Balance Sheet**  
**Year Ended June 30, 2018**

	<u>Parks</u>	<u>Public Safety</u>	<u>Transportation</u>	<u>Total</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 1,738,181	\$ 1,166,783	\$ 11,820,370	\$ 14,725,334
Receivables:				
Accounts	<u>21,460</u>	<u>40,981</u>	<u>194,751</u>	<u>257,192</u>
Total assets	<u>\$ 1,759,641</u>	<u>\$ 1,207,764</u>	<u>\$ 12,015,121</u>	<u>\$ 14,982,526</u>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 747	\$ 976	\$ 11,343	\$ 13,066
Deposits held for others	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>\$ 747</u>	<u>\$ 976</u>	<u>\$ 11,343</u>	<u>\$ 13,066</u>
Fund Balances:				
Unreserved	<u>1,758,893</u>	<u>1,206,787</u>	<u>12,003,778</u>	<u>14,969,458</u>
Total fund balances	<u>1,758,893</u>	<u>1,206,787</u>	<u>12,003,778</u>	<u>14,969,458</u>
Total liabilities and fund balances	<u>\$ 1,759,640</u>	<u>\$ 1,207,763</u>	<u>\$ 12,015,121</u>	<u>\$ 14,982,524</u>

**DEVELOPMENT SERVICES**  
**Development Fee Report - All IFA (New May 2016)**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2018**

	<b>Total Revenues Collected</b>
<b>Revenues</b>	
Planned Regional Parkland and Open Space Land	\$ 680,974
Planned Regional Park Improvements	175,672
Parks Planned Trails	105,447
Parks Interest Earned	6,257
Planned Judicial Court Facilities	378,270
Planned Buyin Detention Center (COPS Debt Service)	509,293
Planned Sheriff & Detention Vehicles	393,724
Planned Public Safety Communication Equipment	176,703
Public Safety Interest Earned	7,807
Planned Arterials	7,216,924
Ironwood Debt Service	3,607,798
Streets Support Facilities Cost per Trip	127,398
Streets Support Vehicle/Equipment Cost per Trip	886,836
Streets Interest Earned	41,810
Total revenues	14,314,913
<b>Expenditures</b>	
Total expenditures	64,594
Excess of revenues over expenditures	14,250,319
<b>Other financing sources (uses):</b>	
Transfers in	-
Transfers out	(4,495,726)
Total other financing sources (uses)	(4,495,726)
Net change in fund balances	9,754,593
Fund Balances, July 1, 2017	5,214,865
Fund Balances, June 30, 2018	\$ 14,969,458

**DEVELOPMENT SERVICES**  
**Development Fee Report - Countywide Parks**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2018**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland and Open Space Land	\$ 680,974
Planned Regional Park Improvements	175,672
Parks Planned Trails	105,447
Parks Interest Earned	6,257
Total revenues	968,350
 <b>Expenditures</b>	
Parks Development Fee Study	-
Planned Regional Parkland and Open Space Land	22,049
Planned Regional Park Improvements	-
Parks Planned Trails	42,546
Total expenditures	64,594
Excess of revenues over expenditures	903,756
 <b>Other financing sources (uses):</b>	
Transfers in	-
Transfers out	-
Total other financing sources (uses)	-
Net change in fund balances	903,756
Fund Balances, July 1, 2017	855,138
Fund Balances, June 30, 2018	\$ 1,758,894

**DEVELOPMENT SERVICES**  
**Development Fee Report - Public Safety**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2018**

	<u>Countywide</u>	<u>North Central SFA</u>
<b>Revenues</b>		
Planned Judicial Court Facilities	\$ 31,391	\$ 346,879
Planned Buyin Detention Center (COPS Debt Service)	122,333	386,960
Planned Sheriff & Detention Vehicles	94,906	298,818
Planned Public Safety Communication Equipment	42,698	134,005
Public Safety Interest Earned	-	7,807
	<hr/>	<hr/>
Total revenues	291,328	1,174,469
<b>Expenditures</b>		
Parks Development Fee Study	-	-
Planned Regional Parkland and Open Space Land	-	-
Planned Regional Park Improvements	-	-
Parks Planned Trails	-	-
	<hr/>	<hr/>
Total expenditures	-	-
Excess of revenues over expenditures	<hr/>	<hr/>
	291,328	1,174,469
<b>Other financing sources (uses):</b>		
Transfers in	-	-
Transfers out	(1,495,801)	-
	<hr/>	<hr/>
Total other financing sources (uses)	(1,495,801)	-
Net change in fund balances	(1,204,473)	1,174,469
Fund Balances, July 1, 2017	433,214	803,577
Fund Balances, June 30, 2018	<hr/> <u>\$ (771,259)</u>	<hr/> <u>\$ 1,978,046</u>

