

**FRUIT HEIGHTS
SUMMARIZED MONTHLY
FINANCIAL STATEMENTS
MARCH 31, 2019**

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FRUIT HEIGHTS

MARCH 31, 2019

Comments and Recommendations from Child Richards CPAs & Advisors:

CITY AS A WHOLE:

1. Total cash balance is \$6,897,421 of which \$714,728 is restricted and \$6,182,692 is unrestricted. See page 4 of the report for a detailed break out of the various restrictions.

GENERAL FUND:

1. Unrestricted cash is at \$1,204,209 and restricted cash is at \$0.
2. Fund balance is currently at 27% of revenues, including the budgeted transfer of \$438,710, which is \$55,016 above the 25% limitation. We recommend Fruit Heights increase their budgeted transfer to the Capital Projects fund.
3. Total revenues are \$125,408 more than budgeted to date due. Expenditures are \$292,319 less than budgeted to date. The overall change in fund balance is an increase of \$508,422.

CAPITAL PROJECTS FUND:

1. Unrestricted cash is at \$989,874 and restricted cash is at \$89,647.
2. Total revenues are \$12,617 less than budgeted to date and expenditures are \$106,447 more than budgeted to date. The overall change in fund balance is a decrease of \$130,532.

WATER FUND:

1. Unrestricted cash is \$2,302,533 and restricted cash is at \$435,606..
2. Total revenues are \$82,166 higher than budgeted to date and total expenditures are \$12,895 less than budgeted to date. The overall change in fund balance is an increase of \$209,690.

EAST OAKS IRRIGATION FUND

1. Restricted cash is at \$189,476.
2. Total revenues are \$0 and are \$10,200 less than budgeted to date. Total expenditures are \$6,921 more than budgeted to date. The overall change in fund balance is a decrease of \$6,921.

SEWER FUND:

1. Unrestricted cash is at \$329,139.
2. Total revenues are \$3,050 more than budgeted to date and total expenditures are \$5,615 less than budgeted to date. The overall change in fund balance is an increase of \$49,796.

STORM FUND:

1. Unrestricted cash is at \$450,032.
2. Total revenues are \$34,270 more than budgeted to date and total expenditures are \$103,622 more than budgeted to date. The overall change in fund balance is an increase of \$120,915.

SOLID WASTE FUND:

1. Unrestricted cash is at \$429,854.
2. Total revenues are \$6,534 more than budgeted to date and total expenditures are \$2,020 less than budgeted to date. The overall change in fund balance is \$32,127.

FRUIT HEIGHTS

MARCH 31, 2019

Comments and Recommendations from Child Richards CPAs & Advisors:

VEHICLE FUND

1. Unrestricted cash is at \$371,740.
2. Total revenues are \$108,606 less than budgeted to date and total expenditures are \$119,994 less than budgeted to date. The overall change in fund balance is \$48,144.

STORM WATER COALITION AGENCY FUND

1. The balance of agency funds being held for the Storm Water Coalition is \$105,309.



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 eight months ended March 31, 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
April 24, 2019

**CITY'S CASH RECONCILIATION
FROM BANK ACCOUNTS TO THE GENERAL LEDGER
MARCH 31, 2019**

Account Number	GL Account Number	Fund	Reconciled Balance
Cash in Checking - Combined	01-11110		-
Express Bill Pay	01-11114		65,464
Zions Checking	01-11115		167,883
Zions Money Market	01-11116		32,297
Cache Valley Bank	01-11117		2,035,854
Petty Cash	01-11310		277
Returned Checks	01-11400		(725)
PTIF	01-11610		4,591,221
Utility Cash Clearing	01-11700		5,150
Total Cash and Cash Equivalents			<u>6,897,421</u>

	Restricted	Unrestricted	Interfund Borrowing	Total
General Fund Cash	-	1,204,209	-	1,204,209
Capital Projects Cash	89,647	989,874	-	1,079,521
Coalition Fund Cash	-	105,309	-	105,309
Water Fund Cash	435,606	2,302,533	-	2,738,139
Irrigation Fund Cash	189,476	-	-	189,476
Sewer Fund Cash	-	329,139	-	329,139
Solid Waste Fund Cash	-	429,854	-	429,854
Storm Water Fund Cash	-	450,032	-	450,032
Vehicle Fund Cash	-	371,740	-	371,740
	<u>714,728</u>	<u>6,182,692</u>	-	<u>6,897,421</u>

