

**FRUIT HEIGHTS  
SUMMARIZED MONTHLY  
FINANCIAL STATEMENTS  
OCTOBER 31, 2018**

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**FRUIT HEIGHTS  
OCTOBER 31, 2018**

**Comments and Recommendations from Child Richards CPAs & Advisors:**

CITY AS A WHOLE:

1. Total cash balance is \$6,863,977 of which \$1,284,862 is restricted and \$5,579,115 is unrestricted. See page 4 of the report for a detailed break out of the various restrictions.

GENERAL FUND:

1. Unrestricted cash is at \$491,365 and restricted cash is at \$221,738.
2. Fund balance is currently at 8% of revenues, including budgeted transfer of \$189,108, which is \$413,036 below the 25% limitation.
3. Total revenues are \$723,876 less than budgeted to date due to property taxes not yet received and expenditures are \$258,296 less than budgeted to date. The overall change in fund balance is \$12,507.

CAPITAL PROJECTS FUND:

1. Unrestricted cash is at \$1,076,195 and restricted cash is at \$257,854.
2. Total revenues are \$1,936 less than budgeted to date and expenditures are \$131,667 less than budgeted to date. The overall change in fund balance is \$123,996.

WATER FUND:

1. Unrestricted cash is \$2,268,902 and restricted cash is at \$805,269.
2. Total revenues are \$16,081 lower than budgeted to date and total expenditures are \$159,901 less than budgeted to date. The overall change in fund balance is an increase of \$141,178.

SEWER FUND:

1. Unrestricted cash is at \$321,764.
2. Total revenues are \$39,035 less than budgeted to date and total expenditures are \$20,337 less than budgeted to date. The overall change in fund balance is an increase of \$4,574.

STORM FUND:

1. Unrestricted cash is at \$540,927.
2. Total revenues are \$9,019 less than budgeted to date and total expenditures are \$39,068 less than budgeted to date. The overall change in fund balance is an increase of \$32,812.

SOLID WASTE FUND:

1. Unrestricted cash is at \$425,929.
2. Total revenues are \$25,159 less than budgeted to date and total expenditures are \$14,737 less than budgeted to date. The overall change in fund balance is \$1,850.

VEHICLE FUND

1. Unrestricted cash is at \$334,858.
2. Total revenues are \$33,230 less than budgeted to date and total expenditures are \$38,935 less than budgeted to date. The overall change in fund balance is \$42,461.

STORM WATER COALITION AGENCY FUND

1. The balance of agency funds being held for the Storm Water Coalition is \$119,175.



## 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 four months ended October 31, 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  
January 3, 2019

**CITY'S CASH RECONCILIATION  
FROM BANK ACCOUNTS TO THE GENERAL LEDGER  
OCTOBER 31, 2018**

Account Number	GL Account Number	Fund	Reconciled Balance
Cash in Checking -			
Combined	01-11110		-
Express Bill Pay	01-11114		60,479
Zions Checking	01-11115		159,221
Zions Money Market	01-11116		182,147
Cache Valley Bank	01-1117		2,011,483
Petty Cash	01-11310		278
Returned Checks	01-11400		(465)
PTIF	01-11610		4,447,452
Utility Cash Clearing	01-11700		3,382
Total Cash and Cash Equivalents			<u><u>6,863,977</u></u>

	Restricted	Unrestricted	Interfund Borrowing	Total
General Fund Cash	221,738	491,365	-	713,104
Capital Projects Cash	257,854	1,076,195	-	1,334,049
Coalition Fund Cash	-	119,175	-	119,175
Water Fund Cash	805,269	2,268,902	-	3,074,171
Sewer Fund Cash	-	321,764	-	321,764
Solid Waste Fund Cash	-	425,929	-	425,929
Storm Water Fund Cash	-	540,927	-	540,927
Vehicle Fund Cash	-	334,858	-	334,858
	<u>1,284,862</u>	<u>5,579,115</u>	<u>-</u>	<u><u>6,863,977</u></u>

