

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

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

Account Number	GL Account Number	Fund	Reconciled Balance
Cash in Checking - Combined	01-11110		-
Express Bill Pay	01-11114		52,157
Zions Checking	01-11115		132,910
Zions Money Market	01-11116		100,049
Cache Valley Bank	01-11117		2,046,379
Petty Cash	01-11310		277
Returned Checks	01-11400		(725)
PTIF	01-11610		4,755,631
Utility Cash Clearing	01-11700		7,374
<b>Total Cash and Cash Equivalents</b>			<b><u>7,094,052</u></b>

	Restricted	Unrestricted	Interfund Borrowing	Total
General Fund Cash	-	1,250,764	-	1,250,764
Capital Projects Cash	(0)	1,082,023	-	1,082,023
Coalition Fund Cash	-	103,917	-	103,917
Water Fund Cash	437,308	2,400,144	-	2,837,452
Irrigation Fund Cash	195,377	-	-	195,377
Sewer Fund Cash	-	333,281	-	333,281
Solid Waste Fund Cash	-	429,773	-	429,773
Storm Water Fund Cash	-	483,152	-	483,152
Vehicle Fund Cash	-	378,312	-	378,312
	<b><u>632,685</u></b>	<b><u>6,461,367</u></b>	<b><u>-</u></b>	<b><u>7,094,052</u></b>

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

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

<b>ACCOUNT</b>	<b>UNPAID INVOICE REPORT</b>	<b>GENERAL LEDGER</b>	<b>DIFFERENCE</b>
<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  
MAY 31, 2019**

	<u>MAY 31, 2019</u>	<u>JUNE 30, 2018</u>	<u>Change</u>
<b>ASSETS:</b>			
Unrestricted Cash	\$ 1,250,764	\$ 492,021	\$ 758,743
Restricted Cash	-	255,815	(255,815)
Total Cash	<u>1,250,764</u>	<u>747,836</u>	<u>502,928</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>\$ 2,298,949</u>	<u>\$ 1,796,919</u>	<u>\$ 502,030</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ -	\$ 48,052	\$ (48,052)
C Road Payable	-	-	-
Deferred Revenue	1,035,545	1,085,845	(50,300)
Deposits	67,815	65,215	2,600
Accrued Expenses	<u>26,819</u>	<u>9,662</u>	<u>17,157</u>
Total Liabilities	<u>1,130,180</u>	<u>1,208,774</u>	<u>(78,594)</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>1,168,769</u>	<u>329,377</u>	<u>839,392</u>
Total Fund Balances	<u>1,168,769</u>	<u>588,145</u>	<u>580,624</u>
Total Liabilities and Fund Balances	<u>\$ 2,298,949</u>	<u>\$ 1,796,919</u>	<u>\$ 502,030</u>
Actual Revenues	2,304,939	2,249,412	
Unrestricted Fund Balance	1,168,769	329,377	
Budgeted, untransferred money	(752,536)	-	
Remaining unrestricted	<u>416,233</u>	<u>-</u>	
% of Budgeted Revenues (5%-25%)	<u>18%</u>	<u>15%</u>	
\$ Amount below (above) the 25% limitation	<u>160,002</u>	<u>131,760</u>	

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Property Taxes	\$ 926,555	\$ 800,000	\$ 126,555	\$ 939,741
Sales Tax	697,339	715,465	(18,126)	780,507
Licenses and Permits	67,240	51,792	15,449	56,500
Local Option and State Liquor C Roads	53,198	50,142	3,056	54,700
Charges for Services	234,435	493,661	(259,226)	538,539
Telecom and Franchise Fees	150,837	120,300	30,538	131,236
Miscellaneous Revenues	111,786	55,092	56,694	60,100
	63,550	28,004	35,545	30,550
<b>Total Revenue</b>	<b>2,304,939</b>	<b>2,314,454</b>	<b>(9,515)</b>	<b>2,591,873</b>
Legislative	37,023	43,542	6,518	47,500
City Manager	132,612	130,488	(2,124)	142,350
Treasurer	67,563	63,594	(3,969)	69,375
Deputy Recorder	59,366	55,138	(4,228)	60,150
Auditing	8,250	12,000	3,750	10,000
Attorney	20,418	27,500	7,082	30,000
City Hall Operations	11,889	18,792	6,903	20,500
Emergency Preparedness	303	2,750	2,447	3,000
Nondepartmental	264,307	281,816	17,509	307,436
Elections	41	550	509	600
Planning and Zoning	69,728	75,570	5,842	82,440
Police Department	126,844	217,250	90,406	237,000
Fire Department	-	201,667	201,667	220,000
Building Inspection	24,075	22,779	(1,296)	24,850
Roadways	255,892	308,138	52,246	336,150
Parks	144,580	169,125	24,545	184,500
Youth Recreation	3,328	3,208	(120)	3,500
Class C Roads	498,096	493,661	(4,435)	538,539
Transfer to Vehicle Fund	-	-	-	-
Transfer to Class C Road	-	78,215	78,215	85,325
Transfer to Capital Fund	-	611,610	611,610	667,211
<b>Total Expenditures</b>	<b>1,724,315</b>	<b>2,817,391</b>	<b>1,093,076</b>	<b>3,070,426</b>
<b>Change in Fund Balance</b>	<b>\$ 580,624</b>	<b>\$ (502,936)</b>	<b>\$ 1,083,560</b>	<b>\$ (478,553)</b>

