

DEVELOPMENT SERVICES  
Development Fee Report - All IFA's  
Balance Sheet  
Year Ended June 30, 2010

	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	\$ 8,846,501	\$ 702,071	\$ 950,675	\$ 34,804	\$ 1,100,724	\$ 97,571	\$ 315,986	\$12,048,332
Receivables:								
Accounts								-
Total assets	<u>\$ 8,846,501</u>	<u>\$ 702,071</u>	<u>\$ 950,675</u>	<u>\$ 34,804</u>	<u>\$ 1,100,724</u>	<u>\$ 97,571</u>	<u>\$ 315,986</u>	<u>\$12,048,332</u>
<b>Liabilities and Fund Balances</b>								
Liabilities:								
Accounts payable	\$ 859,016							\$ 859,016
Deposits held for others	2,152,653		16,062					2,168,715
Total liabilities	<u>\$ 3,011,669</u>	<u>\$ -</u>	<u>\$ 16,062</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,027,731</u>
Fund Balances:								
Unreserved	5,834,832	702,071	934,613	34,804	1,100,724	97,571	315,986	9,020,601
Total fund balances	<u>5,834,832</u>	<u>702,071</u>	<u>934,613</u>	<u>34,804</u>	<u>1,100,724</u>	<u>97,571</u>	<u>315,986</u>	<u>9,020,601</u>
Total liabilities and fund balances	<u>\$ 8,846,501</u>	<u>\$ 702,071</u>	<u>\$ 950,675</u>	<u>\$ 34,804</u>	<u>\$ 1,100,724</u>	<u>\$ 97,571</u>	<u>\$ 315,986</u>	<u>\$12,048,332</u>

**DEVELOPMENT SERVICES**  
**Development Fee Report - All IFA's**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2010**

	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	\$ 73,372	\$ 1,720	\$ 186	\$ -	\$ 9,506	\$ -	\$ 163	\$ 84,947
Planned Regional Park Improvements	845	20	3,546	-	113	-	2	4,526
Parks Planned Trails	10,159	238	42	-	1,317	-	23	11,779
Buyin Fairgournds	3,484	82	491	-	451	-	8	4,516
Parks Planned Support Vehicles/Equipment	3,705	87	168	-	480	-	8	4,448
Parks Development Fee Study	1,056	25	179	-	137	-	2	1,399
Parks Interest Earned	4,145	100	51	10	342	23	56	4,727
Planned Sheriff & Justice Court Facilities	143,579	6,463	6,489	-	16,618	-	563	173,712
Planned Buyin Detention Center Expansion	220,681	7,815	10,270	-	26,947	-	698	266,411
Planned Sheriff Vehicles	40,599	1,827	1,835	-	4,699	-	159	49,119
Planned Public Safety Vehicles	2,302	67	109	-	291	-	6	2,775
Planned Public Safety Communication Equipment	11,685	422	543	-	1,421	-	38	14,109
Public Safety Development Fee Study	1,849	108	80	-	198	-	9	2,244
Public Safety Interest Earned	11,588	316	427	23	1,181	34	113	13,682
Streets Planned Arterials	1,631,251	86,935	153,341	-	117,606	-	17,395	2,006,528
Streets Support Facilities Cost per Trip	10,337	452	932	-	685	-	136	12,542
Streets Support Vehicle/Equipment Cost per Trip	106,310	4,689	9,598	-	7,079	-	1,403	129,079
Streets Development Fee Study	487	20	38	-	28	-	6	579
Streets Interest Earned	92,501	5,172	6,687	274	6,872	795	2,463	114,764
<b>Total revenues</b>	<b>2,369,935</b>	<b>116,558</b>	<b>195,012</b>	<b>307</b>	<b>195,971</b>	<b>852</b>	<b>23,251</b>	<b>2,901,886</b>
<b>Expenditures</b>								
Parks Development Fee Study	10,209	-	-	-	-	-	-	10,209
Public Safety Development Fee Study	13,781	-	-	-	-	-	-	13,781
Streets Development Fee Study	24,801	-	-	-	-	-	-	24,801
Streets Planned Arterials	5,948,256	-	-	-	-	-	-	5,948,256
Planned Sheriff Vehicles	154,234	-	-	-	-	-	-	154,234
Planned Public Safety Vehicles	4,303	-	-	-	-	-	-	4,303
Planned Buyin Detention Center Expansion	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>6,155,584</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,155,584</b>
Excess of revenues over expenditures	(3,785,649)	116,558	195,012	307	195,971	852	23,251	(3,253,698)
Net change in fund balances	(3,785,649)	116,558	195,012	307	195,971	852	23,251	(3,253,698)
Fund balances, July 1, 2009	9,620,481	585,513	739,601	34,497	904,753	96,719	292,735	12,274,299
Fund balances, June 30, 2010	<u>\$ 5,834,832</u>	<u>\$ 702,071</u>	<u>\$ 934,613</u>	<u>\$ 34,804</u>	<u>\$ 1,100,724</u>	<u>\$ 97,571</u>	<u>\$ 315,986</u>	<u>\$ 9,020,601</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, 2010**

