

**FRUIT HEIGHTS
SUMMARIZED MONTHLY
FINANCIAL STATEMENTS
APRIL 30, 2019**

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FRUIT HEIGHTS

APRIL 30, 2019

Comments and Recommendations from Child Richards CPAs & Advisors:

CITY AS A WHOLE:

1. Total cash balance is \$7,008,307 of which \$663,103 is restricted and \$6,345,205 is unrestricted. See page 4 of the report for a detailed break out of the various restrictions.

GENERAL FUND:

1. Unrestricted cash is at \$1,218,079 and restricted cash is at \$0.
2. Fund balance is currently at 32% of revenues, including the budgeted transfer of \$274,433, which is \$182,856 above the 25% limitation.
3. Total revenues are \$51,410 less than budgeted to date due. Expenditures are \$555,682 less than budgeted to date. The overall change in fund balance is an increase of \$517,112.

CAPITAL PROJECTS FUND:

1. Unrestricted cash is at \$1,064,511 and restricted cash is at \$32,916.
2. Total revenues are \$193,969 less than budgeted to date and expenditures are \$41,218 more than budgeted to date. The overall change in fund balance is a decrease of \$112,626.

WATER FUND:

1. Unrestricted cash is \$2,350,614 and restricted cash is at \$436,456.
2. Total revenues are \$84,196 higher than budgeted to date and total expenditures are \$34,018 less than budgeted to date. The overall change in fund balance is an increase of \$249,940.

EAST OAKS IRRIGATION FUND

1. Restricted cash is at \$193,730.
2. Total revenues are \$3,214 and are \$8,119 less than budgeted to date. Total expenditures are \$6,921 and are \$2,246 less than budgeted to date. The overall change in fund balance is a decrease of \$3,707.

SEWER FUND:

1. Unrestricted cash is at \$330,856.
2. Total revenues are \$3,583 more than budgeted to date and total expenditures are \$4,484 more than budgeted to date. The overall change in fund balance is an increase of \$51,863.

STORM FUND:

1. Unrestricted cash is at \$469,011.
2. Total revenues are \$36,191 more than budgeted to date and total expenditures are \$12,753 more than budgeted to date. The overall change in fund balance is an increase of \$136,896.

SOLID WASTE FUND:

1. Unrestricted cash is at \$428,158.
2. Total revenues are \$7,612 more than budgeted to date and total expenditures are \$7,571 more than budgeted to date. The overall change in fund balance is \$30,721.

FRUIT HEIGHTS

APRIL 30, 2019

Comments and Recommendations from Child Richards CPAs & Advisors:

VEHICLE FUND

1. Unrestricted cash is at \$380,059.
2. Total revenues are \$170,167 less than budgeted to date and total expenditures are \$137,009 less than budgeted to date. The overall change in fund balance is \$50,222.

STORM WATER COALITION AGENCY FUND

1. The balance of agency funds being held for the Storm Water Coalition is \$103,917.



ACCOUNTANTS REPORT

To the Mayor and Council and Management of
Fruit Heights City
Fruit Heights, Utah

Management is responsible for the accompanying financial statements of each major fund as of and for the ten months ended April 30, 2019 with a comparative on the balance sheets as of June 30, 2018, and the related statements of revenues, expenses, and changes in fund balances for the period then ended in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statements of cash flows were included in the financial statements, they might influence the user's conclusions about the City's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The supplementary information contained on pages 21 to 24 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

Child Richards CPAs & Advisors

Ogden, Utah
June 10, 2019

**CITY'S CASH RECONCILIATION
FROM BANK ACCOUNTS TO THE GENERAL LEDGER
APRIL 30, 2019**

Account Number	GL Account Number	Fund	Reconciled Balance
Cash in Checking - Combined	01-11110		-
Express Bill Pay	01-11114		125,360
Zions Checking	01-11115		128,308
Zions Money Market	01-11116		82,323
Cache Valley Bank	01-11117		2,041,033
Petty Cash	01-11310		277
Returned Checks	01-11400		(725)
PTIF	01-11610		4,626,502
Utility Cash Clearing	01-11700		5,229
Total Cash and Cash Equivalents			<u>7,008,307</u>

