

DEVELOPMENT SERVICES  
Development Fee Report - IFA 1 thru 7  
Balance Sheet  
Year Ended June 30, 2017

	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	\$ (1,752,297)	\$ 1,353,570	\$ 1,970,594	\$ 15,525	\$ 1,811,153	\$ 70,524	\$ 218,033	\$ 3,687,102
Receivables:								
Accounts	8,605	2,890	4,208	137	3,636	151	466	20,093
Total assets	<u>\$ (1,743,692)</u>	<u>\$ 1,356,460</u>	<u>\$ 1,974,802</u>	<u>\$ 15,662</u>	<u>\$ 1,814,789</u>	<u>\$ 70,675</u>	<u>\$ 218,499</u>	<u>\$ 3,707,195</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	<u>(1,743,692)</u>	<u>1,356,460</u>	<u>1,974,802</u>	<u>15,662</u>	<u>1,814,789</u>	<u>70,675</u>	<u>218,499</u>	<u>3,707,195</u>
Total fund balances	<u>(1,743,692)</u>	<u>1,356,460</u>	<u>1,974,802</u>	<u>15,662</u>	<u>1,814,789</u>	<u>70,675</u>	<u>218,499</u>	<u>3,707,195</u>
Total liabilities and fund balances	<u>\$ (1,743,692)</u>	<u>\$ 1,356,460</u>	<u>\$ 1,974,802</u>	<u>\$ 15,662</u>	<u>\$ 1,814,789</u>	<u>\$ 70,675</u>	<u>\$ 218,499</u>	<u>\$ 3,707,195</u>

DEVELOPMENT SERVICES  
Development Fee Report - IFA 1 thru 7  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Year Ended June 30, 2017

	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	\$ 4,579	\$ -	\$ 351	\$ -	\$ -	\$ -	\$ -	\$ 4,930
Planned Regional Park Improvements	54	-	4	-	-	-	-	58
Parks Planned Trails	(29,274)	(489)	(1,517)	(33)	(2,312)	(89)	(175)	(33,889)
Buyin Fairgournds	217	-	16	-	-	-	-	233
Parks Planned Support Vehicles/Equipment	231	-	18	-	-	-	-	249
Parks Development Fee Study	65	-	5	-	-	-	-	70
Parks Interest Earned	11,681	212	721	20	1,001	39	76	13,750
Planned Sheriff & Justice Court Facilities	7,442	-	585	-	-	-	-	8,027
Planned Buyin Detention Center Expansion	12,263	-	965	-	-	-	-	13,228
Planned Sheriff Vehicles	2,104	-	166	-	-	-	-	2,270
Planned Public Safety Vehicles	133	-	10	-	-	-	-	143
Planned Public Safety Communication Equipment	646	-	51	-	-	-	-	697
Public Safety Development Fee Study	86	-	7	-	-	-	-	93
Public Safety Interest Earned	29,658	962	3,054	71	4,430	116	245	38,536
Streets Planned Arterials	486,404	-	13,018	-	-	-	-	499,422
Streets Support Facilities Cost per Trip	2,360	-	72	-	-	-	-	2,432
Streets Support Vehicle/Equipment Cost per Trip	24,217	-	742	-	-	-	-	24,959
Streets Development Fee Study	102	-	3	-	-	-	-	105
Streets Interest Earned	7,861	10,516	13,250	518	9,649	454	1,563	43,811
Total revenues	<u>560,829</u>	<u>11,201</u>	<u>31,521</u>	<u>576</u>	<u>12,768</u>	<u>520</u>	<u>1,709</u>	<u>619,124</u>
<b>Expenditures</b>								
Parks Development Fee Study	-	-	-	-	-	-	-	-
Public Safety Development Fee Study	-	-	-	-	-	-	-	-
Streets Development Fee Study	-	-	-	-	-	-	-	-
Parks Planned Trails	2,649,993	-	-	-	-	-	-	2,649,993
Streets Planned Arterials	6,134,544	-	-	57,000	-	-	-	6,191,544
Streets Planned Support Vehicles/Equipment	-	-	-	-	-	-	-	-
Total expenditures	<u>8,784,537</u>	<u>-</u>	<u>-</u>	<u>57,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,841,537</u>
Excess of revenues over expenditures	<u>(8,223,708)</u>	<u>11,201</u>	<u>31,521</u>	<u>(56,424)</u>	<u>12,768</u>	<u>520</u>	<u>1,709</u>	<u>(8,222,413)</u>
Net change in fund balances	(8,223,708)	11,201	31,521	(56,424)	12,768	520	1,709	(8,222,413)
Fund balances, July 1, 2016	6,480,016	1,345,259	1,943,281	72,086	1,802,021	70,155	216,790	11,929,608
Fund balances, June 30, 2017	<u>\$ (1,743,692)</u>	<u>\$ 1,356,460</u>	<u>\$ 1,974,802</u>	<u>\$ 15,662</u>	<u>\$ 1,814,789</u>	<u>\$ 70,675</u>	<u>\$ 218,499</u>	<u>\$ 3,707,195</u>