**DEVELOPMENT SERVICES**  
**Development Fee Report - Transportation/Streets**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2018**

	North Central SFA	South Central SFA	West SFA	East w/Arterials SFA	East w/out Arterials SFA
<b>Revenues</b>					
Planned Arterials	\$ 6,406,493	\$ 722,989	\$ 27,522	\$ 59,920	\$ -
Ironwood Debt Service	3,450,223	-	-	157,575	-
Streets Support Facilities Cost per Trip	99,004	25,841	1,297	1,109	147
Streets Support Vehicle/Equipment Cost per Trip	689,832	180,701	7,509	7,764	1,030
Streets Interest Earned	41,810	-	-	-	-
Total revenues	<u>10,687,362</u>	<u>929,531</u>	<u>36,328</u>	<u>226,368</u>	<u>1,177</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>10,687,362</u>	<u>929,531</u>	<u>36,328</u>	<u>226,368</u>	<u>1,177</u>
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	-	-
Transfers out	(2,999,925)	-	-	-	-
Total other financing sources (uses)	<u>(2,999,925)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	7,687,437	929,531	36,328	226,368	1,177
Fund Balances, July 1, 2017	2,380,426	564,307	25,934	151,565	704
Fund Balances, June 30, 2018	<u>\$ 10,067,863</u>	<u>\$ 1,493,838</u>	<u>\$ 62,262</u>	<u>\$ 377,933</u>	<u>\$ 1,881</u>

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 1 thru 7**  
**Balance Sheet**  
**Year Ended June 30, 2018**

	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	\$ 3,028,705	\$ 1,369,612	\$ 1,993,955	\$ 15,856	\$ 1,831,717	\$ 71,361	\$ 220,620	\$ 8,531,826
Receivables:								
Accounts	-	-	-	-	-	-	-	-
Total assets	<u>\$ 3,028,705</u>	<u>\$ 1,369,612</u>	<u>\$ 1,993,955</u>	<u>\$ 15,856</u>	<u>\$ 1,831,717</u>	<u>\$ 71,361</u>	<u>\$ 220,620</u>	<u>\$ 8,531,826</u>
<b>Liabilities and Fund Balances</b>								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deposits held for others	-	-	-	-	-	-	-	-
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balances:								
Unreserved	3,028,705	1,368,980	1,993,955	15,856	1,831,717	71,362	220,618	8,531,193
Total fund balances	<u>3,028,705</u>	<u>1,368,980</u>	<u>1,993,955</u>	<u>15,856</u>	<u>1,831,717</u>	<u>71,362</u>	<u>220,618</u>	<u>8,531,193</u>
Total liabilities and fund balances	<u>\$ 3,028,705</u>	<u>\$ 1,368,980</u>	<u>\$ 1,993,955</u>	<u>\$ 15,856</u>	<u>\$ 1,831,717</u>	<u>\$ 71,362</u>	<u>\$ 220,618</u>	<u>\$ 8,531,193</u>

\*\* Impact fees were collected January 18, 2007 through May 9, 2016 under the above fee structure. This is the last year in reporting these fees under this structure.  
 \*\* See additional Statements for fees collected after May 9, 2016. These fees will be moved to the Additional Statements for reporting purposes FY 18-19

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 1 thru 7**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2018**

