

**MOORPARK CITY COUNCIL
AGENDA REPORT**

TO: Honorable City Council

FROM: Ron Ahlers, Finance Director *RA*
Prepared by: Irmina Lumbad, Budget and Finance Manager *IL*

DATE: November 1, 2013 (CC Meeting of December 4, 2013)

SUBJECT: Consider the Report Titled “Accounting of Fund Information as Required by Section 66006 of the California Government Code for Fiscal Year 2012/2013”

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.

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 2012/2013”. The report, based on the City’s

Honorable City Council
December 4, 2013
Page 2

unaudited financial records, relates to transactions made during the fiscal year that concluded on June 30, 2013.

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.

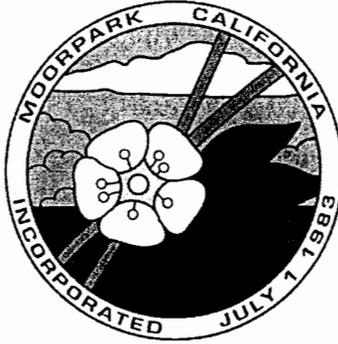
FISCAL IMPACT

There is no fiscal impact.

STAFF RECOMMENDATION

Receive and file report.

Attachment 1: "Accounting of Fund Information as Required by Section 66006 of the California Code for Fiscal Year 2012/2013"



