

**MOORPARK CITY COUNCIL  
AGENDA REPORT**

**TO:** Honorable City Council

**FROM:** Ron Ahlers, Finance Director *RA*  
Prepared by: Irmina Lumbad, Finance/Accounting Manager *IL*

**DATE:** October 21, 2010 (CC Meeting of November 17, 2010)

**SUBJECT:** Consider the Report Titled "Accounting of Fund Information as Required by Section 66006 of the California Government Code for Fiscal Year 2009/2010"

**BACKGROUND**

California Government Code Sections 66000-66008 prescribe the use, accounting and reporting of fees imposed by a local agency to an applicant as a condition of approval of a development project. The purpose of these fees is to defray all or a portion of the cost of public facilities related to the development project. Public facilities include public improvements, public services and community amenities. The Code requires the local agency to establish a separate fund for each fee to avoid any commingling with other revenues and funds. An annual report of these funds shall be made available to the public within one hundred and eighty (180) days after the close of each fiscal year and reviewed by the local agency in the next regularly scheduled public meeting not less than fifteen days (15) after this information is made public.

**DISCUSSION**

Section 66006 requires the following annual disclosures for each fund: a) brief description of the fee, b) amount of the fee, c) beginning and ending balance of fund, d) amount of fees collected and the interest earned, e) identification of each public improvement on which fees were expended and the amount of expenditures on each improvement, f) identification of an approximate date by which the construction of the public improvement will commence, g) description of each interfund transfer or loan made from the fund, and h) amount of refunds.

Honorable City Council  
November 17, 2010  
Page 2

Staff has compiled the required information for each of the funds in a report entitled "Accounting of Fund Information as Required by Section 66006 of the California Government Code for Fiscal Year 2009/2010". The report, based on the City's unaudited financial records, relates to transactions made during the fiscal year that concluded on June 30, 2010.

As required by the Code, these reports have been made available to the public at least 15 days prior to the meeting date at the front counter of City Hall.

**FISCAL IMPACT**

There is no fiscal impact.

**STAFF RECOMMENDATION**

Receive and file said report.

Attachment 1: "Accounting of Fund Information as Required by Section 66006 of the California Code for Fiscal Year 2009/2010"



**City of Moorpark, California**

**Accounting of Fund Information as Required by Section 66006 of the  
California Government Code**

**for**

**Fiscal Year 2009/2010**

**Scheduled for Public Review at the City Council Meeting**

**of**

**November 17, 2010**

## Overview

In compliance with Sections 66000 - 66006 of the California Government Code (Code), the City of Moorpark is required to provide a separate accounting for funds from which revenues are derived from developer fees and the proceeds of such fees are used to provide public facilities.

The Code provides the following definitions:

**Fee:** “. . . a monetary exaction other than a tax or special assessment, whether established for a broad class of projects by legislation of general applicability or imposed on a specific project on an ad hoc basis, that is charged by a local agency to the applicant in connection with approval of a development project for the purpose of defraying all or a portion of the cost of public facilities related to the development project.”

**Public Facilities:** “. . . includes public improvements, public services and community amenities.”

Also, the Code requires the following information be reported for each fund holding such fees:

- (1) A brief description of the type of fee in the account or fund;
- (2) The amount of the fee;
- (3) The beginning balance and ending balance of the account or fund;
- (4) The amount of the fees collected and the interest earned;
- (5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees;
- (6) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete;
- (7) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and in case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan; and,
- (8) The amount of refunds made pursuant to subdivision (e) of Section 66001 of the Code and any allocations pursuant to subdivision (f) of Section 66001 of the Code.

The following pages provide the information required by the Code for each fund which holds developer fees which defray all or a portion of the cost of public facilities related to development projects. Additional information as required by Section 66000 (d) is also contained in the report.

**Fund 2001 – Traffic Systems Management Fund**

Item Description	Response																																						
(1) A brief description of the type of fee in the account or fund	Fees based on the air quality impacts of development with the purpose of mitigating these impacts by funding programs or projects that reduce emissions.																																						
(2) The amount of the fee	The fee is calculated based on the Ventura County Air Pollution Control District's guidelines.																																						
(3) The beginning and ending balance of the account or fund	<table> <tr> <td>Beginning Balance (07/01/09)</td> <td align="right">\$ 5,946,996</td> </tr> <tr> <td><b>Ending Balance (06/30/10)</b></td> <td align="right"><b>\$ 6,079,042</b></td> </tr> </table>	Beginning Balance (07/01/09)	\$ 5,946,996	<b>Ending Balance (06/30/10)</b>	<b>\$ 6,079,042</b>																																		
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(4) The amount of the fees collected and the interest earned	<table> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 90,087</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 74,731</td> </tr> <tr> <td>Sale of Plans/Specifications</td> <td align="right">\$ 430</td> </tr> <tr> <td><b>Total Revenues</b></td> <td align="right"><b>\$ 165,248</b></td> </tr> </table>	Amount of Fees Collected	\$ 90,087	Interest Earned	\$ 74,731	Sale of Plans/Specifications	\$ 430	<b>Total Revenues</b>	<b>\$ 165,248</b>																														
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(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY09/10, including the total percentage of the cost of the public improvement that was funded with fees	<table> <tr> <td>Com. Dev. Admin. Salaries</td> <td align="right">\$ 12,168</td> </tr> <tr> <td>Other Contractual Services</td> <td align="right">\$ 2,967</td> </tr> <tr> <td>Vehicle for Volunteer in Policing</td> <td align="right">\$ -</td> </tr> <tr> <td>Signal Interconnect (8004)</td> <td align="right">\$ (8,048)</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ -</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">0%</td> </tr> <tr> <td>Metrolink South Second Entrance (8056)</td> <td align="right">\$ 2,778</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 4,190</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">66%</td> </tr> <tr> <td>LA Ave Undergrounding (8066)</td> <td align="right">\$ 12,004</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 12,004</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td>Spring Road Bus Turn-out (8069)</td> <td align="right">\$ 340</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 340</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td>Mountain Trail Overlay (8083)</td> <td align="right">\$ 10,992</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 10,992</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td><b>Total Expenses</b></td> <td align="right"><b>\$ 33,202</b></td> </tr> </table>	Com. Dev. Admin. Salaries	\$ 12,168	Other Contractual Services	\$ 2,967	Vehicle for Volunteer in Policing	\$ -	Signal Interconnect (8004)	\$ (8,048)	Total Cost of Project	\$ -	% of project funded by fees:	0%	Metrolink South Second Entrance (8056)	\$ 2,778	Total Cost of Project	\$ 4,190	% of project funded by fees:	66%	LA Ave Undergrounding (8066)	\$ 12,004	Total Cost of Project	\$ 12,004	% of project funded by fees:	100%	Spring Road Bus Turn-out (8069)	\$ 340	Total Cost of Project	\$ 340	% of project funded by fees:	100%	Mountain Trail Overlay (8083)	\$ 10,992	Total Cost of Project	\$ 10,992	% of project funded by fees:	100%	<b>Total Expenses</b>	<b>\$ 33,202</b>
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(6) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete public improvement and the public improvement remains incomplete	For FY 10/11, \$67K of the fund has been budgeted for the following capital improvement projects: \$1K for Spring Road Bus Turn-Out (8069) and \$66K for Sidewalk & Bike Lane AVRC (8086). \$19K or 15% of one (1) Senior Management Analyst salaries/benefits, \$182K for City transit operating costs (including natural gas) and \$27K transfer to other fund for administrative and engineering staff costs to administer the projects.																																						
(7) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan	<p><i>Interfund Transfers:</i></p> <table> <tr> <td>Total Interfund Transfers</td> <td align="right">\$ -</td> </tr> </table> <p><i>Interfund Loans:</i></p> <table> <tr> <td></td> <td align="right">\$ -</td> </tr> </table>	Total Interfund Transfers	\$ -		\$ -																																		
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**Fund 2001 – Traffic Systems Management Fund**

