

**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: October 23, 2014 (CC Meeting of December 3, 2014)

SUBJECT: Consider the Report Titled “Accounting of Fund Information as Required by Section 66006 of the California Government Code for Fiscal Year 2013/2014”

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 2013/2014”. The report, based on the City’s

unaudited financial records, relates to transactions made during the fiscal year that concluded on June 30, 2014.

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 2013/2014"



City of Moorpark, California

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

for

Fiscal Year 2013/2014

Scheduled for Public Review at the City Council Meeting

of

December 3, 2014

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

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 (07/01/13)</td> <td align="right">\$ 5,416,459</td> </tr> <tr> <td>Ending Balance (06/30/14)</td> <td align="right">\$ 5,242,319</td> </tr> </table>	Beginning Balance (07/01/13)	\$ 5,416,459	Ending Balance (06/30/14)	\$ 5,242,319																																																		
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Ending Balance (06/30/14)	\$ 5,242,319																																																						
(4) The amount of the fees collected and the interest earned	<table> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 321,737</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 74,046</td> </tr> <tr> <td>Others (Sale of Plans/Specifications/Reimbursements)</td> <td align="right">\$ 946</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 396,729</td> </tr> </table>	Amount of Fees Collected	\$ 321,737	Interest Earned	\$ 74,046	Others (Sale of Plans/Specifications/Reimbursements)	\$ 946	Total Revenues	\$ 396,729																																														
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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 FY13/14, including the total percentage of the cost of the public improvement that was funded with fees.	<table> <tr> <td>City Staff Costs</td> <td align="right">\$ 24,368.13</td> </tr> <tr> <td>Other Contractual Services</td> <td align="right">\$ 5,095</td> </tr> <tr> <td>Vehicle Lease</td> <td align="right">\$ 4,420</td> </tr> <tr> <td>Transit Operations (CNG bus)</td> <td align="right">\$ 250,751</td> </tr> <tr> <td>Natural Gas (CNG bus fuel)</td> <td align="right">\$ 45,224</td> </tr> <tr> <td> </td> <td></td> </tr> <tr> <td>Civic Center Pedestrian Access Improvements (7032)</td> <td align="right">\$ 6,236</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 12,472</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">50%</td> </tr> <tr> <td> </td> <td></td> </tr> <tr> <td>Arroyo Vista Recreation Center (AVRC) Walkway Improvements (7712)</td> <td align="right">\$ 25,422</td> </tr> <tr> <td>Total Cost of Project *</td> <td align="right">\$ 25,422</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td> </td> <td></td> </tr> <tr> <td>AVRC Bikepath Extension (7713)</td> <td align="right">\$ 37,934</td> </tr> <tr> <td>Total Cost of Project *</td> <td align="right">\$ 37,934</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td> </td> <td></td> </tr> <tr> <td>Arroyo Vista Community Park (AVCP) Loop Trail (7852)</td> <td align="right">\$ 32,453</td> </tr> <tr> <td>Total Cost of Project *</td> <td align="right">\$ 32,453</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td> </td> <td></td> </tr> <tr> <td>Metrolink South Second Entrance (8056)</td> <td align="right">\$ 18,352</td> </tr> <tr> <td>Total Cost of Project *</td> <td align="right">\$ 26,230</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">70%</td> </tr> <tr> <td> </td> <td></td> </tr> <tr> <td></td> <td>Total Expenses \$ 450,254</td> </tr> </table> <p>* Total Project Costs excludes interfund transfers for City Engineering/Parks Recreation staff project and administrative costs.</p>	City Staff Costs	\$ 24,368.13	Other Contractual Services	\$ 5,095	Vehicle Lease	\$ 4,420	Transit Operations (CNG bus)	\$ 250,751	Natural Gas (CNG bus fuel)	\$ 45,224	 		Civic Center Pedestrian Access Improvements (7032)	\$ 6,236	Total Cost of Project	\$ 12,472	% of project funded by fees:	50%	 		Arroyo Vista Recreation Center (AVRC) Walkway Improvements (7712)	\$ 25,422	Total Cost of Project *	\$ 25,422	% of project funded by fees:	100%	 		AVRC Bikepath Extension (7713)	\$ 37,934	Total Cost of Project *	\$ 37,934	% of project funded by fees:	100%	 		Arroyo Vista Community Park (AVCP) Loop Trail (7852)	\$ 32,453	Total Cost of Project *	\$ 32,453	% of project funded by fees:	100%	 		Metrolink South Second Entrance (8056)	\$ 18,352	Total Cost of Project *	\$ 26,230	% of project funded by fees:	70%	 			Total Expenses \$ 450,254
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	Total Expenses \$ 450,254																																																						
(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 adopted budget for FY 14/15 includes \$1,683,905 for the following capital improvement projects: \$87,250 for Civic Center Pedestrian Access Improvements (7032), \$3,548 for AVRC Walkway Improvements (7712), \$509,766 for AVCP Bike Path Extension (7713), \$926,760 for AVCP Loop Trail installation, \$156,295 for Metrolink South Parking (8056), and \$286 for Los Angeles Avenue Undergrounding (8066). \$25,908 or 20% of one (1) Management Analyst's salaries/benefits and \$338,400 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	<table> <tr> <td colspan="2">Interfund Transfers:</td> </tr> <tr> <td>Equipment Replacement Fund (4003) Contribution</td> <td align="right">\$ 75,232</td> </tr> <tr> <td>City Engineering/Parks Recreation staff cost reimbursement - AVRC Walkway Improvements (7712)</td> <td align="right">\$ 7,000</td> </tr> <tr> <td>City Engineering/Parks Recreation staff cost reimbursement - AVRC Bikepath Extension (7713)</td> <td align="right">\$ 18,700</td> </tr> </table>	Interfund Transfers:		Equipment Replacement Fund (4003) Contribution	\$ 75,232	City Engineering/Parks Recreation staff cost reimbursement - AVRC Walkway Improvements (7712)	\$ 7,000	City Engineering/Parks Recreation staff cost reimbursement - AVRC Bikepath Extension (7713)	\$ 18,700																																														
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Fund 2001 – Traffic Systems Management

