

**FRUIT HEIGHTS
SUMMARIZED MONTHLY
FINANCIAL STATEMENTS
SEPTEMBER 30, 2018**

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FRUIT HEIGHTS
SEPTEMBER 30, 2018
Comments and Recommendations from Child Richards CPAs & Advisors:

CITY AS A WHOLE:

1. Total cash balance is \$6,747,344 of which \$1,133,983 is restricted and \$5,613,360 is unrestricted. See page 4 of the report for a detailed break out of the various restrictions.

GENERAL FUND:

1. Unrestricted cash is at \$559,703 and restricted cash is at \$158,722.
2. Fund balance is currently at 10% of revenues, including budgeted transfer, which is \$356,653 below the 25% limitation.
3. Total revenues are \$728,431 less than budgeted to date due to property taxes not yet received and expenditures are \$178,740 less than budgeted to date. The overall change in fund balance is \$5,874.

CAPITAL PROJECTS FUND:

1. Unrestricted cash is at \$1,143,300 and restricted cash is at \$183,299.
2. Total revenues are \$22,097 more than budgeted to date and expenditures are \$98,750 less than budgeted to date. The overall change in fund balance is \$116,546.

WATER FUND:

1. Unrestricted cash is \$2,206,003 and restricted cash is at \$791,963.
2. Total revenues are \$60,060 higher than budgeted to date and total expenditures are \$114,666 less than budgeted to date. The overall change in fund balance is an increase of \$172,746.

SEWER FUND:

1. Unrestricted cash is at \$324,351.
2. Total revenues are \$1,101 more than budgeted to date and total expenditures are \$24,497 less than budgeted to date. The overall change in fund balance is an increase of \$43,052.

STORM FUND:

1. Unrestricted cash is at \$524,839.
2. Total revenues are \$19,593 more than budgeted to date and total expenditures are \$35,643 less than budgeted to date. The overall change in fund balance is an increase of \$54,808.

SOLID WASTE FUND:

1. Unrestricted cash is at \$424,676,
2. Total revenues are \$2,366 more than budgeted to date and total expenditures are \$17,510 less than budgeted to date. The overall change in fund balance is \$29,080.

VEHICLE FUND

1. Unrestricted cash is at \$361,346.
2. Total revenues are \$18,102 less than budgeted to date and total expenditures are \$56,535 less than budgeted to date. The overall change in fund balance is \$38,433.

STORM WATER COALITION AGENCY FUND

1. The balance of agency funds being held for the Storm Water Coalition is \$69,142.



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 three months ended September 30, 2018 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
November 28, 2018

**CITY'S CASH RECONCILIATION
FROM BANK ACCOUNTS TO THE GENERAL LEDGER
SEPTEMBER 30, 2018**

Account Number	GL Account Number	Fund	Reconciled Balance
Cash in Checking -			
Combined	01-11110		-
Express Bill Pay	01-11114		54,205
Zions Checking	01-11115		160,783
Zions Money Market	01-11116		182,080
Cache Valley Bank	01-1117		2,009,399
Petty Cash	01-11310		278
Returned Checks	01-11400		(465)
PTIF	01-11610		4,336,898
Utility Cash Clearing	01-11700		4,165
Total Cash and Cash Equivalents			<u>6,747,344</u>

	Restricted	Unrestricted	Interfund Borrowing	Total
General Fund Cash	158,722	559,703	-	718,425
Capital Projects Cash	183,299	1,143,300	-	1,326,599
Coalition Fund Cash	-	69,142	-	69,142
Water Fund Cash	791,963	2,206,003	-	2,997,966
Sewer Fund Cash	-	324,351	-	324,351
Solid Waste Fund Cash	-	424,676	-	424,676
Storm Water Fund Cash	-	524,839	-	524,839
Vehicle Fund Cash	-	361,346	-	361,346
	<u>1,133,983</u>	<u>5,613,360</u>	<u>-</u>	<u>6,747,344</u>