Difference between cash accounts and general ledger (0)

**ACCOUNTS PAYABLE RECONCILIATION  
FROM UNPAID INVOICE REPORT TO GENERAL LEDGER  
OCTOBER 31, 2018**

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

**GENERAL FUND  
BALANCE SHEET  
OCTOBER 31, 2018**

	<b>OCTOBER 31, 2018</b>	<b>JUNE 30, 2018</b>	<b>Change</b>
<b>ASSETS:</b>			
Unrestricted Cash	\$ 491,365	\$ 492,021	\$ (656)
Restricted Cash	221,738	255,815	(34,077)
Total Cash	<u>713,104</u>	<u>747,836</u>	<u>(34,732)</u>
Receivables and Prepaids	43,198	14,743	28,455
Due from Other Governments	<u>1,005,717</u>	<u>1,034,340</u>	<u>(28,623)</u>
Total Assets	<u>\$ 1,762,018</u>	<u>\$ 1,796,919</u>	<u>\$ (34,901)</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ -	\$ 48,052	\$ (48,052)
C Road Payable	-	-	-
Deferred Revenue	1,067,554	1,085,845	(18,291)
Deposits	71,215	65,215	6,000
Accrued Expenses	<u>22,597</u>	<u>9,662</u>	<u>12,935</u>
Total Liabilities	<u>1,161,367</u>	<u>1,208,774</u>	<u>(47,407)</u>
<b>FUND BALANCES:</b>			
Nonspendable - prepaid expenses	-	2,953	(2,953)
Restricted for Class C Roads	221,738	255,815	(34,077)
Restricted for Transportation Tax	-	-	-
Unrestricted, Unassigned	<u>378,913</u>	<u>329,377</u>	<u>49,536</u>
Total Fund Balances	<u>600,652</u>	<u>588,145</u>	<u>12,507</u>
Total Liabilities and Fund Balances	<u>\$ 1,762,018</u>	<u>\$ 1,796,919</u>	<u>\$ (34,901)</u>
Actual Revenues	2,411,366	2,249,412	
Unrestricted Fund Balance	378,913	329,377	
Budgeted, untransferred money	(189,108)	-	
Remaining unrestricted	<u>189,805</u>	<u>-</u>	
% of Budgeted Revenues (5%-25%)	<u>8%</u>	<u>15%</u>	
\$ Amount below (above) the 25% limitation	<u>413,036</u>	<u>131,760</u>	

**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES**  
**OCTOBER 31, 2018**

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Property Taxes	\$ 39,088	\$ 800,000	\$ (760,912)	\$ 939,741
Sales Tax	274,094	200,000	74,094	600,000
Licenses and Permits	47,460	18,833	28,627	56,500
Local Option and State Liquor	20,382	18,233	2,149	54,700
C Roads	76,541	179,513	(102,972)	538,539
Charges for Services	60,505	43,745	16,760	131,236
Telecom and Franchise Fees	33,265	20,033	13,232	60,100
Miscellaneous Revenues	15,331	10,183	5,148	30,550
<b>Total Revenue</b>	<b>566,666</b>	<b>1,290,542</b>	<b>(723,876)</b>	<b>2,411,366</b>
Legislative	15,200	15,833	633	47,500
City Manager	48,383	47,450	(933)	142,350
Treasurer	23,596	23,125	(471)	69,375
Deputy Recorder	20,555	18,173	(2,382)	54,518
Auditing	-	12,000	12,000	10,000
Attorney	4,152	10,000	5,848	30,000
City Hall Operations	4,572	6,833	2,262	20,500
Emergency Preparedness	-	1,000	1,000	3,000
Nondepartmental	119,860	84,479	(35,381)	253,436
Elections	-	200	200	600
Planning and Zoning	31,419	25,480	(5,939)	76,440
Police Department	36,576	79,000	42,424	237,000
Fire Department	-	73,333	73,333	220,000
Building Inspection	7,447	8,283	836	24,850
Roadways	91,102	112,050	20,949	336,150
Parks	40,682	51,500	10,818	154,500
Youth Recreation	-	1,167	1,167	3,500
Class C Roads	110,617	179,513	68,896	538,539
Transfer to Vehicle Fund	-	-	-	-
Transfer to Capital Fund	-	63,036	63,036	189,108
<b>Total Expenditures</b>	<b>554,159</b>	<b>812,455</b>	<b>258,296</b>	<b>2,411,366</b>
<b>Change in Fund Balance</b>	<b>\$ 12,507</b>	<b>\$ 478,086</b>	<b>\$ (465,580)</b>	<b>\$ -</b>