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
<b>Revenues</b>			
Planned Regional Parkland	\$ 107,030	\$ (22,083)	\$ 84,947
Planned Regional Park Improvements	4,788	(262)	4,526
Parks Planned Trails	14,837	(3,058)	11,779
Buyin Fairgrounds	5,565	(1,049)	4,516
Parks Planned Support Vehicles/Equipment	5,563	(1,115)	4,448
Parks Development Fee Study	1,716	(317)	1,399
Parks Interest Earned	6,190	(1,463)	4,727
Planned Sheriff & Justice Court Facilities	538,100	(364,388)	173,712
Planned Buyin Detention Center Expansion	612,042	(345,631)	266,411
Planned Sheriff Vehicles	152,145	(103,026)	49,119
Planned Public Safety Vehicles	4,872	(2,097)	2,775
Planned Public Safety Communication Equipment	33,218	(19,109)	14,109
Public Safety Development Fee Study	9,456	(7,212)	2,244
Public Safety Interest Earned	18,979	(5,297)	13,682
Streets Planned Arterials	3,817,837	(1,811,309)	2,006,528
Streets Support Facilities Cost per Trip	22,959	(10,417)	12,542
Streets Support Vehicle/Equipment Cost per Trip	236,120	(107,041)	129,079
Streets Development Fee Study	1,040	(461)	579
Streets Interest Earned	160,391	(45,627)	114,764
Total revenues	<u>5,752,848</u>	<u>(2,850,962)</u>	<u>2,901,886</u>
<b>Expenditures</b>			
Parks Development Fee Study	10,210	(1)	10,209
Public Safety Development Fee Study	13,782	(1)	13,781
Streets Development Fee Study	24,802	(1)	24,801
Streets Planned Arterials	5,948,256	-	5,948,256
Planned Sheriff Vehicles	154,234	-	154,234
Planned Public Safety Vehicles	4,303	-	4,303
Planned Buyin Detention Center Expansion	-	-	-
Total expenditures	<u>6,155,587</u>	<u>(3)</u>	<u>6,155,584</u>
Excess of revenues over expenditures	<u>(402,739)</u>	<u>(2,850,959)</u>	<u>(3,253,698)</u>
Net change in fund balances	(402,739)	(2,850,959)	(3,253,698)
Fund balances, July 1, 2009	13,236,057	(961,758)	12,274,299
Fund balances, June 30, 2010	<u>\$ 12,833,318</u>	<u>\$ (3,812,717)</u>	<u>\$ 9,020,601</u>

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 1**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2010**

