FRUIT HEIGHTS
SUMMARIZED MONTHLY
FINANCIAL STATEMENTS
DECEMBER 31, 2018

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FRUIT HEIGHTS
DECEMBER 31, 2018
Comments and Recommendations from Child Richards CPAs & Advisors:

CITY AS A WHOLE:

1. Total cash balance is $6,529,265 of which $722,129 is restricted and $5,807,136 is unrestricted. See page 4 of the report for a detailed break out of the various restrictions.

GENERAL FUND:

1. Unrestricted cash is at $901,884 and restricted cash is at $0.
2. Fund balance is currently at 26% of revenues, including budgeted transfer of $189,108, which is $15,198 above the 25% limitation. We recommend Fruit Heights increase their budgeted transfer to the Capital Projects fund.
3. Total revenues are $57,376 less than budgeted to date due. Property taxes of $620,436 were received in December. Expenditures are $46,751 more than budgeted to date. The overall change in fund balance is a increase of $219,003.

CAPITAL PROJECTS FUND:

1. Unrestricted cash is at $1,014,650 and restricted cash is at $85,127.
2. Total revenues are $22,308 less than budgeted to date and expenditures are $79,367 more than budgeted to date. The overall change in fund balance is a decrease of $110,276.

WATER FUND:

1. Unrestricted cash is $2,173,358 and restricted cash is at $451,212.
2. Total revenues are $4,836 higher than budgeted to date and total expenditures are $23,976 more than budgeted to date. The overall change in fund balance is a decrease of $143,247.

EAST OAKS IRRIGATION FUND

1. Restricted cash is at $185,791.
2. Total revenues are $0 and are $6,800 less than budgeted to date. Total expenditures are $6,546 more than budgeted to date. The overall change in fund balance is a decrease of $6,546.

SEWER FUND:

1. Unrestricted cash is at $321,324.
2. Total revenues are $38,269 less than budgeted to date and total expenditures are $7,254 less than budgeted to date. The overall change in fund balance is an increase of $3,893.

STORM FUND:

1. Unrestricted cash is at $509,817.
2. Total revenues are $2,545 less than budgeted to date and total expenditures are $16,091 more than budgeted to date. The overall change in fund balance is a decrease of $9,491.

SOLID WASTE FUND:

1. Unrestricted cash is at $425,076.
2. Total revenues are $23,588 less than budgeted to date and total expenditures are $5,942 less than budgeted to date. The overall change in fund balance is $763.

FRUIT HEIGHTS
DECEMBER 31, 2018
Comments and Recommendations from Child Richards CPAs & Advisors:

VEHICLE FUND

1. Unrestricted cash is at $350,252.
2. Total revenues are $63,270 less than budgeted to date and total expenditures are $71,890 less than budgeted to date. The overall change in fund balance is $45,376.

STORM WATER COALITION AGENCY FUND

1. The balance of agency funds being held for the Storm Water Coalition is $110,775.

C|R
CHILD RICHARDS
— CPAs & ADVISORS —

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 six months ended December 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
February 12, 2019

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

Account Number	GL Account Number	Fund	Reconciled Balance
Cash in Checking - Combined	01-11110		-
Express Bill Pay	01-11114		112,813
Zions Checking	01-11115		66,659
Zions Money Market	01-11116		82,243
Cache Valley Bank	01-1117		2,020,925
Petty Cash	01-11310		278
Returned Checks	01-11400		(725)
PTIF	01-11610		4,243,371
Utility Cash Clearing	01-11700		3,700
Total Cash and Cash Equivalents			**6,529,265**

	Restricted	Unrestricted	Interfund Borrowing	Total
General Fund Cash	-	901,884	-	901,884
Capital Projects Cash	85,127	1,014,650	-	1,099,777
Coalition Fund Cash	-	110,775	-	110,775
Water Fund Cash	451,212	2,173,358	-	2,624,570
Irrigation Fund Cash	185,791	-		185,791
Sewer Fund Cash	-	321,324	-	321,324
Solid Waste Fund Cash	-	425,076	-	425,076
Storm Water Fund Cash	-	509,817	-	509,817
Vehicle Fund Cash	-	350,252	-	350,252
	722,129	5,807,136	**-**	**6,529,265**