Item Description	Response
that the account or fund will receive on the loan	City Engineering/Parks Recreation staff cost reimbursement - AVCP Loop Trail (7852) \$ 18,165
	City Engineering/Parks Recreation staff cost reimbursement - Metrolink South Second Entrance (8056) \$ 1,517
	Total \$ 120,614
	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 2002 – Citywide Traffic Mitigation

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 (07/01/13)</td> <td align="right">\$ 12,267,901</td> </tr> <tr> <td>Ending Balance (06/30/14)</td> <td align="right">\$ 14,194,875</td> </tr> </table>	Beginning Balance (07/01/13)	\$ 12,267,901	Ending Balance (06/30/14)	\$ 14,194,875																
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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">\$ 1,921,372</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 177,051</td> </tr> <tr> <td>Rents - Tenants</td> <td align="right">\$ 19,800</td> </tr> <tr> <td>Others (Sale of Plans/Specs/Reimbursements)</td> <td align="right">\$ -</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 2,118,223</td> </tr> </table>	Amount of Fees Collected	\$ 1,921,372	Interest Earned	\$ 177,051	Rents - Tenants	\$ 19,800	Others (Sale of Plans/Specs/Reimbursements)	\$ -	Total Revenues	\$ 2,118,223										
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Staff Costs	\$ -																				
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Total Expenses	\$ 188,183																				
(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 adopted budget for FY 14/15 includes \$1,337,492 for the following projects: \$22,288 for the Route 23 North Re-alignment (8045), \$1,155,760 for North Hills Parkway (8061) and \$159,444 for Route 23 Freeway Sound Wall at Tierra Rejada Road (8079). 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">\$ 1,920</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - North Hills Parkway (8061)</td> <td align="right">\$ 1,145</td> </tr> <tr> <td>Total Interfund Transfers</td> <td align="right">\$ 3,065</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)	\$ 1,920	Engineering City Staff cost reimbursement - North Hills Parkway (8061)	\$ 1,145	Total Interfund Transfers	\$ 3,065	Interfund Loans:	\$ -										
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Total Interfund Transfers	\$ 3,065																				
Interfund Loans:	\$ -																				