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
<b>Revenues</b>			
Planned Regional Parkland	\$ 95,291	\$ (21,919)	\$ 73,372
Planned Regional Park Improvements	1,105	(260)	845
Parks Planned Trails	13,195	(3,036)	10,159
Buyin Fairgournds	4,525	(1,041)	3,484
Parks Planned Support Vehicles/Equipment	4,812	(1,107)	3,705
Parks Development Fee Study	1,371	(315)	1,056
Parks Interest Earned	5,383	(1,238)	4,145
Planned Sheriff & Justice Court Facilities	507,695	(364,116)	143,579
Planned Buyin Detention Center Expansion	565,864	(345,183)	220,681
Planned Sheriff Vehicles	143,549	(102,950)	40,599
Planned Public Safety Vehicles	4,395	(2,093)	2,302
Planned Public Safety Communication Equipment	30,770	(19,085)	11,685
Public Safety Development Fee Study	9,057	(7,208)	1,849
Public Safety Interest Earned	16,101	(4,513)	11,588
Streets Planned Arterials	3,201,662	(1,570,411)	1,631,251
Streets Support Facilities Cost per Trip	19,054	(8,717)	10,337
Streets Support Vehicle/Equipment Cost per Trip	195,889	(89,579)	106,310
Streets Development Fee Study	878	(391)	487
Streets Interest Earned	131,053	(38,552)	92,501
Total revenues	<u>4,951,649</u>	<u>(2,581,714)</u>	<u>2,369,935</u>
<b>Expenditures</b>			
Parks Development Fee Study	10,210	(1)	10,209
Public Safety Development Fee Study	13,782	(1)	13,781
Streets Development Fee Study	24,802	(1)	24,801
Streets Planned Arterials	5,948,256	-	5,948,256
Planned Sheriff Vehicles	154,234	-	154,234
Planned Public Safety Vehicles	4,303	-	4,303
Planned Buyin Detention Center Expansion	-	-	-
Total expenditures	<u>6,155,587</u>	<u>(3)</u>	<u>6,155,584</u>
Excess of revenues over expenditures	<u>(1,203,938)</u>	<u>(2,581,711)</u>	<u>(3,785,649)</u>
Net change in fund balances	(1,203,938)	(2,581,711)	(3,785,649)
Fund balances, July 1, 2009	10,515,289	(922,928)	9,620,481
Fund balances, June 30, 2010	<u>\$ 9,311,351</u>	<u>\$ (3,504,639)</u>	<u>\$ 5,834,832</u>

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 2**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2010**

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
<b>Revenues</b>			
Planned Regional Parkland	\$ 1,720	\$ -	\$ 1,720
Planned Regional Park Improvements	20	-	20
Parks Planned Trails	238	-	238
Buyin Fairgournds	82	-	82
Parks Planned Support Vehicles/Equipment	87	-	87
Parks Development Fee Study	25	-	25
Parks Interest Earned	131	(31)	100
Planned Sheriff & Justice Court Facilities	6,463	-	6,463
Planned Buyin Detention Center Expansion	7,815	-	7,815
Planned Sheriff Vehicles	1,827	-	1,827
Planned Public Safety Vehicles	67	-	67
Planned Public Safety Communication Equipment	422	-	422
Public Safety Development Fee Study	108	-	108
Public Safety Interest Earned	430	(114)	316
Streets Planned Arterials	253,492	(166,557)	86,935
Streets Support Facilities Cost per Trip	1,757	(1,305)	452
Streets Support Vehicle/Equipment Cost per Trip	18,069	(13,380)	4,689
Streets Development Fee Study	74	(54)	20
Streets Interest Earned	6,740	(1,568)	5,172
Total revenues	<u>299,567</u>	<u>(183,009)</u>	<u>116,558</u>
<b>Expenditures</b>			
Parks Development Fee Study	-	-	-
Public Safety Development Fee Study	-	-	-
Streets Development Fee Study	-	-	-
Streets Planned Arterials	-	-	-
Planned Sheriff Vehicles	-	-	-
Planned Public Safety Vehicles	-	-	-
Planned Buyin Detention Center Expansion	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>299,567</u>	<u>(183,009)</u>	<u>116,558</u>
Net change in fund balances	299,567	(183,009)	116,558
Fund balances, July 1, 2009	590,684	(6,282)	585,513
Fund balances, June 30, 2010	<u>\$ 890,251</u>	<u>\$ (189,291)</u>	<u>\$ 702,071</u>

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 3**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2010**