	Restricted	Unrestricted	Interfund Borrowing	Total
General Fund Cash	-	1,218,079	-	1,218,079
Capital Projects Cash	32,916	1,064,511	-	1,097,427
Coalition Fund Cash	-	103,917	-	103,917
Water Fund Cash	436,456	2,350,614	-	2,787,070
Irrigation Fund Cash	193,730	-	-	193,730
Sewer Fund Cash	-	330,856	-	330,856
Solid Waste Fund Cash	-	428,158	-	428,158
Storm Water Fund Cash	-	469,011	-	469,011
Vehicle Fund Cash	-	380,059	-	380,059
	<u>663,103</u>	<u>6,345,205</u>	<u>-</u>	<u>7,008,307</u>

Difference between cash accounts and general ledger **(0)**

**ACCOUNTS PAYABLE RECONCILIATION
FROM UNPAID INVOICE REPORT TO GENERAL LEDGER
APRIL 30, 2019**

ACCOUNT	UNPAID INVOICE REPORT	GENERAL LEDGER	DIFFERENCE
GENERAL FUND TOTAL:	\$ -	\$ -	\$ -
CLASS "C" ROAD FUND:	-	-	-
CAPITAL PROJECTS TOTAL:	-	-	-
WATER FUND TOTAL:	-	-	-
SEWER FUND TOTAL:	-	-	-
STORM WATER TOTAL:	-	-	-
SOLID WASTE TOTAL:	-	-	-
VEHICLE & EQUIP. TOTAL:	-	-	-
	\$ -	\$ -	\$ -

**GENERAL FUND
BALANCE SHEET
APRIL 30, 2019**

	<u>APRIL 30, 2019</u>	<u>JUNE 30, 2018</u>	<u>Change</u>
ASSETS:			
Unrestricted Cash	\$ 1,218,079	\$ 492,021	\$ 726,058
Restricted Cash	-	255,815	(255,815)
Total Cash	<u>1,218,079</u>	<u>747,836</u>	<u>470,243</u>
Receivables and Prepaids	42,623	14,743	27,880
Due from Other Governments	<u>1,005,717</u>	<u>1,034,340</u>	<u>(28,623)</u>
Total Assets	<u>\$ 2,266,419</u>	<u>\$ 1,796,919</u>	<u>\$ 469,500</u>
LIABILITIES:			
Accounts Payable	\$ -	\$ 48,052	\$ (48,052)
C Road Payable	-	-	-
Deferred Revenue	1,040,118	1,085,845	(45,727)
Deposits	70,815	65,215	5,600
Accrued Expenses	<u>50,229</u>	<u>9,662</u>	<u>40,567</u>
Total Liabilities	<u>1,161,162</u>	<u>1,208,774</u>	<u>(47,612)</u>
FUND BALANCES:			
Nonspendable - prepaid expenses	-	2,953	(2,953)
Restricted for Class C Roads	-	255,815	(255,815)
Restricted for Transportation Tax	-	-	-
Unrestricted, Unassigned	<u>1,105,257</u>	<u>329,377</u>	<u>775,880</u>
Total Fund Balances	<u>1,105,257</u>	<u>588,145</u>	<u>517,112</u>
Total Liabilities and Fund Balances	<u>\$ 2,266,419</u>	<u>\$ 1,796,919</u>	<u>\$ 469,500</u>
Actual Revenues	2,591,873	2,249,412	
Unrestricted Fund Balance	1,105,257	329,377	
Budgeted, untransferred money	(274,433)	-	
Remaining unrestricted	<u>830,824</u>	<u>-</u>	
% of Budgeted Revenues (5%-25%)	<u>32%</u>	<u>15%</u>	
\$ Amount below (above) the 25% limitation	<u>(182,856)</u>	<u>131,760</u>	