Fund 2002 – Citywide Traffic Mitigation

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

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 border="0"> <tr> <td>Beginning Balance (07/01/13)</td> <td align="right">\$ 307,781</td> </tr> <tr> <td>Ending Balance (06/30/14)</td> <td align="right">\$ 289,098</td> </tr> </table>	Beginning Balance (07/01/13)	\$ 307,781	Ending Balance (06/30/14)	\$ 289,098						
Beginning Balance (07/01/13)	\$ 307,781										
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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">\$ -</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 4,073</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 4,073</td> </tr> </table>	Amount of Fees Collected	\$ -	Interest Earned	\$ 4,073	Total Revenues	\$ 4,073				
Amount of Fees Collected	\$ -										
Interest Earned	\$ 4,073										
Total Revenues	\$ 4,073										
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 13/14, including the total percentage of the cost of the public improvement that was funded with fees	<table border="0"> <tr> <td>Crossing Guard Expenses</td> <td align="right">\$ 22,756</td> </tr> <tr> <td>Total Cost of Project(s)</td> <td align="right">\$ 57,894</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">39%</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">\$ 22,756</td> </tr> </table>	Crossing Guard Expenses	\$ 22,756	Total Cost of Project(s)	\$ 57,894	% of project funded by fees:	39%	 Refunds/Reimbursements not subject to item § 66001 (e)	 \$ -	Total Expenses	\$ 22,756
Crossing Guard Expenses	\$ 22,756										
Total Cost of Project(s)	\$ 57,894										
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 Refunds/Reimbursements not subject to item § 66001 (e)	 \$ -										
Total Expenses	\$ 22,756										
(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. In FY 14/15, \$43,782 has been appropriated 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 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:	 \$ -						
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(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:	None										

Funds 210X – Park Improvement

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 (6) 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 (07/01/13)</td> <td align="right">\$</td> <td align="right">(445,524)</td> </tr> <tr> <td>Ending Balance (06/30/14)</td> <td align="right">\$</td> <td align="right">523,808 *</td> </tr> </table> <p>*see Additional Comments</p>	Beginning Balance (07/01/13)	\$	(445,524)	Ending Balance (06/30/14)	\$	523,808 *																		
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Other Development Fees	\$	-																							
Amount of Fees Collected	\$	-																							
Fees in Lieu of Park Land	\$	976,432																							
Interest Earned	\$	10,766																							
Rents/Concessions	\$	13,158																							
Total Revenues	\$	1,000,356																							
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY13/14, 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>Doubtful Accounts</td> <td align="right">\$</td> <td align="right">(9,171)</td> </tr> <tr> <td>Interest Expense</td> <td align="right">\$</td> <td align="right">18,024</td> </tr> <tr> <td> Arroyo Vista Sports Fields (7022)</td> <td align="right"> \$</td> <td align="right"> 21,253</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$</td> <td align="right">21,253</td> </tr> <tr> <td>% of project funded by fees:</td> <td></td> <td align="right">100%</td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$</td> <td align="right">30,106</td> </tr> </table>	Contractual Services	\$	-	Refunds/Reimbursements not subject to item § 66001 (e)	\$	-	Doubtful Accounts	\$	(9,171)	Interest Expense	\$	18,024	 Arroyo Vista Sports Fields (7022)	 \$	 21,253	Total Cost of Project	\$	21,253	% of project funded by fees:		100%	Total Expenses	\$	30,106
Contractual Services	\$	-																							
Refunds/Reimbursements not subject to item § 66001 (e)	\$	-																							
Doubtful Accounts	\$	(9,171)																							
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Total Cost of Project	\$	21,253																							
% of project funded by fees:		100%																							
Total Expenses	\$	30,106																							
(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 14/15, \$314,000 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	<table border="0"> <tr> <td>Interfund Transfers:</td> <td></td> <td></td> </tr> <tr> <td>Planning/Engineering City Staff cost reimbursement - Arroyo Vista Sports Fields (7022)</td> <td align="right">\$</td> <td align="right">918</td> </tr> </table>	Interfund Transfers:			Planning/Engineering City Staff cost reimbursement - Arroyo Vista Sports Fields (7022)	\$	918																		
Interfund Transfers:																									
Planning/Engineering City Staff cost reimbursement - Arroyo Vista Sports Fields (7022)	\$	918																							