Item Description	Response
Additional Comments:	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.

**Fund 2002 – Citywide Traffic Mitigation Fund**

Item Description	Response														
(1) A brief description of the type of fee in the account or fund	Fees to fund mitigation measures for increased traffic flows generated by developments within the City.														
(2) The amount of the fee	Negotiated with developers based upon the estimated impact of development on traffic flow within the City.														
(3) The beginning and ending balance of the account or fund	<table> <tr> <td>Beginning Balance (07/01/09)</td> <td align="right">\$ 13,378,662</td> </tr> <tr> <td><b>Ending Balance (06/30/10)</b></td> <td align="right"><b>\$ 13,539,930</b></td> </tr> </table>	Beginning Balance (07/01/09)	\$ 13,378,662	<b>Ending Balance (06/30/10)</b>	<b>\$ 13,539,930</b>										
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(4) The amount of the fees collected and the interest earned	<table> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 342,371</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 168,276</td> </tr> <tr> <td><b>Total Revenues</b></td> <td align="right"><b>\$ 510,648</b></td> </tr> </table>	Amount of Fees Collected	\$ 342,371	Interest Earned	\$ 168,276	<b>Total Revenues</b>	<b>\$ 510,648</b>								
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(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 09/10, including the total percentage of the cost of the public improvement that was funded with fees.	<table> <tr> <td>North Hills Parkway (8061)</td> <td align="right">\$ 137,107</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 142,217</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">96%</td> </tr> <tr> <td> 23 Fwy Sound Wall @ Tierra Rejada Rd (8079)</td> <td align="right"> \$ 193,519</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 203,833</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">95%</td> </tr> <tr> <td><b>Total Expenses</b></td> <td align="right"><b>\$ 330,626</b></td> </tr> </table>	North Hills Parkway (8061)	\$ 137,107	Total Cost of Project	\$ 142,217	% of project funded by fees:	96%	 23 Fwy Sound Wall @ Tierra Rejada Rd (8079)	 \$ 193,519	Total Cost of Project	\$ 203,833	% of project funded by fees:	95%	<b>Total Expenses</b>	<b>\$ 330,626</b>
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(6) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete public improvement and the public improvement remains incomplete	For FY 10/11, a total of \$4,376K has been budgeted for the following projects: Moorpark Avenue Widening from Casey to Third Street (8040) -\$666K, 23 North Realignment (8045) - \$44K, North Hills Parkway (8061) -\$1,906K and 23 Freeway Sound Wall at Tierra Rejada Road (8079) - \$1,760K. These are significant projects that are expected to require all the available funds in this account to complete. \$23K has been appropriated for interfund transfers for planning and engineering staff time relating to these projects.														
(7) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan	<p><i>Interfund Transfers:</i></p> <table> <tr> <td>Route 23 North Alignment (8045)</td> <td align="right">\$ 3,330</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - North Hills Parkway (8061)</td> <td align="right">\$ 5,110</td> </tr> <tr> <td>Planning City Staff cost reimbursement - 23 Fwy Sound Wall @ Tierra Rejada Rd (8079)</td> <td align="right">\$ 10,314</td> </tr> <tr> <td><b>Total Interfund Transfers</b></td> <td align="right"><b>\$ 18,754</b></td> </tr> <tr> <td> Interfund Loans:</td> <td align="right"> \$ -</td> </tr> </table>	Route 23 North Alignment (8045)	\$ 3,330	Engineering City Staff cost reimbursement - North Hills Parkway (8061)	\$ 5,110	Planning City Staff cost reimbursement - 23 Fwy Sound Wall @ Tierra Rejada Rd (8079)	\$ 10,314	<b>Total Interfund Transfers</b>	<b>\$ 18,754</b>	 Interfund Loans:	 \$ -				
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Additional Comments:	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.														

**Fund 2003 – Crossing Guard Fund**

Item Description	Response								
(1) A brief description of the type of fee in the account or fund	Fees for the provision of increased crossing guards at specific locations as a result of additional residential development.								
(2) The amount of the fee	Negotiated with developers in areas where development would impact pedestrian routes to and from schools within the City.								
(3) The beginning and ending balance of the account or fund	<table> <tr> <td>Beginning Balance (07/01/09)</td> <td align="right">\$ 334,888</td> </tr> <tr> <td><b>Ending Balance (06/30/10)</b></td> <td align="right"><b>\$ 323,606</b></td> </tr> </table>	Beginning Balance (07/01/09)	\$ 334,888	<b>Ending Balance (06/30/10)</b>	<b>\$ 323,606</b>				
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Amount of Fees Collected	\$ -								
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(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 09/10, including the total percentage of the cost of the public improvement that was funded with fees	<table> <tr> <td>Crossing Guard Expenses</td> <td align="right">\$ 15,363</td> </tr> <tr> <td>Total Cost of Project(s)</td> <td align="right">\$ 46,251</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">33%</td> </tr> <tr> <td><b>Total Expenses</b></td> <td align="right"><b>\$ 15,363</b></td> </tr> </table>	Crossing Guard Expenses	\$ 15,363	Total Cost of Project(s)	\$ 46,251	% of project funded by fees:	33%	<b>Total Expenses</b>	<b>\$ 15,363</b>
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<b>Total Expenses</b>	<b>\$ 15,363</b>								
(6) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete public improvement and the public improvement remains incomplete	The fees collected in this account are used to partially fund the annual costs of providing crossing guard services at specified locations. Fees are collected from developers to offset the cost for five years only at impacted intersections. Approximately \$15K has been budgeted for FY 10/11 to provide for crossing guard services.								
(7) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan	<table> <tr> <td>Interfund Transfers:</td> <td align="right">\$ -</td> </tr> <tr> <td>Interfund Loans:</td> <td align="right">\$ -</td> </tr> </table>	Interfund Transfers:	\$ -	Interfund Loans:	\$ -				
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Refunds Made:	\$ -								
Allocations Made:	\$ -								
Additional Comments:	None								