City of Moorpark, California

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

for

Fiscal Year 2012/2013

Scheduled for Public Review at the City Council Meeting

of

December 4, 2013

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 (§66006) 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 border="0"> <tr> <td>Beginning Balance (07/01/12)</td> <td align="right">\$ 5,650,752</td> </tr> <tr> <td>Ending Balance (06/30/13)</td> <td align="right">\$ 5,416,459</td> </tr> </table>	Beginning Balance (07/01/12)	\$ 5,650,752	Ending Balance (06/30/13)	\$ 5,416,459														
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(4) The amount of the fees collected and the interest earned	<table border="0"> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 68,358</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 5,234</td> </tr> <tr> <td>Others (Sale of Plans/Specifications/Reimbursements)</td> <td align="right">\$ 880</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 74,472</td> </tr> </table>	Amount of Fees Collected	\$ 68,358	Interest Earned	\$ 5,234	Others (Sale of Plans/Specifications/Reimbursements)	\$ 880	Total Revenues	\$ 74,472										
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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 FY12/13, including the total percentage of the cost of the public improvement and the public improvement that was funded with fees	<table border="0"> <tr> <td>City Staff Costs</td> <td align="right">\$ 23,383</td> </tr> <tr> <td>Other Contractual Services</td> <td align="right">\$ 6,625</td> </tr> <tr> <td>Transit Operations (CNG bus)</td> <td align="right">227298.62</td> </tr> <tr> <td>Natural Gas (CNG bus fuel)</td> <td align="right">\$ 47,935</td> </tr> <tr> <td>Refunds/Reimbursements not subject to item §66001 (e)</td> <td align="right">\$ -</td> </tr> <tr> <td> Metrolink South Second Entrance (8056)</td> <td align="right"> \$ 3,523</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 74,955</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">5%</td> </tr> <tr> <td> Total Expenses</td> <td align="right"> \$ 308,765</td> </tr> </table>	City Staff Costs	\$ 23,383	Other Contractual Services	\$ 6,625	Transit Operations (CNG bus)	227298.62	Natural Gas (CNG bus fuel)	\$ 47,935	Refunds/Reimbursements not subject to item §66001 (e)	\$ -	 Metrolink South Second Entrance (8056)	 \$ 3,523	Total Cost of Project	\$ 74,955	% of project funded by fees:	5%	 Total Expenses	 \$ 308,765
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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 13/14, \$670,389 of the fund has been budgeted for the following capital improvement projects: \$442,400 for AVCP Bike Path Extension (7713), \$159,989 for Metrolink South Parking (8056), and \$68,000 for Sidewalk & Bike Lane AVRC (8086). \$24,393 or 20% of one (1) Management Analyst's salaries/benefits and \$332,400 for City transit operating costs (including natural gas).																		
(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></td> <td align="right">\$ -</td> </tr> <tr> <td></td> <td align="right">Total \$ -</td> </tr> <tr> <td> Interfund Loans:</td> <td align="right"> \$ -</td> </tr> </table>	Interfund Transfers:	\$ -		\$ -		Total \$ -	 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 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 (07/01/12)</td> <td align="right">\$ 13,415,224</td> </tr> <tr> <td>Ending Balance (06/30/13)</td> <td align="right">\$ 12,267,901</td> </tr> </table>	Beginning Balance (07/01/12)	\$ 13,415,224	Ending Balance (06/30/13)	\$ 12,267,901																						
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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">\$ 448,301</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 13,677</td> </tr> <tr> <td>Rents - Tenants</td> <td align="right">\$ 10,505</td> </tr> <tr> <td>Others (Sale of Plans/Specs/Reimbursements)</td> <td align="right">\$ 570</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 473,054</td> </tr> </table>	Amount of Fees Collected	\$ 448,301	Interest Earned	\$ 13,677	Rents - Tenants	\$ 10,505	Others (Sale of Plans/Specs/Reimbursements)	\$ 570	Total Revenues	\$ 473,054																
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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 13/14, a total of \$1,668,600 has been budgeted for the following projects: North Hills Parkway (8061) -\$1,380,500; and 23 Freeway Sound Wall at Tierra Rejada Road (8079) - \$288,100. These are significant projects that are expected to require all the available funds in this account to complete.																										
(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 colspan="2">Interfund Transfers:</td> </tr> <tr> <td>Planning/Engineering City Staff cost reimbursement - 23 Fwy Sound Wall @ Tierra Rejada Rd (8079)</td> <td align="right">\$ 15,250</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - North Hills Parkway (8061)</td> <td align="right">\$ 3,030</td> </tr> <tr> <td>Total Interfund Transfers</td> <td align="right">\$ 18,280</td> </tr> <tr> <td> Interfund Loans:</td> <td align="right"> \$ -</td> </tr> </table>	Interfund Transfers:		Planning/Engineering City Staff cost reimbursement - 23 Fwy Sound Wall @ Tierra Rejada Rd (8079)	\$ 15,250	Engineering City Staff cost reimbursement - North Hills Parkway (8061)	\$ 3,030	Total Interfund Transfers	\$ 18,280	 Interfund Loans:	 \$ -																
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Fund 2002 – Citywide Traffic Mitigation Fund