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

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

	DECEMBER 31, 2018	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	$ 901,884	$ 492,021	$ 409,863
Restricted Cash	-	255,815	(255,815)
Total Cash	901,884	747,836	154,048
Receivables and Prepaids	43,144	14,743	28,401
Due from Other Governments	1,005,717	1,034,340	(28,623)
Total Assets	$ 1,950,745	$ 1,796,919	$ 153,826
LIABILITIES:			
Accounts Payable	$ -	$ 48,052	$ (48,052)
C Road Payable	-	-	-
Deferred Revenue	1,058,409	1,085,845	(27,436)
Deposits	72,415	65,215	7,200
Accrued Expenses	12,774	9,662	3,112
Total Liabilities	1,143,597	1,208,774	(65,177)
FUND BALANCES:			
Nonspendable - prepaid expenses	-	2,953	(2,953)
Restricted for Class C Roads	-	255,815	(255,815)
Restricted for Transportation Tax	-	-	-
Unrestricted, Unassigned	807,148	329,377	477,771
Total Fund Balances	807,148	588,145	219,003
Total Liabilities and Fund Balances	$ 1,950,745	$ 1,796,919	$ 153,826

Actual Revenues	2,411,366	2,249,412
Unrestricted Fund Balance	807,148	329,377
Budgeted, untransferred money	(189,108)	-
Remaining unrestricted	618,040	-
% of Budgeted Revenues (5%-25%)	26%	15%
$ Amount below (above) the 25% limitation	(15,198)	131,760

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Property Taxes	$ 717,964	$ 800,000	$ (82,036)	$ 939,741
Sales Tax	386,182	300,000	86,182	600,000
Licenses and Permits	60,621	28,250	32,371	56,500
Local Option and State Liquor	33,775	27,350	6,425	54,700
C Roads	119,719	269,270	(149,550)	538,539
Charges for Services	91,481	65,618	25,863	131,236
Telecom and Franchise Fees	56,389	30,050	26,339	60,100
Miscellaneous Revenues	12,306	15,275	(2,969)	30,550
Total Revenue	1,478,437	1,535,813	(57,376)	2,411,366
Legislative	21,969	23,750	1,781	47,500
City Manager	74,253	71,175	(3,078)	142,350
Treasurer	34,713	34,688	(26)	69,375
Deputy Recorder	29,360	27,259	(2,101)	54,518
Auditing	-	12,000	12,000	10,000
Attorney	9,890	15,000	5,111	30,000
City Hall Operations	7,384	10,250	2,866	20,500
Emergency Preparedness	-	1,500	1,500	3,000
Nondepartmental	178,059	126,718	(51,341)	253,436
Elections	-	300	300	600
Planning and Zoning	45,482	38,220	(7,262)	76,440
Police Department	65,884	118,500	52,616	237,000
Fire Department	-	110,000	110,000	220,000
Building Inspection	13,538	12,425	(1,113)	24,850
Roadways	157,951	168,075	10,124	336,150
Parks	122,790	77,250	(45,540)	154,500
Youth Recreation	65	1,750	1,685	3,500
Class C Roads	498,096	269,270	(228,827)	538,539
Transfer to Vehicle Fund	-	-	-	-
Transfer to Capital Fund	-	94,554	94,554	189,108
Total Expenditures	1,259,434	1,212,683	(46,751)	2,411,366
Change in Fund Balance	$ 219,003	$ 323,130	$ (104,127)	$ -

CAPITAL PROJECTS FUND
BALANCE SHEET
DECEMBER 31, 2018

	DECEMBER 31, 2018	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	$ 1,014,650	$ 1,087,906	$ (73,256)
Restricted Cash	85,127	184,732	(99,605)
Total Cash	1,099,777	1,272,638	(172,861)
Receivables and Prepaids	16,388	16,388	-
Total Assets	$ 1,116,165	$ 1,289,026	$ (172,861)
LIABILITIES:			
Accounts Payable	$ -	$ 62,585	$ (62,585)
Total Liabilities	-	62,585	(62,585)
FUND BALANCES:			
Restricted For Park Impact Fees	63,885	172,232	(108,347)
Restricted for Transportation Fees	-	-	-
Restricted for Trail Donations	21,242	12,500	8,742
Restricted for Playground Donations	(0)		
Unrestricted, Unassigned	1,031,038	1,041,709	(10,671)
Total Fund Balances	1,116,165	1,226,441	(110,276)
Total Liabilities and Fund Balances	$ 1,116,165	$ 1,289,026	$ (172,861)