Funds 210X – Park Improvement

Item Description	Response														
	<p>Interfund Loans: \$ 932,848</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. In FY 13/14, Fund 2111 reduced the principal balance by \$8,552 to \$932,848 and paid \$18,024 in accrued interest.</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>Refunds Made: \$ -</p> <p>Allocations Made: \$ -</p>														
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>* The breakdown of the consolidated ending fund balance is as follows:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>Community Wide (2100)</td> <td align="right">\$989,533</td> </tr> <tr> <td>Parks Zone Development Fee 1 (2111)</td> <td align="right">(\$932,740)</td> </tr> <tr> <td>Parks Zone Development Fee 2 (2112)</td> <td align="right">\$2,585</td> </tr> <tr> <td>Parks Zone Development Fee 3 (2113)</td> <td align="right">\$61,561</td> </tr> <tr> <td>Bikepath/Multi-Use Trails (2152)</td> <td align="right">\$117,884</td> </tr> <tr> <td>Municipal Pool (2153)</td> <td align="right">\$284,985</td> </tr> <tr> <td align="right">Total</td> <td align="right"><u>\$523,808</u></td> </tr> </table>	Community Wide (2100)	\$989,533	Parks Zone Development Fee 1 (2111)	(\$932,740)	Parks Zone Development Fee 2 (2112)	\$2,585	Parks Zone Development Fee 3 (2113)	\$61,561	Bikepath/Multi-Use Trails (2152)	\$117,884	Municipal Pool (2153)	\$284,985	Total	<u>\$523,808</u>
Community Wide (2100)	\$989,533														
Parks Zone Development Fee 1 (2111)	(\$932,740)														
Parks Zone Development Fee 2 (2112)	\$2,585														
Parks Zone Development Fee 3 (2113)	\$61,561														
Bikepath/Multi-Use Trails (2152)	\$117,884														
Municipal Pool (2153)	\$284,985														
Total	<u>\$523,808</u>														

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, commerical, industrial)										
(3) The beginning and ending balance of the account or fund	<table> <tr> <td>Beginning Balance (07/01/13)</td> <td align="right">\$ 1,922,768</td> </tr> <tr> <td>Ending Balance (06/30/14)</td> <td align="right">\$ 2,617,276</td> </tr> </table>	Beginning Balance (07/01/13)	\$ 1,922,768	Ending Balance (06/30/14)	\$ 2,617,276						
Beginning Balance (07/01/13)	\$ 1,922,768										
Ending Balance (06/30/14)	\$ 2,617,276										
(4) The amount of the fees collected and the interest earned	<table> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 704,693</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 29,697</td> </tr> <tr> <td>Other Revenues</td> <td align="right">\$ -</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 734,390</td> </tr> </table>	Amount of Fees Collected	\$ 704,693	Interest Earned	\$ 29,697	Other Revenues	\$ -	Total Revenues	\$ 734,390		
Amount of Fees Collected	\$ 704,693										
Interest Earned	\$ 29,697										
Other Revenues	\$ -										
Total Revenues	\$ 734,390										
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 13/14, including the total percentage of the cost of the public improvement that was funded with fees	<table> <tr> <td>Staff Costs</td> <td align="right">\$ 13,441</td> </tr> <tr> <td>Art in Public Places AVRC (7709)</td> <td align="right">\$ 21,501</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 21,501</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$ 34,942</td> </tr> </table>	Staff Costs	\$ 13,441	Art in Public Places AVRC (7709)	\$ 21,501	Total Cost of Project	\$ 21,501	% of project funded by fees:	100%	Total Expenses	\$ 34,942
Staff Costs	\$ 13,441										
Art in Public Places AVRC (7709)	\$ 21,501										
Total Cost of Project	\$ 21,501										
% of project funded by fees:	100%										
Total Expenses	\$ 34,942										
(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 14/15, City staff will continue to oversee the completion of the capital improvement projects listed here. Thus, \$7,089 or 5% of applicable staff salaries/benefits will be charged to the fund together with project costs of \$150,000 for Art in Public Places - High Street (7708) and \$119,800 for Art in Public Places - AVRC (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> <tr> <td colspan="2">Interfund Transfers:</td> </tr> <tr> <td>Planning/Engineering City Staff cost reimbursement - Art in Public Places AVRC (7709)</td> <td align="right">\$ 4,940</td> </tr> <tr> <td>Interfund Loans:</td> <td align="right">\$ -</td> </tr> </table>	Interfund Transfers:		Planning/Engineering City Staff cost reimbursement - Art in Public Places AVRC (7709)	\$ 4,940	Interfund Loans:	\$ -				
Interfund Transfers:											
Planning/Engineering City Staff cost reimbursement - Art in Public Places AVRC (7709)	\$ 4,940										
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