Item Description	Response
(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 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 (07/01/12)</td> <td align="right">\$ 238,636</td> </tr> <tr> <td>Ending Balance (06/30/13)</td> <td align="right">\$ 307,781</td> </tr> </table>	Beginning Balance (07/01/12)	\$ 238,636	Ending Balance (06/30/13)	\$ 307,781						
Beginning Balance (07/01/12)	\$ 238,636										
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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">\$ 96,353</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 328</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 96,681</td> </tr> </table>	Amount of Fees Collected	\$ 96,353	Interest Earned	\$ 328	Total Revenues	\$ 96,681				
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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 12/13, 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">\$ 27,537</td> </tr> <tr> <td>Total Cost of Project(s)</td> <td align="right">\$ 62,090</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">44%</td> </tr> <tr> <td>Refunds/Reimbursements not subject to item § 66001 (e)</td> <td align="right">\$ -</td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$ 27,537</td> </tr> </table>	Crossing Guard Expenses	\$ 27,537	Total Cost of Project(s)	\$ 62,090	% of project funded by fees:	44%	Refunds/Reimbursements not subject to item § 66001 (e)	\$ -	Total Expenses	\$ 27,537
Crossing Guard Expenses	\$ 27,537										
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% of project funded by fees:	44%										
Refunds/Reimbursements not subject to item § 66001 (e)	\$ -										
Total Expenses	\$ 27,537										
(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 \$28,520 has been budgeted for FY 13/14 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. This section includes six funds: Community Wide; Parks Zone Development 1 to 3; Bikepath/Multi-Use Trails and Municipal Pool.																		
(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 (consolidated)	<table border="0"> <tr> <td>Beginning Balance (07/01/12)</td> <td align="right">\$</td> <td align="right">(653,197)</td> </tr> <tr> <td>Ending Balance (06/30/13)</td> <td align="right">\$</td> <td align="right">(445,524)</td> </tr> </table>	Beginning Balance (07/01/12)	\$	(653,197)	Ending Balance (06/30/13)	\$	(445,524)												
Beginning Balance (07/01/12)	\$	(653,197)																	
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(4) The amount of the fees collected and the interest earned	<table border="0"> <tr> <td>Other Development Fees</td> <td align="right">\$</td> <td align="right">-</td> </tr> <tr> <td>Amount of Fees Collected</td> <td align="right">\$</td> <td align="right">-</td> </tr> <tr> <td>Fees in Lieu of Park Land</td> <td align="right">\$</td> <td align="right">193,821</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$</td> <td align="right">693</td> </tr> <tr> <td>Rents/Concessions</td> <td align="right">\$</td> <td align="right">13,158</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$</td> <td align="right">207,673</td> </tr> </table>	Other Development Fees	\$	-	Amount of Fees Collected	\$	-	Fees in Lieu of Park Land	\$	193,821	Interest Earned	\$	693	Rents/Concessions	\$	13,158	Total Revenues	\$	207,673
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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 FY12/13, including the total percentage of the cost of the public improvement that was funded with fees	<table border="0"> <tr> <td>Contractual Services</td> <td align="right">\$</td> <td align="right">-</td> </tr> <tr> <td>Refunds/Reimbursements not subject to item § 66001 (e)</td> <td align="right">\$</td> <td align="right">-</td> </tr> <tr> <td>Interest Expense</td> <td align="right">\$</td> <td align="right">-</td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$</td> <td align="right">-</td> </tr> </table>	Contractual Services	\$	-	Refunds/Reimbursements not subject to item § 66001 (e)	\$	-	Interest Expense	\$	-	Total Expenses	\$	-						
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Refunds/Reimbursements not subject to item § 66001 (e)	\$	-																	
Interest Expense	\$	-																	
Total Expenses	\$	-																	
(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 13/14, \$372,000 has been budgeted for AV Sports Fields (7022)																		
(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>Interfund Transfers:</p> <p>Interfund Loans: \$ 941,400</p> <p>On April 1, 2009, City Council approved an interfund loan of up to \$1.5M from the Special Projects Fund (4004) to Parks Zone Development 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. The principal and interest will be repaid as new development and parkland fees are collected. \$58,600 was paid in FY 12/13, reducing the principal amount from \$1.0M to \$941,400.</p>																		

