

City of Chowchilla
Cash Balances - Impact Fee Funds
FY 2014/2015

Attachment A

Fund	500	505	515	520	522	525	530	545	550	555	560	565	570	575
Description	Police	Fire	Ave 26 Inter	Ave 17 Inter	Road Impact	Storm Drain	Signalization	Waste Water	Park - Soccer	Park - Misc	Park Dev	Park Grant	Water Syst	Public Bldg
Beginning cash balance	\$ 530,170	\$ 531,089	\$ 13,179	\$ 311,591	\$ 757,969	\$ 1,657,191	\$ 375,712	\$ 674,700	\$ (2,166)	\$ (229,885)	\$ 50,977	\$ 185,630	\$ 185,389	\$ (558,664)
Adjustment to Beginning Cash Balance	\$ 231	\$ 229	\$ 6	\$ 134	\$ 325	\$ 713	\$ 162	\$ 292	\$ (10)	\$ (99)	\$ (3,320)	\$ 80	\$ 80	
Prior Period Adjustment									6.00	229,985		(118,905)		
Collection of Receivables:														
Add prior yr A/R Utilities						13,530								
Deduct current yr A/R Utilities						(12,835)								
Fees Collected:														
Utilities														
Collection Agency Proceeds						185								
Development Fees	3,386	2,382	1,807	1,145	563	2,130	2,347	\$ 7,148					6,934	1,463
Cap Improvement Fees					495	115,891					2,867			
Grant Revenue														
Investment Income														
Current Year	715	771	20	453	1,101	2,499	546	\$ 983			70	183	272	(241)
Transfer in									2,170					
Disbursements	(159,477)	(1,311)				(971)					(50,594)	(90,561)		
Deduct Prior Yr Balance Trade Pay	-	-												
Add Back Current Yr balance T Pay														
Ending cash balance	\$ 375,025	\$ 533,160	\$ 15,012	\$ 313,323	\$ 760,453	\$ 1,778,332	\$ 378,767	\$ 683,123	\$ -	\$ -	\$ 0	\$ (23,573)	\$ 192,675	\$ (557,442)

City of Chowchilla
Summary of Local Agency Improvement Fees Expended
Report for 5 year period ending June 30, 2015
Fund: 500
Police Impact Fees

Attachment B

Project	2009-10				Beginning Balance 7/1/2009	Adjusted Beg Bal	Ending Balance 6/30/2010
	Total Expended	Developer Fees	Interest Income	Other Income			
Prior Period Adjustment	\$ 2,600						
Microwave Tower	6,624						
CAD/RMS Sys Replacement	100,290						
Evidence Storage Rm	244						
Project Dev-Govt Ctr (1)	163,650						
Total 2009-10	\$ 273,407	\$ 3,476	\$ 2,282	\$ 2,649	\$ 773,230		\$ 508,229

(1) \$306,700.00 encumbered for purchase of County Court Bldg.

Project	2010-11				Beginning Balance 7/1/2010	Adjusted Beg Bal	Ending Balance 6/30/2011
	Total Expended	Developer Fees	Interest Income	Other Income			
Microwave Tower	\$ 1,390						
CAD/RMS Sys Replacement	413						
Project Dev-Govt Ctr (1)							
Total 2010-11	\$ 1,802	\$ 69,846	\$ 2,256		\$ 508,229		\$ 578,529

(1) \$306,700.00 encumbered for purchase of County Court Bldg.

Project	2011-12				Beginning Balance 7/1/2011	Adjusted Beg Bal	Ending Balance 6/30/2012
	Total Expended	Developer Fees	Interest Income	Other Income			
Computer Hardware/software	\$ 1,723						
CAD/RMS Sys Replacement	20,375						
Evidence Storage	715						
Project Dev-Govt Ctr (1)	2,880						
Total 2011-12	\$ 25,693	\$ 79,071	\$ 1,665		\$ 578,529		\$ 633,572

(1) \$306,700.00 encumbered for purchase of County Court Bldg.

Project	2012-13				Beginning Balance 7/1/2012	Adjusted Beg Bal	Ending Balance 6/30/2013
	Total Expended	Developer Fees	Interest Income	Other Income			
Computer Hardware/software (2)	\$ 18,912						
Communications Equipment (2)	-						
Animal Shelter Improvements	6,229						
Microwave Tower (2)	-						
Project Dev-Govt Ctr (1)	4,138						
Current Yr Investment Income			\$ 1,894				
Prior Period Adjustment			580				
Total 2012-13	\$ 29,279	\$ -	\$ 2,474	\$ -	\$ 633,572		\$ 606,767

(1) \$306,700 encumbered for purchase of County Court Bldg.

(2) AP of \$44,366.32

Project	2013-14				Beginning Balance 7/1/2013	* Adjusted Beg Bal	Ending Balance 6/30/2014
	Total Expended	Developer Fees	Interest Income	Other Income			

Computer Hardware/software (2)	\$	44,778								
Communications Equipment (2)		6,924								
Courthouse Remodel		26,927								
Government Facility Repair		2,679								
Current Yr Investment Income				\$	794					
Project Dev-Govt Ctr (1)										
Total 2013-14	\$	81,308	\$	3,917	\$	794	\$	-	\$ 606,767	\$ 530,170

(1) \$306,700 encumbered for purchase of County Court Bldg.