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Interest Earnings	$ 13,098	$ 5,000	$ 8,098	$ 10,000
Trail Donations	8,536	-	8,536	-
Playground Donations	59,393	-	59,393	-
Park Impact Fees	12,265	3,345	8,920	6,690
Transportation Utility Fees	73,299	86,000	(12,701)	172,000
Transfer from General Fund	-	94,554	(94,554)	189,108
Total Revenue	166,591	188,899	(22,308)	377,798
Sidewalk Replacement	-	12,500	12,500	25,000
Parking Lot	90,661	60,000	(30,661)	120,000
Park Improvements	186,206	125,000	(61,206)	250,000
Mountain Road Rebuild	-	-	-	-
Total Expenditures	276,867	197,500	(79,367)	395,000
Change in Fund Balance	$ (110,276)	$ (8,601)	$ (101,675)	$ (17,202)

WATER FUND
BALANCE SHEET
DECEMBER 31, 2018

	DECEMBER 31, 2018	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	$ 2,173,358	$ 2,026,200	$ 147,158
Restricted Cash	451,212	763,172	(311,960)
Total Cash	2,624,570	2,789,372	(164,802)
Receivables, Prepaids, and Inventory	86,938	198,557	(111,619)
Pension Items	28,918	28,915	3
Gross Capital Assets	7,587,388	7,587,387	1
Accumulated Depreciation	(2,340,873)	(2,266,473)	(74,400)
East Oaks Irrigation Fund:	$ 7,986,940	$ 8,337,758	$ (350,818)
LIABILITIES:			
Accounts Payable	$ -	$ 3,268	$ (3,268)
Payroll and Pension Liabilities	60,374	38,656	21,718
Deferred Revenue	-	21,718	(21,718)
Total Liabilities	60,374	63,642	18,450
FUND BALANCES:			
Net Investment in Capital Assets	5,246,515	5,320,914	(74,399)
Restricted for Special Assessment		204,303	(204,303)
Restricted for Impact Fees	451,212	558,869	(107,657)
Unrestricted, Unassigned	2,228,840	2,190,030	38,810
Total Fund Balances	7,926,566	8,274,116	(347,550)
Total Liabilities and Fund Balances	$ 7,986,940	$ 8,337,758	$ (350,818)

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 397,224	$ 450,000	$ (52,776)	$ 900,000
Impact Fees	50,140	13,675	36,466	27,349
Connection Fees	935	500	435	1,000
Other Revenues	34,811	14,100	20,711	28,200
Total Revenue	483,110	478,275	4,836	956,549
Source of Supply	226,689	226,689	0	226,689
Utilities	8,242	12,500	4,258	25,000
Purification	864	2,000	1,136	4,000
Personnel Costs	77,435	109,500	32,065	219,000
Equipment, Supplies, Maintenance	34,618	27,475	(7,143)	54,950
Professional and Technical	2,936	16,600	13,664	33,200
Capital Outlay - Improvements	164,665	103,025	(61,640)	206,049
Capital Outlay - Equipment	-	-	-	10,000
Hydrant Replacement	-	-	-	30,000
Other Operating Expenses	2,167	1,750	(417)	3,500
Admin and Vehicle Cost Share	34,342	34,342	(0)	68,684
Depreciation	74,400	68,500	(5,900)	137,000
Budgeted Totals	626,357	602,381	(23,976)	1,018,072
Less Capitalized Assets	-	n/a	n/a	n/a
Less Amortized Bond Principal	-	n/a	n/a	n/a
Total Expenditures	626,357	602,381	(23,976)	1,018,072
Change in Fund Balance	$ (143,247)	$ (124,106)	$ (19,141)	$ (61,523)