**Fund 210X – Park Improvement Funds**

Item Description	Response																																																
(1) A brief description of the type of fee in the account or fund	Quimby fees (Developer payments in lieu of dedicating park land), fees on commercial, industrial, and multi-family developments, donations to the City, or revenue received from lease or sale of park land to be used for the construction of park facilities as a result of increased demand for parks resulting from new development. Includes funds for municipal pool and bike path.																																																
(2) The amount of the fee	A formula based on a dwelling unit factor (currently 3.22 for single family units), the parkland dedication requirement (currently 5 acres/1,000 persons) and the fair market value per acre (varies per development).																																																
(3) The beginning and ending balance of the account or fund	<table> <tr> <td>Beginning Balance (07/01/09)</td> <td align="right">\$ 1,757,974</td> </tr> <tr> <td><b>Ending Balance (06/30/10)</b></td> <td align="right"><b>\$ (23,636)</b></td> </tr> </table>	Beginning Balance (07/01/09)	\$ 1,757,974	<b>Ending Balance (06/30/10)</b>	<b>\$ (23,636)</b>																																												
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(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 09/10, including the total percentage of the cost of the public improvement that was funded with fees	<table> <tr> <td>Arroyo Vista Community Park (7701)</td> <td align="right">\$ 34,220</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 104,526</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">33%</td> </tr> <tr> <td> Poindexter Park (7801)</td> <td align="right"> \$ 516</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 74,314</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">1%</td> </tr> <tr> <td> Glenwood Park (7813)</td> <td align="right"> \$ 23,246</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 52,329</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">44%</td> </tr> <tr> <td> AV Sports Field (7022)</td> <td align="right"> \$ 64,865</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 64,865</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td> AVCP Pump House (7030)</td> <td align="right"> \$ 8,800</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 8,800</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td> Mountain Meadows Basketball Crt (7029)</td> <td align="right"> \$ 38,146</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 38,146</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td> College View Basketball Crt (7028)</td> <td align="right"> \$ 47,044</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 47,044</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td> Skate Park Expansion (7851)</td> <td align="right"> \$ 1,644,563</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 1,644,563</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> </table>	Arroyo Vista Community Park (7701)	\$ 34,220	Total Cost of Project	\$ 104,526	% of project funded by fees:	33%	 Poindexter Park (7801)	 \$ 516	Total Cost of Project	\$ 74,314	% of project funded by fees:	1%	 Glenwood Park (7813)	 \$ 23,246	Total Cost of Project	\$ 52,329	% of project funded by fees:	44%	 AV Sports Field (7022)	 \$ 64,865	Total Cost of Project	\$ 64,865	% of project funded by fees:	100%	 AVCP Pump House (7030)	 \$ 8,800	Total Cost of Project	\$ 8,800	% of project funded by fees:	100%	 Mountain Meadows Basketball Crt (7029)	 \$ 38,146	Total Cost of Project	\$ 38,146	% of project funded by fees:	100%	 College View Basketball Crt (7028)	 \$ 47,044	Total Cost of Project	\$ 47,044	% of project funded by fees:	100%	 Skate Park Expansion (7851)	 \$ 1,644,563	Total Cost of Project	\$ 1,644,563	% of project funded by fees:	100%
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**Fund 210X – Park Improvement Funds**

Item Description	Response																		
	<table> <tr> <td>Mountain Meadows (7810)</td> <td align="right">\$ 7,324</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 49,990</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">15%</td> </tr> <tr> <td> </td> <td></td> </tr> <tr> <td>Peach Hill Park Play Ground (7808)</td> <td align="right">\$ 22,313</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 104,383</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">21%</td> </tr> <tr> <td> </td> <td></td> </tr> <tr> <td><b>Total Expenses</b></td> <td align="right"><b>\$ 1,891,038</b></td> </tr> </table>	Mountain Meadows (7810)	\$ 7,324	Total Cost of Project	\$ 49,990	% of project funded by fees:	15%	 		Peach Hill Park Play Ground (7808)	\$ 22,313	Total Cost of Project	\$ 104,383	% of project funded by fees:	21%	 		<b>Total Expenses</b>	<b>\$ 1,891,038</b>
Mountain Meadows (7810)	\$ 7,324																		
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Total Cost of Project	\$ 104,383																		
% of project funded by fees:	21%																		
<b>Total Expenses</b>	<b>\$ 1,891,038</b>																		
(6) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete public improvement and the public improvement remains incomplete	<p>\$427K park improvement projects are planned for FY 10/11. The major projects include improvements at AV Sports Field, Arroyo Vista Recreation Center Office Expansion, Glenwood Park, Monte Vista Park and Mountain Meadows Park.</p>																		
(7) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan	<p><b>Interfund Transfers:</b>  From Community Wide Fund (2100) to Park Improvement Zone 1 Fund (2111) \$ 700,000.00</p> <p>Interfund Loans: \$ -</p> <p>On April 1, 2009, City Council approved an interfund loan of up to \$1.5M from the Special Projects Fund (4004) to Park Improvement Zone 1 Fund (2111) to partially fund the design and construction of the Poindexter Park Expansion Project (7801). The loan cost is a variable interest rate based on the average interest rate earned by LAIF from the previous year. Loan amount will be transferred from Fund 4004 to Fund 2111 as needed. The principal and interest will be repaid as new development and parkland fees are collected.</p>																		
(8) The amount of refunds made pursuant to subdivision (e) of Section 66001 (of the Code) and any allocations pursuant to subdivision (f) of Section 66001 (of the Code)	<table> <tr> <td>Refunds Made:</td> <td align="right">\$ -</td> </tr> <tr> <td>Allocations Made:</td> <td align="right">\$ -</td> </tr> </table>	Refunds Made:	\$ -	Allocations Made:	\$ -														
Refunds Made:	\$ -																		
Allocations Made:	\$ -																		
Additional Comments:	<p>For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial</p>																		

