

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

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# FRUIT HEIGHTS

JUNE 30, 2019

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

### CITY AS A WHOLE:

1. Total cash balance is \$6,974,978 of which \$665,838 is restricted and \$6,309,140 is unrestricted. See page 4 of the report for a detailed break out of the various restrictions.

### GENERAL FUND:

1. Unrestricted cash is at \$1,005,729 and restricted cash is at \$0.
2. Fund balance is currently at 7% of revenues, including the budgeted transfer of \$752,536, which is \$432,817 below the 25% limitation.
3. Total revenues are \$182,088 more than budgeted to date. Expenditures are \$1,020,196 less than budgeted to date due mainly to \$752,536 funds not yet transferred. The overall change in fund balance is an increase of \$326,175.

### CAPITAL PROJECTS FUND:

1. Unrestricted cash is at \$1,099,061 and restricted cash is at \$26,700.
2. Total revenues are 372,662 less than budgeted to date due to budgeted, un-transferred funds and expenditures are \$252,952 less than budgeted to date. The overall change in fund balance is a decrease of \$84,291.

### WATER FUND:

1. Unrestricted cash is \$2,450,326 and restricted cash is at \$442,720.
2. Total revenues are \$95,600 higher than budgeted to date and total expenditures are \$89,232 less than budgeted to date. The overall change in fund balance is an increase of \$337,752.

### EAST OAKS IRRIGATION FUND

1. Restricted cash is at \$196,418.
2. Total revenues are \$3,821 and are \$9,779 less than budgeted to date. Total expenditures are \$6,921 and are \$4,079 less than budgeted to date. The overall change in fund balance is a decrease of \$3,100.

### SEWER FUND:

1. Unrestricted cash is at \$334,443.
2. Total revenues are \$4,758 more than budgeted to date and total expenditures are \$12,292 more than budgeted to date. The overall change in fund balance is an increase of \$55,782.

### STORM FUND:

1. Unrestricted cash is at \$498,944.
2. Total revenues are \$41,769 more than budgeted to date and total expenditures are \$19,598 less than budgeted to date. The overall change in fund balance is an increase of \$165,207.

### SOLID WASTE FUND:

1. Unrestricted cash is at \$429,739.
2. Total revenues are \$9,740 more than budgeted to date and total expenditures are \$13,886 more than budgeted to date. The overall change in fund balance is \$32,670.

**FRUIT HEIGHTS**

**JUNE 30, 2019**

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

VEHICLE FUND

1. Unrestricted cash is at \$390,982.
2. Total revenues are \$139,364 less than budgeted to date and total expenditures are \$205,323 less than budgeted to date. The overall change in fund balance is \$48,665.

STORM WATER COALITION AGENCY FUND

1. The balance of agency funds being held for the Storm Water Coalition is \$99,917.



## 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 twelve months ended June 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  
August 19, 2019

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

Account Number	GL Account Number	Fund	Reconciled Balance
Cash in Checking - Combined	01-11110		-
Express Bill Pay	01-11114		53,909
Zions Checking	01-11115		306,539
Zions Money Market	01-11116		100,084
Cache Valley Bank	01-11117		2,051,440
Petty Cash	01-11310		277
Returned Checks	01-11400		(725)
PTIF	01-11610		4,457,614
Utility Cash Clearing	01-11700		5,840
<b>Total Cash and Cash Equivalents</b>			<b><u>6,974,978</u></b>

	Restricted	Unrestricted	Interfund Borrowing	Total
General Fund Cash	-	1,005,729	-	1,005,729
Capital Projects Cash	26,700	1,099,061	-	1,125,762
Coalition Fund Cash	-	99,917	-	99,917
Water Fund Cash	442,720	2,450,326	-	2,893,045
Irrigation Fund Cash	196,418	-	-	196,418
Sewer Fund Cash	-	334,443	-	334,443
Solid Waste Fund Cash	-	429,739	-	429,739
Storm Water Fund Cash	-	498,944	-	498,944
Vehicle Fund Cash	-	390,982	-	390,982
	<b>665,838</b>	<b>6,309,140</b>	<b>-</b>	<b><u>6,974,978</u></b>