	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	\$ -	\$ -	\$ -	\$ -	\$ 128	\$ -	\$ -	\$ 128
Planned Regional Park Improvements	-	-	-	-	-	-	-	-
Parks Planned Trails	-	-	-	-	-	-	-	-
Buyin Fairgrounds	-	-	-	-	-	-	-	-
Parks Planned Support Vehicles/Equipment	-	-	-	-	-	-	-	-
Parks Development Fee Study	-	-	-	-	-	-	-	-
Parks Interest Earned	12,840	(277)	799	22	1,107	43	84	14,618
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	10,707	962	3,438	79	4,967	131	275	20,559
Streets Planned Arterials	-	-	-	-	(128)	-	-	(128)
Streets Support Facilities Cost per Trip	-	-	-	-	-	-	-	-
Streets Support Vehicle/Equipment Cost per Trip	-	-	-	-	-	-	-	-
Streets Development Fee Study	-	-	-	-	-	-	-	-
Streets Interest Earned	372	11,835	14,914	93	10,854	512	1,759	40,339
<b>Total revenues</b>	<b>23,919</b>	<b>12,520</b>	<b>19,151</b>	<b>194</b>	<b>16,928</b>	<b>686</b>	<b>2,118</b>	<b>75,516</b>
<b>Expenditures</b>								
Parks Development Fee Study	-	-	-	-	-	-	-	-
Public Safety Development Fee Study	-	-	-	-	-	-	-	-
Streets Development Fee Study	-	-	-	-	-	-	-	-
Parks Planned Trails	-	-	-	-	-	-	-	-
Streets Planned Arterials	-	-	-	-	-	-	-	-
Streets Planned Support Vehicles/Equipment	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of revenues over expenditures</b>	<b>23,919</b>	<b>12,520</b>	<b>19,151</b>	<b>194</b>	<b>16,928</b>	<b>686</b>	<b>2,118</b>	<b>75,516</b>
<b>Net change in fund balances</b>	<b>23,919</b>	<b>12,520</b>	<b>19,151</b>	<b>194</b>	<b>16,928</b>	<b>686</b>	<b>2,118</b>	<b>75,516</b>
Fund balances, July 1, 2017	3,004,786	1,356,460	1,974,804	15,662	1,814,789	70,676	218,500	8,455,677
<b>Fund balances, June 30, 2018</b>	<b>\$ 3,028,705</b>	<b>\$ 1,368,980</b>	<b>\$ 1,993,955</b>	<b>\$ 15,856</b>	<b>\$ 1,831,717</b>	<b>\$ 71,362</b>	<b>\$ 220,618</b>	<b>\$ 8,531,193</b>

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 1**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2018**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ -
Planned Regional Park Improvements	-
Parks Planned Trails	-
Buyin Fairgournds	-
Parks Planned Support Vehicles/Equipment	-
Parks Development Fee Study	-
Parks Interest Earned	12,840
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	10,707
Streets Planned Artierials	-
Streets Support Facilities Cost per Trip	-
Streets Support Vehicle/Equipment Cost per Trip	-
Streets Development Fee Study	-
Streets Interest Earned	372
	23,919
Total revenues	23,919
<b>Expenditures</b>	
Parks Development Fee Study	-
Public Safety Development Fee Study	-
Streets Development Fee Study	-
Public Safety Justice Courts & Detention Debt Service	-
Streets Planned Artierials	-
Streets Support Vehicle/Equipment Cost per Trip	-
	-
Total expenditures	-
Excess of revenues over expenditures	23,919
Total other financing sources (uses)	-
Net change in fund balances	23,919
Fund balances, July 1, 2017	3,004,786
Fund balances, June 30, 2018	\$ 3,028,705



**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 2**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2018**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ -
Planned Regional Park Improvements	-
Parks Planned Trails	-
Buyin Fairgournds	-
Parks Planned Support Vehicles/Equipment	-
Parks Development Fee Study	-
Parks Interest Earned	(277)
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	962
Streets Planned Arterials	-
Streets Support Facilities Cost per Trip	-
Streets Support Vehicle/Equipment Cost per Trip	-
Streets Development Fee Study	-
Streets Interest Earned	11,835
	11,835
Total revenues	12,520
<b>Expenditures</b>	
Parks Development Fee Study	
Public Safety Development Fee Study	
Streets Development Fee Study	
Parks Planned Trails	
Streets Planned Arterials	-
Parks Planned Support Vehicles/Equipment	-
	-
Total expenditures	-
Excess of revenues over expenditures	12,520
	-
Total other financing sources (uses)	-
Net change in fund balances	12,520
Fund balances, July 1, 2017	1,356,460
Fund balances, June 30, 2018	\$ 1,368,980

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 3**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2018**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ -
Planned Regional Park Improvements	-
Parks Planned Trails	-
Buyin Fairgournds	-
Parks Planned Support Vehicles/Equipment	-
Parks Development Fee Study	-
Parks Interest Earned	799
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	3,438
Streets Planned Arterials	-
Streets Support Facilities Cost per Trip	-
Streets Support Vehicle/Equipment Cost per Trip	-
Streets Development Fee Study	-
Streets Interest Earned	14,914
	14,914
Total revenues	19,151
<b>Expenditures</b>	
Parks Development Fee Study	
Public Safety Development Fee Study	
Streets Development Fee Study	
Parks Planned Trails	
Streets Planned Arterials	
Parks Planned Support Vehicles/Equipment	
	-
Total expenditures	-
Excess of revenues over expenditures	19,151
Net change in fund balances	19,151
Fund balances, July 1, 2017	1,974,804
Fund balances, June 30, 2018	\$ 1,993,955