**Fund 2150 - Tree & Landscaping Fund**

Item Description	Response								
(1) A brief description of the type of fee in the account or fund	Fees to provide landscaping and trees in public areas resulting from the increase in demand from additional development.								
(2) The amount of the fee	\$0.05/commercial and industrial square foot								
(3) The beginning and ending balance of the account or fund	<table border="0"> <tr> <td>Beginning Balance (07/01/09)</td> <td align="right">\$ 152,981</td> </tr> <tr> <td><b>Ending Balance (06/30/10)</b></td> <td align="right"><b>\$ 124,878</b></td> </tr> </table>	Beginning Balance (07/01/09)	\$ 152,981	<b>Ending Balance (06/30/10)</b>	<b>\$ 124,878</b>				
Beginning Balance (07/01/09)	\$ 152,981								
<b>Ending Balance (06/30/10)</b>	<b>\$ 124,878</b>								
(4) The amount of the fees collected and the interest earned	<table border="0"> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 42</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 1,806</td> </tr> <tr> <td><b>Total Revenues</b></td> <td align="right"><b>\$ 1,847</b></td> </tr> </table>	Amount of Fees Collected	\$ 42	Interest Earned	\$ 1,806	<b>Total Revenues</b>	<b>\$ 1,847</b>		
Amount of Fees Collected	\$ 42								
Interest Earned	\$ 1,806								
<b>Total Revenues</b>	<b>\$ 1,847</b>								
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 09/10, including the total percentage of the cost of the public improvement that was funded with fees	<table border="0"> <tr> <td>City Entry Signs (7110)</td> <td align="right">\$ 29,950</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 30,386</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">99%</td> </tr> <tr> <td><b>Total Expenses</b></td> <td align="right"><b>\$ 29,950</b></td> </tr> </table>	City Entry Signs (7110)	\$ 29,950	Total Cost of Project	\$ 30,386	% of project funded by fees:	99%	<b>Total Expenses</b>	<b>\$ 29,950</b>
City Entry Signs (7110)	\$ 29,950								
Total Cost of Project	\$ 30,386								
% of project funded by fees:	99%								
<b>Total Expenses</b>	<b>\$ 29,950</b>								
(6) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete public improvement and the public improvement remains incomplete	In FY 10/11, \$10K appropriation for city entry signage was carried over from prior year.								
(7) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan	<table border="0"> <tr> <td>Interfund Transfers:</td> <td align="right">\$ -</td> </tr> <tr> <td>Interfund Loans:</td> <td align="right">\$ -</td> </tr> </table>	Interfund Transfers:	\$ -	Interfund Loans:	\$ -				
Interfund Transfers:	\$ -								
Interfund Loans:	\$ -								
(8) The amount of refunds made pursuant to subdivision (e) of Section 66001 (of the Code) and any allocations pursuant to subdivision (f) of Section 66001 (of the Code)	<table border="0"> <tr> <td>Refunds Made:</td> <td align="right">\$ -</td> </tr> <tr> <td>Allocations Made:</td> <td align="right">\$ -</td> </tr> </table>	Refunds Made:	\$ -	Allocations Made:	\$ -				
Refunds Made:	\$ -								
Allocations Made:	\$ -								
Additional Comments:	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.								

**Fund 2151 - Art In Public Places**

Item Description	Response								
(1) A brief description of the type of fee in the account or fund	Fees to provide art in public areas resulting from the demand for additional art from new development.								
(2) The amount of the fee	1% of total building valuation (single family, multi-family, mobilehome, commercial, industrial)								
(3) The beginning and ending balance of the account or fund	<table> <tr> <td>Beginning Balance (07/01/09)</td> <td align="right">\$ 1,338,373</td> </tr> <tr> <td><b>Ending Balance (06/30/10)</b></td> <td align="right"><b>\$ 1,549,137</b></td> </tr> </table>	Beginning Balance (07/01/09)	\$ 1,338,373	<b>Ending Balance (06/30/10)</b>	<b>\$ 1,549,137</b>				
Beginning Balance (07/01/09)	\$ 1,338,373								
<b>Ending Balance (06/30/10)</b>	<b>\$ 1,549,137</b>								
(4) The amount of the fees collected and the interest earned	<table> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 204,110</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 17,814</td> </tr> <tr> <td>Other Revenues</td> <td align="right">\$ -</td> </tr> <tr> <td><b>Total Revenues</b></td> <td align="right"><b>\$ 221,924</b></td> </tr> </table>	Amount of Fees Collected	\$ 204,110	Interest Earned	\$ 17,814	Other Revenues	\$ -	<b>Total Revenues</b>	<b>\$ 221,924</b>
Amount of Fees Collected	\$ 204,110								
Interest Earned	\$ 17,814								
Other Revenues	\$ -								
<b>Total Revenues</b>	<b>\$ 221,924</b>								
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 09/10, including the total percentage of the cost of the public improvement that was funded with fees	<table> <tr> <td>Spring/Flinn Artwork (7903)</td> <td align="right">\$ 11,160</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 11,160</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td><b>Total Expenses</b></td> <td align="right"><b>\$ 11,160</b></td> </tr> </table>	Spring/Flinn Artwork (7903)	\$ 11,160	Total Cost of Project	\$ 11,160	% of project funded by fees:	100%	<b>Total Expenses</b>	<b>\$ 11,160</b>
Spring/Flinn Artwork (7903)	\$ 11,160								
Total Cost of Project	\$ 11,160								
% of project funded by fees:	100%								
<b>Total Expenses</b>	<b>\$ 11,160</b>								
(6) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete public improvement and the public improvement remains incomplete	For FY 10/11, \$8K has been budgeted for Magnolia Park to install a public art project (7816).								
(7) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan	<table> <tr> <td>Interfund Transfers:</td> <td align="right">\$ -</td> </tr> <tr> <td>Interfund Loans:</td> <td align="right">\$ -</td> </tr> </table>	Interfund Transfers:	\$ -	Interfund Loans:	\$ -				
Interfund Transfers:	\$ -								
Interfund Loans:	\$ -								
(8) The amount of refunds made pursuant to subdivision (e) of Section 66001 (of the Code) and any allocations pursuant to subdivision (f) of Section 66001 (of the Code)	<table> <tr> <td>Refunds Made:</td> <td align="right">\$ -</td> </tr> <tr> <td>Allocations Made:</td> <td align="right">\$ -</td> </tr> </table>	Refunds Made:	\$ -	Allocations Made:	\$ -				
Refunds Made:	\$ -								
Allocations Made:	\$ -								
Additional Comments:	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.								