**CAPITAL PROJECTS FUND  
BALANCE SHEET  
OCTOBER 31, 2018**

	<b>OCTOBER 31, 2018</b>	<b>JUNE 30, 2018</b>	<b>Change</b>
<b>ASSETS:</b>			
Unrestricted Cash	\$ 1,076,195	\$ 1,087,906	\$ (11,711)
Restricted Cash	257,854	184,732	73,122
Total Cash	<u>1,334,049</u>	<u>1,272,638</u>	<u>61,411</u>
Receivables and Prepaids	<u>16,388</u>	<u>16,388</u>	<u>-</u>
Total Assets	<u><u>\$ 1,350,437</u></u>	<u><u>\$ 1,289,026</u></u>	<u><u>\$ 61,411</u></u>
<b>LIABILITIES:</b>			
Accounts Payable	<u>\$ -</u>	<u>\$ 62,585</u>	<u>\$ (62,585)</u>
Total Liabilities	<u>-</u>	<u>62,585</u>	<u>(62,585)</u>
<b>FUND BALANCES:</b>			
Restricted For Park Impact Fees	183,657	172,232	11,425
Restricted for Transportation Fees	-	-	-
Restricted for Trail Donations	18,754	12,500	6,254
Restricted for Playground Donations	55,444		
Unrestricted, Unassigned	<u>1,092,583</u>	<u>1,041,709</u>	<u>50,874</u>
Total Fund Balances	<u>1,350,437</u>	<u>1,226,441</u>	<u>123,996</u>
Total Liabilities and Fund Balances	<u><u>\$ 1,350,437</u></u>	<u><u>\$ 1,289,026</u></u>	<u><u>\$ 61,411</u></u>

**CAPITAL PROJECTS FUND**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES**  
**OCTOBER 31, 2018**

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Interest Earnings	\$ 8,495	\$ 3,333	\$ 5,162	\$ 10,000
Trail Donations	6,125	-	6,125	-
Playground Donations	55,346	-	55,346	-
Park Impact Fees	10,035	2,230	7,805	6,690
Transportation Utility Fees	43,995	57,333	(13,338)	172,000
Transfer from General Fund	-	63,036	(63,036)	189,108
<b>Total Revenue</b>	<b>123,996</b>	<b>125,933</b>	<b>(1,936)</b>	<b>377,798</b>
Sidewalk Replacement	-	8,333	8,333	25,000
Parking Lot	-	40,000	40,000	120,000
Park Improvements	-	83,333	83,333	250,000
Mountain Road Rebuild	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>131,667</b>	<b>131,667</b>	<b>395,000</b>
<b>Change in Fund Balance</b>	<b>\$ 123,996</b>	<b>\$ (5,734)</b>	<b>\$ 129,730</b>	<b>\$ (17,202)</b>