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

**ACCOUNTS PAYABLE RECONCILIATION
FROM UNPAID INVOICE REPORT TO GENERAL LEDGER
MARCH 31, 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
MARCH 31, 2019**

	<u>MARCH 31, 2019</u>	<u>JUNE 30, 2018</u>	<u>Change</u>
ASSETS:			
Unrestricted Cash	\$ 1,204,209	\$ 492,021	\$ 712,188
Restricted Cash	-	255,815	(255,815)
Total Cash	<u>1,204,209</u>	<u>747,836</u>	<u>456,373</u>
Receivables and Prepaids	43,007	14,743	28,264
Due from Other Governments	<u>1,005,717</u>	<u>1,034,340</u>	<u>(28,623)</u>
Total Assets	<u>\$ 2,252,933</u>	<u>\$ 1,796,919</u>	<u>\$ 456,014</u>
LIABILITIES:			
Accounts Payable	\$ -	\$ 48,052	\$ (48,052)
C Road Payable	-	-	-
Deferred Revenue	1,044,691	1,085,845	(41,154)
Deposits	71,815	65,215	6,600
Accrued Expenses	<u>39,861</u>	<u>9,662</u>	<u>30,199</u>
Total Liabilities	<u>1,156,367</u>	<u>1,208,774</u>	<u>(52,407)</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>1,096,567</u>	<u>329,377</u>	<u>767,190</u>
Total Fund Balances	<u>1,096,567</u>	<u>588,145</u>	<u>508,422</u>
Total Liabilities and Fund Balances	<u>\$ 2,252,933</u>	<u>\$ 1,796,919</u>	<u>\$ 456,014</u>
Actual Revenues	2,411,366	2,249,412	
Unrestricted Fund Balance	1,096,567	329,377	
Budgeted, untransferred money	(438,710)	-	
Remaining unrestricted	<u>657,857</u>	<u>-</u>	
% of Budgeted Revenues (5%-25%)	<u>27%</u>	<u>15%</u>	
\$ Amount below (above) the 25% limitation	<u>(55,016)</u>	<u>131,760</u>	

GENERAL FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
MARCH 31, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Property Taxes	\$ 904,408	\$ 800,000	\$ 104,408	\$ 939,741
Sales Tax	575,470	450,000	125,470	600,000
Licenses and Permits	65,422	42,375	23,047	56,500
Local Option and State Liquor	44,080	41,025	3,055	54,700
C Roads	195,888	403,904	(208,016)	538,539
Charges for Services	125,131	98,427	26,704	131,236
Telecom and Franchise Fees	86,409	45,075	41,334	60,100
Miscellaneous Revenues	32,318	22,913	9,406	30,550
Total Revenue	2,029,127	1,903,719	125,408	2,411,366
Legislative	30,666	35,625	4,959	47,500
City Manager	107,040	106,763	(278)	142,350
Treasurer	53,866	52,031	(1,835)	69,375
Deputy Recorder	46,461	40,889	(5,572)	54,518
Auditing	8,250	12,000	3,750	10,000
Attorney	17,745	22,500	4,755	30,000
City Hall Operations	9,924	15,375	5,451	20,500
Emergency Preparedness	303	2,250	1,947	3,000
Nondepartmental	225,818	190,077	(35,741)	253,436
Elections	-	450	450	600
Planning and Zoning	56,237	57,330	1,093	76,440
Police Department	102,460	177,750	75,290	237,000
Fire Department	-	165,000	165,000	220,000
Building Inspection	18,973	18,638	(335)	24,850
Roadways	219,730	252,113	32,382	336,150
Parks	122,379	115,875	(6,504)	154,500
Youth Recreation	2,756	2,625	(131)	3,500
Class C Roads	498,096	403,904	(94,192)	538,539
Transfer to Vehicle Fund	-	-	-	-
Transfer to Capital Fund	-	141,831	141,831	189,108
Total Expenditures	1,520,705	1,813,025	292,319	2,411,366
Change in Fund Balance	\$ 508,422	\$ 90,694	\$ 417,727	\$ -