GENERAL FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
APRIL 30, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Property Taxes	\$ 919,306	\$ 800,000	\$ 119,306	\$ 939,741
Sales Tax	630,643	650,423	(19,779)	780,507
Licenses and Permits	65,894	47,083	18,810	56,500
Local Option and State Liquor C Roads	48,095	45,583	2,512	54,700
Charges for Services	195,888	448,783	(252,894)	538,539
Telecom and Franchise Fees	137,810	109,363	28,447	131,236
Miscellaneous Revenues	92,573	50,083	42,490	60,100
	35,157	25,458	9,698	30,550
Total Revenue	2,125,366	2,176,777	(51,410)	2,591,873
Legislative	33,845	39,583	5,739	47,500
City Manager	120,173	118,625	(1,548)	142,350
Treasurer	61,071	57,813	(3,258)	69,375
Deputy Recorder	53,159	50,125	(3,034)	60,150
Auditing	8,250	12,000	3,750	10,000
Attorney	19,263	25,000	5,737	30,000
City Hall Operations	10,645	17,083	6,439	20,500
Emergency Preparedness	303	2,500	2,197	3,000
Nondepartmental	239,261	256,197	16,936	307,436
Elections	-	500	500	600
Planning and Zoning	57,793	68,700	10,907	82,440
Police Department	114,652	197,500	82,848	237,000
Fire Department	-	183,333	183,333	220,000
Building Inspection	21,010	20,708	(302)	24,850
Roadways	235,625	280,125	44,500	336,150
Parks	132,353	153,750	21,397	184,500
Youth Recreation	2,756	2,917	161	3,500
Class C Roads	498,096	448,783	(49,314)	538,539
Transfer to Vehicle Fund	-	-	-	-
Transfer to Class C Road	-	71,104	71,104	85,325
Transfer to Capital Fund	-	157,590	157,590	189,108
Total Expenditures	1,608,254	2,163,936	555,682	2,592,323
Change in Fund Balance	\$ 517,112	\$ 12,841	\$ 504,272	\$ (450)

**CAPITAL PROJECTS FUND
BALANCE SHEET
APRIL 30, 2019**

	<u>APRIL 30, 2019</u>	<u>JUNE 30, 2018</u>	<u>Change</u>
ASSETS:			
Unrestricted Cash	\$ 1,064,511	\$ 1,087,906	\$ (23,395)
Restricted Cash	32,916	184,732	(151,816)
Total Cash	<u>1,097,427</u>	<u>1,272,638</u>	<u>(175,211)</u>
Receivables and Prepaids	<u>16,388</u>	<u>16,388</u>	<u>-</u>
Total Assets	<u>\$ 1,113,815</u>	<u>\$ 1,289,026</u>	<u>\$ (175,211)</u>
LIABILITIES:			
Accounts Payable	<u>\$ -</u>	<u>\$ 62,585</u>	<u>\$ (62,585)</u>
Total Liabilities	<u>-</u>	<u>62,585</u>	<u>(62,585)</u>
FUND BALANCES:			
Restricted For Park Impact Fees	32,916	172,232	(139,316)
Restricted for Transportation Fees	-	-	-
Restricted for Trail Donations	(0)	12,500	(12,500)
Restricted for Playground Donations	-		
Unrestricted, Unassigned	<u>1,080,899</u>	<u>1,041,709</u>	<u>39,190</u>
Total Fund Balances	<u>1,113,815</u>	<u>1,226,441</u>	<u>(112,626)</u>
Total Liabilities and Fund Balances	<u>\$ 1,113,815</u>	<u>\$ 1,289,026</u>	<u>\$ (175,211)</u>

CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
APRIL 30, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Interest Earnings	\$ 21,519	\$ 8,333	\$ 13,186	\$ 10,000
Trail Donations	12,554	-	12,554	-
Playground Donations	63,688	-	63,688	-
Park Impact Fees	13,380	5,575	7,805	6,690
Transportation Utility Fees	146,619	143,333	3,285	172,000
Transfer from General Fund	-	294,487	(294,487)	353,385
Total Revenue	257,759	451,729	(193,969)	542,075
Sidewalk Replacement	-	20,833	20,833	25,000
Parking Lot	126,127	100,000	(26,127)	120,000
Park Improvements	244,258	208,333	(35,924)	250,000
Mountain Road Rebuild	-	-	-	-
Total Expenditures	370,385	329,167	(41,218)	395,000
Change in Fund Balance	\$ (112,626)	\$ 122,562	\$ (235,188)	\$ 147,075