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 1**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2017**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	\$ 4,579
Planned Regional Park Improvements	54
Parks Planned Trails	(29,274)
Buyin Fairgournds	217
Parks Planned Support Vehicles/Equipment	231
Parks Development Fee Study	65
Parks Interest Earned	11,681
Planned Sheriff & Justice Court Facilities	7,442
Planned Buyin Detention Center Expansion	12,263
Planned Sheriff Vehicles	2,104
Planned Public Safety Vehicles	133
Planned Public Safety Communication Equipment	646
Public Safety Development Fee Study	86
Public Safety Interest Earned	29,658
Streets Planned Arterials	486,404
Streets Support Facilities Cost per Trip	2,360
Streets Support Vehicle/Equipment Cost per Trip	24,217
Streets Development Fee Study	102
Streets Interest Earned	7,861
Total revenues	560,829
<b>Expenditures</b>	
Parks Development Fee Study	
Public Safety Development Fee Study	
Streets Development Fee Study	
Public Safety Justice Courts & Detention Debt Service	2,649,993
Streets Planned Arterials	6,134,544
Streets Support Vehicle/Equipment Cost per Trip	-
Total expenditures	8,784,537
Excess of revenues over expenditures	(8,223,708)
Net change in fund balances	(8,223,708)
Fund balances, July 1, 2016	6,480,016
Fund balances, June 30, 2017	\$ (1,743,692)

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 2**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2017**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	
Planned Regional Park Improvements	
Parks Planned Trails	(489)
Buyin Fairgournds	
Parks Planned Support Vehicles/Equipment	
Parks Development Fee Study	
Parks Interest Earned	212
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	10,516
Total revenues	11,201
<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	11,201
Net change in fund balances	11,201
Fund balances, July 1, 2016	1,345,259
Fund balances, June 30, 2017	\$ 1,356,460

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 3**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2017**

		<u>Revenues Collected</u>
<b>Revenues</b>		
Planned Regional Parkland	\$	351
Planned Regional Park Improvements		4
Parks Planned Trails		(1,517)
Buyin Fairgrounds		16
Parks Planned Support Vehicles/Equipment		18
Parks Development Fee Study		5
Parks Interest Earned		721
Planned Sheriff & Justice Court Facilities		585
Planned Buyin Detention Center Expansion		965
Planned Sheriff Vehicles		166
Planned Public Safety Vehicles		10
Planned Public Safety Communication Equipment		51
Public Safety Development Fee Study		7
Public Safety Interest Earned		3,054
Streets Planned Arterials		13,018
Streets Support Facilities Cost per Trip		72
Streets Support Vehicle/Equipment Cost per Trip		742
Streets Development Fee Study		3
Streets Interest Earned		<u>13,250</u>
Total revenues		<u>31,521</u>
<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		<u>-</u>
Excess of revenues over expenditures		<u>31,521</u>
Net change in fund balances		31,521
Fund balances, July 1, 2016		<u>1,943,281</u>
Fund balances, June 30, 2017		<u><u>\$ 1,974,802</u></u>