**WATER FUND  
BALANCE SHEET  
OCTOBER 31, 2018**

	<b>OCTOBER 31, 2018</b>	<b>JUNE 30, 2018</b>	<b>Change</b>
<b>ASSETS:</b>			
Unrestricted Cash	\$ 2,268,902	\$ 2,026,200	\$ 242,702
Restricted Cash	805,269	763,172	42,097
Total Cash	<u>3,074,171</u>	<u>2,789,372</u>	<u>284,799</u>
Receivables, Prepaids, and Inventory	104,339	198,557	(94,218)
Pension Items	28,915	28,915	(0)
Gross Capital Assets	7,587,387	7,587,387	0
Accumulated Depreciation	<u>(2,316,073)</u>	<u>(2,266,473)</u>	<u>(49,600)</u>
Total Assets	<u>\$ 8,478,739</u>	<u>\$ 8,337,758</u>	<u>\$ 140,981</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ -	\$ 3,268	\$ (3,268)
Payroll and Pension Liabilities	60,370	38,656	21,714
Deferred Revenue	<u>3,074</u>	<u>21,718</u>	<u>(18,644)</u>
Total Liabilities	<u>63,444</u>	<u>63,642</u>	<u>18,446</u>
<b>FUND BALANCES:</b>			
Net Investment in Capital Assets	5,271,314	5,320,914	(49,600)
Restricted for Special Assessment	200,831	204,303	(3,472)
Restricted for Impact Fees	604,438	558,869	45,569
Unrestricted, Unassigned	<u>2,338,711</u>	<u>2,190,030</u>	<u>148,681</u>
Total Fund Balances	<u>8,415,294</u>	<u>8,274,116</u>	<u>141,178</u>
Total Liabilities and Fund Balances	<u>\$ 8,478,739</u>	<u>\$ 8,337,758</u>	<u>\$ 140,981</u>

**WATER FUND**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES**  
**OCTOBER 31, 2018**

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 242,421	\$ 300,000	\$ (57,579)	\$ 900,000
Impact Fees	41,024	9,116	31,907	27,349
Connection Fees	765	333	432	1,000
Other Revenues	23,092	13,933	9,158	41,800
<b>Total Revenue</b>	<b>307,302</b>	<b>323,383</b>	<b>(16,081)</b>	<b>970,149</b>
Source of Supply	-	75,563	75,563	226,689
Utilities	5,190	8,333	3,143	25,000
Purification	432	1,333	901	4,000
Personnel Costs	49,527	73,000	23,473	219,000
Equipment, Supplies, Maintenance	37,090	18,317	(18,773)	54,950
Professional and Technical	381	11,067	10,686	33,200
Capital Outlay - Improvements	-	68,683	68,683	206,049
Capital Outlay - Equipment	-	-	-	10,000
Hydrant Replacement	-	-	-	30,000
Other Operating Expenses	1,009	1,167	158	3,500
Admin and Vehicle Cost Share	22,895	22,895	(0)	68,684
Depreciation	49,600	45,667	(3,933)	137,000
<b>Budgeted Totals</b>	<b>166,123</b>	<b>326,024</b>	<b>159,901</b>	<b>1,018,072</b>
Less Capitalized Assets	-	n/a	n/a	n/a
Less Amortized Bond Principal	-	n/a	n/a	n/a
<b>Total Expenditures</b>	<b>166,123</b>	<b>326,024</b>	<b>159,901</b>	<b>1,018,072</b>
<b>Change in Fund Balance</b>	<b>\$ 141,178</b>	<b>\$ (2,641)</b>	<b>\$ 143,819</b>	<b>\$ (47,923)</b>

**SEWER FUND  
BALANCE SHEET  
OCTOBER 31, 2018**

	<b>OCTOBER 31, 2018</b>	<b>JUNE 30, 2018</b>	<b>Change</b>
<b>ASSETS:</b>			
Unrestricted Cash	\$ 321,764	\$ 312,863	\$ 8,901
Restricted Cash	-	-	-
Total Cash	<u>321,764</u>	<u>312,863</u>	<u>8,901</u>
Receivables, Prepaids, and Inventory	5,627	47,045	(41,418)
Gross Capital Assets	-	-	-
Accumulated Depreciation	-	-	-
Total Assets	<u>\$ 327,391</u>	<u>\$ 359,908</u>	<u>\$ (32,517)</u>
<b>LIABILITIES:</b>			
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>
<b>FUND BALANCES:</b>			
Unrestricted, Unassigned	<u>329,091</u>	<u>324,517</u>	<u>4,574</u>
Total Fund Balances	<u>329,091</u>	<u>324,517</u>	<u>4,574</u>
Total Liabilities and Fund Balances	<u>\$ 327,391</u>	<u>\$ 359,908</u>	<u>\$ (32,517)</u>