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

**ACCOUNTS PAYABLE RECONCILIATION
FROM UNPAID INVOICE REPORT TO GENERAL LEDGER
SEPTEMBER 30, 2018**

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
SEPTEMBER 30, 2018**

	SEPTEMBER 30, 2018	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	\$ 559,703	\$ 492,021	\$ 67,682
Restricted Cash	158,722	255,815	(97,093)
Total Cash	<u>718,425</u>	<u>747,836</u>	<u>(29,411)</u>
Receivables and Prepaids	43,323	14,743	28,580
Due from Other Governments	<u>1,005,717</u>	<u>1,034,340</u>	<u>(28,623)</u>
Total Assets	<u>\$ 1,767,464</u>	<u>\$ 1,796,919</u>	<u>\$ (29,455)</u>
LIABILITIES:			
Accounts Payable	\$ -	\$ 48,052	\$ (48,052)
C Road Payable	-	-	-
Deferred Revenue	1,072,127	1,085,845	(13,718)
Deposits	70,215	65,215	5,000
Accrued Expenses	<u>31,104</u>	<u>9,662</u>	<u>21,442</u>
Total Liabilities	<u>1,173,446</u>	<u>1,208,774</u>	<u>(35,328)</u>
FUND BALANCES:			
Nonspendable - prepaid expenses	-	2,953	(2,953)
Restricted for Class C Roads	158,722	255,815	(97,093)
Restricted for Transportation Tax	-	-	-
Unrestricted, Unassigned	<u>435,297</u>	<u>329,377</u>	<u>105,920</u>
Total Fund Balances	<u>594,019</u>	<u>588,145</u>	<u>5,874</u>
Total Liabilities and Fund Balances	<u>\$ 1,767,464</u>	<u>\$ 1,796,919</u>	<u>\$ (29,455)</u>
Actual Revenues	2,411,366	2,249,412	
Unrestricted Fund Balance	435,297	329,377	
Budgeted, untransferred money	(189,108)	-	
Remaining unrestricted	<u>246,189</u>	<u>-</u>	
% of Budgeted Revenues (5%-25%)	<u>10%</u>	<u>15%</u>	
\$ Amount below (above) the 25% limitation	<u>356,653</u>	<u>131,760</u>	

GENERAL FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
SEPTEMBER 30, 2018

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Property Taxes	\$ 12,878	\$ 800,000	\$ (787,122)	\$ 939,741
Sales Tax	204,472	150,000	54,472	600,000
Licenses and Permits	43,006	14,125	28,881	56,500
Local Option and State Liquor	15,511	13,675	1,836	54,700
C Roads	76,109	134,635	(58,526)	538,539
Charges for Services	47,412	32,809	14,603	131,236
Telecom and Franchise Fees	27,101	15,025	12,076	60,100
Miscellaneous Revenues	12,985	7,638	5,347	30,550
Total Revenue	439,475	1,167,906	(728,431)	2,411,366
Legislative	9,252	11,875	2,623	47,500
City Manager	37,670	35,588	(2,082)	142,350
Treasurer	18,281	17,344	(937)	69,375
Deputy Recorder	15,972	13,630	(2,343)	54,518
Auditing	-	12,000	12,000	10,000
Attorney	2,922	7,500	4,578	30,000
City Hall Operations	3,109	5,125	2,016	20,500
Emergency Preparedness	-	750	750	3,000
Nondepartmental	103,430	63,359	(40,071)	253,436
Elections	-	150	150	600
Planning and Zoning	15,811	19,110	3,299	76,440
Police Department	24,384	59,250	34,866	237,000
Fire Department	-	55,000	55,000	220,000
Building Inspection	5,515	6,213	698	24,850
Roadways	47,990	84,038	36,047	336,150
Parks	38,649	38,625	(24)	154,500
Youth Recreation	-	875	875	3,500
Class C Roads	110,617	134,635	24,018	538,539
Transfer to Vehicle Fund	-	-	-	-
Transfer to Capital Fund	-	47,277	47,277	189,108
Total Expenditures	433,601	612,342	178,740	2,411,366
Change in Fund Balance	\$ 5,874	\$ 555,565	\$ (549,691)	\$ -

