

PREPARED BY: THE OFFICE OF THE CITY AUDITOR AND COMPTROLLER

REPORT #1

CITY OF SAN DIEGO  
DEVELOPER IMPACT FEES (DIF)  
APPROPRIATION, EXPENDITURE AND ENCUMBRANCE ANALYSIS  
FROM INCEPTION THROUGH JUNE 30, 2005

PROJECT	CIP NO	PROJECT TO DATE APPROPRIATIONS AS OF 06/30/05	CUMULATIVE EXPENDITURES AS OF 6/30/04	EXPENDITURES FOR 7/1/04 THRU 06/30/05	ENCUMBERED BALANCE AS OF 06/30/05	UNENCUMBERED BALANCE AS OF 06/30/05
<u>39051</u> FAIRBANKS COUNTRY CLUB-FAC DEV						
FAIRBANK COUNTRY CLUB ADMIN. COSTS	016402	32,700.54	27,700.54	149.31	0.00	4,850.69
CASH TRANSFERS TO FBA 79002, NORTH CITY WEST	079002	907,111.00	907,111.00	0.00	0.00	0.00
EL CAMINO REAL-VIA DE LA VALLE T/S	119037	58,167.49	58,167.49	0.00	0.00	0.00
EL CAMINO REAL - HALF MILE DR./ VIA DE LA VALLE	524790	675,560.70	675,560.70	0.00	0.00	0.00
EL CAMINO REAL WIDENING R-T LANE	525230	74,439.30	74,439.30	0.00	0.00	-0.00
SAN DIEGUITO RD TRAFFIC IMPROVEMENTS	623030	422,855.94	422,855.94	0.00	0.00	-0.00
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TOTAL APPROPRIATIONS		2,170,834.97	2,165,834.97	149.31	0.00	4,850.69
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ENCUMBERED & UNENCUMBERED BALANCES AT 06/30/05		4,850.69				
P-T-D ASSESSMENT REVENUE RECEIVED		1,217,198.45		0.00	CURRENT REVENUES	
P-T-D INTEREST REVENUE RECEIVED		1,006,097.00		1,460.27	CURRENT INTEREST	
TRANSFER IN/OUT		0.00		0.00	CURRENT TRANSFERS	
LESS: P-T-D APPROPRIATIONS		-2,170,834.97				
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TOTAL UNEXPENDED BAL AT 06/30/05		57,311.17		1,310.96	NET REVENUES	
FUND BALANCE	52,460.48					
ENCUMBERED & UNENCUMBERED BALANCES	4,850.69					
REVENUE COLLECTED (7/1/00-06/30/05)		-10,703.89				
CASH BALANCE AT 1/1/89		-1,752,349.68		56,000.21	BEGINNING CASH BALANCE	
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GREATER OF NET UNEXPENDED BALANCE AT 06/30/05 OR \$0		0.00		57,311.17	ENDING CASH BAL (= UNEXP BAL)	
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<u>39056</u> RANCHO BERNARDO-FAC DEV FUND						
RANCHO BERNARDO-ADMIN. COSTS	016402	282,052.03	249,451.43	32,600.60	0.00	-0.00
RANCHO BERNARDO ADMIN COSTS	016475	2,500.00	2,500.00	0.00	0.00	0.00
VIA FRONTERA & WEST BERNARDO DRIVE	265663	57,584.95	57,584.95	0.00	0.00	0.00
T/S-R.B. ROAD & VIA DEL CAMPO	269634	65,977.59	65,977.59	0.00	0.00	0.00
TRAFFIC SIGNAL-R.B. ROAD & MATINAL	269639	31,307.49	31,307.49	0.00	0.00	0.00
T/S-WEST BERNARDO DRIVE TO MATINAL	269645	70,063.19	70,063.19	0.00	0.00	0.00
LIGHT RAIL TRANSIT EXTENSION STUDY	277178	10,000.00	10,000.00	0.00	0.00	0.00
AMGT W/MCR CORP FOR 2 TS VDC/W BERNARD	281837	50,000.00	36,381.50	0.00	0.00	13,618.50
RANCHO BERNARDO BRANCH LIBRARY	350840	400,000.00	400,000.00	0.00	0.00	0.00
ESCALA DRIVE SIDEWALK	524720	138,652.39	138,652.39	0.00	0.00	0.00
BERNARDO CENTER DRIVE MEDIAN	526510	170,000.00	170,000.00	0.00	0.00	0.00
REIMB TO NEWLAND TRAFFIC SIGNAL PROJECT	622752	65,896.63	65,896.63	0.00	0.00	0.00
MIRASOL & POMERADO RD. T/S	622757	88,594.15	88,594.15	0.00	0.00	0.00
AVENIDA LA VALENCIA & POMERADO RD	622759	193,625.44	193,625.44	0.00	0.00	-0.00
TRAFFIC SIGNALS DIF FUNDED	622920	7.59	7.59	0.00	0.00	0.00
TS/SL AT PASEO DEL VERANO NORTE & POMERADO	629221	92,327.08	92,327.08	0.00	0.00	0.00
TS/SL AT ESCALA DR. & BERNARDO CENTER DR.	629222	16,621.72	16,621.72	0.00	0.00	0.00
GRANDE PLACE & POMERADO RD T/S & SL	629228	13,335.09	13,335.09	0.00	0.00	-0.00