**SEWER FUND**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES**  
**OCTOBER 31, 2018**

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 121,412	\$ 161,667	\$ (40,255)	\$ 485,000
Other Revenues	2,386	1,167	1,220	3,500
<b>Total Revenue</b>	<b>123,798</b>	<b>162,833</b>	<b>(39,035)</b>	<b>488,500</b>
Sewer Treatment	111,494	131,667	20,173	395,000
Miscellaneous	1,002	1,167	165	3,500
Maintenance & Repairs	-	-	-	500
Administrative Costs	6,728	6,728	-	20,184
<b>Budgeted Totals</b>	<b>119,224</b>	<b>139,561</b>	<b>20,337</b>	<b>419,184</b>
<b>Total Expenditures</b>	<b>119,224</b>	<b>139,561</b>	<b>20,337</b>	<b>419,184</b>
<b>Change in Fund Balance</b>	<b>\$ 4,574</b>	<b>\$ 23,272</b>	<b>\$ (18,698)</b>	<b>\$ 69,316</b>

**STORM WATER FUND  
BALANCE SHEET  
OCTOBER 31, 2018**

	<b>OCTOBER 31, 2018</b>	<b>JUNE 30, 2018</b>	<b>Change</b>
<b>ASSETS:</b>			
Unrestricted Cash	\$ 540,927	\$ 450,248	\$ 90,679
Restricted Cash	-	-	-
Total Cash	<u>540,927</u>	<u>450,248</u>	<u>90,679</u>
Receivables, Prepaids, and Inventory	3,919	34,892	(30,973)
Pension Items	18,809	18,809	(0)
Gross Capital Assets	3,166,760	3,166,760	0
Accumulated Depreciation	<u>(525,848)</u>	<u>(506,808)</u>	<u>(19,040)</u>
Total Assets	<u>\$ 3,204,566</u>	<u>\$ 3,163,901</u>	<u>\$ 40,665</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ -	\$ 1,147	\$ (1,147)
Payroll and Pension Liabilities	39,687	39,687	0
Customer Deposits	<u>182,997</u>	<u>173,997</u>	<u>9,000</u>
Total Liabilities	<u>222,684</u>	<u>214,831</u>	<u>7,853</u>
<b>FUND BALANCES:</b>			
Net Investment in Capital Assets	2,640,912	2,659,952	(19,040)
Restricted for Impact Fees	-	-	-
Unrestricted, Unassigned	<u>340,970</u>	<u>289,118</u>	<u>51,852</u>
Total Fund Balances	<u>2,981,882</u>	<u>2,949,070</u>	<u>32,812</u>
Total Liabilities and Fund Balances	<u>\$ 3,204,566</u>	<u>\$ 3,163,901</u>	<u>\$ 40,665</u>

**STORM WATER FUND**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES**  
**OCTOBER 31, 2018**

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 94,469	\$ 125,034	\$ (30,565)	\$ 375,102
Impact Fees	16,837	3,333	13,504	10,000
Other Revenues	8,042	-	8,042	-
<b>Total Revenue</b>	<b>119,348</b>	<b>128,367</b>	<b>(9,019)</b>	<b>385,102</b>
Personnel	33,571	34,077	505	102,230
Professional and Technical	11,594	10,000	(1,594)	21,000
Maintenance and Repairs	203	733	531	2,200
Construction Improvements	-	46,667	46,667	140,000
Depreciation	19,040	13,333	(5,707)	40,000
Admin and Vehicle Cost Share	19,394	19,394	0	58,184
Other Operating Costs	2,734	1,400	(1,334)	4,200
Capital Projects	-	8,333	8,333	25,000
<b>Budgeted Totals</b>	<b>86,536</b>	<b>125,604</b>	<b>39,068</b>	<b>367,814</b>
Less Capitalized Assets	-	na	na	na
<b>Total Expenditures</b>	<b>86,536</b>	<b>125,604</b>	<b>39,068</b>	<b>367,814</b>
<b>Change in Fund Balance</b>	<b>\$ 32,812</b>	<b>\$ 2,763</b>	<b>\$ 30,049</b>	<b>\$ 17,288</b>