**CAPITAL PROJECTS FUND
BALANCE SHEET
SEPTEMBER 30, 2018**

	SEPTEMBER 30, 2018	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	\$ 1,143,300	\$ 1,087,906	\$ 55,394
Restricted Cash	183,299	184,732	(1,433)
Total Cash	<u>1,326,599</u>	<u>1,272,638</u>	<u>53,961</u>
Receivables and Prepaids	16,388	16,388	-
Total Assets	<u>\$ 1,342,987</u>	<u>\$ 1,289,026</u>	<u>\$ 53,961</u>
LIABILITIES:			
Accounts Payable	\$ -	\$ 62,585	\$ (62,585)
Total Liabilities	<u>-</u>	<u>62,585</u>	<u>(62,585)</u>
FUND BALANCES:			
Restricted For Park Impact Fees	183,299	172,232	11,067
Restricted for Transportation Fees	-	-	-
Restricted for Trail Donations	18,193	12,500	5,693
Restricted for Playground Donations	50,300		
Unrestricted, Unassigned	<u>1,091,195</u>	<u>1,041,709</u>	<u>49,486</u>
Total Fund Balances	<u>1,342,987</u>	<u>1,226,441</u>	<u>116,546</u>
Total Liabilities and Fund Balances	<u>\$ 1,342,987</u>	<u>\$ 1,289,026</u>	<u>\$ 53,961</u>

CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
SEPTEMBER 30, 2018

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Interest Earnings	\$ 6,633	\$ 2,500	\$ 4,133	\$ 10,000
Trail Donations	5,600	-	5,600	-
Playground Donations	50,300	-	50,300	-
Park Impact Fees	10,035	1,673	8,363	6,690
Transportation Utility Fees	43,978	43,000	978	172,000
Transfer from General Fund	-	47,277	(47,277)	189,108
Total Revenue	116,546	94,450	22,097	377,798
Sidewalk Replacement	-	6,250	6,250	25,000
Parking Lot	-	30,000	30,000	120,000
Park Improvements	-	62,500	62,500	250,000
Mountain Road Rebuild	-	-	-	-
Total Expenditures	-	98,750	98,750	395,000
Change in Fund Balance	\$ 116,546	\$ (4,301)	\$ 120,847	\$ (17,202)

**WATER FUND
BALANCE SHEET
SEPTEMBER 30, 2018**

	SEPTEMBER 30, 2018	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	\$ 2,206,003	\$ 2,026,200	\$ 179,803
Restricted Cash	791,963	763,172	28,791
Total Cash	<u>2,997,966</u>	<u>2,789,372</u>	<u>208,594</u>
Receivables, Prepaids, and Inventory	199,717	198,557	1,160
Pension Items	28,915	28,915	(0)
Gross Capital Assets	7,587,387	7,587,387	0
Accumulated Depreciation	<u>(2,303,673)</u>	<u>(2,266,473)</u>	<u>(37,200)</u>
Total Assets	<u>\$ 8,510,311</u>	<u>\$ 8,337,758</u>	<u>\$ 172,553</u>
LIABILITIES:			
Accounts Payable	\$ -	\$ 3,268	\$ (3,268)
Payroll and Pension Liabilities	60,370	38,656	21,714
Deferred Revenue	<u>3,079</u>	<u>21,718</u>	<u>(18,639)</u>
Total Liabilities	<u>63,449</u>	<u>63,642</u>	<u>18,446</u>
FUND BALANCES:			
Net Investment in Capital Assets	5,283,714	5,320,914	(37,200)
Restricted for Special Assessment	203,525	204,303	(778)
Restricted for Impact Fees	588,437	558,869	29,568
Unrestricted, Unassigned	<u>2,371,185</u>	<u>2,190,030</u>	<u>181,155</u>
Total Fund Balances	<u>8,446,862</u>	<u>8,274,116</u>	<u>172,746</u>
Total Liabilities and Fund Balances	<u>\$ 8,510,311</u>	<u>\$ 8,337,758</u>	<u>\$ 172,553</u>