**WATER FUND
BALANCE SHEET
APRIL 30, 2019**

	<u>APRIL 30, 2019</u>	<u>JUNE 30, 2018</u>	<u>Change</u>
ASSETS:			
Unrestricted Cash	\$ 2,350,614	\$ 2,026,200	\$ 324,414
Restricted Cash	436,456	763,172	(326,716)
Total Cash	<u>2,787,070</u>	<u>2,789,372</u>	<u>(2,302)</u>
Receivables, Prepaids, and Inventory	179,781	198,557	(18,776)
Pension Items	28,918	28,915	3
Gross Capital Assets	7,774,831	7,587,387	187,444
Accumulated Depreciation	<u>(2,390,473)</u>	<u>(2,266,473)</u>	<u>(124,000)</u>
East Oaks Irrigation Fund:	<u>\$ 8,380,127</u>	<u>\$ 8,337,758</u>	<u>\$ 42,369</u>
LIABILITIES:			
Accounts Payable	\$ -	\$ 3,268	\$ (3,268)
Payroll and Pension Liabilities	60,374	38,656	21,718
Deferred Revenue	<u>-</u>	<u>21,718</u>	<u>(21,718)</u>
Total Liabilities	<u>60,374</u>	<u>63,642</u>	<u>18,450</u>
FUND BALANCES:			
Net Investment in Capital Assets	5,384,358	5,320,914	63,444
Restricted for Special Assessment		204,303	(204,303)
Restricted for Impact Fees	436,456	558,869	(122,413)
Unrestricted, Unassigned	<u>2,498,939</u>	<u>2,190,030</u>	<u>308,909</u>
Total Fund Balances	<u>8,319,753</u>	<u>8,274,116</u>	<u>45,637</u>
Total Liabilities and Fund Balances	<u>\$ 8,380,127</u>	<u>\$ 8,337,758</u>	<u>\$ 42,369</u>

WATER FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
APRIL 30, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 770,078	\$ 750,000	\$ 20,078	\$ 900,000
Impact Fees	54,698	22,791	31,908	27,349
Connection Fees	1,020	833	187	1,000
Other Revenues	55,523	23,500	32,023	28,200
Total Revenue	881,320	797,124	84,196	956,549
Source of Supply	226,689	226,689	0	226,689
Utilities	14,746	20,833	6,087	25,000
Purification	864	3,333	2,469	4,000
Personnel Costs	145,932	182,500	36,568	219,000
Equipment, Supplies, Maintenance	49,363	45,792	(3,571)	54,950
Professional and Technical	9,402	27,667	18,264	33,200
Capital Outlay - Improvements	187,440	171,708	(15,732)	206,049
Capital Outlay - Equipment	-	-	-	10,000
Hydrant Replacement	-	-	-	30,000
Other Operating Expenses	3,150	2,917	(233)	3,500
Admin and Vehicle Cost Share	57,237	57,237	(0)	68,684
Depreciation	124,000	114,167	(9,833)	137,000
Budgeted Totals	818,823	852,842	34,018	1,018,072
Less Capitalized Assets	(187,443)	n/a	n/a	n/a
Less Amortized Bond Principal	-	n/a	n/a	n/a
Total Expenditures	631,380	852,842	34,018	1,018,072
Change in Fund Balance	\$ 249,940	\$ (55,717)	\$ 118,214	\$ (61,523)

**EAST OAKS IRRIGATION FUND
BALANCE SHEET
APRIL 30, 2019**

	<u>APRIL 30, 2019</u>	<u>JUNE 30, 2018</u>	<u>Change</u>
ASSETS:			
Restricted Cash	\$ 193,730	\$ 187,228	\$ 6,502
Total Cash	<u>193,730</u>	<u>187,228</u>	<u>6,502</u>
Receivables, Prepaids, and Inventory	<u>17,075</u>	<u>17,075</u>	<u>-</u>
Total Assets	<u><u>\$ 210,805</u></u>	<u><u>\$ 204,303</u></u>	<u><u>\$ 6,502</u></u>
LIABILITIES:			
Accounts Payable	\$ -	\$ -	\$ -
Deferred Revenue	<u>10,209</u>	<u>-</u>	<u>10,209</u>
Total Liabilities	<u>10,209</u>	<u>-</u>	<u>10,209</u>
FUND BALANCES:			
Restricted for Special Assessment	<u>200,596</u>	<u>204,303</u>	<u>(3,707)</u>
Total Fund Balances	<u>200,596</u>	<u>204,303</u>	<u>(3,707)</u>
Total Liabilities and Fund Balances	<u><u>\$ 210,805</u></u>	<u><u>\$ 204,303</u></u>	<u><u>\$ 6,502</u></u>