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

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

<b>ACCOUNT</b>	<b>UNPAID INVOICE REPORT</b>	<b>GENERAL LEDGER</b>	<b>DIFFERENCE</b>
<b>GENERAL FUND TOTAL:</b>	\$ 364.34	\$ 364.34	\$ -
<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>\$ 364.34</b>	<b>\$ 364.34</b>	<b>\$ -</b>

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

	<u>JUNE 30, 2019</u>	<u>JUNE 30, 2018</u>	<u>Change</u>
<b>ASSETS:</b>			
Unrestricted Cash	\$ 1,005,729	\$ 492,021	\$ 513,708
Restricted Cash	-	255,815	(255,815)
Total Cash	<u>1,005,729</u>	<u>747,836</u>	<u>257,893</u>
Receivables and Prepaids	42,468	14,743	27,725
Due from Other Governments	<u>1,005,717</u>	<u>1,034,340</u>	<u>(28,623)</u>
Total Assets	<u>\$ 2,053,913</u>	<u>\$ 1,796,919</u>	<u>\$ 256,994</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 364	\$ 48,052	\$ (47,688)
C Road Payable	-	-	-
Deferred Revenue	1,030,973	1,085,845	(54,872)
Deposits	68,815	65,215	3,600
Accrued Expenses	<u>39,442</u>	<u>9,662</u>	<u>29,780</u>
Total Liabilities	<u>1,139,593</u>	<u>1,208,774</u>	<u>(69,181)</u>
<b>FUND BALANCES:</b>			
Nonspendable - prepaid expenses	-	2,953	(2,953)
Restricted for Class C Roads	-	255,815	(255,815)
Restricted for Transportation Tax	-	-	-
Unrestricted, Unassigned	<u>914,320</u>	<u>329,377</u>	<u>584,943</u>
Total Fund Balances	<u>914,320</u>	<u>588,145</u>	<u>326,175</u>
Total Liabilities and Fund Balances	<u>\$ 2,053,913</u>	<u>\$ 1,796,919</u>	<u>\$ 256,994</u>
Actual Revenues	2,378,406	2,249,412	
Unrestricted Fund Balance	914,320	329,377	
Budgeted, untransferred money	(752,536)	-	
Remaining unrestricted	<u>161,784</u>	<u>-</u>	
% of Budgeted Revenues (5%-25%)	<u>7%</u>	<u>15%</u>	
\$ Amount below (above) the 25% limitation	<u>432,817</u>	<u>131,760</u>	



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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Property Taxes	\$ 934,283	\$ 800,000	\$ 134,283	\$ 939,741
Sales Tax	751,533	780,507	(28,974)	780,507
Licenses and Permits	75,522	56,500	19,022	56,500
Local Option and State Liquor	57,447	54,700	2,747	54,700
C Roads	234,435	282,725	(48,290)	282,725
Charges for Services	167,335	131,236	36,099	131,236
Telecom and Franchise Fees	116,359	60,100	56,259	60,100
Miscellaneous Revenues	41,492	30,550	10,942	30,550
<b>Total Revenue</b>	<b>2,378,406</b>	<b>2,196,318</b>	<b>182,088</b>	<b>2,336,059</b>
Legislative	39,927	47,500	7,573	47,500
City Manager	147,873	142,350	(5,523)	142,350
Treasurer	72,434	69,375	(3,059)	69,375
Deputy Recorder	68,660	60,150	(8,510)	60,150
Auditing	8,250	12,000	3,750	10,000
Attorney	24,495	30,000	5,505	30,000
City Hall Operations	13,081	20,500	7,419	20,500
Emergency Preparedness	303	3,000	2,697	3,000
Nondepartmental	280,748	307,436	26,688	307,436
Elections	41	600	559	600
Planning and Zoning	80,285	82,440	2,155	82,440
Police Department	139,036	237,000	97,964	237,000
Fire Department	220,000	220,000	-	220,000
Building Inspection	26,568	24,850	(1,718)	24,850
Roadways	262,756	336,150	73,394	336,150
Parks	158,055	184,500	26,445	184,500
Youth Recreation	3,328	3,500	172	3,500
Class C Roads	506,389	538,539	32,150	538,539
Transfer to Vehicle Fund	-	-	-	-
Transfer to Class C Road	-	85,325	85,325	85,325
Transfer to Capital Fund	-	667,211	667,211	667,211
<b>Total Expenditures</b>	<b>2,052,230</b>	<b>3,072,426</b>	<b>1,020,196</b>	<b>3,070,426</b>
<b>Change in Fund Balance</b>	<b>\$ 326,175</b>	<b>\$ (876,108)</b>	<b>\$ 1,202,283</b>	<b>\$ (734,367)</b>