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

	<u>MAY 31, 2019</u>	<u>JUNE 30, 2018</u>	<u>Change</u>
<b>ASSETS:</b>			
Unrestricted Cash	\$ 1,082,023	\$ 1,087,906	\$ (5,883)
Restricted Cash	(0)	184,732	(184,732)
Total Cash	<u>1,082,023</u>	<u>1,272,638</u>	<u>(190,615)</u>
Receivables and Prepaids	<u>16,389</u>	<u>16,388</u>	<u>-</u>
Total Assets	<u>\$ 1,098,412</u>	<u>\$ 1,289,026</u>	<u>\$ (190,615)</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	-	172,232	(172,232)
Restricted for Transportation Fees	-	-	-
Restricted for Trail Donations	(0)	12,500	(12,500)
Restricted for Playground Donations	-		
Unrestricted, Unassigned	<u>1,098,412</u>	<u>1,041,709</u>	<u>56,703</u>
Total Fund Balances	<u>1,098,412</u>	<u>1,226,441</u>	<u>(128,029)</u>
Total Liabilities and Fund Balances	<u>\$ 1,098,412</u>	<u>\$ 1,289,026</u>	<u>\$ (190,614)</u>

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Interest Earnings	\$ 24,244	\$ 9,167	\$ 15,078	\$ 10,000
Trail Donations	12,554	-	12,554	-
Playground Donations	63,743	-	63,743	-
Park Impact Fees	13,380	6,133	7,248	6,690
Transportation Utility Fees	161,304	157,667	3,637	172,000
Transfer from General Fund	-	461,023	(461,023)	502,935
<b>Total Revenue</b>	<b>275,225</b>	<b>633,989</b>	<b>(358,765)</b>	<b>691,625</b>
Sidewalk Replacement	-	22,917	22,917	25,000
Parking Lot	126,127	110,000	(16,127)	120,000
Park Improvements	276,199	468,606	192,406	511,206
East Bench Trail	927	-	(927)	-
<b>Total Expenditures</b>	<b>403,254</b>	<b>601,522</b>	<b>198,268</b>	<b>656,206</b>
<b>Change in Fund Balance</b>	<b>\$ (128,029)</b>	<b>\$ 32,467</b>	<b>\$ (160,496)</b>	<b>\$ 35,419</b>



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

	<u>MAY 31, 2019</u>	<u>JUNE 30, 2018</u>	<u>Change</u>
<b>ASSETS:</b>			
Unrestricted Cash	\$ 2,400,144	\$ 2,026,200	\$ 373,944
Restricted Cash	437,308	763,172	(325,864)
Total Cash	<u>2,837,452</u>	<u>2,789,372</u>	<u>48,080</u>
Receivables, Prepaids, and Inventory	179,521	198,557	(19,036)
Pension Items	28,918	28,915	3
Gross Capital Assets	7,774,831	7,587,387	187,444
Accumulated Depreciation	<u>(2,402,873)</u>	<u>(2,266,473)</u>	<u>(136,400)</u>
East Oaks Irrigation Fund:	<u>\$ 8,417,849</u>	<u>\$ 8,337,758</u>	<u>\$ 80,091</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	5,371,958	5,320,914	51,044
Restricted for Special Assessment		204,303	(204,303)
Restricted for Impact Fees	437,308	558,869	(121,561)
Unrestricted, Unassigned	<u>2,548,209</u>	<u>2,190,030</u>	<u>358,179</u>
Total Fund Balances	<u>8,357,475</u>	<u>8,274,116</u>	<u>83,359</u>
Total Liabilities and Fund Balances	<u>\$ 8,417,849</u>	<u>\$ 8,337,758</u>	<u>\$ 80,091</u>