Fund 210X – Park Improvement Funds

Item Description	Response
(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 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 border="0"> <tr> <td>Beginning Balance (07/01/12)</td> <td align="right">\$ 1,752,549</td> </tr> <tr> <td>Ending Balance (06/30/13)</td> <td align="right">\$ 1,922,768</td> </tr> </table>	Beginning Balance (07/01/12)	\$ 1,752,549	Ending Balance (06/30/13)	\$ 1,922,768				
Beginning Balance (07/01/12)	\$ 1,752,549								
Ending Balance (06/30/13)	\$ 1,922,768								
(4) The amount of the fees collected and the interest earned	<table border="0"> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 168,469</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 2,793</td> </tr> <tr> <td>Other Revenues</td> <td align="right">\$ -</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 171,262</td> </tr> </table>	Amount of Fees Collected	\$ 168,469	Interest Earned	\$ 2,793	Other Revenues	\$ -	Total Revenues	\$ 171,262
Amount of Fees Collected	\$ 168,469								
Interest Earned	\$ 2,793								
Other Revenues	\$ -								
Total Revenues	\$ 171,262								
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 12/13, 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">\$ 1,043</td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$ 1,043</td> </tr> </table>	Special Professional Services	\$ 1,043	Total Expenses	\$ 1,043				
Special Professional Services	\$ 1,043								
Total Expenses	\$ 1,043								
(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 13/14, the Assistant City Manager will oversee the completion of two capital improvement projects listed here. Thus, \$13,600 or 5% of of his salaries/benefits are charged to the fund together with project costs of \$150,000 for High Street Art in Public Places (7708) and \$150,000 for AVRC Art in Public Places (7709).								
(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 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 (07/01/12)	\$ 1,270,625
	Ending Balance (06/30/13)	\$ 1,277,549
(4) The amount of the fees collected and the interest earned	Amount of Fees Collected	\$ 18,718
	Interest Earned	\$ 1,486
	Total Revenues	\$ 20,205
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 12/13, including the total percentage of the cost of the public improvement that was funded with fees	Contract Services	\$ -
	Operating Supplies	\$ -
	Furnitures & Fixtures	\$ -
	Equipment	\$ 13,280
	Total Expenses	\$ 13,280
(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 13/14, the City budgeted \$30,000 for contract services to software licensing upgrades, advertising, legal and property maintenance services. \$50,000 for new security camera, furnitures and computer replacements.	
(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	Beginning Balance (07/01/12) \$ 11,762,566 Adjustment for Reserve Ending Balance (06/30/13) \$ 10,976,709
(4) The amount of the fees collected and the interest earned	Amount of Fees Collected \$ 201,240 Interest Earned \$ 10,973 Others (Sale of Plans/Specs/Reimbursements) \$ - Total Revenues \$ 212,213
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 12/13, including the total percentage of the cost of the public improvement that was funded with fees <i>* Reflects refund of escrow deposit for acquisition property paid in FY11/12.</i>	Special Professional Services \$ 14,348 Princeton Ave Widening (8012) \$ 41,700 Total Cost of Project \$ 41,700 % of project funded by fees: 100% Spring Road Rail Crossing (8039) \$ 693,723 Total Cost of Project \$ 856,751 % of project funded by fees: 81% Widening @ LA Ave/ Shasta (8058) \$ 19,187 Total Cost of Project \$ 19,187 % of project funded by fees: 100% LA Avenue Undergrounding (8066) \$ 242 Total Cost of Project \$ 242 % of project funded by fees: 100% 530 Moorpark Avenue (8082) * \$ (9,870) Total Cost of Project \$ (29,910) % of project funded by fees: 33% Moorpark Ave Left Turn Lane (8087) \$ 200,000 Total Cost of Project \$ 200,000 % of project funded by fees: 100% Total Expenses \$ 959,329
(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 13/14, \$5,732,300 of this fund has been appropriated as follows: \$27,100 or 10% of Assistant City Manager staff cost Princeton Widening (8012) - \$880,300 LA Ave Widening - Spring Rd/Moorpark Ave (8013) - \$1,582,300 Spring Road Widening (8026) - \$855,700 Spring Rd Rail Crossing (8039) - \$1,111,100 LA Ave Median (8047) - \$42,600 Widening at LA Ave/Shasta - \$621,100 LA Ave Undergrounding (8066) - \$412,100 Moorpark Avenue Left Turn Lane (8087) -\$200,000 Many of these projects will require two to three or more years for completion.