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

	<u>JUNE 30, 2019</u>	<u>JUNE 30, 2018</u>	<u>Change</u>
<b>ASSETS:</b>			
Unrestricted Cash	\$ 1,099,061	\$ 1,087,906	\$ 11,155
Restricted Cash	26,700	184,732	(158,032)
Total Cash	<u>1,125,762</u>	<u>1,272,638</u>	<u>(146,876)</u>
Receivables and Prepaids	<u>16,389</u>	<u>16,388</u>	<u>-</u>
Total Assets	<u>\$ 1,142,150</u>	<u>\$ 1,289,026</u>	<u>\$ (146,876)</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	26,701	172,232	(145,531)
Restricted for Transportation Fees	-	-	-
Restricted for Trail Donations	(0)	12,500	(12,500)
Restricted for Playground Donations	(0)		
Unrestricted, Unassigned	<u>1,115,449</u>	<u>1,041,709</u>	<u>73,740</u>
Total Fund Balances	<u>1,142,150</u>	<u>1,226,441</u>	<u>(84,291)</u>
Total Liabilities and Fund Balances	<u>\$ 1,142,150</u>	<u>\$ 1,289,026</u>	<u>\$ (146,876)</u>

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Interest Earnings	\$ 26,804	\$ 10,000	\$ 16,804	\$ 10,000
Trail Donations	12,554	-	12,554	-
Playground Donations	89,113	-	89,113	-
Park Impact Fees	14,495	6,690	7,805	6,690
Transportation Utility Fees	175,997	172,000	3,997	172,000
Transfer from General Fund	-	502,935	(502,935)	502,935
<b>Total Revenue</b>	<b>318,963</b>	<b>691,625</b>	<b>(372,662)</b>	<b>691,625</b>
Sidewalk Replacement	-	25,000	25,000	25,000
Parking Lot	126,127	120,000	(6,127)	120,000
Park Improvements	276,199	511,206	235,007	511,206
East Bench Trail	927	-	(927)	-
<b>Total Expenditures</b>	<b>403,254</b>	<b>656,206</b>	<b>252,952</b>	<b>656,206</b>
<b>Change in Fund Balance</b>	<b>\$ (84,291)</b>	<b>\$ 35,419</b>	<b>\$ (119,710)</b>	<b>\$ 35,419</b>

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

	<b>JUNE 30, 2019</b>	<b>JUNE 30, 2018</b>	<b>Change</b>
<b>ASSETS:</b>			
Unrestricted Cash	\$ 2,450,326	\$ 2,026,200	\$ 424,126
Restricted Cash	442,720	763,172	(320,452)
Total Cash	<u>2,893,045</u>	<u>2,789,372</u>	<u>103,673</u>
Receivables, Prepaids, and Inventory	186,418	198,557	(12,139)
Pension Items	28,918	28,915	3
Gross Capital Assets	7,774,831	7,587,387	187,444
Accumulated Depreciation	<u>(2,415,273)</u>	<u>(2,266,473)</u>	<u>(148,800)</u>
East Oaks Irrigation Fund:	<u>\$ 8,467,939</u>	<u>\$ 8,337,758</u>	<u>\$ 130,181</u>
<b>LIABILITIES:</b>			
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>
<b>FUND BALANCES:</b>			
Net Investment in Capital Assets	5,359,558	5,320,914	38,644
Restricted for Special Assessment		204,303	(204,303)
Restricted for Impact Fees	442,720	558,869	(116,149)
Unrestricted, Unassigned	<u>2,605,287</u>	<u>2,190,030</u>	<u>415,257</u>
Total Fund Balances	<u>8,407,565</u>	<u>8,274,116</u>	<u>133,449</u>
Total Liabilities and Fund Balances	<u>\$ 8,467,939</u>	<u>\$ 8,337,758</u>	<u>\$ 130,181</u>