**Fund 2154 - Library Facilities Fund**

Item Description	Response	
(1) A brief description of the type of fee in the account or fund	Fees to provide additional library facilities to accommodate demand for library services caused by additional development.	
(2) The amount of the fee	\$925.68/single family dwelling, \$596.91/multi-family dwelling, per unit \$612.06/mobilehome, per unit \$0.37/commercial and industrial square foot	
(3) The beginning and ending balance of the account or fund	Beginning Balance (07/01/09) <b>Ending Balance (06/30/10)</b>	\$ 1,149,709 <b>\$ 1,214,839</b>
(4) The amount of the fees collected and the interest earned	Amount of Fees Collected Interest Earned  <b>Total Revenues</b>	\$ 56,774 \$ 14,639  <b>\$ 71,413</b>
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 09/10, including the total percentage of the cost of the public improvement that was funded with fees	Contract Services Operating Supplies Furnitures & Fixtures Equipment  <b>Total Expenses</b>	\$ - \$ - \$ - \$ 6,283  <b>\$ 6,283</b>
(6) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete public improvement and the public improvement remains incomplete	For FY 10/11, the City budgeted \$25K of these funds for contract services for design, implementation and maintenance of ADA compliant Library website, \$13K for interior camera security equipment and library equipment for \$2K.	
(7) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan	Interfund Transfers:  Interfund Loans:	\$ -  \$ -
(8) The amount of refunds made pursuant to subdivision (e) of Section 66001 (of the Code) and any allocations pursuant to subdivision (f) of Section 66001 (of the Code)	Refunds Made:  Allocations Made:	\$ -  \$ -
Additional Comments:	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.	

**Fund 2501 – Los Angeles Avenue Area of Contribution Fund**

Item Description	Response																																		
(1) A brief description of the type of fee in the account or fund	Fees for street and related improvements to specific project areas to fund infrastructure enhancements as a result of additional development.																																		
(2) The amount of the fee	\$ 7,807/residential unit \$43,717/commercial and industrial acre																																		
(3) The beginning and ending balance of the account or fund	<table> <tr> <td>Beginning Balance (07/01/09)</td> <td align="right">\$ 11,330,133</td> </tr> <tr> <td>Adjustment for Reserve</td> <td align="right">\$ 387,524</td> </tr> <tr> <td><b>Ending Balance (06/30/10)</b></td> <td align="right"><b>\$ 11,614,078</b></td> </tr> </table>	Beginning Balance (07/01/09)	\$ 11,330,133	Adjustment for Reserve	\$ 387,524	<b>Ending Balance (06/30/10)</b>	<b>\$ 11,614,078</b>																												
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<b>Ending Balance (06/30/10)</b>	<b>\$ 11,614,078</b>																																		
(4) The amount of the fees collected and the interest earned	<table> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 500,969</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 144,059</td> </tr> <tr> <td>Revs Not Elsewhere Classified</td> <td align="right">\$ -</td> </tr> <tr> <td>Sale Plans/Specifications</td> <td align="right">\$ -</td> </tr> <tr> <td><b>Total Revenues</b></td> <td align="right"><b>\$ 645,028</b></td> </tr> </table>	Amount of Fees Collected	\$ 500,969	Interest Earned	\$ 144,059	Revs Not Elsewhere Classified	\$ -	Sale Plans/Specifications	\$ -	<b>Total Revenues</b>	<b>\$ 645,028</b>																								
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(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 09/10, including the total percentage of the cost of the public improvement that was funded with fees	<table> <tr> <td>Special Professional Services</td> <td align="right">\$ -</td> </tr> <tr> <td>Princeton Ave Widening (8012)</td> <td align="right">\$ 170,404</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 186,138</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">92%</td> </tr> <tr> <td>LA Ave Widening Spr/Mrpk (8013)</td> <td align="right">\$ 67,737</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 84,151</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">80%</td> </tr> <tr> <td>LA/TR Signal Modification (8046)</td> <td align="right">\$ 2,122</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 4,902</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">43%</td> </tr> <tr> <td>LA Ave Medians (8047)</td> <td align="right">\$ 15,609</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 22,279</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">70%</td> </tr> <tr> <td>Widening @ LA Ave/Shasta (8058)</td> <td align="right">\$ 11,453</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 20,239</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">57%</td> </tr> <tr> <td><b>Total Expenses</b></td> <td align="right"><b>\$ 267,326</b></td> </tr> </table>	Special Professional Services	\$ -	Princeton Ave Widening (8012)	\$ 170,404	Total Cost of Project	\$ 186,138	% of project funded by fees:	92%	LA Ave Widening Spr/Mrpk (8013)	\$ 67,737	Total Cost of Project	\$ 84,151	% of project funded by fees:	80%	LA/TR Signal Modification (8046)	\$ 2,122	Total Cost of Project	\$ 4,902	% of project funded by fees:	43%	LA Ave Medians (8047)	\$ 15,609	Total Cost of Project	\$ 22,279	% of project funded by fees:	70%	Widening @ LA Ave/Shasta (8058)	\$ 11,453	Total Cost of Project	\$ 20,239	% of project funded by fees:	57%	<b>Total Expenses</b>	<b>\$ 267,326</b>
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**Fund 2501 – Los Angeles Avenue Area of Contribution Fund**