EAST OAKS IRRIGATION FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
APRIL 30, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Annual Maintenance Fees	\$ -	\$ 10,000	\$ (10,000)	\$ 12,000
Special Assessments	3,214	1,333	1,881	1,600
Total Revenue	3,214	11,333	(8,119)	13,600
Equipment, Supplies, Maintenance	4,232	6,667	2,435	8,000
Professional and Technical	2,689	2,500	(189)	3,000
Budgeted Totals	6,921	9,167	2,246	11,000
Less Capitalized Assets	-	n/a	n/a	n/a
Less Amortized Bond Principal	-	n/a	n/a	n/a
Total Expenditures	6,921	9,167	2,246	11,000
Change in Fund Balance	\$ (3,707)	\$ 2,167	\$ (5,873)	\$ 2,600

**SEWER FUND
BALANCE SHEET
APRIL 30, 2019**

	<u>APRIL 30, 2019</u>	<u>JUNE 30, 2018</u>	<u>Change</u>
ASSETS:			
Unrestricted Cash	\$ 330,856	\$ 312,863	\$ 17,993
Restricted Cash	-	-	-
Total Cash	<u>330,856</u>	<u>312,863</u>	<u>17,993</u>
Receivables, Prepaids, and Inventory	43,824	47,045	(3,221)
Gross Capital Assets	-	-	-
Accumulated Depreciation	-	-	-
Total Assets	<u>\$ 374,680</u>	<u>\$ 359,908</u>	<u>\$ 14,772</u>
LIABILITIES:			
Accounts Payable	\$ -	\$ 35,391	\$ (35,391)
Impact Fee Payable	(1,700)	-	(1,700)
Total Liabilities	<u>(1,700)</u>	<u>35,391</u>	<u>(37,091)</u>
FUND BALANCES:			
Unrestricted, Unassigned	<u>376,380</u>	<u>324,517</u>	<u>51,863</u>
Total Fund Balances	<u>376,380</u>	<u>324,517</u>	<u>51,863</u>
Total Liabilities and Fund Balances	<u>\$ 374,680</u>	<u>\$ 359,908</u>	<u>\$ 14,772</u>

SEWER FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
APRIL 30, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 404,622	\$ 404,167	\$ 455	\$ 485,000
Other Revenues	6,045	2,917	3,128	3,500
Total Revenue	410,667	407,083	3,583	488,500
Sewer Treatment	334,861	329,167	(5,695)	395,000
Miscellaneous	7,123	8,333	1,211	10,000
Professional & Tech Services	-	-	-	500
Administrative Costs	16,820	16,820	-	20,184
Budgeted Totals	358,804	354,320	(4,484)	425,684
Total Expenditures	358,804	354,320	(4,484)	425,684
Change in Fund Balance	\$ 51,863	\$ 52,763	\$ (901)	\$ 62,816

**STORM WATER FUND
BALANCE SHEET
APRIL 30, 2019**

	APRIL 30, 2019	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	\$ 469,011	\$ 450,248	\$ 18,763
Restricted Cash	-	-	-
Total Cash	<u>469,011</u>	<u>450,248</u>	<u>18,763</u>
Receivables, Prepaids, and Inventory	33,924	34,892	(968)
Pension Items	18,811	18,809	2
Gross Capital Assets	3,338,311	3,166,760	171,551
Accumulated Depreciation	<u>(554,408)</u>	<u>(506,808)</u>	<u>(47,600)</u>
Total Assets	<u>\$ 3,305,649</u>	<u>\$ 3,163,901</u>	<u>\$ 141,748</u>
LIABILITIES:			
Accounts Payable	\$ -	\$ 1,147	\$ (1,147)
Payroll and Pension Liabilities	39,686	39,687	(1)
Customer Deposits	<u>179,997</u>	<u>173,997</u>	<u>6,000</u>
Total Liabilities	<u>219,683</u>	<u>214,831</u>	<u>4,852</u>
FUND BALANCES:			
Net Investment in Capital Assets	2,783,903	2,659,952	123,951
Restricted for Impact Fees	-	-	-
Unrestricted, Unassigned	<u>302,063</u>	<u>289,118</u>	<u>12,945</u>
Total Fund Balances	<u>3,085,966</u>	<u>2,949,070</u>	<u>136,896</u>
Total Liabilities and Fund Balances	<u>\$ 3,305,649</u>	<u>\$ 3,163,901</u>	<u>\$ 141,748</u>