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 (07/01/13) \$ 1,277,549 Ending Balance (06/30/14) \$ 1,364,085
(4) The amount of the fees collected and the interest earned	Amount of Fees Collected \$ 180,194 Interest Earned \$ 18,273 Total Revenues \$ 198,467
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 13/14, including the total percentage of the cost of the public improvement that was funded with fees	Contract Services \$ - Operating Supplies \$ 5,263 Furnitures & Fixtures \$ 2,113 Equipment \$ 2,535 Total Expenses \$ 9,911
(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 FY 14/15 budget includes \$14,100 for contract services relating to software licensing upgrades, reciprocal borrowing, legal and property maintenance; and \$78,800 for capital acquisition of new security camera, renovation of restrooms, and replacement of furnitures, computer and HVAC units.
(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: Equipment Replacement Fund (4003) Contribution \$ 102,021 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

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 border="0"> <tr> <td>Beginning Balance (07/01/13)</td> <td align="right">\$ 10,976,709</td> </tr> <tr> <td>Adjustment for Reserve</td> <td></td> </tr> <tr> <td>Ending Balance (06/30/14)</td> <td align="right">\$ 11,764,992</td> </tr> </table>	Beginning Balance (07/01/13)	\$ 10,976,709	Adjustment for Reserve		Ending Balance (06/30/14)	\$ 11,764,992																																				
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Adjustment for Reserve																																											
Ending Balance (06/30/14)	\$ 11,764,992																																										
(4) The amount of the fees collected and the interest earned	<table border="0"> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 913,419</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 150,907</td> </tr> <tr> <td>Others (Sale of Plans/Specs/Reimbursements)</td> <td align="right">\$ 340</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 1,064,666</td> </tr> </table>	Amount of Fees Collected	\$ 913,419	Interest Earned	\$ 150,907	Others (Sale of Plans/Specs/Reimbursements)	\$ 340	Total Revenues	\$ 1,064,666																																		
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Interest Earned	\$ 150,907																																										
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Total Revenues	\$ 1,064,666																																										
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 13/14, including the total percentage of the cost of the public improvement that was funded with fees	<table border="0"> <tr> <td>Staff Costs</td> <td align="right">\$ 26,884</td> </tr> <tr> <td>Special Professional Services</td> <td align="right">\$ 12,847</td> </tr> <tr> <td>Princeton Ave Widening (8012)</td> <td align="right">\$ 66,118</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 66,118</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td>LA Ave Widening (8013)</td> <td align="right">\$ 2,619</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 2,619</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td>Spring Road Rail Crossing (8039)</td> <td align="right">\$ 5,392</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 5,392</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td>LA Ave Medians (8047)</td> <td align="right">\$ 16,635</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 16,635</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td>Widening @ LA Ave/ Shasta (8058)</td> <td align="right">\$ 81,687</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 81,687</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td>LA Avenue Undergrounding (8066)</td> <td align="right">\$ -</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ -</td> </tr> <tr> <td>% of project funded by fees:</td> <td></td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$ 212,181</td> </tr> </table>	Staff Costs	\$ 26,884	Special Professional Services	\$ 12,847	Princeton Ave Widening (8012)	\$ 66,118	Total Cost of Project	\$ 66,118	% of project funded by fees:	100%	LA Ave Widening (8013)	\$ 2,619	Total Cost of Project	\$ 2,619	% of project funded by fees:	100%	Spring Road Rail Crossing (8039)	\$ 5,392	Total Cost of Project	\$ 5,392	% of project funded by fees:	100%	LA Ave Medians (8047)	\$ 16,635	Total Cost of Project	\$ 16,635	% of project funded by fees:	100%	Widening @ LA Ave/ Shasta (8058)	\$ 81,687	Total Cost of Project	\$ 81,687	% of project funded by fees:	100%	LA Avenue Undergrounding (8066)	\$ -	Total Cost of Project	\$ -	% of project funded by fees:		Total Expenses	\$ 212,181
Staff Costs	\$ 26,884																																										
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Total Expenses	\$ 212,181																																										
(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>In FY 14/15, \$3,735,653 of this fund has been appropriated as follows: \$14,177 or 10% of Assistant City Manager staff cost, Princeton Widening (8012) - \$650,446 LA Ave Widening - Spring Rd/Moorpark Ave (8013) - \$1,466,312 Spring Road Widening (8026) - \$855,664 Spring Rd Rail Crossing (8039) - \$276,369 LA Ave Medians (8047) - \$32,549 Widening at LA Ave/Shasta (8058) - \$28,000 LA Ave Undergrounding (8066) - \$412,136 Many of these projects will require two to three or more years for completion.</p>																																										