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 845,763	\$ 825,000	\$ 20,763	\$ 900,000
Impact Fees	54,698	25,070	29,628	27,349
Connection Fees	1,020	917	103	1,000
Other Revenues	62,136	25,850	36,286	28,200
<b>Total Revenue</b>	<b>963,617</b>	<b>876,837</b>	<b>86,781</b>	<b>956,549</b>
Source of Supply	226,689	226,689	0	226,689
Utilities	16,302	22,917	6,615	25,000
Purification	864	3,667	2,803	4,000
Personnel Costs	159,712	200,750	41,038	219,000
Equipment, Supplies, Maintenance	55,716	50,371	(5,345)	54,950
Professional and Technical	11,908	30,433	18,525	33,200
Capital Outlay - Improvements	187,440	188,878	1,438	206,049
Capital Outlay - Equipment	-	-	-	10,000
Hydrant Replacement	-	-	-	30,000
Other Operating Expenses	5,407	3,208	(2,199)	3,500
Admin and Vehicle Cost Share	62,960	62,960	(0)	68,684
Depreciation	136,400	137,500	1,100	150,000
<b>Budgeted Totals</b>	<b>863,398</b>	<b>927,373</b>	<b>63,975</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>675,955</b>	<b>927,373</b>	<b>63,975</b>	<b>1,031,072</b>
<b>Change in Fund Balance</b>	<b>\$ 287,662</b>	<b>\$ (50,537)</b>	<b>\$ 150,756</b>	<b>\$ (74,523)</b>

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

	<u>MAY 31, 2019</u>	<u>JUNE 30, 2018</u>	<u>Change</u>
<b>ASSETS:</b>			
Restricted Cash	\$ 195,377	\$ 187,228	\$ 8,149
Total Cash	<u>195,377</u>	<u>187,228</u>	<u>8,149</u>
Receivables, Prepaids, and Inventory	<u>17,075</u>	<u>17,075</u>	<u>-</u>
Total Assets	<u>\$ 212,452</u>	<u>\$ 204,303</u>	<u>\$ 8,149</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ -	\$ -	\$ -
Deferred Revenue	<u>11,249</u>	<u>-</u>	<u>11,249</u>
Total Liabilities	<u>11,249</u>	<u>-</u>	<u>11,249</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>\$ 212,452</u>	<u>\$ 204,303</u>	<u>\$ 8,149</u>

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Annual Maintenance Fees	\$ -	\$ 11,000	\$ (11,000)	\$ 12,000
Special Assessments	3,821	1,467	2,354	1,600
<b>Total Revenue</b>	<b>3,821</b>	<b>12,467</b>	<b>(8,646)</b>	<b>13,600</b>
Equipment, Supplies, Maintenance	4,232	7,333	3,102	8,000
Professional and Technical	2,689	2,750	61	3,000
<b>Budgeted Totals</b>	<b>6,921</b>	<b>10,083</b>	<b>3,163</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>10,083</b>	<b>3,163</b>	<b>11,000</b>
<b>Change in Fund Balance</b>	<b>\$ (3,100)</b>	<b>\$ 2,383</b>	<b>\$ (5,484)</b>	<b>\$ 2,600</b>

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

	<u>MAY 31, 2019</u>	<u>JUNE 30, 2018</u>	<u>Change</u>
<b>ASSETS:</b>			
Unrestricted Cash	\$ 333,281	\$ 312,863	\$ 20,418
Restricted Cash	-	-	-
Total Cash	<u>333,281</u>	<u>312,863</u>	<u>20,418</u>
Receivables, Prepaids, and Inventory	43,334	47,045	(3,711)
Gross Capital Assets	-	-	-
Accumulated Depreciation	-	-	-
Total Assets	<u>\$ 376,615</u>	<u>\$ 359,908</u>	<u>\$ 16,707</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>378,315</u>	<u>324,517</u>	<u>53,798</u>
Total Fund Balances	<u>378,315</u>	<u>324,517</u>	<u>53,798</u>
Total Liabilities and Fund Balances	<u>\$ 376,615</u>	<u>\$ 359,908</u>	<u>\$ 16,707</u>