STORM WATER FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
APRIL 30, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 314,850	\$ 304,167	\$ 10,683	\$ 365,000
Impact Fees	21,888	8,418	13,470	10,102
Other Revenues	20,371	8,333	12,038	10,000
Total Revenue	357,109	320,918	36,191	385,102
Personnel	80,957	85,192	4,234	102,230
Professional and Technical	20,017	10,000	(10,017)	20,000
Maintenance and Repairs	816	1,667	851	2,000
Construction Improvements	190,141	183,333	(6,808)	220,000
Depreciation	47,600	45,833	(1,767)	55,000
Admin and Vehicle Cost Share	48,487	48,486	(1)	58,184
Other Operating Costs	3,746	4,500	754	5,400
Capital Projects	-	20,833	20,833	25,000
Budgeted Totals	391,765	379,011	(12,753)	487,814
Less Capitalized Assets	(171,551)	na	na	na
Total Expenditures	220,213	379,011	(12,753)	487,814
Change in Fund Balance	\$ 136,896	\$ (58,093)	\$ 23,437	\$ (102,712)

**SOLID WASTE FUND
BALANCE SHEET
APRIL 30, 2019**

	<u>APRIL 30, 2019</u>	<u>JUNE 30, 2018</u>	<u>Change</u>
ASSETS:			
Unrestricted Cash	\$ 428,158	\$ 421,961	\$ 6,197
Total Cash	<u>428,158</u>	<u>421,961</u>	<u>6,197</u>
Receivables, Prepaids, and Inventory	<u>30,872</u>	<u>32,413</u>	<u>(1,541)</u>
Total Assets	<u>\$ 459,030</u>	<u>\$ 454,374</u>	<u>\$ 4,656</u>
LIABILITIES:			
Accounts Payable	<u>\$ -</u>	<u>\$ 26,065</u>	<u>\$ (26,065)</u>
Total Liabilities	<u>-</u>	<u>26,065</u>	<u>(26,065)</u>
FUND BALANCES:			
Net Investment in Capital Assets	-	-	-
Unrestricted, Unassigned	<u>459,030</u>	<u>428,309</u>	<u>30,721</u>
Total Fund Balances	<u>459,030</u>	<u>428,309</u>	<u>30,721</u>
Total Liabilities and Fund Balances	<u>\$ 459,030</u>	<u>\$ 454,374</u>	<u>\$ 4,656</u>

SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
APRIL 30, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 281,976	\$ 279,167	\$ 2,809	\$ 335,000
Other Revenues	8,970	4,167	4,803	5,000
Total Revenue	290,945	283,333	7,612	340,000
Waste Disposal Costs	115,858	115,000	(858)	138,000
Waste Collection Costs	121,422	115,833	(5,589)	139,000
Admin and Vehicle Costs	16,820	16,820	(1)	20,184
Other Operating Expenses	6,124	5,000	(1,124)	6,000
Total Expenditures	260,224	252,653	(7,571)	303,184
Change in Fund Balance	\$ 30,721	\$ 30,680	\$ 41	\$ 36,816

**VEHICLE FUND
BALANCE SHEET
APRIL 30, 2019**

	APRIL 30, 2019	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	\$ 380,059	\$ 330,158	\$ 49,901
Restricted Cash	-	-	-
Total Cash	<u>380,059</u>	<u>330,158</u>	<u>49,901</u>
Gross Capital Assets	1,192,147	1,147,799	44,348
Accumulated Depreciation	<u>(758,691)</u>	<u>(707,965)</u>	<u>(50,726)</u>
Total Assets	<u>\$ 813,515</u>	<u>\$ 769,992</u>	<u>\$ 43,523</u>
LIABILITIES:			
Accounts Payable	<u>\$ -</u>	<u>\$ 6,699</u>	<u>\$ (6,699)</u>
Total Liabilities	<u>-</u>	<u>6,699</u>	<u>(6,699)</u>
FUND BALANCES:			
Net Investment in Capital Assets	433,456	439,834	(6,378)
Unrestricted, Unassigned	<u>380,059</u>	<u>323,459</u>	<u>56,600</u>
Total Fund Balances	<u>813,515</u>	<u>763,293</u>	<u>50,222</u>
Total Liabilities and Fund Balances	<u>\$ 813,515</u>	<u>\$ 769,992</u>	<u>\$ 43,523</u>