Item Description	Response																														
<p>(6) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete public improvement and the public improvement remains incomplete</p>	<p>In FY 10/11, approximately \$6,651K of this fund has been appropriated as follows:            Princeton Widening (8012)-\$1,266K            LA Ave Widening - Spring Rd/Moorpark Ave (8013)-\$1,638K            Spring Road Widening (8026)-\$816K            Rail Crossing Improvements @ Spring Rd (8039)-\$1,167K            LA Ave /TR Rd Signal Modification (8046)-\$84K            LA Ave Medians (8047)-\$58K            Undergrounding of Utilities District 2 (8051)-\$300K            Widening @ LA Ave/Shasta (8058)-\$1,122K            Moorpark Avenue Left Turn Lane (8087) -\$200K            Interfund transfers of \$57K for planning and engineering staff time costs to administer these projects.            Many of these projects will require two to three or more years for completion.</p>																														
<p>(7) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan</p>	<p><i>Interfund Transfers</i></p> <table border="0"> <tr> <td>Engineering City Staff cost reimbursement - Princeton Ave Widening (8012)</td> <td align="right">\$</td> <td align="right">15,734</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - LA Ave Widening Spring Rd/Moorpark Ave (8013)</td> <td align="right">\$</td> <td align="right">16,414</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - Spring Rd Widening (8026)</td> <td align="right">\$</td> <td align="right">4,225</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - Widening @ LA Ave/Shasta (8058)</td> <td align="right">\$</td> <td align="right">8,786</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - LA/Tierra Rejada Rd Signal Modification (8046)</td> <td align="right">\$</td> <td align="right">2,780</td> </tr> <tr> <td>Ave Medians (8047)</td> <td align="right">\$</td> <td align="right">6,670</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - Moorpark Ave Left Turn Lane (8087)</td> <td align="right">\$</td> <td align="right">2,890</td> </tr> <tr> <td><b>Total Interfund Transfers</b></td> <td align="right"><b>\$</b></td> <td align="right"><b>57,499</b></td> </tr> </table> <p><i>Interfund Loans</i></p> <table border="0"> <tr> <td>Loan to Tierra Rejada AOC Tierra Rejada Median Landscape project (8042) Date of Repayment: Not Specified Interest Rate of Loan: 0.00% Amount of Loan: \$166,564</td> <td align="right">\$</td> <td align="right">166,564</td> </tr> <tr> <td><b>Total Interfund Loans</b></td> <td align="right"><b>\$</b></td> <td align="right"><b>166,564</b></td> </tr> </table>	Engineering City Staff cost reimbursement - Princeton Ave Widening (8012)	\$	15,734	Engineering City Staff cost reimbursement - LA Ave Widening Spring Rd/Moorpark Ave (8013)	\$	16,414	Engineering City Staff cost reimbursement - Spring Rd Widening (8026)	\$	4,225	Engineering City Staff cost reimbursement - Widening @ LA Ave/Shasta (8058)	\$	8,786	Engineering City Staff cost reimbursement - LA/Tierra Rejada Rd Signal Modification (8046)	\$	2,780	Ave Medians (8047)	\$	6,670	Engineering City Staff cost reimbursement - Moorpark Ave Left Turn Lane (8087)	\$	2,890	<b>Total Interfund Transfers</b>	<b>\$</b>	<b>57,499</b>	Loan to Tierra Rejada AOC Tierra Rejada Median Landscape project (8042) Date of Repayment: Not Specified Interest Rate of Loan: 0.00% Amount of Loan: \$166,564	\$	166,564	<b>Total Interfund Loans</b>	<b>\$</b>	<b>166,564</b>
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<p>(8) The amount of refunds made pursuant to subdivision (e) of Section 66001 (of the Code) and any allocations pursuant to subdivision (f) of Section 66001 (of the Code)</p>	<p><b>Refunds Made:</b></p> <table border="0"> <tr> <td>Pardee Homes</td> <td align="right">\$</td> <td align="right">423,783</td> </tr> <tr> <td><b>Allocations Made:</b></td> <td align="right">\$</td> <td align="right">-</td> </tr> </table>	Pardee Homes	\$	423,783	<b>Allocations Made:</b>	\$	-																								
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<p>Additional Comments:</p>	<p>For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.</p>																														