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TOTAL APPROPRIATIONS		1,748,545.34	1,702,326.24	32,600.60	0.00	13,618.50
ENCUMBERED & UNENCUMBERED BALANCES AT 06/30/05		13,618.50				
P-T-D ASSESSMENT REVENUE RECEIVED		1,379,604.47		1,332.99	CURRENT REVENUES	
P-T-D INTEREST REVENUE RECEIVED		668,686.77		8,585.85	CURRENT INTEREST	
TRANSFER IN/OUT		0.00		0.00	CURRENT TRANSFERS	
LESS: P-T-D APPROPRIATIONS		-1,748,545.34				
TOTAL UNEXPENDED BAL AT 06/30/05		313,364.40		-22,681.76	NET REVENUES	
FUND BALANCE	299,745.90					
ENCUMBERED & UNENCUMBERED BALANCES	13,618.50					
REVENUE COLLECTED (7/1/00-06/30/05)		-95,279.68				
CASH BALANCE AT 1/1/89		-946,958.55		336,046.16	BEGINNING CASH BALANCE	
GREATER OF NET UNEXPENDED BALANCE AT 06/30/05 OR \$0		0.00		313,364.40	ENDING CASH BAL (= UNEXP BAL)	
<u>39062</u> OTAY MESA-EASTERN DIF						
OTAY MESA ADMIN. COSTS	016402	757,657.98	757,657.98	0.00	0.00	0.00
OTAY MESA LOCAL-COLLECT STREET SYSTEM PLAN	118848	15,000.00	15,000.00	0.00	0.00	0.00
FIRE STATION #43 - OTAY MESA	330760	2,650,000.00	2,650,000.00	0.00	-0.00	0.00
SOUTHERN AREA POLICE STATION	360210	1,207,000.00	1,207,000.00	0.00	-0.00	0.00
STATE ROUTES 905 AND 125	523960	275,000.00	268,509.30	0.00	0.00	6,490.70
SR 905 FROM JUST EAST OF I-805 OTAY P.D.E.	523961	525,000.00	525,000.00	0.00	0.00	0.00
NEW HERITAGE RD(OTAY VALLEY ROAD) CENTRAL-PHASE 1	526720	825,000.00	825,000.00	0.00	0.00	0.00
OCEAN VIEW HILLS PARKWAY IMPROVEMENTS	526810	3,818,542.00	3,818,542.00	0.00	0.00	-0.00
SOUTHBOUND TRUCK RTE- OTAY MESA TRUCK CROSSING	526820	200,000.00	200,000.00	0.00	0.00	0.00
TRAFFIC SIGNALS-OTAY MESA	680130	51,511.00	51,511.00	0.00	0.00	0.00
T/S OTAY MESA RD & CACTUS RD	680131	37,261.68	37,261.68	0.00	0.00	0.00
TOTAL APPROPRIATIONS		10,361,972.66	10,355,481.96	0.00	-0.00	6,490.70
ENCUMBERED & UNENCUMBERED BALANCES AT 06/30/05		6,490.70				
P-T-D ASSESSMENT REVENUE RECEIVED		8,482,080.17		0.00	CURRENT REVENUES	
P-T-D INTEREST REVENUE RECEIVED		2,754,293.10		22,405.08	CURRENT INTEREST	
TRANSFER IN/OUT		0.00		0.00	CURRENT TRANSFERS	
LESS: P-T-D APPROPRIATIONS		-10,361,972.66				
TOTAL UNEXPENDED BAL AT 06/30/05		880,891.31		22,405.08	NET REVENUES	
FUND BALANCE	874,400.61					
ENCUMBERED & UNENCUMBERED BALANCES	6,490.70					
REVENUE COLLECTED (7/1/00-06/30/05)		-374,194.69				
CASH BALANCE AT 1/1/89		-1,430,777.22		858,486.23	BEGINNING CASH BALANCE	
GREATER OF NET UNEXPENDED BALANCE AT 06/30/05 OR \$0		0.00		880,891.31	ENDING CASH BAL (= UNEXP BAL)	