**CAPITAL PROJECTS FUND
BALANCE SHEET
MARCH 31, 2019**

	MARCH 31, 2019	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	\$ 989,874	\$ 1,087,906	\$ (98,032)
Restricted Cash	89,647	184,732	(95,085)
Total Cash	<u>1,079,521</u>	<u>1,272,638</u>	<u>(193,117)</u>
Receivables and Prepaids	<u>16,388</u>	<u>16,388</u>	<u>-</u>
Total Assets	<u><u>\$ 1,095,909</u></u>	<u><u>\$ 1,289,026</u></u>	<u><u>\$ (193,117)</u></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	64,750	172,232	(107,482)
Restricted for Transportation Fees	-	-	-
Restricted for Trail Donations	24,896	12,500	12,396
Restricted for Playground Donations	(0)		
Unrestricted, Unassigned	<u>1,006,262</u>	<u>1,041,709</u>	<u>(35,447)</u>
Total Fund Balances	<u>1,095,909</u>	<u>1,226,441</u>	<u>(130,532)</u>
Total Liabilities and Fund Balances	<u><u>\$ 1,095,909</u></u>	<u><u>\$ 1,289,026</u></u>	<u><u>\$ (193,117)</u></u>

CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
MARCH 31, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Interest Earnings	\$ 18,880	\$ 6,667	\$ 12,213	\$ 10,000
Trail Donations	12,054	-	12,054	-
Playground Donations	62,993	-	62,993	-
Park Impact Fees	13,380	4,460	8,920	6,690
Transportation Utility Fees	131,942	114,667	17,275	172,000
Transfer from General Fund	-	126,072	(126,072)	189,108
Total Revenue	239,248	251,865	(12,617)	377,798
Sidewalk Replacement	-	16,667	16,667	25,000
Parking Lot	126,127	80,000	(46,127)	120,000
Park Improvements	243,653	166,667	(76,986)	250,000
Mountain Road Rebuild	-	-	-	-
Total Expenditures	369,780	263,333	(106,447)	395,000
Change in Fund Balance	\$ (130,532)	\$ (11,468)	\$ (119,064)	\$ (17,202)

**WATER FUND
BALANCE SHEET
MARCH 31, 2019**

	MARCH 31, 2019	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	\$ 2,302,533	\$ 2,026,200	\$ 276,333
Restricted Cash	435,606	763,172	(327,566)
Total Cash	<u>2,738,139</u>	<u>2,789,372</u>	<u>(51,233)</u>
Receivables, Prepaids, and Inventory	176,061	198,557	(22,496)
Pension Items	28,918	28,915	3
Gross Capital Assets	7,774,831	7,587,387	187,444
Accumulated Depreciation	<u>(2,378,073)</u>	<u>(2,266,473)</u>	<u>(111,600)</u>
East Oaks Irrigation Fund:	<u>\$ 8,339,876</u>	<u>\$ 8,337,758</u>	<u>\$ 2,118</u>
LIABILITIES:			
Accounts Payable	\$ -	\$ 3,268	\$ (3,268)
Payroll and Pension Liabilities	60,373	38,656	21,717
Deferred Revenue	<u>-</u>	<u>21,718</u>	<u>(21,718)</u>
Total Liabilities	<u>60,373</u>	<u>63,642</u>	<u>18,449</u>
FUND BALANCES:			
Net Investment in Capital Assets	5,396,758	5,320,914	75,844
Restricted for Special Assessment		204,303	(204,303)
Restricted for Impact Fees	435,606	558,869	(123,263)
Unrestricted, Unassigned	<u>2,447,138</u>	<u>2,190,030</u>	<u>257,108</u>
Total Fund Balances	<u>8,279,503</u>	<u>8,274,116</u>	<u>5,387</u>
Total Liabilities and Fund Balances	<u>\$ 8,339,876</u>	<u>\$ 8,337,758</u>	<u>\$ 2,118</u>