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 923,163	\$ 900,000	\$ 23,163	\$ 900,000
Impact Fees	59,257	27,349	31,908	27,349
Connection Fees	1,105	1,000	105	1,000
Other Revenues	68,624	28,200	40,424	28,200
<b>Total Revenue</b>	<b>1,052,149</b>	<b>956,549</b>	<b>95,600</b>	<b>956,549</b>
Source of Supply	226,689	226,689	0	226,689
Utilities	18,418	25,000	6,582	25,000
Purification	864	4,000	3,136	4,000
Personnel Costs	174,498	219,000	44,502	219,000
Equipment, Supplies, Maintenance	58,075	54,950	(3,125)	54,950
Professional and Technical	12,636	33,200	20,564	33,200
Capital Outlay - Improvements	187,440	206,049	18,609	206,049
Capital Outlay - Equipment	-	-	-	10,000
Hydrant Replacement	-	-	-	30,000
Other Operating Expenses	5,735	3,500	(2,235)	3,500
Admin and Vehicle Cost Share	68,684	68,684	(0)	68,684
Depreciation	148,800	150,000	1,200	150,000
<b>Budgeted Totals</b>	<b>901,840</b>	<b>991,072</b>	<b>89,232</b>	<b>1,031,072</b>
Less Capitalized Assets	(187,443)	n/a	n/a	n/a
Less Amortized Bond Principal	-	n/a	n/a	n/a
<b>Total Expenditures</b>	<b>714,396</b>	<b>991,072</b>	<b>89,232</b>	<b>1,031,072</b>
<b>Change in Fund Balance</b>	<b>\$ 337,752</b>	<b>\$ (34,523)</b>	<b>\$ 184,832</b>	<b>\$ (74,523)</b>

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

	<u>JUNE 30, 2019</u>	<u>JUNE 30, 2018</u>	<u>Change</u>
<b>ASSETS:</b>			
Restricted Cash	\$ 196,418	\$ 187,228	\$ 9,190
Total Cash	<u>196,418</u>	<u>187,228</u>	<u>9,190</u>
Receivables, Prepaids, and Inventory	<u>17,075</u>	<u>17,075</u>	<u>(1)</u>
Total Assets	<u>\$ 213,492</u>	<u>\$ 204,303</u>	<u>\$ 9,189</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ -	\$ -	\$ -
Deferred Revenue	<u>12,290</u>	<u>-</u>	<u>12,290</u>
Total Liabilities	<u>12,290</u>	<u>-</u>	<u>12,290</u>
<b>FUND BALANCES:</b>			
Restricted for Special Assessment	<u>201,203</u>	<u>204,303</u>	<u>(3,100)</u>
Total Fund Balances	<u>201,203</u>	<u>204,303</u>	<u>(3,100)</u>
Total Liabilities and Fund Balances	<u>\$ 213,492</u>	<u>\$ 204,303</u>	<u>\$ 9,189</u>

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Annual Maintenance Fees	\$ -	\$ 12,000	\$ (12,000)	\$ 12,000
Special Assessments	3,821	1,600	2,221	1,600
<b>Total Revenue</b>	<b>3,821</b>	<b>13,600</b>	<b>(9,779)</b>	<b>13,600</b>
Equipment, Supplies, Maintenance	4,232	8,000	3,768	8,000
Professional and Technical	2,689	3,000	311	3,000
<b>Budgeted Totals</b>	<b>6,921</b>	<b>11,000</b>	<b>4,079</b>	<b>11,000</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>6,921</b>	<b>11,000</b>	<b>4,079</b>	<b>11,000</b>
<b>Change in Fund Balance</b>	<b>\$ (3,100)</b>	<b>\$ 2,600</b>	<b>\$ (5,700)</b>	<b>\$ 2,600</b>