Fund 2501 – Los Angeles Avenue Area of Contribution

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">\$ 8,643</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - LA Ave Widening (8013)</td> <td align="right">\$ 1,560</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - Spring Road Rail Crossing (8039)</td> <td align="right">\$ 31,440</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - LA Ave Medians (8047)</td> <td align="right">\$ 1,170</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - Widening @ LA Ave/ Shasta (8058)</td> <td align="right">\$ 21,390</td> </tr> <tr> <td>Total Interfund Transfers</td> <td align="right">\$ 64,203</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)	\$ 8,643	Engineering City Staff cost reimbursement - LA Ave Widening (8013)	\$ 1,560	Engineering City Staff cost reimbursement - Spring Road Rail Crossing (8039)	\$ 31,440	Engineering City Staff cost reimbursement - LA Ave Medians (8047)	\$ 1,170	Engineering City Staff cost reimbursement - Widening @ LA Ave/ Shasta (8058)	\$ 21,390	Total Interfund Transfers	\$ 64,203	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)	\$ 8,643																
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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>	<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:	\$ -																
<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

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> <tr> <td>Beginning Balance (07/01/13)</td> <td align="right">\$ (177,006)</td> </tr> <tr> <td>Ending Balance (06/30/14)</td> <td align="right">\$ (177,006)</td> </tr> </table>	Beginning Balance (07/01/13)	\$ (177,006)	Ending Balance (06/30/14)	\$ (177,006)						
Beginning Balance (07/01/13)	\$ (177,006)										
Ending Balance (06/30/14)	\$ (177,006)										
(4) The amount of the fees collected and the interest earned	<table> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ -</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>Total Revenues</td> <td align="right">\$ -</td> </tr> </table>	Amount of Fees Collected	\$ -	Interest Earned	\$ -	Revs Not Elsewhere Classified	\$ -	Sale Plans/Specifications	\$ -	Total Revenues	\$ -
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 13/14, including the total percentage of the cost of the public improvement that was funded with fees	<table> <tr> <td>No fees expended in FY 13/14</td> <td align="right">\$ -</td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$ -</td> </tr> </table>	No fees expended in FY 13/14	\$ -	Total Expenses	\$ -						
No fees expended in FY 13/14	\$ -										
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 14/15. The funds accumulated in this account are anticipated to be spent 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><i>Interfund Transfers</i></td> <td align="right">\$ -</td> </tr> <tr> <td>Total Interfund Transfers</td> <td align="right">\$ -</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%</td> <td align="right">\$ 177,006</td> </tr> <tr> <td>Total Interfund Loans</td> <td align="right">\$ 177,006</td> </tr> </table>	<i>Interfund Transfers</i>	\$ -	Total Interfund Transfers	\$ -	<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%	\$ 177,006	Total Interfund Loans	\$ 177,006
<i>Interfund Transfers</i>	\$ -										
Total Interfund Transfers	\$ -										
<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%	\$ 177,006										
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)	<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	\$ -										