**Fund 2502 – Tierra Rejada Road / Spring Road Area of Contribution Fund**

Item Description	Response												
(1) A brief description of the type of fee in the account or fund	Fees for street and related improvements to specific project areas to fund infrastructure enhancements as a result of additional development.												
(2) The amount of the fee	\$9,142.13/residential unit \$51,195.93/commercial and industrial acre												
(3) The beginning and ending balance of the account or fund	<table border="0"> <tr> <td>Beginning Balance (07/01/09)</td> <td align="right">\$ (167,317)</td> </tr> <tr> <td><b>Ending Balance (06/30/10)</b></td> <td align="right"><b>\$ (167,864)</b></td> </tr> </table>	Beginning Balance (07/01/09)	\$ (167,317)	<b>Ending Balance (06/30/10)</b>	<b>\$ (167,864)</b>								
Beginning Balance (07/01/09)	\$ (167,317)												
<b>Ending Balance (06/30/10)</b>	<b>\$ (167,864)</b>												
(4) The amount of the fees collected and the interest earned	<table border="0"> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 9,142</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ -</td> </tr> <tr> <td>Revs Not Elsewhere Classified</td> <td align="right">\$ -</td> </tr> <tr> <td>Sale Plans/Specifications</td> <td align="right">\$ -</td> </tr> <tr> <td><b>Total Revenues</b></td> <td align="right"><b>\$ 9,142</b></td> </tr> </table>	Amount of Fees Collected	\$ 9,142	Interest Earned	\$ -	Revs Not Elsewhere Classified	\$ -	Sale Plans/Specifications	\$ -	<b>Total Revenues</b>	<b>\$ 9,142</b>		
Amount of Fees Collected	\$ 9,142												
Interest Earned	\$ -												
Revs Not Elsewhere Classified	\$ -												
Sale Plans/Specifications	\$ -												
<b>Total Revenues</b>	<b>\$ 9,142</b>												
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 09/10, including the total percentage of the cost of the public improvement that was funded with fees	<table border="0"> <tr> <td>Special Professional Services</td> <td align="right">\$ -</td> </tr> <tr> <td>TR Median/Spring to Fwy (8042)</td> <td align="right">\$ 5,850</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 9,689</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">60%</td> </tr> <tr> <td><b>Total Expenses</b></td> <td align="right"><b>\$ 5,850</b></td> </tr> </table>	Special Professional Services	\$ -	TR Median/Spring to Fwy (8042)	\$ 5,850	Total Cost of Project	\$ 9,689	% of project funded by fees:	60%	<b>Total Expenses</b>	<b>\$ 5,850</b>		
Special Professional Services	\$ -												
TR Median/Spring to Fwy (8042)	\$ 5,850												
Total Cost of Project	\$ 9,689												
% of project funded by fees:	60%												
<b>Total Expenses</b>	<b>\$ 5,850</b>												
(6) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete public improvement and the public improvement remains incomplete	No funds are appropriated for FY 10/11. The funds accumulated in this account are anticipated to be spent within the next five fiscal years on appropriate street improvement programs.												
(7) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan	<table border="0"> <tr> <td><i>Interfund Transfers</i></td> <td align="right">\$ -</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - Tierra Rejada Median/Spring to Fwy (8042)</td> <td align="right">\$ 3,839.00</td> </tr> <tr> <td><b>Total Interfund Transfers</b></td> <td align="right"><b>\$ 3,839.00</b></td> </tr> <tr> <td><i>Interfund Loans</i></td> <td></td> </tr> <tr> <td>Loan from Los Angeles Ave AOC Tierra Rejada Median Landscape project (8042) Date of Repayment: Not Specified Interest Rate of Loan: 0.00% Amount of Loan: \$166,564</td> <td align="right">\$ 166,564</td> </tr> <tr> <td><b>Total Interfund Loans</b></td> <td align="right"><b>\$ 166,564</b></td> </tr> </table>	<i>Interfund Transfers</i>	\$ -	Engineering City Staff cost reimbursement - Tierra Rejada Median/Spring to Fwy (8042)	\$ 3,839.00	<b>Total Interfund Transfers</b>	<b>\$ 3,839.00</b>	<i>Interfund Loans</i>		Loan from Los Angeles Ave AOC Tierra Rejada Median Landscape project (8042) Date of Repayment: Not Specified Interest Rate of Loan: 0.00% Amount of Loan: \$166,564	\$ 166,564	<b>Total Interfund Loans</b>	<b>\$ 166,564</b>
<i>Interfund Transfers</i>	\$ -												
Engineering City Staff cost reimbursement - Tierra Rejada Median/Spring to Fwy (8042)	\$ 3,839.00												
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<i>Interfund Loans</i>													
Loan from Los Angeles Ave AOC Tierra Rejada Median Landscape project (8042) Date of Repayment: Not Specified Interest Rate of Loan: 0.00% Amount of Loan: \$166,564	\$ 166,564												
<b>Total Interfund Loans</b>	<b>\$ 166,564</b>												
(8) The amount of refunds made pursuant to subdivision (e) of Section 66001 (of the Code) and any allocations pursuant to subdivision (f) of Section 66001 (of the Code)	<table border="0"> <tr> <td>Refunds Made</td> <td align="right">\$ -</td> </tr> <tr> <td>Allocations Made</td> <td align="right">\$ -</td> </tr> </table>	Refunds Made	\$ -	Allocations Made	\$ -								
Refunds Made	\$ -												
Allocations Made	\$ -												

**Fund 2502 – Tierra Rejada Road / Spring Road Area of Contribution Fund**

Item Description	Response
Additional Comments	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.

**Fund 2503 – Casey Road/Gabbert Road Area of Contribution Fund**

Item Description	Response										
(1) A brief description of the type of fee in the account or fund	Fees for street and related improvements to specific project areas to fund infrastructure enhancements as a result of additional development.										
(2) The amount of the fee	\$2,030/residential unit \$6,428/commercial and industrial acre										
(3) The beginning and ending balance of the account or fund	<table> <tr> <td>Beginning Balance (07/01/09)</td> <td align="right">\$ 81,101</td> </tr> <tr> <td><b>Ending Balance (06/30/10)</b></td> <td align="right"><b>\$ 84,150</b></td> </tr> </table>	Beginning Balance (07/01/09)	\$ 81,101	<b>Ending Balance (06/30/10)</b>	<b>\$ 84,150</b>						
Beginning Balance (07/01/09)	\$ 81,101										
<b>Ending Balance (06/30/10)</b>	<b>\$ 84,150</b>										
(4) The amount of the fees collected and the interest earned	<table> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 2,030</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 1,019</td> </tr> <tr> <td>Expense Reimbursements</td> <td align="right">\$ -</td> </tr> <tr> <td>Other Admin Service Fees</td> <td align="right">\$ -</td> </tr> <tr> <td><b>Total Revenues</b></td> <td align="right"><b>\$ 3,049</b></td> </tr> </table>	Amount of Fees Collected	\$ 2,030	Interest Earned	\$ 1,019	Expense Reimbursements	\$ -	Other Admin Service Fees	\$ -	<b>Total Revenues</b>	<b>\$ 3,049</b>
Amount of Fees Collected	\$ 2,030										
Interest Earned	\$ 1,019										
Expense Reimbursements	\$ -										
Other Admin Service Fees	\$ -										
<b>Total Revenues</b>	<b>\$ 3,049</b>										
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY09/10, including the total percentage of the cost of the public improvement that was funded with fees	No fees expended during FY 09/10.										
(6) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete public improvement and the public improvement remains incomplete	No funds are appropriated for FY 10/11. The funds accumulated in this account are anticipated to be spent within the next five fiscal years on appropriate street improvement programs.										
(7) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan	<table> <tr> <td>Interfund Transfers:</td> <td align="right">\$ -</td> </tr> <tr> <td>Interfund Loans:</td> <td align="right">\$ -</td> </tr> </table>	Interfund Transfers:	\$ -	Interfund Loans:	\$ -						
Interfund Transfers:	\$ -										
Interfund Loans:	\$ -										
(8) The amount of refunds made pursuant to subdivision (e) of Section 66001 (of the Code) and any allocations pursuant to subdivision (f) of Section 66001 (of the Code)	<table> <tr> <td>Refunds Made:</td> <td align="right">\$ -</td> </tr> <tr> <td>Allocations Made:</td> <td align="right">\$ -</td> </tr> </table>	Refunds Made:	\$ -	Allocations Made:	\$ -						
Refunds Made:	\$ -										
Allocations Made:	\$ -										
Additional Comments:	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.										