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
<b>Revenues</b>			
Planned Regional Parkland	\$ 268	\$ (82)	\$ 186
Planned Regional Park Improvements	3,547	(1)	3,546
Parks Planned Trails	53	(11)	42
Buyin Fairgrounds	495	(4)	491
Parks Planned Support Vehicles/Equipment	172	(4)	168
Parks Development Fee Study	180	(1)	179
Parks Interest Earned	111	(60)	51
Planned Sheriff & Justice Court Facilities	6,625	(136)	6,489
Planned Buyin Detention Center Expansion	10,494	(224)	10,270
Planned Sheriff Vehicles	1,873	(38)	1,835
Planned Public Safety Vehicles	111	(2)	109
Planned Public Safety Communication Equipment	555	(12)	543
Public Safety Development Fee Study	82	(2)	80
Public Safety Interest Earned	616	(189)	427
Streets Planned Arterials	156,735	(3,394)	153,341
Streets Support Facilities Cost per Trip	951	(19)	932
Streets Support Vehicle/Equipment Cost per Trip	9,791	(193)	9,598
Streets Development Fee Study	39	(1)	38
Streets Interest Earned	8,774	(2,087)	6,687
Total revenues	<u>201,472</u>	<u>(6,460)</u>	<u>195,012</u>
<b>Expenditures</b>			
Parks Development Fee Study	-	-	-
Public Safety Development Fee Study	-	-	-
Streets Development Fee Study	-	-	-
Streets Planned Arterials	-	-	-
Planned Sheriff Vehicles	-	-	-
Planned Public Safety Vehicles	-	-	-
Planned Buyin Detention Center Expansion	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>201,472</u>	<u>(6,460)</u>	<u>195,012</u>
Net change in fund balances	201,472	(6,460)	195,012
Fund balances, July 1, 2009	757,049	(18,954)	739,601
Fund balances, June 30, 2010	<u>\$ 958,521</u>	<u>\$ (25,414)</u>	<u>\$ 934,613</u>

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 4**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2010**

	Total Revenues Collected	Refunds or Adjustments	Net 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	13	(3)	10
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	35	(12)	23
Streets Planned Arterials	-	-	-
Streets Support Facilities Cost per Trip	-	-	-
Streets Support Vehicle/Equipment Cost per Trip	-	-	-
Streets Development Fee Study	-	-	-
Streets Interest Earned	368	(94)	274
Total revenues	<u>416</u>	<u>(109)</u>	<u>307</u>
<b>Expenditures</b>			
Parks Development Fee Study	-	-	-
Public Safety Development Fee Study	-	-	-
Streets Development Fee Study	-	-	-
Streets Planned Arterials	-	-	-
Planned Sheriff Vehicles	-	-	-
Planned Public Safety Vehicles	-	-	-
Planned Buyin Detention Center Expansion	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>416</u>	<u>(109)</u>	<u>307</u>
Net change in fund balances	416	(109)	307
Fund balances, July 1, 2009	34,561	(135)	34,497
Fund balances, June 30, 2010	<u>\$ 34,977</u>	<u>\$ (244)</u>	<u>\$ 34,804</u>

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 5**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2010**

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
<b>Revenues</b>			
Planned Regional Parkland	\$ 9,588	\$ (82)	\$ 9,506
Planned Regional Park Improvements	114	(1)	113
Parks Planned Trails	1,328	(11)	1,317
Buyin Fairgrounds	455	(4)	451
Parks Planned Support Vehicles/Equipment	484	(4)	480
Parks Development Fee Study	138	(1)	137
Parks Interest Earned	446	(104)	342
Planned Sheriff & Justice Court Facilities	16,754	(136)	16,618
Planned Buyin Detention Center Expansion	27,171	(224)	26,947
Planned Sheriff Vehicles	4,737	(38)	4,699
Planned Public Safety Vehicles	293	(2)	291
Planned Public Safety Communication Equipment	1,433	(12)	1,421
Public Safety Development Fee Study	200	(2)	198
Public Safety Interest Earned	1,567	(386)	1,181
Streets Planned Arterials	188,553	(70,947)	117,606
Streets Support Facilities Cost per Trip	1,061	(376)	685
Streets Support Vehicle/Equipment Cost per Trip	10,968	(3,889)	7,079
Streets Development Fee Study	43	(15)	28
Streets Interest Earned	9,108	(2,236)	6,872
Total revenues	<u>274,441</u>	<u>(78,470)</u>	<u>195,971</u>
<b>Expenditures</b>			
Parks Development Fee Study	-	-	-
Public Safety Development Fee Study	-	-	-
Streets Development Fee Study	-	-	-
Streets Planned Arterials	-	-	-
Planned Sheriff Vehicles	-	-	-
Planned Public Safety Vehicles	-	-	-
Planned Buyin Detention Center Expansion	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>274,441</u>	<u>(78,470)</u>	<u>195,971</u>
Net change in fund balances	274,441	(78,470)	195,971
Fund balances, July 1, 2009	906,682	(3,687)	904,753
Fund balances, June 30, 2010	<u>\$ 1,181,123</u>	<u>\$ (82,157)</u>	<u>\$ 1,100,724</u>