WATER FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
MARCH 31, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 694,741	\$ 675,000	\$ 19,741	\$ 900,000
Impact Fees	54,698	20,512	34,187	27,349
Connection Fees	1,020	750	270	1,000
Other Revenues	49,118	21,150	27,968	28,200
Total Revenue	799,577	717,412	82,166	956,549
Source of Supply	226,689	226,689	0	226,689
Utilities	12,989	18,750	5,761	25,000
Purification	864	3,000	2,136	4,000
Personnel Costs	130,339	164,250	33,911	219,000
Equipment, Supplies, Maintenance	45,056	41,213	(3,844)	54,950
Professional and Technical	7,973	24,900	16,927	33,200
Capital Outlay - Improvements	187,440	154,537	(32,903)	206,049
Capital Outlay - Equipment	-	-	-	10,000
Hydrant Replacement	-	-	-	30,000
Other Operating Expenses	2,867	2,625	(242)	3,500
Admin and Vehicle Cost Share	51,513	51,513	(0)	68,684
Depreciation	111,600	102,750	(8,850)	137,000
Budgeted Totals	777,331	790,226	12,895	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	589,888	790,226	12,895	1,018,072
Change in Fund Balance	\$ 209,690	\$ (72,815)	\$ 95,061	\$ (61,523)

**EAST OAKS IRRIGATION FUND
BALANCE SHEET
MARCH 31, 2019**

	MARCH 31, 2019	JUNE 30, 2018	Change
ASSETS:			
Restricted Cash	\$ 189,476	\$ 187,228	\$ 2,248
Total Cash	189,476	187,228	2,248
Receivables, Prepaids, and Inventory	17,075	17,075	-
Total Assets	<u>\$ 206,551</u>	<u>\$ 204,303</u>	<u>\$ 2,248</u>
LIABILITIES:			
Accounts Payable	\$ -	\$ -	\$ -
Deferred Revenue	9,169	-	9,169
Total Liabilities	<u>9,169</u>	<u>-</u>	<u>9,169</u>
FUND BALANCES:			
Restricted for Special Assessment	197,382	204,303	(6,921)
Total Fund Balances	<u>197,382</u>	<u>204,303</u>	<u>(6,921)</u>
Total Liabilities and Fund Balances	<u>\$ 206,551</u>	<u>\$ 204,303</u>	<u>\$ 2,248</u>

EAST OAKS IRRIGATION FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
MARCH 31, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Annual Maintenance Fees	\$ -	\$ 9,000	\$ (9,000)	\$ 12,000
Special Assessments	-	1,200	(1,200)	1,600
Total Revenue	-	10,200	(10,200)	13,600
Equipment, Supplies, Maintenance	4,232	-	(4,232)	-
Professional and Technical	2,689	-	(2,689)	-
Budgeted Totals	6,921	-	(6,921)	-
Less Capitalized Assets	-	n/a	n/a	n/a
Less Amortized Bond Principal	-	n/a	n/a	n/a
Total Expenditures	6,921	-	(6,921)	-
Change in Fund Balance	\$ (6,921)	\$ 10,200	\$ (17,121)	\$ 13,600

**SEWER FUND
BALANCE SHEET
MARCH 31, 2019**

	MARCH 31, 2019	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	\$ 329,139	\$ 312,863	\$ 16,276
Restricted Cash	-	-	-
Total Cash	<u>329,139</u>	<u>312,863</u>	<u>16,276</u>
Receivables, Prepaids, and Inventory	43,474	47,045	(3,571)
Gross Capital Assets	-	-	-
Accumulated Depreciation	-	-	-
Total Assets	<u>\$ 372,613</u>	<u>\$ 359,908</u>	<u>\$ 12,705</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>374,313</u>	<u>324,517</u>	<u>49,796</u>
Total Fund Balances	<u>374,313</u>	<u>324,517</u>	<u>49,796</u>
Total Liabilities and Fund Balances	<u>\$ 372,613</u>	<u>\$ 359,908</u>	<u>\$ 12,705</u>