**Fund 2504 – Fremont Storm Drain AOC**

Item Description	Response									
(1) A brief description of the type of fee in the account or fund	Fees for Fremont Storm Drain and related improvements as a result of additional development.									
(2) The amount of the fee	Negotiated with developers based upon the estimated impact of development on the Fremont Storm drain.									
(3) The beginning and ending balance of the account or fund	<table> <tr> <td>Beginning Balance (07/01/09)</td> <td align="right">\$</td> <td align="right">14,894</td> </tr> <tr> <td><b>Ending Balance (06/30/10)</b></td> <td align="right"><b>\$</b></td> <td align="right"><b>15,080</b></td> </tr> </table>	Beginning Balance (07/01/09)	\$	14,894	<b>Ending Balance (06/30/10)</b>	<b>\$</b>	<b>15,080</b>			
Beginning Balance (07/01/09)	\$	14,894								
<b>Ending Balance (06/30/10)</b>	<b>\$</b>	<b>15,080</b>								
(4) The amount of the fees collected and the interest earned	<table> <tr> <td>Amount of Fees Collected</td> <td align="right">\$</td> <td align="right">-</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$</td> <td align="right">186</td> </tr> <tr> <td><b>Total Revenues</b></td> <td align="right"><b>\$</b></td> <td align="right"><b>186</b></td> </tr> </table>	Amount of Fees Collected	\$	-	Interest Earned	\$	186	<b>Total Revenues</b>	<b>\$</b>	<b>186</b>
Amount of Fees Collected	\$	-								
Interest Earned	\$	186								
<b>Total Revenues</b>	<b>\$</b>	<b>186</b>								
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 09/10, including the total percentage of the cost of the public improvement that was funded with fees	No fees expended during FY 09/10.									
(6) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete public improvement and the public improvement remains incomplet	No funds were appropriated in FY 10/11. The funds accumulated in this account are anticipated to be spent within the next five fiscal years on appropriate storm drain improvements.									
(7) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and in the case of an interfund loan, the date on which the loan will be repaid, and	<table> <tr> <td>Interfund Transfers:</td> <td align="right">\$</td> <td align="right">-</td> </tr> <tr> <td>Interfund Loans:</td> <td align="right">\$</td> <td align="right">-</td> </tr> </table>	Interfund Transfers:	\$	-	Interfund Loans:	\$	-			
Interfund Transfers:	\$	-								
Interfund Loans:	\$	-								
(8) The amount of refunds made pursuant to subdivision (e) of Section 66001 (of the Code) and any allocations pursuant to subdivision (f) of Section 66001 (of the Code)	<table> <tr> <td>Refunds Made:</td> <td align="right">\$</td> <td align="right">-</td> </tr> <tr> <td>Allocations Made:</td> <td align="right">\$</td> <td align="right">-</td> </tr> </table>	Refunds Made:	\$	-	Allocations Made:	\$	-			
Refunds Made:	\$	-								
Allocations Made:	\$	-								
Additional Comments:	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.									

**Fund 4002 – Police Facilities Fund**

Item Description	Response															
(1) A brief description of the type of fee in the account or fund	Fees are collected by Building and Safety prior to issuance of building permits for construction of police facilities within the City to fund the increased demand for police services as a result of additional development.															
(2) The amount of the fee	\$1,027/single family dwelling \$1,027/multi-family dwelling, per unit \$1,027/mobilehome, per unit \$0.60/commercial and industrial square foot															
(3) The beginning and ending balance of the account or fund	<table> <tr> <td>Beginning Balance (07/01/09)</td> <td align="right">\$</td> <td align="right">(1,995,668)</td> </tr> <tr> <td><b>Ending Balance (06/30/10)</b></td> <td align="right"><b>\$</b></td> <td align="right"><b>(1,932,523)</b></td> </tr> </table>	Beginning Balance (07/01/09)	\$	(1,995,668)	<b>Ending Balance (06/30/10)</b>	<b>\$</b>	<b>(1,932,523)</b>									
Beginning Balance (07/01/09)	\$	(1,995,668)														
<b>Ending Balance (06/30/10)</b>	<b>\$</b>	<b>(1,932,523)</b>														
(4) The amount of the fees collected and the interest earned	<table> <tr> <td>Amount of Fees Collected</td> <td align="right">\$</td> <td align="right">63,145</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$</td> <td align="right">-</td> </tr> <tr> <td>Interfund Transfer</td> <td></td> <td></td> </tr> <tr> <td><b>Total Revenues</b></td> <td align="right"><b>\$</b></td> <td align="right"><b>63,145</b></td> </tr> </table>	Amount of Fees Collected	\$	63,145	Interest Earned	\$	-	Interfund Transfer			<b>Total Revenues</b>	<b>\$</b>	<b>63,145</b>			
Amount of Fees Collected	\$	63,145														
Interest Earned	\$	-														
Interfund Transfer																
<b>Total Revenues</b>	<b>\$</b>	<b>63,145</b>														
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 09/10, including the total percentage of the cost of the public improvement that was funded with fees	<p>No fees expended during FY 09/10.</p> <table> <tr> <td><b>Total Expenses</b></td> <td align="right"><b>\$</b></td> <td align="right"><b>-</b></td> </tr> </table>	<b>Total Expenses</b>	<b>\$</b>	<b>-</b>												
<b>Total Expenses</b>	<b>\$</b>	<b>-</b>														
(6) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete public improvement and the public improvement remains incomplete	No funds were appropriated in FY 10/11. The funds accumulated in this account are anticipated to be spent within the next five fiscal years on appropriate police facilities improvements.															
(7) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan	<table> <tr> <td><i>Interfund Transfers:</i></td> <td align="right">\$</td> <td align="right">-</td> </tr> <tr> <td><b>Total Interfund Transfers</b></td> <td></td> <td></td> </tr> <tr> <td><i>Interfund Loans:</i></td> <td align="right">\$</td> <td align="right">1,933,495</td> </tr> <tr> <td>Loan from Endowment fund for Police Services Facility Date of Repayment: As development fees are collected in future years Interest Rate of Loan: 0.00%</td> <td></td> <td></td> </tr> <tr> <td><b>Total Interfund Loans</b></td> <td align="right"><b>\$</b></td> <td align="right"><b>1,933,495</b></td> </tr> </table>	<i>Interfund Transfers:</i>	\$	-	<b>Total Interfund Transfers</b>			<i>Interfund Loans:</i>	\$	1,933,495	Loan from Endowment fund for Police Services Facility Date of Repayment: As development fees are collected in future years Interest Rate of Loan: 0.00%			<b>Total Interfund Loans</b>	<b>\$</b>	<b>1,933,495</b>
<i>Interfund Transfers:</i>	\$	-														
<b>Total Interfund Transfers</b>																
<i>Interfund Loans:</i>	\$	1,933,495														
Loan from Endowment fund for Police Services Facility Date of Repayment: As development fees are collected in future years Interest Rate of Loan: 0.00%																
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Refunds Made:	\$	-														
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Additional Comments:	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.															