WATER FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
SEPTEMBER 30, 2018

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 242,236	\$ 225,000	\$ 17,236	\$ 900,000
Impact Fees	41,024	6,837	34,187	27,349
Connection Fees	765	250	515	1,000
Other Revenues	18,573	10,450	8,123	41,800
Total Revenue	302,597	242,537	60,060	970,149
Source of Supply	-	56,672	56,672	226,689
Utilities	3,478	6,250	2,772	25,000
Purification	432	1,000	568	4,000
Personnel Costs	39,590	54,750	15,160	219,000
Equipment, Supplies, Maintenance	31,055	13,738	(17,317)	54,950
Professional and Technical	114	8,300	8,186	33,200
Capital Outlay - Improvements	-	51,512	51,512	206,049
Capital Outlay - Equipment	-	-	-	10,000
Hydrant Replacement	-	-	-	30,000
Other Operating Expenses	812	875	63	3,500
Admin and Vehicle Cost Share	17,171	17,171	(0)	68,684
Depreciation	37,200	34,250	(2,950)	137,000
Budgeted Totals	129,852	244,518	114,666	1,018,072
Less Capitalized Assets	-	n/a	n/a	n/a
Less Amortized Bond Principal	-	n/a	n/a	n/a
Total Expenditures	129,852	244,518	114,666	1,018,072
Change in Fund Balance	\$ 172,746	\$ (1,981)	\$ 174,727	\$ (47,923)

**SEWER FUND
BALANCE SHEET
SEPTEMBER 30, 2018**

	SEPTEMBER 30, 2018	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	\$ 324,351	\$ 312,863	\$ 11,488
Restricted Cash	-	-	-
Total Cash	<u>324,351</u>	<u>312,863</u>	<u>11,488</u>
Receivables, Prepaids, and Inventory	46,618	47,045	(427)
Gross Capital Assets	-	-	-
Accumulated Depreciation	-	-	-
Total Assets	<u>\$ 370,969</u>	<u>\$ 359,908</u>	<u>\$ 11,061</u>
LIABILITIES:			
Accounts Payable	\$ -	\$ 35,391	\$ (35,391)
Impact Fee Payable	3,400	-	3,400
Total Liabilities	<u>3,400</u>	<u>35,391</u>	<u>(31,991)</u>
FUND BALANCES:			
Unrestricted, Unassigned	<u>367,569</u>	<u>324,517</u>	<u>43,052</u>
Total Fund Balances	<u>367,569</u>	<u>324,517</u>	<u>43,052</u>
Total Liabilities and Fund Balances	<u>\$ 370,969</u>	<u>\$ 359,908</u>	<u>\$ 11,061</u>

SEWER FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
SEPTEMBER 30, 2018

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 121,363	\$ 121,250	\$ 113	\$ 485,000
Other Revenues	1,863	875	988	3,500
Total Revenue	123,226	122,125	1,101	488,500
Sewer Treatment	74,323	98,750	24,427	395,000
Miscellaneous	805	875	70	3,500
Maintenance & Repairs	-	-	-	500
Administrative Costs	5,046	5,046	-	20,184
Budgeted Totals	80,174	104,671	24,497	419,184
Total Expenditures	80,174	104,671	24,497	419,184
Change in Fund Balance	\$ 43,052	\$ 17,454	\$ 25,598	\$ 69,316