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

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

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 (07/01/13)</td> <td align="right">\$ 88,560</td> </tr> <tr> <td>Ending Balance (06/30/14)</td> <td align="right">\$ 91,819</td> </tr> </table>	Beginning Balance (07/01/13)	\$ 88,560	Ending Balance (06/30/14)	\$ 91,819						
Beginning Balance (07/01/13)	\$ 88,560										
Ending Balance (06/30/14)	\$ 91,819										
(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">\$ 1,229</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">\$ 3,259</td> </tr> </table>	Amount of Fees Collected	\$ 2,030	Interest Earned	\$ 1,229	Expense Reimbursements	\$ -	Other Admin Service Fees	\$ -	Total Revenues	\$ 3,259
Amount of Fees Collected	\$ 2,030										
Interest Earned	\$ 1,229										
Expense Reimbursements	\$ -										
Other Admin Service Fees	\$ -										
Total Revenues	\$ 3,259										
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 13/14, including the total percentage of the cost of the public improvement that was funded with fees	No fees expended during FY 13/14.										
(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 14/15. The funds accumulated in this account are anticipated to be spent 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 border="0"> <tr> <td>Beginning Balance (07/01/13)</td> <td align="right">\$</td> <td align="right">15,500</td> </tr> <tr> <td>Ending Balance (06/30/14)</td> <td align="right">\$</td> <td align="right">15,714</td> </tr> </table>	Beginning Balance (07/01/13)	\$	15,500	Ending Balance (06/30/14)	\$	15,714			
Beginning Balance (07/01/13)	\$	15,500								
Ending Balance (06/30/14)	\$	15,714								
(4) The amount of the fees collected and the interest earned	<table border="0"> <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">213</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$</td> <td align="right">213</td> </tr> </table>	Amount of Fees Collected	\$	-	Interest Earned	\$	213	Total Revenues	\$	213
Amount of Fees Collected	\$	-								
Interest Earned	\$	213								
Total Revenues	\$	213								
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 13/14, including the total percentage of the cost of the public improvement that was funded with fees	No fees expended during FY 13/14.									
(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 14/15. The funds accumulated in this account are anticipated to be spent 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 border="0"> <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 border="0"> <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

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 border="0"> <tr> <td>Beginning Balance (07/01/13)</td> <td align="right">\$</td> <td align="right">(1,849,205)</td> </tr> <tr> <td>Ending Balance (06/30/14)</td> <td align="right">\$</td> <td align="right">(1,648,181)</td> </tr> </table>		Beginning Balance (07/01/13)	\$	(1,849,205)	Ending Balance (06/30/14)	\$	(1,648,181)									
Beginning Balance (07/01/13)	\$	(1,849,205)															
Ending Balance (06/30/14)	\$	(1,648,181)															
(4) The amount of the fees collected and the interest earned	<table border="0"> <tr> <td>Amount of Fees Collected</td> <td align="right">\$</td> <td align="right">200,265</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$</td> <td align="right">759</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">201,024</td> </tr> </table>		Amount of Fees Collected	\$	200,265	Interest Earned	\$	759	Interfund Transfer	\$	-	Total Revenues	\$	201,024			
Amount of Fees Collected	\$	200,265															
Interest Earned	\$	759															
Interfund Transfer	\$	-															
Total Revenues	\$	201,024															
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 13/14, including the total percentage of the cost of the public improvement that was funded with fees	No fees expended during FY 13/14. <table border="0"> <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 14/15. The funds accumulated in this account are anticipated to be spent 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 border="0"> <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">1,648,642</td> </tr> <tr> <td colspan="3"> A non-interest bearing loan was received from the Endowment Fund (2800) for the construction of the Police Services Center building. Future development fees were pledged to repay the loan. In FY 13/14, the outstanding principal of \$1,870,158 was reduced by \$221,516 (\$201,024 from FY13/14 revenues and \$20,492 from FY12/13 receipts). </td> </tr> <tr> <td>Total Interfund Loans</td> <td align="right">\$</td> <td align="right">1,648,642</td> </tr> </table>		<i>Interfund Transfers:</i>	\$	-	Total Interfund Transfers			<i>Interfund Loans:</i>	\$	1,648,642	A non-interest bearing loan was received from the Endowment Fund (2800) for the construction of the Police Services Center building. Future development fees were pledged to repay the loan. In FY 13/14, the outstanding principal of \$1,870,158 was reduced by \$221,516 (\$201,024 from FY13/14 revenues and \$20,492 from FY12/13 receipts).			Total Interfund Loans	\$	1,648,642
<i>Interfund Transfers:</i>	\$	-															
Total Interfund Transfers																	
<i>Interfund Loans:</i>	\$	1,648,642															
A non-interest bearing loan was received from the Endowment Fund (2800) for the construction of the Police Services Center building. Future development fees were pledged to repay the loan. In FY 13/14, the outstanding principal of \$1,870,158 was reduced by \$221,516 (\$201,024 from FY13/14 revenues and \$20,492 from FY12/13 receipts).																	
Total Interfund Loans	\$	1,648,642															
(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> <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:	\$	-															

Fund 4002 – Police Facilities

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.