(2) AP of 44366.32 12/13 trade payables paid in current year

(2) AP less \$3506.15 current year trade payable

Project	2014-15				Beginning Balance 7/1/2014	* Adjusted Beg Bal	Ending Balance 6/30/2015
	Total Expended	Developer Fees	Interest Income	Other Income			
City Wide Network Connectivity (2)	1,590						
Courthouse Remodel	65,878						
Government Facility Repair (3)	92,009						
Current Yr Investment Income			\$	715			
Prior Period Adjustment							
Total 2014-15	\$ 159,477	\$ 3,386	\$ 715	\$ -	\$ 530,170	\$ 231	\$ 375,025

(1) \$306,700 encumbered for purchase of County Court Bldg.

(2) \$1490.47 current year trade payable

(3)\$3.14 current year trade payable

***4th QTR interest not posted when presented to council 13/14FY**

City of Chowchilla
 Summary of Local Agency Improvement Fees Expended
 Report for 5 year period ending June 30, 2015
 Fund: 505
 Fire Impact Fees

Attachment C

Project	2009-10				Beginning Balance 7/1/2009	Adjusted Beg Bal	Ending Balance 6/30/2010
	Total Expended	Developer Fees	Interest Income	Other Income			
Microwave Tower	\$ 2,649						
Total 2009-10	\$ 2,649	\$ 6,436	\$ 1,005	\$ -	\$ 247,675		\$ 252,467

Project	2010-11				Beginning Balance 7/1/2010	Adjusted Beg Bal	Ending Balance 6/30/2011
	Total Expended	Developer Fees	Interest Income	Other Income			
CAD/RMS Sys Replacement	\$ 413						
Total 2010-11	\$ 413	\$ 129,255	\$ 1,249	\$ -	\$ 252,467		\$ 382,558

Project	2011-12				Beginning Balance 7/1/2011	Adjusted Beg Bal	Ending Balance 6/30/2012
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2011-12	\$ -	\$ 146,427	\$ 1,247	\$ -	\$ 382,558		\$ 530,233

Project	2012-13				Beginning Balance 7/1/2012	Adjusted Beg Bal	Ending Balance 6/30/2013
	Total Expended	Developer Fees	Interest Income	Other Income			
Prior Period Adjustment			\$ 485				
Current Yr Investment Income			1,616				
Communications Equipment (1)	\$ -						
Total 2012-13	\$ -		\$ 2,101	\$ -	\$ 530,233		\$ 532,334

(1) AP of 5,014.17

Project	2013-14				Beginning Balance 7/1/2013	Adjusted Beg Bal	Ending Balance 6/30/2014
	Total Expended	Developer Fees	Interest Income	Other Income			
Computer Hardware/software (2)							
Communications Equipment (1)	\$ 7,875						
Total 2013-14	\$ 7,875	\$ 5,876	\$ 754	\$ -	\$ 532,334		\$ 531,089

(1) AP of 5,014.17 trade payables py

Project	2014-15				Beginning Balance 7/1/2014	* Adjusted Beg Bal	Ending Balance 6/30/2015
	Total Expended	Developer Fees	Interest Income	Other Income			
Prior Period Adjustment							
Project Dev-Govt Ctr (1)	\$ 1,490						
City Wide Network Connectivity	\$ 1,311						
Total 2014-15	\$ 1,311	\$ 2,382	\$ 771	\$ -	\$ 531,089	\$ 229	\$ 533,160

(1) AP of \$1490 trade payable

*4th QTR interest not posted when presented to council 13/14FY

City of Chowchilla
 Summary of Local Agency Improvement Fees Expended
 Report for 5 year period ending June 30, 2015
 Fund: 515
 SR99/Ave 26 Interchange

Attachment E

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Project	2008-09				Beginning Balance 7/1/2008	Adjusted Beg Bal	Ending Balance 6/30/2009
	Total Expended	Developer Fees	Interest Income	Other Income (2)			
SR99/233 Interchange PSR	\$ 49,259						
Total 2008-09	\$ 49,259	\$ -	\$ 297	\$ -	\$ 72,901		\$ 23,939

Project	2009-10				Beginning Balance 7/1/2009	Adjusted Beg Bal	Ending Balance 6/30/2010
	Total Expended	Developer Fees	Interest Income	Other Income			
SR99/233 Interchange PSR	\$ 10,919						
Appraisals	872						
Total 2009-10	\$ 11,790	\$ -	\$ 62	\$ -	\$ 23,939		\$ 12,210

Project	2010-11				Beginning Balance 7/1/2010	Adjusted Beg Bal	Ending Balance 6/30/2011
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2010-11	\$ -	\$ -	\$ 52	\$ -	\$ 12,210		\$ 12,262

Project	2011-12				Beginning Balance 7/1/2011	Adjusted Beg Bal	Ending Balance 6/30/2012
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2011-12	\$ -	\$ -	\$ 33	\$ -	\$ 12,262		\$ 12,295