**SOLID WASTE FUND  
BALANCE SHEET  
OCTOBER 31, 2018**

	<b>OCTOBER 31, 2018</b>	<b>JUNE 30, 2018</b>	<b>Change</b>
<b>ASSETS:</b>			
Unrestricted Cash	\$ 425,929	\$ 421,961	\$ 3,968
Total Cash	425,929	421,961	3,968
Receivables, Prepaids, and Inventory	4,230	32,413	(28,183)
Total Assets	<u>\$ 430,159</u>	<u>\$ 454,374</u>	<u>\$ (24,215)</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ -	\$ 26,065	\$ (26,065)
Total Liabilities	<u>-</u>	<u>26,065</u>	<u>(26,065)</u>
<b>FUND BALANCES:</b>			
Net Investment in Capital Assets	-	-	-
Unrestricted, Unassigned	430,159	428,309	1,850
Total Fund Balances	<u>430,159</u>	<u>428,309</u>	<u>1,850</u>
Total Liabilities and Fund Balances	<u>\$ 430,159</u>	<u>\$ 454,374</u>	<u>\$ (24,215)</u>

**SOLID WASTE FUND**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES**  
**OCTOBER 31, 2018**

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 84,633	\$ 111,667	\$ (27,034)	\$ 335,000
Other Revenues	3,541	1,667	1,874	5,000
<b>Total Revenue</b>	<b>88,174</b>	<b>113,333</b>	<b>(25,159)</b>	<b>340,000</b>
Waste Disposal Costs	38,572	46,000	7,428	138,000
Waste Collection Costs	39,963	46,333	6,370	139,000
Admin and Vehicle Costs	6,727	6,728	0	20,184
Other Operating Expenses	1,062	2,000	938	6,000
<b>Total Expenditures</b>	<b>86,324</b>	<b>101,061</b>	<b>14,737</b>	<b>303,184</b>
<b>Change in Fund Balance</b>	<b>\$ 1,850</b>	<b>\$ 12,272</b>	<b>\$ (10,423)</b>	<b>\$ 36,816</b>

**VEHICLE FUND  
BALANCE SHEET  
OCTOBER 31, 2018**

	<b>OCTOBER 31, 2018</b>	<b>JUNE 30, 2018</b>	<b>Change</b>
<b>ASSETS:</b>			
Unrestricted Cash	\$ 334,858	\$ 330,158	\$ 4,700
Restricted Cash	-	-	-
Total Cash	<u>334,858</u>	<u>330,158</u>	<u>4,700</u>
Gross Capital Assets	1,192,147	1,147,799	44,348
Accumulated Depreciation	<u>(721,251)</u>	<u>(707,965)</u>	<u>(13,286)</u>
Total Assets	<u>\$ 805,754</u>	<u>\$ 769,992</u>	<u>\$ 35,762</u>
<b>LIABILITIES:</b>			
Accounts Payable	<u>\$ -</u>	<u>\$ 6,699</u>	<u>\$ (6,699)</u>
Total Liabilities	<u>-</u>	<u>6,699</u>	<u>(6,699)</u>
<b>FUND BALANCES:</b>			
Net Investment in Capital Assets	470,895	439,834	31,061
Unrestricted, Unassigned	<u>334,859</u>	<u>323,459</u>	<u>11,400</u>
Total Fund Balances	<u>805,754</u>	<u>763,293</u>	<u>42,461</u>
Total Liabilities and Fund Balances	<u>\$ 805,754</u>	<u>\$ 769,992</u>	<u>\$ 35,762</u>