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<b>390662 SUB AREA-2</b>						
FUA SUBAREA 2 ADMIN REIMBURSEMENT	016402	11,726.96	6,726.96	925.89	0.00	4,074.11
CARMEL VALLEY SKATE PARK	298870	50,000.00	0.00	0.00	0.00	50,000.00
SUB AREA II RECREATIONAL FEASIBILITY STUDY	298880	60,000.00	0.00	0.00	0.00	60,000.00
ELCAMINO REAL ACCELERATION LANE	527460	120,000.00	0.00	7,467.58	0.00	112,532.42
<b>TOTAL APPROPRIATIONS</b>		<b>241,726.96</b>	<b>6,726.96</b>	<b>8,393.47</b>	<b>0.00</b>	<b>226,606.53</b>
<b>ENCUMBERED &amp; UNENCUMBERED BALANCES AT 06/30/05</b>		<b>226,606.53</b>				
P-T-D ASSESSMENT REVENUE RECEIVED		949,307.00		0.00	CURRENT REVENUES	
P-T-D INTEREST REVENUE RECEIVED		78,650.15		25,954.66	CURRENT INTEREST	
TRANSFER IN/OUT		0.00		0.00	CURRENT TRANSFERS	
LESS: P-T-D APPROPRIATIONS		-241,726.96				
<b>TOTAL UNEXPENDED BAL AT 06/30/05</b>		<b>1,012,836.72</b>		<b>17,561.19</b>	<b>NET REVENUES</b>	
FUND BALANCE	786,230.19					
ENCUMBERED & UNENCUMBERED BALANCES	226,606.53					
REVENUE COLLECTED (7/1/00-06/30/05)		-1,027,957.15				
CASH BALANCE AT 1/1/89		0.00		995,275.53	<b>BEGINNING CASH BALANCE</b>	
<b>GREATER OF NET UNEXPENDED BALANCE AT 06/30/05 OR \$0</b>		<b>0.00</b>		<b>1,012,836.72</b>	<b>ENDING CASH BAL (= UNEXP BAL)</b>	
<b>39067 OTAY MESA-WESTERN DIF</b>						
OTAY MESA WESTERN DIF ADMIN COSTS	016402	282,041.26	282,041.26	0.00	0.00	0.00
CALIFORNIA TERRACES	294420	1,944,741.88	1,944,741.88	0.00	0.00	-0.00
NEW HERITAGE ROAD(OTAY VALLEY ROAD)CENTRAL-PHASE 1	526720	275,000.00	275,000.00	0.00	0.00	0.00
OCEAN VIEW HILLS PARKWAY IMPROVEMENTS	526810	1,604,993.00	1,604,993.00	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>4,106,776.14</b>	<b>4,106,776.14</b>	<b>0.00</b>	<b>0.00</b>	<b>-0.00</b>
<b>ENCUMBERED &amp; UNENCUMBERED BALANCES AT 06/30/05</b>		<b>-0.00</b>				
P-T-D ASSESSMENT REVENUE RECEIVED		3,894,873.72		0.00	CURRENT REVENUES	
P-T-D INTEREST REVENUE RECEIVED		667,863.25		11,597.16	CURRENT INTEREST	
TRANSFER IN/OUT		0.00		0.00	CURRENT TRANSFERS	
LESS: P-T-D APPROPRIATIONS		-4,106,776.14				
<b>TOTAL UNEXPENDED BAL AT 06/30/05</b>		<b>455,960.83</b>		<b>11,597.16</b>	<b>NET REVENUES</b>	
FUND BALANCE	455,960.83					
ENCUMBERED & UNENCUMBERED BALANCES	-0.00					
REVENUE COLLECTED (7/1/00-06/30/05)		-2,017,459.86				
CASH BALANCE AT 1/1/89		0.00		444,363.67	<b>BEGINNING CASH BALANCE</b>	
<b>GREATER OF NET UNEXPENDED BALANCE AT 06/30/05 OR \$0</b>		<b>0.00</b>		<b>455,960.83</b>	<b>ENDING CASH BAL (= UNEXP BAL)</b>	