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

	<u>JUNE 30, 2019</u>	<u>JUNE 30, 2018</u>	<u>Change</u>
<b>ASSETS:</b>			
Unrestricted Cash	\$ 334,443	\$ 312,863	\$ 21,580
Restricted Cash	-	-	-
Total Cash	<u>334,443</u>	<u>312,863</u>	<u>21,580</u>
Receivables, Prepaids, and Inventory	45,856	47,045	(1,189)
Gross Capital Assets	-	-	-
Accumulated Depreciation	-	-	-
Total Assets	<u>\$ 380,299</u>	<u>\$ 359,908</u>	<u>\$ 20,391</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ -	\$ 35,391	\$ (35,391)
Impact Fee Payable	-	-	-
Total Liabilities	<u>-</u>	<u>35,391</u>	<u>(35,391)</u>
<b>FUND BALANCES:</b>			
Unrestricted, Unassigned	<u>380,299</u>	<u>324,517</u>	<u>55,782</u>
Total Fund Balances	<u>380,299</u>	<u>324,517</u>	<u>55,782</u>
Total Liabilities and Fund Balances	<u>\$ 380,299</u>	<u>\$ 359,908</u>	<u>\$ 20,391</u>



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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 485,729	\$ 485,000	\$ 729	\$ 485,000
Other Revenues	7,529	3,500	4,029	3,500
<b>Total Revenue</b>	<b>493,258</b>	<b>488,500</b>	<b>4,758</b>	<b>488,500</b>
Sewer Treatment	409,424	395,000	(14,424)	395,000
Miscellaneous	7,868	10,000	2,132	10,000
Professional & Tech Services	-	-	-	500
Administrative Costs	20,184	20,184	-	20,184
<b>Budgeted Totals</b>	<b>437,476</b>	<b>425,184</b>	<b>(12,292)</b>	<b>425,684</b>
<b>Total Expenditures</b>	<b>437,476</b>	<b>425,184</b>	<b>(12,292)</b>	<b>425,684</b>
<b>Change in Fund Balance</b>	<b>\$ 55,782</b>	<b>\$ 63,316</b>	<b>\$ (7,534)</b>	<b>\$ 62,816</b>

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

	<b>JUNE 30, 2019</b>	<b>JUNE 30, 2018</b>	<b>Change</b>
<b>ASSETS:</b>			
Unrestricted Cash	\$ 498,944	\$ 450,248	\$ 48,696
Restricted Cash	-	-	-
Total Cash	<u>498,944</u>	<u>450,248</u>	<u>48,696</u>
Receivables, Prepaids, and Inventory	38,822	34,892	3,930
Pension Items	18,811	18,809	2
Gross Capital Assets	3,338,311	3,166,760	171,551
Accumulated Depreciation	<u>(563,928)</u>	<u>(506,808)</u>	<u>(57,120)</u>
Total Assets	<u>\$ 3,330,960</u>	<u>\$ 3,163,901</u>	<u>\$ 167,059</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ -	\$ 1,147	\$ (1,147)
Payroll and Pension Liabilities	39,686	39,687	(1)
Customer Deposits	<u>176,997</u>	<u>173,997</u>	<u>3,000</u>
Total Liabilities	<u>216,683</u>	<u>214,831</u>	<u>1,852</u>
<b>FUND BALANCES:</b>			
Net Investment in Capital Assets	2,774,383	2,659,952	114,431
Restricted for Impact Fees	-	-	-
Unrestricted, Unassigned	<u>339,894</u>	<u>289,118</u>	<u>50,776</u>
Total Fund Balances	<u>3,114,277</u>	<u>2,949,070</u>	<u>165,207</u>
Total Liabilities and Fund Balances	<u>\$ 3,330,960</u>	<u>\$ 3,163,901</u>	<u>\$ 167,059</u>