Project	2012-13				Beginning Balance 7/1/2012	Adjusted Beg Bal	Ending Balance 6/30/2013
	Total Expended	Developer Fees	Interest Income	Other Income			
Prior Period Adjustment			\$ 11				
Current Yr Investment Income			37				
Total 2012-13	\$ -	\$ -	\$ 49	\$ -	\$ 12,295		\$ 12,344

Project	2013-14				Beginning Balance 7/1/2013	Adjusted Beg Bal	Ending Balance 6/30/2014
	Total Expended	Developer Fees	Interest Income	Other Income			
SR99/233 Interchange PSR				\$ 817			
Current Yr Investment Income			18				
Total 2013-14	\$ -	\$ -	\$ 18	\$ 817	\$ 12,344		\$ 13,179

Project	2014-15				Beginning Balance 7/1/2014	* Adjusted Beg Bal	Ending Balance 6/30/2015
	Total Expended	Developer Fees	Interest Income	Other Income			
SR99/233 Interchange PSR				\$ 1,807			
Current Yr Investment Income			20				
Total 2014-15	\$ -	\$ -	\$ 20	\$ 1,807	\$ 13,179	\$ 6	\$ 15,012

*4th QTR interest not posted when presented to council 13/14FY

City of Chowchilla
 Summary of Local Agency Improvement Fees Expended
 Report for 5 year period ending June 30, 2015
 Fund: 520
 SR99/Rd17 Interchange

Attachment F

Project	2009-10				Beginning Balance 7/1/2009	Adjusted Beg Bal	Ending Balance 6/30/2010
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2009-10	\$ -	\$ -	\$ 1,349	\$ -	\$ 306,050		\$ 307,399

Project	2010-11				Beginning Balance 7/1/2010	Adjusted Beg Bal	Ending Balance 6/30/2011
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2010-11	\$ -	\$ -	\$ 1,309	\$ -	\$ 307,399		\$ 308,709

Project	2011-12				Beginning Balance 7/1/2011	Adjusted Beg Bal	Ending Balance 6/30/2012
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2011-12	\$ -	\$ -	\$ 827	\$ -	\$ 308,709		\$ 309,536

Project	2012-13				Beginning Balance 7/1/2012	Adjusted Beg Bal	Ending Balance 6/30/2013
	Total Expended	Developer Fees	Interest Income	Other Income			
Prior Period Correction			\$ 283				
Current Yr Investment Income			944				
Total 2012-13	\$ -	\$ -	\$ 1,227	\$ -	\$ 309,536		\$ 310,763

Project	2013-14				Beginning Balance 7/1/2013	Adjusted Beg Bal	Ending Balance 6/30/2014
	Total Expended	Developer Fees	Interest Income	Other Income			
SR99/Rd17 Interchange				\$ 382			
Current Yr Investment Income			446				
Total 2013-14	\$ -	\$ -	\$ 446	\$ 382	\$ 310,763		\$ 311,591

Project	2014-15				Beginning Balance 7/1/2014	* Adjusted Beg Bal	Ending Balance 6/30/2015
	Total Expended	Developer Fees	Interest Income	Other Income			
SR99/Rd17 Interchange		\$ 1,145					
Current Yr Investment Income			453				
Total 2014-15	\$ -	\$ 1,145	\$ 453	\$ -	\$ 311,591	\$ 134	\$ 313,323

*4th QTR interest not posted when presented to council 13/14FY

City of Chowchilla
 Summary of Local Agency Improvement Fees Expended
 Report for 5 year period ending June 30, 2015
 Fund: 522
 Road Impact Fees

Attachment G

Project	2008-09				Beginning Balance 7/1/2008	Adjusted Beg Bal	Ending Balance 6/30/2009
	Total Expended	Developer Fees	Interest Income	Other Income (2)			
No Activity	\$ -						
Total 2008-09	\$ -	\$ 168,900	\$ 3,184	\$ -	\$ 441,222		\$ 613,305
Project	Expended 2009-10	Fees 2009-10	Income 2009-10	Income 2009-10	Balance \$ 39,995		Balance \$ 40,359
No Activity	\$ -						
Total 2009-10	\$ -	\$ 40,295	\$ 2,600	\$ -	\$ 613,305		\$ 656,201
Project	2010-11				Beginning Balance 7/1/2010	Adjusted Beg Bal	Ending Balance 6/30/2011
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2010-11	\$ -	\$ 28,831	\$ 2,834	\$ -	\$ 656,201		\$ 687,865
Project	2011-12				Beginning Balance 7/1/2011	Adjusted Beg Bal	Ending Balance 6/30/2012
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2011-12	\$ -	\$ 50,492	\$ 1,920	\$ -	\$ 687,865		\$ 740,277
Project	2012-13				Beginning Balance 7/1/2012	Adjusted Beg Bal	Ending Balance 6/30/2013
	Total Expended	Developer Fees	Interest Income	Other Income			
Prior Period Adjustment			\$ 677				
Current Yr Investment Income			2,413				
Total 2012-13	\$ -		\$ 3,090	\$ -	\$ 740,277		\$ 743,367
Project	2013-14				Beginning Balance 7/1/2013	Adjusted Beg Bal	Ending Balance 6/30/2014
	Total Expended	Developer Fees	Interest Income	Other Income			
Development Fees		\$ 13,041		\$ 495			
Current Yr Investment Income			1,066				
Total 2013-14	\$ -	\$ 13,041	\$ 1,066	\$ 495	\$ 743,367		\$ 757,969
Project	2014-15				Beginning Balance 7/1/2014	* Adjusted Beg Bal	Ending Balance 6/30/2015
	Total Expended	Developer Fees	Interest Income	Other Income			
Development Fees		\$ 563		\$ 495			
Current Yr Investment Income			1,101				
Total 2014-15	\$ -	\$ 563	\$ 1,101	\$ 495	\$ 757,969	\$ 325	\$ 760,453