VEHICLE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
APRIL 30, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 126,667	\$ 185,000	\$ (58,333)	\$ 222,000
Other Revenues	32,333	144,167	(111,834)	173,000
Transfer from Other Funds	-	-	-	-
Total Revenue	158,999	329,167	(170,167)	395,000
Building Maintenance	12,330	26,083	13,754	31,300
Fuel	16,437	16,667	230	20,000
Capital Outlay - Vehic & Equip	36,756	27,708	(9,047)	33,250
Vehicle Maintenance	17,611	162,083	144,472	194,500
Depreciation	62,400	50,000	(12,400)	60,000
Budgeted Totals	145,533	282,542	137,009	339,050
Less Capitalized Assets	(36,756)	n/a	n/a	n/a
Total Expenditures	108,777	282,542	137,009	339,050
Change in Fund Balance	\$ 50,222	\$ 46,625	\$ (33,159)	\$ 55,950

**STORM WATER COALITION AGENCY FUND
BALANCE SHEET
APRIL 30, 2019**

	<u>APRIL 30, 2019</u>
ASSETS:	
Cash and cash equivalents	\$ 103,917
Receivable from other governments	<u>-</u>
Total Assets	<u>\$ 103,917</u>
 LIABILITIES AND FUND BALANCES:	
Accounts Payable	\$ -
Deposits from other governments	<u>103,917</u>
Total Liabilities	<u>\$ 103,917</u>

**FRUIT HEIGHTS
EQUITY RESERVES
APRIL 30, 2019**

CLASS C ROADS

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				255,814.50
JULY 2018	-	-	499.26	256,313.76
AUGUST 2018	40,414.74	-	500.24	297,228.74
SEPTEMBER 2018	34,114.54	110,616.90	580.09	221,306.47
OCTOBER 2018	-	-	431.91	221,738.38
NOVEMBER 2018	43,178.64	387,479.18	-	(122,562.16)
DECEMBER 2018	-	-	-	(122,562.16)
JANUARY 2019	41,738.55	-	-	(80,823.61)
FEBRUARY 2019	-	-	-	(80,823.61)
MARCH 2019	34,430.27	-	-	(46,393.34)
APRIL 2019	-	-	-	(46,393.34)
MAY 2019				
JUNE 2019				
	193,876.74	498,096.08	2,011.50	

LOCAL OPTION TAX - GENERAL FUND

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				(474,975.42)
JULY 2018	4,968.24	11,108.80	-	(481,115.98)
AUGUST 2018	5,405.87	17,253.57	-	(492,963.68)
SEPTEMBER 2018	5,136.61	20,118.68	-	(507,945.75)
OCTOBER 2018	4,871.26	43,111.04	-	(546,185.53)
NOVEMBER 2018	5,150.93	33,215.30	-	(574,249.90)
DECEMBER 2018	4,194.72	30,368.78	-	(600,423.96)
JANUARY 2019	4,894.17	21,857.74	-	(617,387.53)
FEBRUARY 2019	5,519.18	19,335.82	-	(631,204.17)
MARCH 2019	3,939.39	19,490.54	-	(646,755.32)
APRIL 2019	4,014.51	17,586.05	-	(660,326.86)
MAY 2019				
JUNE 2019				
	48,094.88	233,446.32	-	

TRANSPORTATION - CAPITAL PROJECTS FUND

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				(564,419.89)
JULY 2018	14,649.26	-	-	(549,770.63)
AUGUST 2018	14,677.85	-	-	(535,092.78)
SEPTEMBER 2018	14,650.63	-	-	(520,442.15)
OCTOBER 2018	14,654.77	-	-	(505,787.38)
NOVEMBER 2018	14,642.00	90,661.07	-	(581,806.45)
DECEMBER 2018	14,661.84	-	-	(567,144.61)
JANUARY 2019	14,688.24	-	-	(552,456.37)
FEBRUARY 2019	14,670.87	35,466.35	-	(573,251.85)
MARCH 2019	14,646.12	-	-	(558,605.73)
APRIL 2019	14,677.00	-	-	(543,928.73)
MAY 2019				
JUNE 2019				
	146,618.58	126,127.42	-	

