

Exhibit B

**Capital Facilities Fund - Fund 25 Resource 9020
Accounting of Developer Fees for FY 2022-23**

Object	Actuals
8660 - Interest	\$ 214,198.99
8681 - Mitigation/Developer Fees	<u>1,006,578.66</u>
Total Revenue	\$ 1,220,777.65
5600 - Rentals, Leases, and Repairs	\$ 1,160.66
5624 - Rentals - Facility	81,099.00
5800 - Professional/Consulting Services and Operating Expenditures	31,624.83
6200 - Buildings and Improvement of Buildings	830,361.01
6215 - Architects/Engineers	274,188.61
6234 - Inspection	181,320.00
6238 - Hazardous Mat'l Design/Inspect	1,917.00
6271 - Main Building Contractor	1,425,287.93
6280 - Construction Testing	<u>17,166.56</u>
Total Expenditure	\$ 2,844,125.60
Total Other Financing Sources (Uses)	\$ -
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (1,623,347.95)
Fund Balance, Beginning of year	10,238,573.44
Fund Balance, End of year	<u>\$ 8,615,225.49</u>

BALANCE SHEET as of 6/30/2023

ASSETS	
9110 - Cash in County Treasury	\$ 9,824,618.96
9211 - Acct Receivable-Current Year	<u>144,366.24</u>
Total Assets	\$ 9,968,985.20
9500 - Accounts Payable (Current Liabilities)	<u>\$ 1,353,759.71</u>
Total Liabilities	\$ 1,353,759.71
9791 - Beginning Fund Balance	\$ 10,238,573.44
Net Increase/Decrease	<u>(1,623,347.95)</u>
Total Fund Balance	\$ 8,615,225.49
Total Liabilities and Fund Balance	<u>\$ 9,968,985.20</u>