SEWER FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
MARCH 31, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 364,121	\$ 363,750	\$ 371	\$ 485,000
Other Revenues	5,303	2,625	2,678	3,500
Total Revenue	369,425	366,375	3,050	488,500
Sewer Treatment	297,650	296,250	(1,400)	395,000
Miscellaneous	6,840	2,625	(4,215)	3,500
Maintenance & Repairs	-	-	-	500
Administrative Costs	15,138	15,138	-	20,184
Budgeted Totals	319,628	314,013	(5,615)	419,184
Total Expenditures	319,628	314,013	(5,615)	419,184
Change in Fund Balance	\$ 49,796	\$ 52,362	\$ (2,566)	\$ 69,316

**STORM WATER FUND
BALANCE SHEET
MARCH 31, 2019**

	MARCH 31, 2019	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	\$ 450,032	\$ 450,248	\$ (216)
Restricted Cash	-	-	-
Total Cash	<u>450,032</u>	<u>450,248</u>	<u>(216)</u>
Receivables, Prepaids, and Inventory	33,662	34,892	(1,230)
Pension Items	18,811	18,809	2
Gross Capital Assets	3,338,311	3,166,760	171,551
Accumulated Depreciation	<u>(549,648)</u>	<u>(506,808)</u>	<u>(42,840)</u>
Total Assets	<u>\$ 3,291,169</u>	<u>\$ 3,163,901</u>	<u>\$ 127,268</u>
LIABILITIES:			
Accounts Payable	\$ -	\$ 1,147	\$ (1,147)
Payroll and Pension Liabilities	39,686	39,687	(1)
Customer Deposits	<u>181,497</u>	<u>173,997</u>	<u>7,500</u>
Total Liabilities	<u>221,183</u>	<u>214,831</u>	<u>6,352</u>
FUND BALANCES:			
Net Investment in Capital Assets	2,788,663	2,659,952	128,711
Restricted for Impact Fees	-	-	-
Unrestricted, Unassigned	<u>281,322</u>	<u>289,118</u>	<u>(7,796)</u>
Total Fund Balances	<u>3,069,985</u>	<u>2,949,070</u>	<u>120,915</u>
Total Liabilities and Fund Balances	<u>\$ 3,291,169</u>	<u>\$ 3,163,901</u>	<u>\$ 127,268</u>

STORM WATER FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
MARCH 31, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 283,335	\$ 281,327	\$ 2,009	\$ 375,102
Impact Fees	21,888	7,500	14,388	10,000
Other Revenues	17,873	-	17,873	-
Total Revenue	323,096	288,827	34,270	385,102
Personnel	73,029	76,673	3,643	102,230
Professional and Technical	19,626	10,000	(9,626)	21,000
Maintenance and Repairs	816	1,650	834	2,200
Construction Improvements	190,141	105,000	(85,141)	140,000
Depreciation	42,840	30,000	(12,840)	40,000
Admin and Vehicle Cost Share	43,638	43,638	(1)	58,184
Other Operating Costs	3,641	3,150	(491)	4,200
Capital Projects	-	18,750	18,750	25,000
Budgeted Totals	373,732	270,110	(103,622)	367,814
Less Capitalized Assets	(171,551)	na	na	na
Total Expenditures	202,181	270,110	(103,622)	367,814
Change in Fund Balance	\$ 120,915	\$ 18,717	\$ (69,352)	\$ 17,288

**SOLID WASTE FUND
BALANCE SHEET
MARCH 31, 2019**

	<u>MARCH 31, 2019</u>	<u>JUNE 30, 2018</u>	<u>Change</u>
ASSETS:			
Unrestricted Cash	\$ 429,854	\$ 421,961	\$ 7,893
Total Cash	<u>429,854</u>	<u>421,961</u>	<u>7,893</u>
Receivables, Prepaids, and Inventory	<u>30,582</u>	<u>32,413</u>	<u>(1,831)</u>
Total Assets	<u>\$ 460,436</u>	<u>\$ 454,374</u>	<u>\$ 6,062</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>460,436</u>	<u>428,309</u>	<u>32,127</u>
Total Fund Balances	<u>460,436</u>	<u>428,309</u>	<u>32,127</u>
Total Liabilities and Fund Balances	<u>\$ 460,436</u>	<u>\$ 454,374</u>	<u>\$ 6,062</u>

SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
MARCH 31, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 253,665	\$ 251,250	\$ 2,415	\$ 335,000
Other Revenues	7,870	3,750	4,120	5,000
Total Revenue	261,534	255,000	6,534	340,000
Waste Disposal Costs	102,980	103,500	520	138,000
Waste Collection Costs	108,370	104,250	(4,120)	139,000
Admin and Vehicle Costs	15,138	15,138	(1)	20,184
Other Operating Expenses	2,920	4,500	1,580	6,000
Total Expenditures	229,408	227,388	(2,020)	303,184
Change in Fund Balance	\$ 32,127	\$ 27,612	\$ 4,514	\$ 36,816

**VEHICLE FUND
BALANCE SHEET
MARCH 31, 2019**

	MARCH 31, 2019	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	\$ 371,740	\$ 330,158	\$ 41,582
Restricted Cash	-	-	-
Total Cash	<u>371,740</u>	<u>330,158</u>	<u>41,582</u>
Gross Capital Assets	1,192,147	1,147,799	44,348
Accumulated Depreciation	<u>(752,451)</u>	<u>(707,965)</u>	<u>(44,486)</u>
Total Assets	<u>\$ 811,437</u>	<u>\$ 769,992</u>	<u>\$ 41,445</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	439,696	439,834	(138)
Unrestricted, Unassigned	<u>371,741</u>	<u>323,459</u>	<u>48,282</u>
Total Fund Balances	<u>811,437</u>	<u>763,293</u>	<u>48,144</u>
Total Liabilities and Fund Balances	<u>\$ 811,437</u>	<u>\$ 769,992</u>	<u>\$ 41,445</u>

VEHICLE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
MARCH 31, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 114,000	\$ 124,538	\$ (10,537)	\$ 166,050
Other Revenues	31,681	129,750	(98,069)	173,000
Transfer from Other Funds	-	-	-	-
Total Revenue	145,682	254,288	(108,606)	339,050
Building Maintenance	11,463	23,475	12,012	31,300
Fuel	13,172	15,000	1,828	20,000
Capital Outlay - Vehic & Equip	36,756	24,938	(11,818)	33,250
Vehicle Maintenance	16,743	145,875	129,132	194,500
Depreciation	56,160	45,000	(11,160)	60,000
Budgeted Totals	134,294	254,288	119,994	339,050
Less Capitalized Assets	(36,756)	n/a	n/a	n/a
Total Expenditures	97,538	254,288	119,994	339,050
Change in Fund Balance	\$ 48,144	\$ -	\$ 11,388	\$ -

**STORM WATER COALITION AGENCY FUND
BALANCE SHEET
MARCH 31, 2019**

	<u>MARCH 31, 2019</u>
ASSETS:	
Cash and cash equivalents	\$ 105,309
Receivable from other governments	<u>-</u>
Total Assets	<u>\$ 105,309</u>
 LIABILITIES AND FUND BALANCES:	
Accounts Payable	\$ -
Deposits from other governments	<u>105,309</u>
Total Liabilities	<u>\$ 105,309</u>

**FRUIT HEIGHTS
EQUITY RESERVES
MARCH 31, 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				
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				
MAY 2019				
JUNE 2019				
	44,080.37	215,860.27	-	

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				
MAY 2019				
JUNE 2019				
	<u>131,941.58</u>	<u>126,127.42</u>	<u>-</u>	

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				
MAY 2019				
JUNE 2019				
	<u>13,380.00</u>	<u>123,114.84</u>	<u>2,253.34</u>	

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				
MAY 2019				
JUNE 2019				
	54,698.40	187,176.34	9,214.93	

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				
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				
MAY 2019				
JUNE 2019				
	12,053.73	-	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				
MAY 2019				
JUNE 2019				
	62,992.63	63,090.90	98.27	