**VEHICLE FUND**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES**  
**OCTOBER 31, 2018**

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 50,667	\$ 55,350	\$ (4,683)	\$ 166,050
Other Revenues	29,120	57,667	(28,547)	173,000
Transfer from Other Funds	-	-	-	-
<b>Total Revenue</b>	<b>79,787</b>	<b>113,017</b>	<b>(33,230)</b>	<b>339,050</b>
Building Maintenance	2,735	10,433	7,698	31,300
Fuel	3,107	6,667	3,560	20,000
Capital Outlay - Vehic & Equip	36,756	11,083	(25,672)	33,250
Vehicle Maintenance	6,523	64,833	58,310	194,500
Depreciation	24,960	20,000	(4,960)	60,000
<b>Budgeted Totals</b>	<b>74,081</b>	<b>113,017</b>	<b>38,935</b>	<b>339,050</b>
Less Capitalized Assets	(36,756)	n/a	n/a	n/a
<b>Total Expenditures</b>	<b>37,326</b>	<b>113,017</b>	<b>38,935</b>	<b>339,050</b>
<b>Change in Fund Balance</b>	<b>\$ 42,461</b>	<b>\$ -</b>	<b>\$ 5,706</b>	<b>\$ -</b>

**STORM WATER COALITION AGENCY FUND  
BALANCE SHEET  
OCTOBER 31, 2018**

	<b>OCTOBER 31, 2018</b>
<b>ASSETS:</b>	
Cash and cash equivalents	\$ 119,175
Receivable from other governments	<u>-</u>
Total Assets	<u><u>\$ 119,175</u></u>
 <b>LIABILITIES AND FUND BALANCES:</b>	
Accounts Payable	\$ -
Deposits from other governments	<u>119,175</u>
Total Liabilities	<u><u>\$ 119,175</u></u>

**FRUIT HEIGHTS  
EQUITY RESERVES  
OCTOBER 31, 2018**

**CLASS C ROADS**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
				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				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	74,529.28	110,616.90	2,011.50	

**LOCAL OPTION TAX - GENERAL FUND**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
				(474,975.42)
JULY 2018	4,968.24	11,108.80	-	(481,115.98)
AUGUST 2018	-	17,253.57	-	(498,369.55)
SEPTEMBER 2018	5,136.61	20,118.68	-	(513,351.62)
OCTOBER 2018	4,871.26	43,111.04	-	(551,591.40)
NOVEMBER 2018				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	14,976.11	91,592.09	-	

**TRANSPORTATION - CAPITAL PROJECTS FUND**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
				(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	17.58	3,696.59	-	(524,121.16)
NOVEMBER 2018				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	<u>43,995.32</u>	<u>3,696.59</u>	<u>-</u>	

**PARK IMPACT FEES - CAPITAL PROJECTS FUND**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
				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				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	<u>10,035.00</u>	<u>-</u>	<u>1,389.90</u>	

**WATER IMPACT FEES**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
				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				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	41,023.80	-	4,544.94	

**STORM WATER IMPACT FEES**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
				(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				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	16,837.20	-	-	



**TRAIL DONATIONS**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
				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				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	6,125.00	-	128.76	

**PLAYGROUND DONATIONS**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
				-
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				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	55,345.63	-	98.27	

**FUNDING OF DEPRECIATION  
ENTERPRISE FUNDS  
OCTOBER 31, 2018**

	<b>Water</b>	<b>Storm</b>	<b>Vehicles</b>
Unrestricted Cash	\$ 2,268,902	\$ 540,927	\$ 334,858
Accumulated Depreciation	2,316,073	525,848	721,251
% Funded	98.0%	102.9%	46.4%
% Funded 2018 Year	89%	89%	47%
\$ Amount of Unfunded Depreciation	47,171	(15,079)	386,393
Two Months of Expenditures	169,679	61,302	56,508
Excess or (Deficiency) of Cash	\$ (216,850)	\$ (46,224)	\$ (442,901)