EAST OAKS IRRIGATION FUND
BALANCE SHEET
DECEMBER 31, 2018

	DECEMBER 31, 2018	JUNE 30, 2018	Change
ASSETS:			
Restricted Cash	$ 185,791	$ 187,228	$ (1,437)
Total Cash	185,791	187,228	(1,437)
Receivables, Prepaids, and Inventory	17,075	17,075	-
Total Assets	$ 202,866	$ 204,303	$ (1,437)
LIABILITIES:			
Accounts Payable	$ -	$ -	$ -
Deferred Revenue	5,109	-	5,109
Total Liabilities	5,109	-	5,109
FUND BALANCES:			
Restricted for Special Assessment	197,757	204,303	(6,546)
Total Fund Balances	197,757	204,303	(6,546)
Total Liabilities and Fund Balances	$ 202,866	$ 204,303	$ (1,437)

EAST OAKS IRRIGATION FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
DECEMBER 31, 2018

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Annual Maintenance Fees	$ -	$ 6,000	$ (6,000)	$ 12,000
Special Assessments	-	800	(800)	1,600
Total Revenue	-	6,800	(6,800)	13,600
Equipment, Supplies, Maintenance	3,857	-	(3,857)	-
Professional and Technical	2,689	-	(2,689)	-
Budgeted Totals	6,546	-	(6,546)	-
Less Capitalized Assets	-	n/a	n/a	n/a
Less Amortized Bond Principal	-	n/a	n/a	n/a
Total Expenditures	6,546	-	(6,546)	-
Change in Fund Balance	$ (6,546)	$ 6,800	$ (13,346)	$ 13,600

SEWER FUND
BALANCE SHEET
DECEMBER 31, 2018

	DECEMBER 31, 2018	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	$ 321,324	$ 312,863	$ 8,461
Restricted Cash	-	-	-
Total Cash	321,324	312,863	8,461
Receivables, Prepaids, and Inventory	5,386	47,045	(41,659)
Gross Capital Assets	-	-	-
Accumulated Depreciation	-	-	-
Total Assets	$ 326,710	$ 359,908	$ (33,198)
LIABILITIES:			
Accounts Payable	$ -	$ 35,391	$ (35,391)
Impact Fee Payable	(1,700)	-	(1,700)
Total Liabilities	(1,700)	35,391	(37,091)
FUND BALANCES:			
Unrestricted, Unassigned	328,410	324,517	3,893
Total Fund Balances	328,410	324,517	3,893
Total Liabilities and Fund Balances	$ 326,710	$ 359,908	$ (33,198)

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 202,302	$ 242,500	$ (40,198)	$ 485,000
Other Revenues	3,679	1,750	1,929	3,500
Total Revenue	205,981	244,250	(38,269)	488,500
Sewer Treatment	185,856	197,500	11,644	395,000
Miscellaneous	6,139	1,750	(4,389)	3,500
Maintenance & Repairs	-	-	-	500
Administrative Costs	10,092	10,092	-	20,184
Budgeted Totals	202,088	209,342	7,254	419,184
Total Expenditures	202,088	209,342	7,254	419,184
Change in Fund Balance	$ 3,893	$ 34,908	$ (31,015)	$ 69,316

STORM WATER FUND
BALANCE SHEET
DECEMBER 31, 2018

	DECEMBER 31, 2018	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	$ 509,817	$ 450,248	$ 59,569
Restricted Cash	-	-	-
Total Cash	509,817	450,248	59,569
Receivables, Prepaids, and Inventory	3,741	34,892	(31,151)
Pension Items	18,811	18,809	2
Gross Capital Assets	3,166,760	3,166,760	0
Accumulated Depreciation	(535,368)	(506,808)	(28,560)
Total Assets	$ 3,163,762	$ 3,163,901	$ (139)
LIABILITIES:			
Accounts Payable	$ -	$ 1,147	$ (1,147)
Payroll and Pension Liabilities	39,686	39,687	(1)
Customer Deposits	184,497	173,997	10,500
Total Liabilities	224,183	214,831	9,352
FUND BALANCES:			
Net Investment in Capital Assets	2,631,392	2,659,952	(28,560)
Restricted for Impact Fees	-	-	-
Unrestricted, Unassigned	308,187	289,118	19,069
Total Fund Balances	2,939,579	2,949,070	(9,491)
Total Liabilities and Fund Balances	$ 3,163,762	$ 3,163,901	$ (139)