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 445,162	\$ 444,583	\$ 578	\$ 485,000
Other Revenues	6,810	3,208	3,602	3,500
<b>Total Revenue</b>	<b>451,972</b>	<b>447,792</b>	<b>4,180</b>	<b>488,500</b>
Sewer Treatment	372,133	362,083	(10,049)	395,000
Miscellaneous	7,539	9,167	1,627	10,000
Professional & Tech Services	-	-	-	500
Administrative Costs	18,502	18,502	-	20,184
<b>Budgeted Totals</b>	<b>398,174</b>	<b>389,752</b>	<b>(8,422)</b>	<b>425,684</b>
<b>Total Expenditures</b>	<b>398,174</b>	<b>389,752</b>	<b>(8,422)</b>	<b>425,684</b>
<b>Change in Fund Balance</b>	<b>\$ 53,798</b>	<b>\$ 58,040</b>	<b>\$ (4,242)</b>	<b>\$ 62,816</b>

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

	<u>MAY 31, 2019</u>	<u>JUNE 30, 2018</u>	<u>Change</u>
<b>ASSETS:</b>			
Unrestricted Cash	\$ 483,152	\$ 450,248	\$ 32,904
Restricted Cash	-	-	-
Total Cash	<u>483,152</u>	<u>450,248</u>	<u>32,904</u>
Receivables, Prepaids, and Inventory	33,547	34,892	(1,345)
Pension Items	18,811	18,809	2
Gross Capital Assets	3,338,311	3,166,760	171,551
Accumulated Depreciation	<u>(559,168)</u>	<u>(506,808)</u>	<u>(52,360)</u>
Total Assets	<u>\$ 3,314,653</u>	<u>\$ 3,163,901</u>	<u>\$ 150,752</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ -	\$ 1,147	\$ (1,147)
Payroll and Pension Liabilities	39,686	39,687	(1)
Customer Deposits	<u>175,497</u>	<u>173,997</u>	<u>1,500</u>
Total Liabilities	<u>215,183</u>	<u>214,831</u>	<u>352</u>
<b>FUND BALANCES:</b>			
Net Investment in Capital Assets	2,779,143	2,659,952	119,191
Restricted for Impact Fees	-	-	-
Unrestricted, Unassigned	<u>320,327</u>	<u>289,118</u>	<u>31,209</u>
Total Fund Balances	<u>3,099,470</u>	<u>2,949,070</u>	<u>150,400</u>
Total Liabilities and Fund Balances	<u>\$ 3,314,653</u>	<u>\$ 3,163,901</u>	<u>\$ 150,752</u>

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 346,380	\$ 334,583	\$ 11,797	\$ 365,000
Impact Fees	21,888	9,260	12,628	10,102
Other Revenues	22,951	9,167	13,784	10,000
<b>Total Revenue</b>	<b>391,219</b>	<b>353,010</b>	<b>38,209</b>	<b>385,102</b>
Personnel	87,477	93,711	6,234	102,230
Professional and Technical	24,040	10,000	(14,040)	20,000
Maintenance and Repairs	1,271	1,833	562	2,000
Construction Improvements	190,141	201,667	11,525	220,000
Depreciation	52,360	50,417	(1,943)	55,000
Admin and Vehicle Cost Share	53,335	53,335	(1)	58,184
Other Operating Costs	3,746	4,950	1,204	5,400
Capital Projects	-	22,917	22,917	25,000
<b>Budgeted Totals</b>	<b>412,370</b>	<b>415,912</b>	<b>3,542</b>	<b>487,814</b>
Less Capitalized Assets	(171,551)	na	na	na
<b>Total Expenditures</b>	<b>240,819</b>	<b>415,912</b>	<b>3,542</b>	<b>487,814</b>
<b>Change in Fund Balance</b>	<b>\$ 150,400</b>	<b>\$ (62,902)</b>	<b>\$ 41,751</b>	<b>\$ (102,712)</b>



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

	<u>MAY 31, 2019</u>	<u>JUNE 30, 2018</u>	<u>Change</u>
<b>ASSETS:</b>			
Unrestricted Cash	\$ 429,773	\$ 421,961	\$ 7,812
Total Cash	<u>429,773</u>	<u>421,961</u>	<u>7,812</u>
Receivables, Prepaids, and Inventory	<u>30,370</u>	<u>32,413</u>	<u>(2,043)</u>
Total Assets	<u>\$ 460,144</u>	<u>\$ 454,374</u>	<u>\$ 5,770</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>460,144</u>	<u>428,309</u>	<u>31,835</u>
Total Fund Balances	<u>460,144</u>	<u>428,309</u>	<u>31,835</u>
Total Liabilities and Fund Balances	<u>\$ 460,144</u>	<u>\$ 454,374</u>	<u>\$ 5,770</u>