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<b>39068</b> SAN PASQUAL VLY DEV FD						
SAN PASQUAL VALLEY ADMIN. COSTS	016402	18,174.33	14,553.42	3,620.91	0.00	-0.00
TOTAL APPROPRIATIONS		18,174.33	14,553.42	3,620.91	0.00	-0.00
ENCUMBERED & UNENCUMBERED BALANCES AT 06/30/05		-0.00				
P-T-D ASSESSMENT REVENUE RECEIVED		56,969.04		0.00	CURRENT REVENUES	
P-T-D INTEREST REVENUE RECEIVED		5,803.51		1,208.12	CURRENT INTEREST	
TRANSFER IN/OUT		0.00		0.00	CURRENT TRANSFERS	
LESS: P-T-D APPROPRIATIONS		-18,174.33				
TOTAL UNEXPENDED BAL AT 06/30/05		44,598.22		-2,412.79	NET REVENUES	
FUND BALANCE	44,598.22					
ENCUMBERED & UNENCUMBERED BALANCES	-0.00					
REVENUE COLLECTED (7/1/00-06/30/05)		-40,568.41				
CASH BALANCE AT 1/1/89		0.00		47,011.01	BEGINNING CASH BALANCE	
GREATER OF NET UNEXPENDED BALANCE AT 06/30/05 OR \$0		4,029.81		44,598.22	ENDING CASH BAL (= UNEXP BAL)	
<b>39069</b> TORREY HIGHLANDS						
TORREY HIGHLANDS ADMIN. COSTS	016402	230,336.50	230,336.50	0.00	0.00	0.00
BLACK MOUNTAIN RANCH COMMUNITY PARK AQUISITION/DEV	294270	26,802.18	0.00	0.00	0.00	26,802.18
TORREY HIGHLANDS NEIGHBORHOOD PARK	295460	2,350,140.00	1,746,816.75	167,654.04	75,773.85	359,895.36
TORREY HIGHLANDS NEIGHBORHOOD PARK NORTH	295781	85,000.00	85,000.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		2,692,278.68	2,062,153.25	167,654.04	75,773.85	386,697.54
ENCUMBERED & UNENCUMBERED BALANCES AT 06/30/05		462,471.39				
P-T-D ASSESSMENT REVENUE RECEIVED		2,325,397.77		0.00	CURRENT REVENUES	
P-T-D INTEREST REVENUE RECEIVED		369,557.65		15,281.65	CURRENT INTEREST	
TRANSFER IN/OUT		0.00		0.00	CURRENT TRANSFERS	
LESS: P-T-D APPROPRIATIONS		-2,692,278.68				
TOTAL UNEXPENDED BAL AT 06/30/05		465,148.13		-152,372.39	NET REVENUES	
FUND BALANCE	2,676.74					
ENCUMBERED & UNENCUMBERED BALANCES	462,471.39					
REVENUE COLLECTED (7/1/00-06/30/05)		-2,336,990.24				
CASH BALANCE AT 1/1/89		0.00		617,520.52	BEGINNING CASH BALANCE	
GREATER OF NET UNEXPENDED BALANCE AT 06/30/05 OR \$0		0.00		465,148.13	ENDING CASH BAL (= UNEXP BAL)	
<b>GRAND TOTAL DEVELOPER IMPACT FEES (DIF)</b>		<b>21,340,309.08</b>	<b>20,413,852.94</b>	<b>212,418.33</b>	<b>75,773.85</b>	<b>638,263.96</b>