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**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 4**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2017**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	
Planned Regional Park Improvements	
Parks Planned Trails	(33)
Buyin Fairgournds	
Parks Planned Support Vehicles/Equipment	
Parks Development Fee Study	
Parks Interest Earned	20
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	71
Streets Planned Arterials	
Streets Support Facilities Cost per Trip	
Streets Support Vehicle/Equipment Cost per Trip	
Streets Development Fee Study	
Streets Interest Earned	518
Total revenues	576
<b>Expenditures</b>	
Parks Development Fee Study	-
Public Safety Development Fee Study	
Streets Development Fee Study	
Parks Planned Trails	
Streets Planned Arterials	57,000
Parks Planned Support Vehicles/Equipment	
Total expenditures	57,000
Excess of revenues over expenditures	(56,424)
Net change in fund balances	(56,424)
Fund balances, July 1, 2016	72,086
Fund balances, June 30, 2017	\$ 15,662

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 5**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2017**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	
Planned Regional Park Improvements	
Parks Planned Trails	(2,312)
Buyin Fairgournds	
Parks Planned Support Vehicles/Equipment	
Parks Development Fee Study	
Parks Interest Earned	1,001
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	4,430
Streets Planned Arterials	
Streets Support Facilities Cost per Trip	
Streets Support Vehicle/Equipment Cost per Trip	
Streets Development Fee Study	
Streets Interest Earned	9,649
Total revenues	12,768
<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	12,768
Net change in fund balances	12,768
Fund balances, July 1, 2016	1,802,021
Fund balances, June 30, 2017	\$ 1,814,789

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 6**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2017**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	
Planned Regional Park Improvements	
Parks Planned Trails	(89)
Buyin Fairgournds	
Parks Planned Support Vehicles/Equipment	
Parks Development Fee Study	
Parks Interest Earned	39
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	116
Streets Planned Arterials	
Streets Support Facilities Cost per Trip	
Streets Support Vehicle/Equipment Cost per Trip	
Streets Development Fee Study	
Streets Interest Earned	454
Total revenues	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	520
Net change in fund balances	520
Fund balances, July 1, 2016	70,155
Fund balances, June 30, 2017	\$ 70,675



**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 7**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2017**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland	
Planned Regional Park Improvements	
Parks Planned Trails	(175)
Buyin Fairgournds	
Parks Planned Support Vehicles/Equipment	
Parks Development Fee Study	
Parks Interest Earned	76
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	245
Streets Planned Artierials	
Streets Support Facilities Cost per Trip	
Streets Support Vehicle/Equipment Cost per Trip	
Streets Development Fee Study	
Streets Interest Earned	1,563
Total revenues	1,709
<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	-
Total expenditures	-
Excess of revenues over expenditures	1,709
Net change in fund balances	1,709
Fund balances, July 1, 2016	216,790
Fund balances, June 30, 2017	\$ 218,499

**DEVELOPMENT SERVICES**  
**Development Fee Report - All SFAs**  
**Balance Sheet**  
**Year Ended June 30, 2017**

	<u>Parks</u>	<u>Public Safety</u>	<u>Transportation</u>	<u>Total</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 861,814	\$ 1,234,715	\$ 7,864,271	\$ 9,960,800
Receivables:				
Accounts	846	2,073	7,141	10,060
Total assets	<u>\$ 862,660</u>	<u>\$ 1,236,788</u>	<u>\$ 7,871,412</u>	<u>\$ 9,970,860</u>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 7,522	\$ -	\$ -	\$ 7,522
Deposits held for others	-	-	-	-
Total liabilities	<u>\$ 7,522</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,522</u>
Fund Balances:				
Unreserved	855,138	1,236,788	7,871,412	9,963,338
Total fund balances	<u>855,138</u>	<u>1,236,788</u>	<u>7,871,412</u>	<u>9,963,338</u>
Total liabilities and fund balances	<u>\$ 862,660</u>	<u>\$ 1,236,788</u>	<u>\$ 7,871,412</u>	<u>\$ 9,970,860</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, 2017