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 4**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2018**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ -
Planned Regional Park Improvements	-
Parks Planned Trails	-
Buyin Fairgrounds	-
Parks Planned Support Vehicles/Equipment	-
Parks Development Fee Study	-
Parks Interest Earned	22
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	79
Streets Planned Arterials	-
Streets Support Facilities Cost per Trip	-
Streets Support Vehicle/Equipment Cost per Trip	-
Streets Development Fee Study	-
Streets Interest Earned	93
	93
Total revenues	194
<b>Expenditures</b>	
Parks Development Fee Study	-
Public Safety Development Fee Study	-
Streets Development Fee Study	-
Parks Planned Trails	-
Streets Planned Arterials	-
Parks Planned Support Vehicles/Equipment	-
	-
Total expenditures	-
Excess of revenues over expenditures	194
Net change in fund balances	194
Fund balances, July 1, 2017	15,662
Fund balances, June 30, 2018	\$ 15,856

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 5**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2018**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ 128
Planned Regional Park Improvements	-
Parks Planned Trails	-
Buyin Fairgournds	-
Parks Planned Support Vehicles/Equipment	-
Parks Development Fee Study	-
Parks Interest Earned	1,107
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	4,967
Streets Planned Arterials	(128)
Streets Support Facilities Cost per Trip	-
Streets Support Vehicle/Equipment Cost per Trip	-
Streets Development Fee Study	-
Streets Interest Earned	10,854
Total revenues	16,928
<b>Expenditures</b>	
Parks Development Fee Study	
Public Safety Development Fee Study	
Streets Development Fee Study	
Parks Planned Trails	
Streets Planned Arterials	
Parks Planned Support Vehicles/Equipment	
Total expenditures	-
Excess of revenues over expenditures	16,928
Net change in fund balances	16,928
Fund balances, July 1, 2017	1,814,789
Fund balances, June 30, 2018	\$ 1,831,717

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 6**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2018**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ -
Planned Regional Park Improvements	-
Parks Planned Trails	-
Buyin Fairgournds	-
Parks Planned Support Vehicles/Equipment	-
Parks Development Fee Study	-
Parks Interest Earned	43
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	131
Streets Planned Arterials	-
Streets Support Facilities Cost per Trip	-
Streets Support Vehicle/Equipment Cost per Trip	-
Streets Development Fee Study	-
Streets Interest Earned	512
	512
Total revenues	686
<b>Expenditures</b>	
Parks Development Fee Study	
Public Safety Development Fee Study	
Streets Development Fee Study	
Parks Planned Trails	
Streets Planned Arterials	
Parks Planned Support Vehicles/Equipment	
	-
Total expenditures	-
Excess of revenues over expenditures	686
Net change in fund balances	686
Fund balances, July 1, 2017	70,676
Fund balances, June 30, 2018	\$ 71,362

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 7**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2018**

	<u>Revenues Collected</u>
<b>Revenues</b>	
Planned Regional Parkland	\$ -
Planned Regional Park Improvements	-
Parks Planned Trails	-
Buyin Fairgournds	-
Parks Planned Support Vehicles/Equipment	-
Parks Development Fee Study	-
Parks Interest Earned	84
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	275
Streets Planned Artierials	-
Streets Support Facilities Cost per Trip	-
Streets Support Vehicle/Equipment Cost per Trip	-
Streets Development Fee Study	-
Streets Interest Earned	1,759
	<u>2,118</u>
Total revenues	<u>2,118</u>
<b>Expenditures</b>	
Parks Development Fee Study	-
Public Safety Development Fee Study	-
Streets Development Fee Study	-
Parks Planned Trails	-
Streets Planned Artierials	-
Parks Planned Support Vehicles/Equipment	-
	<u>-</u>
Total expenditures	<u>-</u>
Excess of revenues over expenditures	<u>2,118</u>
Net change in fund balances	2,118
Fund balances, July 1, 2017	218,500
Fund balances, June 30, 2018	<u>\$ 220,618</u>