Fund 2501 – Los Angeles Avenue Area of Contribution Fund

Item Description	Response																		
<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">\$ 5,185</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - Spring Road Rail Crossing (8039)</td> <td align="right">\$ 12,705</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - Widening @ LA Ave/ Shasta (8058)</td> <td align="right">\$ 11,805</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - LA Ave Undergrounding (8066)</td> <td align="right">\$ 5,160</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - 530 Moorpark Avenue (8082)</td> <td align="right">\$ 2,325</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - Moorpark Ave Left Turn Lane (8087)</td> <td align="right">\$ 1,560</td> </tr> <tr> <td>Total Interfund Transfers</td> <td align="right">\$ 38,740</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%</td> <td align="right">\$ 177,006</td> </tr> <tr> <td>Total Interfund Loans</td> <td align="right">\$ 177,006</td> </tr> </table>	Engineering City Staff cost reimbursement - Princeton Ave Widening (8012)	\$ 5,185	Engineering City Staff cost reimbursement - Spring Road Rail Crossing (8039)	\$ 12,705	Engineering City Staff cost reimbursement - Widening @ LA Ave/ Shasta (8058)	\$ 11,805	Engineering City Staff cost reimbursement - LA Ave Undergrounding (8066)	\$ 5,160	Engineering City Staff cost reimbursement - 530 Moorpark Avenue (8082)	\$ 2,325	Engineering City Staff cost reimbursement - Moorpark Ave Left Turn Lane (8087)	\$ 1,560	Total Interfund Transfers	\$ 38,740	Loan to Tierra Rejada AOC Tierra Rejada Median Landscape project (8042) Date of Repayment: Not Specified Interest Rate of Loan: 0.00%	\$ 177,006	Total Interfund Loans	\$ 177,006
Engineering City Staff cost reimbursement - Princeton Ave Widening (8012)	\$ 5,185																		
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Engineering City Staff cost reimbursement - 530 Moorpark Avenue (8082)	\$ 2,325																		
Engineering City Staff cost reimbursement - Moorpark Ave Left Turn Lane (8087)	\$ 1,560																		
Total Interfund Transfers	\$ 38,740																		
Loan to Tierra Rejada AOC Tierra Rejada Median Landscape project (8042) Date of Repayment: Not Specified Interest Rate of Loan: 0.00%	\$ 177,006																		
Total Interfund Loans	\$ 177,006																		
<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>Refunds Made:</p> <table border="0"> <tr> <td></td> <td align="right">\$ -</td> </tr> </table> <p>Allocations Made:</p> <table border="0"> <tr> <td></td> <td align="right">\$ -</td> </tr> </table>		\$ -		\$ -														
	\$ -																		
	\$ -																		
<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	Beginning Balance (07/01/12)	\$ (177,006)
	Ending Balance (06/30/13)	\$ (177,006)
(4) The amount of the fees collected and the interest earned	Amount of Fees Collected	\$ -
	Interest Earned	\$ -
	Revs Not Elsewhere Classified	\$ -
	Sale Plans/Specifications	\$ -
	Total Revenues	\$ -
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 12/13, including the total percentage of the cost of the public improvement that was funded with fees	No fees expended in FY 12/13	
	Total Expenses	\$ -
(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 13/14. 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	<i>Interfund Transfers</i>	\$ -
	Total Interfund Transfers	\$ -
	<i>Interfund Loans</i>	
	Loan from Los Angeles Ave AOC	\$ 177,006
	Tierra Rejada Median	
	Landscape project (8042)	
	Date of Repayment: Not Specified	
	Interest Rate of Loan: 0.00%	
	Total Interfund Loans	\$ 177,006
(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	\$ -

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

Item Description	Response
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 Quarterly Status Report" prepared by the Community Development Department.</p> <p>There are three development projects remaining that will pay an estimated \$1.2M into this fund: Peach Hill Site (2.78 acres); Home Depot site (12.768 acres) and Patriot Commerce (9 acres).</p>