*4th QTR interest not posted when presented to council 13/14FY

City of Chowchilla

Summary of Local Agency Improvement Fees Expended
Report for 5 year period ending June 30, 2015

H

Fund: 525

Storm Drain Cap

Project	2009-10				Beginning Balance 7/1/2009	Ending Balance 6/30/2010
	Total Expended	Developer Fees	Interest Income	Other Income		
Bad Debt Expense (5)	\$ 2,177					
Streets Capital Improvements (2)	125,518.79					
Road 16 Pipeline Environment (4)	5,034.88					
Road 16 Pipeline Engineering (4)	20,747.50					
Humboldt SD Pipeline Engineering (4)	14,080.00					
Humboldt SD Pipeline Const Engr (4)	941.50					
Humboldt SD Pipeline Construction (3)	275,979.88					
Workforce Housing Grant				\$ 275,979		
Chowchilla High				400,000		
Utilities Fees				110,223		
Transfer in				79,300		
Total 2009-10	\$ 444,480	\$ 49,269	\$ 419	\$ 865,502	\$ (6,471)	\$ 464,239

(1) LT Rec

(2) To be repaid through reimbursement agreement

(3) Reimbursed from Workforce Housing Grant

(4) Paid from impact fees

(5) Paid from other income

Project	2010-11				Beginning Balance 7/1/2010	Ending Balance 6/30/2011
	Total Expended	Developer Fees	Interest Income	Other Income		
Bad Debt Expense (4)	\$ 3,505					
Refund of Overpayment of fees (2)	30,160					
Humboldt SD Pipeline Const Engr (4)	89					
Humboldt SD Pipeline Construction (3)						
Capital Replacement				\$ 117,056		
Storm Drain Improvement		\$ 12,335				
Prior Period Adjustment		97,477				
Cornerstone				50,000		
Transfer RDA Funds				21,500		
Transfer RDA Funds				90,081		
Total 2010-11	\$ 33,754	\$ 109,812	\$ -	\$ 278,637	\$ 464,239	\$ 818,934

(1) \$111925.87 Cap. Component of Storm Drain Fee

(1)

(2) Refund of Overpayment of fees

(3) Reimbursed from Workforce Housing Grant

(4) Paid from impact fees

Project	2011-12				Beginning Balance 7/1/2011	Ending Balance 6/30/2012
	Total Expended	Developer Fees	Interest Income	Other Income		
Bad Debt Expense	\$ 2,702					
Capital Replacement						
City Attorney/Legal fees	60					
Cornerstone Community Church				\$ 316,500		
Capital Replacement				\$ 112,761		

City of Chowchilla
 Summary of Local Agency Improvement Fees Expended
 Report for 5 year period ending June 30, 2015
 Fund: 525
 Storm Drain Cap

H

Washington Road Sd Fee							
Storm Drain Improvement		\$ 141,088		\$ 35,927			
Total 2011-12	\$ 2,762	\$ 141,088	\$ 4,137	\$ 465,188	\$ 818,934	\$ 1,426,584	

(1) \$113982.28Cap. Component of Storm Drain Fee and Washington Rd SD Fee 35926.54

Project	2012-13				Beginning Balance 7/1/2012	Adjusted Beg Balance	Ending Balance 6/30/2013
	Total Expended	Developer Fees	Interest Income	Other Income			
Bad Debt Expense	\$ 1,298						
Current Yr Investment Income			4,521				
Capital Replacement				\$ 114,518			
Total 2012-13	\$ 1,298	\$ 54	\$ 4,521	\$ 114,518	\$ 1,426,584	\$ 1,544,378	

Designated for:

Humboldt SD Project	90,081.00
Road 16 Project	21,500.00

Project	2013-14				Beginning Balance 7/1/2013	Adjusted Beg Bal	Ending Balance 6/30/2014
	Total Expended	Developer Fees	Interest Income	Other Income			
Bad Debt Expense	\$ 1,111						
Capital Replacement				\$ 114,081			
Current Yr Investment Income			2,269				
Storm Drain Impact Fees				\$ 2,264			
Storm Drain Improvement	\$ 4,690						
Total 2013-14	\$ 5,801		\$ 2,269	\$ 116,345	\$ 1,544,378	\$ 1,657,191	

Designated for:

Humboldt SD Project	90,081.00
Road 16 Project	21,500.00

Project	2014-15				Beginning Balance 7/1/2014	* Adjusted Beg Bal	Ending Balance 6/30/2015
	Total Expended	Developer Fees	Interest Income	Other Income			
Bad Debt Expense	\$ 971						
Capital Replacement				\$ 115,891			
Collection Agency Proceeds				\$ 185			
Current Yr Investment Income			2,499				
Prior Period Adjustments							
Storm Drain Impact Fees				\$ 2,130			
Storm Drain Improvement							
Total 2014-15	\$ 971		\$ 2,499	\$ 118,205	\$ 1,657,191	\$ 713	\$ 1,777,636

*4th QTR interest not posted when presented to council 13/14FY

City of Chowchilla
 Summary of Local Agency Improvement Fees Expended
 Report for 5 year period ending June 30, 2015
 Fund:530
 Signalization Impact Fees

Attachment I

Project	2008-09				Beginning Balance 7/1/2008	Adjusted Beg Bal	Ending Balance 6/30/2009
	Total Expended	Developer Fees	Interest Income	Other Income (2)			
Total 2008-09	\$ -	\$ 18,029	\$ 1,770	\$ 541	\$ 312,596		\$ 332,935

Project	2009-10				Beginning Balance 7/1/2009	Adjusted Beg Bal	Ending Balance 6/30/2010
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2009-10	\$ -	\$ 14,759	\$ 1,404	\$ -	\$ 332,935		\$ 349,098

Project	2010-11				Beginning Balance 7/1/2010	Adjusted Beg Bal	Ending Balance 6/30/2011
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2010-11	\$ -	\$ 3,315	\$ 1,450		\$ 349,098		\$ 353,864

Project	2011-12				Beginning Balance 7/1/2011	Adjusted Beg Bal	Ending Balance 6/30/2012
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2011-12	\$ -	\$ 17,672	\$ 975		\$ 353,864		\$ 372,511

Project	2012-13				Beginning Balance 7/1/2012	Adjusted Beg Bal	Ending Balance 6/30/2013
	Total Expended	Developer Fees	Interest Income	Other Income			
Prior Period Adjustment			\$ 341				
Current Yr Investment Income			536	1,136			
Total 2012-13	\$ -		\$ 1,476		\$ 372,511		\$ 373,988

Project	2013-14				Beginning Balance 7/1/2013	Adjusted Beg Bal	Ending Balance 6/30/2014
	Total Expended	Developer Fees	Interest Income	Other Income			
Development Fees				\$ 1,188			
Current Yr Investment Income			536				
Total 2013-14	\$ -		\$ 536	\$ 1,188	\$ 373,988		\$ 375,712

Project	2014-15				Beginning Balance 7/1/2014	* Adjusted Beg Bal	Ending Balance 6/30/2015
	Total Expended	Developer Fees	Interest Income	Other Income			
Development Fees				\$ 2,347			
Current Yr Investment Income			546				
Total 2014-15	\$ -		\$ 546	\$ 2,347	\$ 375,712	\$ 162	\$ 378,767

*4th QTR interest not posted when presented to council 13/14FY

City of Chowchilla
 Summary of Local Agency Improvement Fees Expended
 Report for 5 year period ending June 30, 2015
 Fund: 545
 Waste Water Sys Capital Res

Attachment J

Project	2009-10				Beginning Balance 7/1/2009	Adjusted Beg Bal	Ending Balance 6/30/2010
	Total Expended	Developer Fees	Interest Income	Other Income			
Construction WWTP Rehab	\$ 9,000						
Total 2009-10	\$ 9,000	\$ 11,781	\$ 630	\$ -	\$ 159,287		\$ 162,698

Project	2010-11				Beginning Balance 7/1/2010	Adjusted Beg Bal	Ending Balance 6/30/2011
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2010-11	\$ -	\$ 236,499	\$ 1,011	\$ -	\$ 162,698		\$ 400,208

Project	2011-12				Beginning Balance 7/1/2011	Adjusted Beg Bal	Ending Balance 6/30/2012
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2011-12	\$ -	\$ 268,010	\$ 1,479	\$ -	\$ 400,208		\$ 669,697

Project	2012-13				Beginning Balance 7/1/2012	Adjusted Beg Bal	Ending Balance 6/30/2013
	Total Expended	Developer Fees	Interest Income	Other Income			
Current Yr Investment Income			\$ 2,042				
Contracted Services	3						
Prior Period Adjustment			613				
Total 2012-13	\$ 3	\$ -	\$ 2,655	\$ -	\$ 669,697		\$ 672,349

Project	2013-14				Beginning Balance 7/1/2013	Adjusted Beg Bal	Ending Balance 6/30/2014
	Total Expended	Developer Fees	Interest Income	Other Income			
Current Yr Investment Income			\$ 965				
Impact Fees				\$ 1,386			
Total 2013-14	\$ -	\$ -	\$ 965	\$ 1,386	\$ 672,349		\$ 674,700

Project	2014-15				Beginning Balance 7/1/2014	* Adjusted Beg Bal	Ending Balance 6/30/2015
	Total Expended	Developer Fees	Interest Income	Other Income			
Current Yr Investment Income			\$ 983				
Impact Fees				\$ 7,148			
Total 2014-15	\$ -	\$ -	\$ 983	\$ 7,148	\$ 674,700	\$ 292	\$ 683,123