**STORM WATER FUND
BALANCE SHEET
SEPTEMBER 30, 2018**

	SEPTEMBER 30, 2018	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	\$ 524,839	\$ 450,248	\$ 74,591
Restricted Cash	-	-	-
Total Cash	<u>524,839</u>	<u>450,248</u>	<u>74,591</u>
Receivables, Prepaids, and Inventory	35,742	34,892	850
Pension Items	18,809	18,809	(0)
Gross Capital Assets	3,166,760	3,166,760	0
Accumulated Depreciation	<u>(521,088)</u>	<u>(506,808)</u>	<u>(14,280)</u>
Total Assets	<u>\$ 3,225,063</u>	<u>\$ 3,163,901</u>	<u>\$ 61,162</u>
LIABILITIES:			
Accounts Payable	\$ -	\$ 1,147	\$ (1,147)
Payroll and Pension Liabilities	39,687	39,687	0
Customer Deposits	<u>181,497</u>	<u>173,997</u>	<u>7,500</u>
Total Liabilities	<u>221,184</u>	<u>214,831</u>	<u>6,353</u>
FUND BALANCES:			
Net Investment in Capital Assets	2,645,672	2,659,952	(14,280)
Restricted for Impact Fees	-	-	-
Unrestricted, Unassigned	<u>358,206</u>	<u>289,118</u>	<u>69,088</u>
Total Fund Balances	<u>3,003,878</u>	<u>2,949,070</u>	<u>54,808</u>
Total Liabilities and Fund Balances	<u>\$ 3,225,063</u>	<u>\$ 3,163,901</u>	<u>\$ 61,162</u>

STORM WATER FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
SEPTEMBER 30, 2018

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 94,436	\$ 93,776	\$ 660	\$ 375,102
Impact Fees	15,153	2,500	12,653	10,000
Other Revenues	6,279	-	6,279	-
Total Revenue	115,868	96,276	19,593	385,102
Personnel	26,255	25,558	(698)	102,230
Professional and Technical	4,342	10,000	5,658	21,000
Maintenance and Repairs	203	550	348	2,200
Construction Improvements	-	35,000	35,000	140,000
Depreciation	14,280	10,000	(4,280)	40,000
Admin and Vehicle Cost Share	14,545	14,546	0	58,184
Other Operating Costs	1,435	1,050	(385)	4,200
Capital Projects	-	6,250	6,250	25,000
Budgeted Totals	61,060	96,703	35,643	367,814
Less Capitalized Assets	-	na	na	na
Total Expenditures	61,060	96,703	35,643	367,814
Change in Fund Balance	\$ 54,808	\$ (428)	\$ 55,236	\$ 17,288

**SOLID WASTE FUND
BALANCE SHEET
SEPTEMBER 30, 2018**

	SEPTEMBER 30, 2018	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	\$ 424,676	\$ 421,961	\$ 2,715
Total Cash	424,676	421,961	2,715
Receivables, Prepaids, and Inventory	32,713	32,413	300
Total Assets	<u>\$ 457,389</u>	<u>\$ 454,374</u>	<u>\$ 3,015</u>
LIABILITIES:			
Accounts Payable	\$ -	\$ 26,065	\$ (26,065)
Total Liabilities	<u>-</u>	<u>26,065</u>	<u>(26,065)</u>
FUND BALANCES:			
Net Investment in Capital Assets	-	-	-
Unrestricted, Unassigned	457,389	428,309	29,080
Total Fund Balances	<u>457,389</u>	<u>428,309</u>	<u>29,080</u>
Total Liabilities and Fund Balances	<u>\$ 457,389</u>	<u>\$ 454,374</u>	<u>\$ 3,015</u>

SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
SEPTEMBER 30, 2018

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 84,601	\$ 83,750	\$ 851	\$ 335,000
Other Revenues	2,765	1,250	1,515	5,000
Total Revenue	87,366	85,000	2,366	340,000
Waste Disposal Costs	25,726	34,500	8,774	138,000
Waste Collection Costs	26,649	34,750	8,101	139,000
Admin and Vehicle Costs	5,045	5,046	0	20,184
Other Operating Expenses	865	1,500	635	6,000
Total Expenditures	58,286	75,796	17,510	303,184
Change in Fund Balance	\$ 29,080	\$ 9,204	\$ 19,876	\$ 36,816