PARK IMPACT FEES - CAPITAL PROJECTS FUND

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				172,231.83
JULY 2018	4,460.00	-	336.14	177,027.97
AUGUST 2018	2,230.00	-	345.50	179,603.47
SEPTEMBER 2018	3,345.00	-	350.52	183,298.99
OCTOBER 2018	-	-	357.74	183,656.73
NOVEMBER 2018	2,230.00	118,759.84	358.44	67,485.32
DECEMBER 2018	-	4,355.00	131.71	63,262.03
JANUARY 2019	-	-	123.47	63,385.50
FEBRUARY 2019	1,115.00	-	123.71	64,624.20
MARCH 2019	-	-	126.12	64,750.33
APRIL 2019	-	31,960.71	126.37	32,915.99
MAY 2019				
JUNE 2019				
	13,380.00	155,075.55	2,379.71	

WATER IMPACT FEES

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				558,869.07
JULY 2018	18,232.80	-	1,090.72	578,192.59
AUGUST 2018	9,116.40	-	1,128.43	588,437.43
SEPTEMBER 2018	13,674.60	-	1,148.43	603,260.45
OCTOBER 2018	-	-	1,177.36	604,437.81
NOVEMBER 2018	9,116.40	164,401.01	1,179.66	450,332.86
DECEMBER 2018	-	-	878.90	451,211.75
JANUARY 2019	-	-	880.61	452,092.37
FEBRUARY 2019	4,558.20	22,775.33	882.33	434,757.57
MARCH 2019	-	-	848.50	435,606.06
APRIL 2019	-	-	850.15	436,456.22
MAY 2019				
JUNE 2019				
	54,698.40	187,176.34	10,065.09	

STORM WATER IMPACT FEES

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				(370,183.74)
JULY 2018	6,734.88	-	-	(363,448.86)
AUGUST 2018	3,367.44	-	-	(360,081.42)
SEPTEMBER 2018	5,051.16	-	-	(355,030.26)
OCTOBER 2018	1,683.72	-	-	(353,346.54)
NOVEMBER 2018	3,367.44	34,777.79	-	(384,756.89)
DECEMBER 2018	-	-	-	(384,756.89)
JANUARY 2019	-	-	-	(384,756.89)
FEBRUARY 2019	1,683.72	-	-	(383,073.17)
MARCH 2019	-	-	-	(383,073.17)
APRIL 2019	-	-	-	(383,073.17)
MAY 2019				
JUNE 2019				
	21,888.36	34,777.79	-	

TRAIL DONATIONS

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				12,500.00
JULY 2018	5,100.00	-	24.40	17,624.40
AUGUST 2018	-	-	34.40	17,658.79
SEPTEMBER 2018	500.00	-	34.46	18,193.26
OCTOBER 2018	525.00	-	35.51	18,753.76
NOVEMBER 2018	1,885.00	-	36.60	20,675.36
DECEMBER 2018	526.00	-	40.35	21,241.72
JANUARY 2019	2,717.73	-	41.46	24,000.90
FEBRUARY 2019	800.00	-	46.84	24,847.74
MARCH 2019	-	-	48.49	24,896.24
APRIL 2019	500.00	25,396.24	-	(0.00)
MAY 2019				
JUNE 2019				
	12,553.73	25,396.24	342.51	

PLAYGROUND DONATIONS

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				-
JULY 2018	-	-	-	-
AUGUST 2018	50.00	-	-	50.00
SEPTEMBER 2018	50,250.00	-	0.10	50,300.10
OCTOBER 2018	5,045.63	-	98.17	55,443.90
NOVEMBER 2018	3,007.00	58,451	-	(0)
DECEMBER 2018	1,040.00	1,040	-	(0)
JANUARY 2019	1,200.00	1,200	-	(0)
FEBRUARY 2019	1,400.00	1,400	-	(0)
MARCH 2019	1,000.00	1,000	-	(0)
APRIL 2019	695.00	695.00	-	-
MAY 2019				
JUNE 2019				
	63,687.63	63,785.90	98.27	