*4th QTR interest not posted when presented to council 13/14FY

City of Chowchilla
 Summary of Local Agency Improvement Fees Expended
 Report for 5 year period ending June 30, 2015
 Fund: 550
 Park Improvements-Soccer Field

Attachment K

Project	2008-09				Beginning Balance 7/1/2008	Adjusted Beg Bal	Ending Balance 6/30/2009
	Total Expended	Developer Fees	Interest Income	Other Income (2)			
No Activity							
Total 2008-09	\$ -	\$ 4	\$ 21	\$ -	\$ 3,837		\$ 3,863

Project	2009-10				Beginning Balance 7/1/2009	Adjusted Beg Bal	Ending Balance 6/30/2010
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2009-10	\$ -		\$ 15	\$ -	\$ 3,863		\$ 3,878

Project	2010-11				Beginning Balance 7/1/2010	Adjusted Beg Bal	Ending Balance 6/30/2011
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2010-11	\$ -		\$ 17	\$ -	\$ 3,878		\$ 3,895

Project	2011-12				Beginning Balance 7/1/2011	Adjusted Beg Bal	Ending Balance 6/30/2012
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2011-12	\$ -		\$ 10	\$ -	\$ 3,895		\$ 3,905

Project	2012-13				Beginning Balance 7/1/2012	Adjusted Beg Bal	Ending Balance 6/30/2013
	Total Expended	Developer Fees	Interest Income	Other Income			
Current Yr Investment Income			\$ 12				
Prior Period Adjustment			\$ 5				
Total 2012-13	\$ -		\$ 17	\$ -	\$ 3,905		\$ 3,922

Project	2013-14				Beginning Balance 7/1/2013	Adjusted Beg Bal	Ending Balance 6/30/2014
	Total Expended	Developer Fees	Interest Income	Other Income			
Current Yr Investment Income			\$ 4				
S/L Phase II Field Improvements	\$ 6,092						
Total 2013-14	\$ 6,092		\$ 4	\$ -	\$ 3,922		\$ (2,166)

Project	2014-15				Beginning Balance 7/1/2014	* Adjusted Beg Bal	Ending Balance 6/30/2015
	Total Expended	Developer Fees	Interest Income	Other Income			
Impact Fees							
Prior Period Adjustment			\$ 6				
Transfer In			\$ 2,170				
Total 2014-15	\$ -		\$ -	\$ 2,176	\$ (2,166)	\$ (10)	

This Fund closed out and combined with Fund 560

* In review of prior reports FY 12/13 had CB of \$3911. not \$3922.

City of Chowchilla
 Summary of Local Agency Improvement Fees Expended
 Report for 5 year period ending June 30, 2015
 Fund:555
 Park Improvements-Misc

Attachment L

Project	2008-09				Beginning Balance 7/1/2008	Adjusted Beg Bal	Ending Balance 6/30/2009
	Total Expended	Developer Fees	Interest Income	Other Income (2)			
No Activity							
Total 2008-09	\$ -	\$ -	\$ (2)	\$ -	\$ (228,219)		\$ (228,221)

Project	2009-10				Beginning Balance 7/1/2009	Adjusted Beg Bal	Ending Balance 6/30/2010
	Total Expended	Developer Fees	Interest Income	Other Income			
Salaries/Wages	\$ 16,653						
Salaries/Wages-Unclassified	2,507						
Medicare Tax	202						
Health Insurance	799						
Unemployment Insurance	123						
PERS	2,173						
S&L ADA Restroom Const	15,860						
Chuckchansi Grant				\$ 60,000			
Total 2009-10	\$ 38,316	\$ -	\$ (210)	\$ 60,000	\$ (228,221)		\$ (206,747)

Project	2010-11				Beginning Balance 7/1/2010	Adjusted Beg Bal	Ending Balance 6/30/2011
	Total Expended	Developer Fees	Interest Income	Other Income			
Salaries/Wages	\$ 19,323						
Salaries/Wages-Unclassified							
Medicare Tax	280						
Health Insurance	1,271						
Unemployment Insurance							
W/C	1,306						
PERS	3,013						
S&L ADA Restroom Const	12,983						
Transfer In				\$ 16,493			
Total 2010-11	\$ 38,177	\$ -	\$ (221)	\$ 16,493	\$ (206,746.87)		\$ (228,653)

Project	2011-12				Beginning Balance 7/1/2011	Adjusted Beg Bal	Ending Balance 6/30/2012
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2011-12	\$ -	\$ -	\$ (206)	\$ -	\$ (228,653)		\$ (228,858)

Project	2012-13				Beginning Balance 7/1/2012	Adjusted Beg Bal	Ending Balance 6/30/2013
	Total Expended	Developer Fees	Interest Income	Other Income			
Current Yr Investment Income			\$ (697)				
Total 2012-13	\$ -	\$ -	\$ (697)	\$ -	\$ (228,858)	\$ (1)	\$ (229,556)