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 377,925	\$ 365,000	\$ 12,925	\$ 365,000
Impact Fees	23,572	10,102	13,470	10,102
Other Revenues	25,374	10,000	15,374	10,000
<b>Total Revenue</b>	<b>426,871</b>	<b>385,102</b>	<b>41,769</b>	<b>385,102</b>
Personnel	94,611	102,230	7,619	102,230
Professional and Technical	27,010	10,000	(17,010)	20,000
Maintenance and Repairs	2,395	2,000	(395)	2,000
Construction Improvements	190,141	220,000	29,859	220,000
Depreciation	57,120	55,000	(2,120)	55,000
Admin and Vehicle Cost Share	58,184	58,184	(1)	58,184
Other Operating Costs	3,755	5,400	1,645	5,400
Capital Projects	-	25,000	25,000	25,000
<b>Budgeted Totals</b>	<b>433,216</b>	<b>452,814</b>	<b>19,598</b>	<b>487,814</b>
Less Capitalized Assets	(171,551)	na	na	na
<b>Total Expenditures</b>	<b>261,664</b>	<b>452,814</b>	<b>19,598</b>	<b>487,814</b>
<b>Change in Fund Balance</b>	<b>\$ 165,207</b>	<b>\$ (67,712)</b>	<b>\$ 61,367</b>	<b>\$ (102,712)</b>

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

	<u>JUNE 30, 2019</u>	<u>JUNE 30, 2018</u>	<u>Change</u>
<b>ASSETS:</b>			
Unrestricted Cash	\$ 429,739	\$ 421,961	\$ 7,778
Total Cash	<u>429,739</u>	<u>421,961</u>	<u>7,778</u>
Receivables, Prepaids, and Inventory	<u>31,240</u>	<u>32,413</u>	<u>(1,173)</u>
Total Assets	<u>\$ 460,979</u>	<u>\$ 454,374</u>	<u>\$ 6,605</u>
<b>LIABILITIES:</b>			
Accounts Payable	<u>\$ -</u>	<u>\$ 26,065</u>	<u>\$ (26,065)</u>
Total Liabilities	<u>-</u>	<u>26,065</u>	<u>(26,065)</u>
<b>FUND BALANCES:</b>			
Net Investment in Capital Assets	-	-	-
Unrestricted, Unassigned	<u>460,979</u>	<u>428,309</u>	<u>32,670</u>
Total Fund Balances	<u>460,979</u>	<u>428,309</u>	<u>32,670</u>
Total Liabilities and Fund Balances	<u>\$ 460,979</u>	<u>\$ 454,374</u>	<u>\$ 6,605</u>

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 338,567	\$ 335,000	\$ 3,567	\$ 335,000
Other Revenues	11,173	5,000	6,173	5,000
<b>Total Revenue</b>	<b>349,740</b>	<b>340,000</b>	<b>9,740</b>	<b>340,000</b>
Waste Disposal Costs	142,187	138,000	(4,187)	138,000
Waste Collection Costs	147,614	139,000	(8,614)	139,000
Admin and Vehicle Costs	20,184	20,184	(1)	20,184
Other Operating Expenses	7,084	6,000	(1,084)	6,000
<b>Total Expenditures</b>	<b>317,070</b>	<b>303,184</b>	<b>(13,886)</b>	<b>303,184</b>
<b>Change in Fund Balance</b>	<b>\$ 32,670</b>	<b>\$ 36,816</b>	<b>\$ (4,147)</b>	<b>\$ 36,816</b>