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 (07/01/12)</td> <td align="right">\$ 88,460</td> </tr> <tr> <td>Ending Balance (06/30/13)</td> <td align="right">\$ 88,560</td> </tr> </table>	Beginning Balance (07/01/12)	\$ 88,460	Ending Balance (06/30/13)	\$ 88,560						
Beginning Balance (07/01/12)	\$ 88,460										
Ending Balance (06/30/13)	\$ 88,560										
(4) The amount of the fees collected and the interest earned	<table> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 100</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ -</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>Total Revenues</td> <td align="right">\$ 100</td> </tr> </table>	Amount of Fees Collected	\$ 100	Interest Earned	\$ -	Expense Reimbursements	\$ -	Other Admin Service Fees	\$ -	Total Revenues	\$ 100
Amount of Fees Collected	\$ 100										
Interest Earned	\$ -										
Expense Reimbursements	\$ -										
Other Admin Service Fees	\$ -										
Total Revenues	\$ 100										
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 12/13, including the total percentage of the cost of the public improvement that was funded with fees	No fees expended during FY 12/13.										
(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 13/14. 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></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 (07/01/12)</td> <td align="right">\$</td> <td align="right">15,483</td> </tr> <tr> <td>Ending Balance (06/30/13)</td> <td align="right">\$</td> <td align="right">15,500</td> </tr> </table>	Beginning Balance (07/01/12)	\$	15,483	Ending Balance (06/30/13)	\$	15,500			
Beginning Balance (07/01/12)	\$	15,483								
Ending Balance (06/30/13)	\$	15,500								
(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">18</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$</td> <td align="right">18</td> </tr> </table>	Amount of Fees Collected	\$	-	Interest Earned	\$	18	Total Revenues	\$	18
Amount of Fees Collected	\$	-								
Interest Earned	\$	18								
Total Revenues	\$	18								
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 12/13, including the total percentage of the cost of the public improvement that was funded with fees	No fees expended during FY 12/13.									
(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 13/14. 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 (07/01/12)</td> <td align="right">\$</td> <td align="right">(1,870,158)</td> </tr> <tr> <td>Ending Balance (06/30/13)</td> <td align="right">\$</td> <td align="right">(1,849,205)</td> </tr> </table>	Beginning Balance (07/01/12)	\$	(1,870,158)	Ending Balance (06/30/13)	\$	(1,849,205)															
Beginning Balance (07/01/12)	\$	(1,870,158)																				
Ending Balance (06/30/13)	\$	(1,849,205)																				
(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">20,872</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$</td> <td align="right">81</td> </tr> <tr> <td>Interfund Transfer</td> <td align="right">\$</td> <td align="right">-</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$</td> <td align="right">20,953</td> </tr> </table>	Amount of Fees Collected	\$	20,872	Interest Earned	\$	81	Interfund Transfer	\$	-	Total Revenues	\$	20,953									
Amount of Fees Collected	\$	20,872																				
Interest Earned	\$	81																				
Interfund Transfer	\$	-																				
Total Revenues	\$	20,953																				
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 12/13, including the total percentage of the cost of the public improvement that was funded with fees	<p>No fees expended during FY 12/13.</p> <table> <tr> <td>Total Expenses</td> <td align="right">\$</td> <td align="right">-</td> </tr> </table>	Total Expenses	\$	-																		
Total Expenses	\$	-																				
(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 13/14. 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>Total Interfund Transfers</td> <td></td> <td></td> </tr> <tr> <td><i>Interfund Loans:</i></td> <td align="right">\$</td> <td align="right">1,870,158</td> </tr> <tr> <td>Loan from Endowment fund for Police Services Facility</td> <td></td> <td></td> </tr> <tr> <td>Date of Repayment: As development fees are collected in future years</td> <td></td> <td></td> </tr> <tr> <td>Interest Rate of Loan: 0.00%</td> <td></td> <td></td> </tr> <tr> <td>Total Interfund Loans</td> <td align="right">\$</td> <td align="right">1,870,158</td> </tr> </table>	<i>Interfund Transfers:</i>	\$	-	Total Interfund Transfers			<i>Interfund Loans:</i>	\$	1,870,158	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%			Total Interfund Loans	\$	1,870,158
<i>Interfund Transfers:</i>	\$	-																				
Total Interfund Transfers																						
<i>Interfund Loans:</i>	\$	1,870,158																				
Loan from Endowment fund for Police Services Facility																						
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Interest Rate of Loan: 0.00%																						
Total Interfund Loans	\$	1,870,158																				
(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.																					