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 310,260	\$ 307,083	\$ 3,176	\$ 335,000
Other Revenues	10,105	4,583	5,522	5,000
<b>Total Revenue</b>	<b>320,365</b>	<b>311,667</b>	<b>8,699</b>	<b>340,000</b>
Waste Disposal Costs	128,764	126,500	(2,264)	138,000
Waste Collection Costs	134,508	127,417	(7,092)	139,000
Admin and Vehicle Costs	18,502	18,502	(1)	20,184
Other Operating Expenses	6,756	5,500	(1,256)	6,000
<b>Total Expenditures</b>	<b>288,530</b>	<b>277,918</b>	<b>(10,612)</b>	<b>303,184</b>
<b>Change in Fund Balance</b>	<b>\$ 31,835</b>	<b>\$ 33,748</b>	<b>\$ (1,914)</b>	<b>\$ 36,816</b>

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

	<u>MAY 31, 2019</u>	<u>JUNE 30, 2018</u>	<u>Change</u>
<b>ASSETS:</b>			
Unrestricted Cash	\$ 378,312	\$ 330,158	\$ 48,154
Restricted Cash	-	-	-
Total Cash	<u>378,312</u>	<u>330,158</u>	<u>48,154</u>
Gross Capital Assets	1,192,147	1,147,799	44,348
Accumulated Depreciation	<u>(764,931)</u>	<u>(707,965)</u>	<u>(56,966)</u>
Total Assets	<u>\$ 805,528</u>	<u>\$ 769,992</u>	<u>\$ 35,536</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	427,216	439,834	(12,618)
Unrestricted, Unassigned	<u>378,312</u>	<u>323,459</u>	<u>54,853</u>
Total Fund Balances	<u>805,528</u>	<u>763,293</u>	<u>42,235</u>
Total Liabilities and Fund Balances	<u>\$ 805,528</u>	<u>\$ 769,992</u>	<u>\$ 35,536</u>

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	\$ 139,333	\$ 139,333	\$ 0	\$ 152,000
Other Revenues	33,005	158,583	(125,579)	173,000
Transfer from Other Funds	-	-	-	-
<b>Total Revenue</b>	<b>172,338</b>	<b>297,917</b>	<b>(125,579)</b>	<b>325,000</b>
Building Maintenance	13,348	28,692	15,344	31,300
Fuel	18,653	18,333	(319)	20,000
Capital Outlay - Vehic & Equip	36,756	30,479	(6,276)	33,250
Vehicle Maintenance	29,462	178,292	148,829	194,500
Depreciation	68,640	91,667	23,027	100,000
<b>Budgeted Totals</b>	<b>166,859</b>	<b>347,463</b>	<b>180,604</b>	<b>379,050</b>
Less Capitalized Assets	(36,756)	n/a	n/a	n/a
<b>Total Expenditures</b>	<b>130,103</b>	<b>347,463</b>	<b>180,604</b>	<b>379,050</b>
<b>Change in Fund Balance</b>	<b>\$ 42,235</b>	<b>\$ (49,546)</b>	<b>\$ 55,025</b>	<b>\$ (54,050)</b>

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

	<u><b>MAY 31, 2019</b></u>
<b>ASSETS:</b>	
Cash and cash equivalents	\$ 103,917
Receivable from other governments	<u>-</u>
Total Assets	<u><u>\$ 103,917</u></u>
 <b>LIABILITIES AND FUND BALANCES:</b>	
Accounts Payable	\$ -
Deposits from other governments	<u>103,917</u>
Total Liabilities	<u><u>\$ 103,917</u></u>

**FRUIT HEIGHTS  
EQUITY RESERVES  
MAY 31, 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				
	232,423.27	498,096.08	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	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				
	53,198.07	253,734.46	-	

**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				
	161,303.95	126,127.42	-	

**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	-	32,813.84	64.24	166.39
JUNE 2019				
	13,380.00	187,889.39	2,443.95	

**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				
	54,698.40	187,176.34	10,916.90	

**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				
	21,888.36	34,777.79	-	



**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				
	12,553.73	25,396.24	342.51	

**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	-	-
MAY 2019	55.00	55.00	-	-
JUNE 2019				
	63,742.63	63,840.90	98.27	