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

	<b>JUNE 30, 2019</b>	<b>JUNE 30, 2018</b>	<b>Change</b>
<b>ASSETS:</b>			
Unrestricted Cash	\$ 390,982	\$ 330,158	\$ 60,824
Restricted Cash	-	-	-
Total Cash	<u>390,982</u>	<u>330,158</u>	<u>60,824</u>
Gross Capital Assets	1,192,147	1,147,799	44,348
Accumulated Depreciation	<u>(771,171)</u>	<u>(707,965)</u>	<u>(63,206)</u>
Total Assets	<u>\$ 811,958</u>	<u>\$ 769,992</u>	<u>\$ 41,966</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	420,976	439,834	(18,858)
Unrestricted, Unassigned	<u>390,982</u>	<u>323,459</u>	<u>67,523</u>
Total Fund Balances	<u>811,958</u>	<u>763,293</u>	<u>48,665</u>
Total Liabilities and Fund Balances	<u>\$ 811,958</u>	<u>\$ 769,992</u>	<u>\$ 41,966</u>

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 152,000	\$ 152,000	\$ 0	\$ 152,000
Other Revenues	33,636	173,000	(139,364)	173,000
Transfer from Other Funds	-	-	-	-
<b>Total Revenue</b>	<b>185,636</b>	<b>325,000</b>	<b>(139,364)</b>	<b>325,000</b>
Building Maintenance	13,929	31,300	17,371	31,300
Fuel	18,653	20,000	1,347	20,000
Capital Outlay - Vehic & Equip	36,756	33,250	(3,506)	33,250
Vehicle Maintenance	29,509	194,500	164,991	194,500
Depreciation	74,880	100,000	25,120	100,000
<b>Budgeted Totals</b>	<b>173,727</b>	<b>379,050</b>	<b>205,323</b>	<b>379,050</b>
Less Capitalized Assets	(36,756)	n/a	n/a	n/a
<b>Total Expenditures</b>	<b>136,971</b>	<b>379,050</b>	<b>205,323</b>	<b>379,050</b>
<b>Change in Fund Balance</b>	<b>\$ 48,665</b>	<b>\$ (54,050)</b>	<b>\$ 65,960</b>	<b>\$ (54,050)</b>

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

	<u><b>JUNE 30, 2019</b></u>
<b>ASSETS:</b>	
Cash and cash equivalents	\$ 99,917
Receivable from other governments	<u>-</u>
Total Assets	<u><u>\$ 99,917</u></u>
 <b>LIABILITIES AND FUND BALANCES:</b>	
Accounts Payable	\$ -
Deposits from other governments	<u>99,917</u>
Total Liabilities	<u><u>\$ 99,917</u></u>



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

**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	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	38,546.53	-	-	(7,846.81)
JUNE 2019	-	8,293.30	-	(16,140.11)
	<u>232,423.27</u>	<u>506,389.38</u>	<u>2,011.50</u>	

**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	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	5,103.19	20,288.14	-	(675,511.81)
JUNE 2019	4,249.25	7,334.14	-	(678,596.70)
	<u>57,447.32</u>	<u>261,068.60</u>	<u>-</u>	

**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	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	14,685.37	-	-	(529,243.36)
JUNE 2019	14,693.25	-	-	(514,550.11)
	<u>175,997.20</u>	<u>126,127.42</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	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	-	7,813.84	64.24	25,166.39
JUNE 2019	1,115.00	(370.00)	49.12	26,700.51
	<u>14,495.00</u>	<u>162,519.39</u>	<u>2,493.07</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	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	-	-	851.81	437,308.03
JUNE 2019	4,558.20	-	853.48	442,719.71
	<u>59,256.60</u>	<u>187,176.34</u>	<u>11,770.38</u>	

**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	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	-	-	-	(383,073.17)
JUNE 2019	1,683.72	-	-	(381,389.45)
	<u>23,572.08</u>	<u>34,777.79</u>	<u>-</u>	

**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	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	-	-	-	(0.00)
JUNE 2019	-	-	-	(0.00)
	<u>12,553.73</u>	<u>25,396.24</u>	<u>342.51</u>	

**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	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	-	(0)
MAY 2019	25,055.00	25,055.00	-	(0)
JUNE 2019	370.00	370.00	-	(0)
	<u>89,112.63</u>	<u>89,210.90</u>	<u>98.27</u>	