Project	2013-14				Beginning Balance 7/1/2013	Adjusted Beg Bal	Ending Balance 6/30/2014
	Total Expended	Developer Fees	Interest Income	Other Income			
Current Yr Investment Income			\$ (329)				
Total 2013-14	\$ -	\$ -	\$ (329)	\$ -	\$ (229,556)		\$ (229,885)

Project	2014-15				Beginning Balance 7/1/2014	* Adjusted Beg Bal	Ending Balance 6/30/2015
	Total Expended	Developer Fees	Interest Income	Other Income			
Current Yr Investment Income							
Total 2014-15	\$ -	\$ -	\$ -	\$ -	\$ (229,885)	\$ (99)	\$ (229,984)

*4th QTR interest not posted when presented to council 13/14FY

Close out of Park fund

City of Chowchilla
 Summary of Local Agency Improvement Fees Expended
 Report for 5 year period ending June 30, 2015
 Fund: 560
 Park Development IF

Attachment M

Project	2009-10				Beginning Balance 7/1/2009	Adjusted Beg Bal	Ending Balance 6/30/2010
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2009-10	\$ -	\$ 8,367	\$ (189)	\$ -	\$ (272,796)		\$ (264,618)

Project	2010-11				Beginning Balance 7/1/2010	Adjusted Beg Bal	Ending Balance 6/30/2011
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2010-11	\$ -	\$ 152,702	\$ (192)	\$ -	\$ (264,618)		\$ (112,108)

Project	2011-12				Beginning Balance 7/1/2011	Adjusted Beg Bal	Ending Balance 6/30/2012
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2011-12	\$ -	\$ 190,355	\$ 48	\$ -	\$ (112,108)		\$ 78,295

Project	2012-13				Beginning Balance 7/1/2012	Adjusted Beg Bal	Ending Balance 6/30/2013
	Total Expended	Developer Fees	Interest Income	Other Income			
Prior Period Adjustment			\$ 72				
Current Yr Investment Income			239				
Total 2012-13	\$ -		\$ 310	\$ -	\$ 78,295		\$ 78,605

Project	2013-14				Beginning Balance 7/1/2013	Adjusted Beg Bal	Ending Balance 6/30/2014
	Total Expended	Developer Fees	Interest Income	Other Income			
Contract Services (1)	33,457.41						
Park Fees				\$ 2,371			
Current Yr Investment Income			112				
Total 2013-14	\$ 33,457		\$ 112	\$ 2,371	\$ 78,605		\$ 47,631

(1) AP trade payables 3345.89 current year payables

Project	2014-15				Beginning Balance 7/1/2014	* Adjusted Beg Bal	Ending Balance 6/30/2015
	Total Expended	Developer Fees	Interest Income	Other Income			
Contract Services (1)	451						
Transfer Out	2,170						
Park Fees				\$ 2,867			
Current Yr Investment Income			70				
Prior Period Adjustment	\$ 47,973						
Total 2014-15	\$ 50,594		\$ 70	\$ 2,867	\$ 47,631	\$ 26	\$ 0

*4th QTR interest not posted when presented to council 13/14FY

*Close out of park fund

City of Chowchilla
 Summary of Local Agency Improvement Fees Expended
 Report for 5 year period ending June 30, 2015
 Fund: 565
 Park Grants

Attachment N

Project	2009-10				Beginning Balance 7/1/2009	Adjusted Beg Bal	Ending Balance 6/30/2010
	Total Expended	Developer Fees	Interest Income	Other Income			
No Activity							
Total 2009-10	\$ -	\$ -	\$ 731	\$ -	\$ 182,875		\$ 183,606

Project	2010-11				Beginning Balance 7/1/2010	Adjusted Beg Bal	Ending Balance 6/30/2011
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2010-11	\$ -	\$ -	\$ 782	\$ -	\$ 183,606		\$ 184,388

Project	2011-12				Beginning Balance 7/1/2011	Adjusted Beg Bal	Ending Balance 6/30/2012
	Total Expended	Developer Fees	Interest Income	Other Income			
Playground Rubberized Surface	\$ 54,763						
Total 2011-12	\$ 54,763	\$ -	\$ 449	\$ -	\$ 184,388		\$ 130,074

Project	2012-13				Beginning Balance 7/1/2012	Adjusted Beg Bal	Ending Balance 6/30/2013
	Total Expended	Developer Fees	Interest Income	Other Income			
Playground Rubberized Surface Grant				\$ 54,763			
Current Yr Investment Income			\$ 408				
Prior Period Adjustment			119				
Total 2012-13	\$ -	\$ -	\$ 527	\$ 54,763	\$ 130,074		\$ 185,364

Project	2013-14				Beginning Balance 7/1/2013	Adjusted Beg Bal	Ending Balance 6/30/2014
	Total Expended	Developer Fees	Interest Income	Other Income			
Ampitheater (1)	\$ 50.00						
Current Yr Investment Income			\$ 266				
Legacy Park Project (1)	\$ 24,208						
Total 2013-14		\$ -	\$ 266	\$ -	\$ 185,364		\$ 185,630