	Total Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland and Open Space Land	\$ 521,484
Planned Regional Park Improvements	134,528
Parks Planned Trails	80,751
Parks Interest Earned	-
Planned Judicial Court Facilities	269,053
Planned Buyin Detention Center (COPS Debt Service)	346,621
Planned Sheriff & Detention Vehicles	260,705
Planned Public Safety Communication Equipment	114,504
Public Safety Interest Earned	-
Planned Arterials	3,887,793
Ironwood Debt Service	1,930,713
Streets Support Facilities Cost per Trip	69,680
Streets Support Vehicle/Equipment Cost per Trip	485,943
Streets Interest Earned	-
Total revenues	8,101,775
<b>Expenditures</b>	
Total expenditures	7,954
Excess of revenues over expenditures	8,093,821
<b>Other financing sources (uses):</b>	
Transfers in	-
Transfers out	-
Total other financing sources (uses)	-
Net change in fund balances	8,093,821
Fund Balances, July 1, 2016	1,869,517
Fund Balances, June 30, 2017	\$ 9,963,338

**DEVELOPMENT SERVICES**  
**Development Fee Report - Countywide Parks**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2017**

	Revenues Collected
<b>Revenues</b>	
Planned Regional Parkland and Open Space Land	\$ 521,484
Planned Regional Park Improvements	134,528
Parks Planned Trails	80,751
Parks Interest Earned	-
	-
Total revenues	736,763
<b>Expenditures</b>	
Parks Development Fee Study	-
Planned Regional Parkland and Open Space Land	-
Planned Regional Park Improvements	7,954
Parks Planned Trails	-
	-
Total expenditures	7,954
Excess of revenues over expenditures	728,809
<b>Other financing sources (uses):</b>	
Transfers in	-
Transfers out	-
	-
Total other financing sources (uses)	-
Net change in fund balances	728,809
Fund Balances, July 1, 2016	126,329
Fund Balances, June 30, 2017	\$ 855,138

**DEVELOPMENT SERVICES**  
**Development Fee Report - Public Safety**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2017**

	<u>Countywide</u>	<u>North Central SFA</u>
<b>Revenues</b>		
Planned Judicial Court Facilities	\$ 20,785	\$ 248,268
Planned Buyin Detention Center (COPS Debt Service)	79,672	266,949
Planned Sheriff & Detention Vehicles	60,264	200,441
Planned Public Safety Communication Equipment	26,586	87,918
Public Safety Interest Earned	-	-
	<u>187,307</u>	<u>803,576</u>
<b>Expenditures</b>		
Parks Development Fee Study	-	-
Planned Regional Parkland and Open Space Land	-	-
Planned Regional Park Improvements	-	-
Parks Planned Trails	-	-
	<u>-</u>	<u>-</u>
Total expenditures	-	-
Excess of revenues over expenditures	<u>187,307</u>	<u>803,576</u>
<b>Other financing sources (uses):</b>		
Transfers in	-	-
Transfers out	-	-
	<u>-</u>	<u>-</u>
Total other financing sources (uses)	-	-
Net change in fund balances	187,307	803,576
Fund Balances, July 1, 2016	82,481	163,424
Fund Balances, June 30, 2017	<u>\$ 269,788</u>	<u>\$ 967,000</u>

DEVELOPMENT SERVICES  
Development Fee Report - Transportation/Streets  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Year Ended June 30, 2017

	North Central SFA	South Central SFA	West SFA	East w/Arterials SFA	East w/out Arterials SFA	
<b>Revenues</b>						
Planned Arterials	\$ 3,389,109	\$ 438,917	\$ 19,648	\$ 40,119	\$ -	
Ironwood Debt Service	1,825,209	105,504	-	-	-	
Streets Support Facilities Cost per Trip	52,375	15,688	786	743	88	
Streets Support Vehicle/Equipment Cost per Trip	364,928	109,701	5,500	5,198	616	
Streets Interest Earned	-	-	-	-	-	
Total revenues	<u>5,631,621</u>	<u>669,810</u>	<u>25,934</u>	<u>46,060</u>	<u>704</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>5,631,621</u>	<u>669,810</u>	<u>25,934</u>	<u>46,060</u>	<u>704</u>	
Net change in fund balances	5,631,621	669,810	25,934	46,060	704	
Fund Balances, July 1, 2016	1,076,330	262,050	34,604	85,692	38,607	
Fund Balances, June 30, 2017	<u>\$ 6,707,951</u>	<u>\$ 931,860</u>	<u>\$ 60,538</u>	<u>\$ 131,752</u>	<u>\$ 39,311</u>	\$ 7,871,412