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 157,403	$ 187,551	$ (30,148)	$ 375,102
Impact Fees	20,205	5,000	15,205	10,000
Other Revenues	12,399	-	12,399	-
Total Revenue	190,006	192,551	(2,545)	385,102
Personnel	48,058	51,115	3,057	102,230
Professional and Technical	16,578	10,000	(6,578)	21,000
Maintenance and Repairs	741	1,100	359	2,200
Construction Improvements	73,734	70,000	(3,734)	140,000
Depreciation	28,560	20,000	(8,560)	40,000
Admin and Vehicle Cost Share	29,092	29,092	(1)	58,184
Other Operating Costs	2,734	2,100	(634)	4,200
Capital Projects	-	12,500	12,500	25,000
Budgeted Totals	199,497	183,407	(16,091)	367,814
Less Capitalized Assets	-	na	na	na
Total Expenditures	199,497	183,407	(16,091)	367,814
Change in Fund Balance	$ (9,491)	$ 9,145	$ (18,636)	$ 17,288

SOLID WASTE FUND
BALANCE SHEET
DECEMBER 31, 2018

	DECEMBER 31, 2018	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	$ 425,076	$ 421,961	$ 3,115
Total Cash	425,076	421,961	3,115
			-
Receivables, Prepaids, and Inventory	3,996	32,413	(28,417)
Total Assets	$ 429,072	$ 454,374	$ (25,302)
LIABILITIES:			
Accounts Payable	$ -	$ 26,065	$ (26,065)
Total Liabilities	-	26,065	(26,065)
FUND BALANCES:			
Net Investment in Capital Assets	-	-	-
Unrestricted, Unassigned	429,072	428,309	763
Total Fund Balances	429,072	428,309	763
Total Liabilities and Fund Balances	$ 429,072	$ 454,374	$ (25,302)

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 140,953	$ 167,500	$ (26,547)	$ 335,000
Other Revenues	5,459	2,500	2,959	5,000
Total Revenue	146,412	170,000	(23,588)	340,000
Waste Disposal Costs	64,291	69,000	4,709	138,000
Waste Collection Costs	69,046	69,500	454	139,000
Admin and Vehicle Costs	10,092	10,092	(1)	20,184
Other Operating Expenses	2,220	3,000	780	6,000
Total Expenditures	145,649	151,592	5,942	303,184
Change in Fund Balance	$ 763	$ 18,408	$ (17,646)	$ 36,816

VEHICLE FUND
BALANCE SHEET
DECEMBER 31, 2018

	DECEMBER 31, 2018	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	$ 350,252	$ 330,158	$ 20,094
Restricted Cash	-	-	-
Total Cash	350,252	330,158	20,094
Gross Capital Assets	1,192,147	1,147,799	44,348
Accumulated Depreciation	(733,731)	(707,965)	(25,766)
Total Assets	$ 808,669	$ 769,992	$ 38,677
LIABILITIES:			
Accounts Payable	$ -	$ 6,699	$ (6,699)
Total Liabilities	-	6,699	(6,699)
FUND BALANCES:			
Net Investment in Capital Assets	458,416	439,834	18,582
Unrestricted, Unassigned	350,253	323,459	26,794
Total Fund Balances	808,669	763,293	45,376
Total Liabilities and Fund Balances	$ 808,669	$ 769,992	$ 38,677

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 76,000	$ 83,025	$ (7,025)	$ 166,050
Other Revenues	30,255	86,500	(56,245)	173,000
Transfer from Other Funds	-	-	-	-
Total Revenue	106,255	169,525	(63,270)	339,050
Building Maintenance	5,358	15,650	10,292	31,300
Fuel	8,624	10,000	1,376	20,000
Capital Outlay - Vehic & Equip	36,756	16,625	(20,131)	33,250
Vehicle Maintenance	9,458	97,250	87,792	194,500
Depreciation	37,440	30,000	(7,440)	60,000
Budgeted Totals	97,635	169,525	71,890	339,050
Less Capitalized Assets	(36,756)	n/a	n/a	n/a
Total Expenditures	60,880	169,525	71,890	339,050
Change in Fund Balance	$ 45,376	$ -	$ 8,620	$ -