(1) AP trade payables of \$24258.00

Project	2014-15				Beginning Balance 7/1/2014	* Adjusted Beg Bal	Ending Balance 6/30/2015
	Total Expended	Developer Fees	Interest Income	Other Income			
Boat Ramp	47,832						
Legacy Park Project (1)	\$ 42,730						
Current Yr Investment Income			183				
Prior Period Adjustment	\$ 118,905						
Total 2014-15	\$ 209,466	\$ -	\$ 183		\$ 185,630	\$ 80	\$ (23,574)

*4th QTR interest not posted when presented to council 13/14FY

City of Chowchilla
 Summary of Local Agency Improvement Fees Expended
 Report for 5 year period ending June 30, 2015
 Fund: 570
 Water Systems Capital Reserve

Attachment O

Project	2009-10				Beginning Balance 7/1/2009	Adjusted Beg Bal	Ending Balance 6/30/2010
	Total Expended	Developer Fees	Interest Income	Other Income			
Well #5A Engineering	\$ 2,797						
Well #5A Administration	2,548						
Well #5A Construction	64,318						
Total 2009-10	\$ 69,663	\$ 49,974	\$ (114)	\$ -	\$ (67,019)		\$ (86,821)

Project	2010-11				Beginning Balance 7/1/2010	Adjusted Beg Bal	Ending Balance 6/30/2011
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2010-11	\$ -	\$ 100,569	\$ (37)	\$ -	\$ (86,821)		\$ 13,710

Project	2011-12				Beginning Balance 7/1/2011	Adjusted Beg Bal	Ending Balance 6/30/2012
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2011-12	\$ -	\$ 166,624	\$ 289		\$ 13,710		\$ 180,623

Project	2012-13				Beginning Balance 7/1/2012	Adjusted Beg Bal	Ending Balance 6/30/2013
	Total Expended	Developer Fees	Interest Income	Other Income			
Prior Period Adjustment			\$ 165				
Current Yr Investment Income			552				
Total 2012-13	\$ -	\$ 1,831	\$ 717		\$ 180,623	\$ (173)	\$ 182,998

Project	2013-14				Beginning Balance 7/1/2013	Adjusted Beg Bal	Ending Balance 6/30/2014
	Total Expended	Developer Fees	Interest Income	Other Income			
Development Fees		2,129.00					
Current Yr Investment Income			262				
Total 2013-14	\$ -	\$ 2,129	\$ 262		\$ 182,998		\$ 185,389

Project	2014-15				Beginning Balance 7/1/2014	* Adjusted Beg Bal	Ending Balance 6/30/2015
	Total Expended	Developer Fees	Interest Income	Other Income			
Development Fees		6,934					
Current Yr Investment Income			272				
Total 2014-15	\$ -	\$ 6,934	\$ 272		\$ 185,389	\$ 80	\$ 192,675

*4th QTR interest not posted when presented to council 13/14FY

City of Chowchilla
 Summary of Local Agency Improvement Fees Expended
 Report for 5 year period ending June 30, 2015
 Fund: 575
 Public Bldg Impact Fees

Attachment P

Project	2008-09				Beginning Balance 7/1/2008	Adjusted Beg Bal	Ending Balance 6/30/2009
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2008-09	\$ -	\$ 36,445	\$ (13,025)	\$ -	\$ (734,681)		\$ (711,261)

Project	2009-10				Beginning Balance 7/1/2009	Adjusted Beg Bal	Ending Balance 6/30/2010
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2009-10	\$ 440	\$ 67,119	\$ (479)	\$ -	\$ (711,261)		\$ (645,061)

Project	2010-11				Beginning Balance 7/1/2010	Adjusted Beg Bal	Ending Balance 6/30/2011
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2010-11	\$ -	\$ 7,299	\$ (433)	\$ -	\$ (645,061)		\$ (638,195)

Project	2011-12				Beginning Balance 7/1/2011	Adjusted Beg Bal	Ending Balance 6/30/2012
	Total Expended	Developer Fees	Interest Income	Other Income			
Total 2011-12	\$ -	\$ 80,383	\$ (126)		\$ (638,195)		\$ (557,937)

Project	2012-13				Beginning Balance 7/1/2012	Adjusted Beg Bal	Ending Balance 6/30/2013
	Total Expended	Developer Fees	Interest Income	Other Income			
Prior Period Correction			\$ (126)				
Current Yr Investment Income			(886.00)				
Total 2012-13	\$ -		\$ (1,012)		\$ (557,937)		\$ (558,949)

Project	2013-14				Beginning Balance 7/1/2013	Adjusted Beg Bal	Ending Balance 6/30/2014
	Total Expended	Developer Fees	Interest Income	Other Income			
Building Impact Fee				1,086.00			
Current Yr Investment Income			(801.00)				
Total 2013-14	\$ -		\$ (801)	\$ 1,086	\$ (558,949)		\$ (558,664)

Project	2014-15				Beginning Balance 7/1/2014	* Adjusted Beg Bal	Ending Balance 6/30/2015
	Total Expended	Developer Fees	Interest Income	Other Income			
Building Impact Fee				1,463.37			
Development Fees							
Total 2014-15	\$ -		\$ -	\$ 1,463	\$ (558,664)	\$ (241)	\$ (557,441)

*4th QTR interest not posted when presented to council 13/14FY