DEVELOPMENT SERVICES  
Development Fee Report - IFA 6  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Year Ended June 30, 2010

	Total Revenues Collected	Refunds or Adjustments	Net 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	31	(8)	23
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	55	(21)	34
Streets Planned Arterials	-	-	-
Streets Support Facilities Cost per Trip	-	-	-
Streets Support Vehicle/Equipment Cost per Trip	-	-	-
Streets Development Fee Study	-	-	-
Streets Interest Earned	1,051	(256)	795
Total revenues	<u>1,137</u>	<u>(285)</u>	<u>852</u>
<b>Expenditures</b>			
Parks Development Fee Study	-	-	-
Public Safety Development Fee Study	-	-	-
Streets Development Fee Study	-	-	-
Streets Planned Arterials	-	-	-
Planned Sheriff Vehicles	-	-	-
Planned Public Safety Vehicles	-	-	-
Planned Buyin Detention Center Expansion	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>1,137</u>	<u>(285)</u>	<u>852</u>
Net change in fund balances	1,137	(285)	852
Fund balances, July 1, 2009	96,970	(433)	96,719
Fund balances, June 30, 2010	<u>\$ 98,107</u>	<u>\$ (718)</u>	<u>\$ 97,571</u>

**DEVELOPMENT SERVICES**  
**Development Fee Report - IFA 7**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year Ended June 30, 2010**

	Total Revenues Collected	Refunds or Adjustments	Net Revenues Collected
<b>Revenues</b>			
Planned Regional Parkland	\$ 163	\$ -	\$ 163
Planned Regional Park Improvements	2	-	2
Parks Planned Trails	23	-	23
Buyin Fairgrounds	8	-	8
Parks Planned Support Vehicles/Equipment	8	-	8
Parks Development Fee Study	2	-	2
Parks Interest Earned	75	(19)	56
Planned Sheriff & Justice Court Facilities	563	-	563
Planned Buyin Detention Center Expansion	698	-	698
Planned Sheriff Vehicles	159	-	159
Planned Public Safety Vehicles	6	-	6
Planned Public Safety Communication Equipment	38	-	38
Public Safety Development Fee Study	9	-	9
Public Safety Interest Earned	175	(62)	113
Streets Planned Arterials	17,395	-	17,395
Streets Support Facilities Cost per Trip	136	-	136
Streets Support Vehicle/Equipment Cost per Trip	1,403	-	1,403
Streets Development Fee Study	6	-	6
Streets Interest Earned	3,297	(834)	2,463
Total revenues	<u>24,166</u>	<u>(915)</u>	<u>23,251</u>
<b>Expenditures</b>			
Parks Development Fee Study	-	-	-
Public Safety Development Fee Study	-	-	-
Streets Development Fee Study	-	-	-
Streets Planned Arterials	-	-	-
Planned Sheriff Vehicles	-	-	-
Planned Public Safety Vehicles	-	-	-
Planned Buyin Detention Center Expansion	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>24,166</u>	<u>(915)</u>	<u>23,251</u>
Net change in fund balances	24,166	(915)	23,251
Fund balances, July 1, 2009	301,485	(9,339)	292,735
Fund balances, June 30, 2010	<u>\$ 325,651</u>	<u>\$ (10,254)</u>	<u>\$ 315,986</u>