STORM WATER COALITION AGENCY FUND
BALANCE SHEET
DECEMBER 31, 2018

		DECEMBER 31, 2018
ASSETS:		
Cash and cash equivalents	$	110,775
Receivable from other governments		-
Total Assets	$	110,775
LIABILITIES AND FUND BALANCES:		
Accounts Payable	$	-
Deposits from other governments		110,775
Total Liabilities	$	110,775

FRUIT HEIGHTS
EQUITY RESERVES
DECEMBER 31, 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	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				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	117,707.92	498,096.08	2,011.50	

LOCAL OPTION TAX - GENERAL FUND

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				(474,975.42)
JULY 2018	4,968.24	11,108.80	-	(481,115.98)
AUGUST 2018	5,405.87	17,253.57	-	(492,963.68)
SEPTEMBER 2018	5,136.61	20,118.68	-	(507,945.75)
OCTOBER 2018	4,871.26	43,111.04	-	(546,185.53)
NOVEMBER 2018	5,150.93	33,215.30	-	(574,249.90)
DECEMBER 2018	4,194.72	30,368.78	-	(600,423.96)
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	29,727.63	155,176.17	-	

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	17.58	3,696.59	-	(524,121.16)
NOVEMBER 2018	14,642.00	90,661.07	-	(600,140.23)
DECEMBER 2018	14,661.84	-	-	(585,478.39)
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	73,299.16	94,357.66	-	

PARK IMPACT FEES - CAPITAL PROJECTS FUND

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				172,231.83
JULY 2018	4,460.00	-	336.14	177,027.97
AUGUST 2018	2,230.00	-	345.50	179,603.47
SEPTEMBER 2018	3,345.00	-	350.52	183,298.99
OCTOBER 2018	-	-	357.74	183,656.73
NOVEMBER 2018	2,230.00	122,359.84	358.44	63,885.32
DECEMBER 2018	-	4,355.00	124.68	59,655.00
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	12,265.00	126,714.84	1,873.01	

WATER IMPACT FEES

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				558,869.07
JULY 2018	18,232.80	-	1,090.72	578,192.59
AUGUST 2018	9,116.40	-	1,128.43	588,437.43
SEPTEMBER 2018	13,674.60	-	1,148.43	603,260.45
OCTOBER 2018	-	-	1,177.36	604,437.81
NOVEMBER 2018	9,116.40	164,401.01	1,179.66	450,332.86
DECEMBER 2018	-	-	878.90	451,211.75
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	50,140.20	164,401.01	6,603.49	

STORM WATER IMPACT FEES

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				(370,183.74)
JULY 2018	6,734.88	-	-	(363,448.86)
AUGUST 2018	3,367.44	-	-	(360,081.42)
SEPTEMBER 2018	5,051.16	-	-	(355,030.26)
OCTOBER 2018	1,683.72	-	-	(353,346.54)
NOVEMBER 2018	3,367.44	34,777.79	-	(384,756.89)
DECEMBER 2018	-	-	-	(384,756.89)
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	20,204.64	34,777.79	-	

TRAIL DONATIONS

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				12,500.00
JULY 2018	5,100.00	-	24.40	17,624.40
AUGUST 2018	-	-	34.40	17,658.79
SEPTEMBER 2018	500.00	-	34.46	18,193.26
OCTOBER 2018	525.00	-	35.51	18,753.76
NOVEMBER 2018	1,885.00	-	36.60	20,675.36
DECEMBER 2018	526.00	-	40.35	21,241.72
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	8,536.00	-	205.72	

PLAYGROUND DONATIONS

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				-
JULY 2018	-	-	-	-
AUGUST 2018	50.00	-	-	50.00
SEPTEMBER 2018	50,250.00	-	0.10	50,300.10
OCTOBER 2018	5,045.63	-	98.17	55,443.90
NOVEMBER 2018	3,007.00	58,450.90	-	(0)
DECEMBER 2018	1,040.00	1,040.00	-	(0)
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	59,392.63	59,490.90	98.27	