**VEHICLE FUND
BALANCE SHEET
SEPTEMBER 30, 2018**

	SEPTEMBER 30, 2018	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	\$ 361,346	\$ 330,158	\$ 31,188
Restricted Cash	-	-	-
Total Cash	<u>361,346</u>	<u>330,158</u>	<u>31,188</u>
Gross Capital Assets	1,155,391	1,147,799	7,592
Accumulated Depreciation	<u>(715,011)</u>	<u>(707,965)</u>	<u>(7,046)</u>
Total Assets	<u>\$ 801,726</u>	<u>\$ 769,992</u>	<u>\$ 31,734</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	440,380	439,834	546
Unrestricted, Unassigned	<u>361,347</u>	<u>323,459</u>	<u>37,888</u>
Total Fund Balances	<u>801,726</u>	<u>763,293</u>	<u>38,433</u>
Total Liabilities and Fund Balances	<u>\$ 801,726</u>	<u>\$ 769,992</u>	<u>\$ 31,734</u>

VEHICLE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
SEPTEMBER 30, 2018

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 38,000	\$ 41,513	\$ (3,512)	\$ 166,050
Other Revenues	28,661	43,250	(14,589)	173,000
Transfer from Other Funds	-	-	-	-
Total Revenue	66,661	84,763	(18,102)	339,050
Building Maintenance	1,859	7,825	5,966	31,300
Fuel	3,072	5,000	1,928	20,000
Capital Outlay - Vehic & Equip	-	8,313	8,313	33,250
Vehicle Maintenance	4,577	48,625	44,048	194,500
Depreciation	18,720	15,000	(3,720)	60,000
Budgeted Totals	28,227	84,763	56,535	339,050
Less Capitalized Assets	-	n/a	n/a	n/a
Total Expenditures	28,227	84,763	56,535	339,050
Change in Fund Balance	\$ 38,433	\$ -	\$ 38,433	\$ -

**STORM WATER COALITION AGENCY FUND
BALANCE SHEET
SEPTEMBER 30, 2018**

	<u>SEPTEMBER 30, 2018</u>
ASSETS:	
Cash and cash equivalents	\$ 69,142
Receivable from other governments	<u>-</u>
Total Assets	<u>\$ 69,142</u>
 LIABILITIES AND FUND BALANCES:	
Accounts Payable	\$ -
Deposits from other governments	<u>69,142</u>
Total Liabilities	<u>\$ 69,142</u>

**FRUIT HEIGHTS
EQUITY RESERVES
SEPTEMBER 30, 2018**

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	173,201.83	580.09	158,721.54
OCTOBER 2018				
NOVEMBER 2018				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	74,529.28	173,201.83	1,579.59	

LOCAL OPTION TAX - GENERAL FUND

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				(447,412.42)
JULY 2018	4,968.24	11,108.80	-	(453,552.98)
AUGUST 2018	-	17,253.57	-	(470,806.55)
SEPTEMBER 2018	5,136.61	20,118.68	-	(485,788.62)
OCTOBER 2018				
NOVEMBER 2018				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	10,104.85	48,481.05	-	

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				
NOVEMBER 2018				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	<u>43,977.74</u>	<u>-</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				
NOVEMBER 2018				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	<u>10,035.00</u>	<u>-</u>	<u>1,032.16</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				
NOVEMBER 2018				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	41,023.80	-	3,367.58	

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				
NOVEMBER 2018				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	15,153.48	-	-	

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				
NOVEMBER 2018				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	5,600.00	-	93.26	

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				
NOVEMBER 2018				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	50,300.00	-	0.10	