FRUIT HEIGHTS
SUMMARIZED MONTHLY
FINANCIAL STATEMENTS
FEBRUARY 28, 2019

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FRUIT HEIGHTS
FEBRUARY 28, 2019
Comments and Recommendations from Child Richards CPAs & Advisors:

CITY AS A WHOLE:

1. Total cash balance is $6,654,021 of which $711,686 is restricted and $5,942,334 is unrestricted. See page 4 of the report for a detailed break out of the various restrictions.

GENERAL FUND:

1. Unrestricted cash is at $996,056 and restricted cash is at $0.
2. Fund balance is currently at 30% of revenues, including budgeted transfer of $189,108, which is $120,926 above the 25% limitation. We recommend Fruit Heights increase their budgeted transfer to the Capital Projects fund.
3. Total revenues are $7,949 more than budgeted to date due. Expenditures are $148,609 less than budgeted to date. The overall change in fund balance is an increase of $324,731.

CAPITAL PROJECTS FUND:

1. Unrestricted cash is at $1,030,229 and restricted cash is at $88,451.
2. Total revenues are $30,905 less than budgeted to date and expenditures are $49,000 more than budgeted to date. The overall change in fund balance is a decrease of $91,373.

WATER FUND:

1. Unrestricted cash is $2,253,790 and restricted cash is at $434,758.
2. Total revenues are $83,056 higher than budgeted to date and total expenditures are $6,623 more than budgeted to date. The overall change in fund balance is a decrease of $173,965.

EAST OAKS IRRIGATION FUND

1. Restricted cash is at $188,478.
2. Total revenues are $0 and are $9,067 less than budgeted to date. Total expenditures are $6,921 more than budgeted to date. The overall change in fund balance is a decrease of $6,921.

SEWER FUND:

1. Unrestricted cash is at $328,172.
2. Total revenues are $2,602 more than budgeted to date and total expenditures are $1,262 more than budgeted to date. The overall change in fund balance is an increase of $47,884.

STORM FUND:

1. Unrestricted cash is at $434,102.
2. Total revenues are $32,406 more than budgeted to date and total expenditures are $109,251 more than budgeted to date. The overall change in fund balance is an increase of $178,909.

SOLID WASTE FUND:

1. Unrestricted cash is at $428,160.
2. Total revenues are $5,653 more than budgeted to date and total expenditures are $663 less than budgeted to date. The overall change in fund balance is $30,861.

FRUIT HEIGHTS
FEBRUARY 28, 2019
Comments and Recommendations from Child Richards CPAs & Advisors:

<u>VEHICLE FUND</u>

1. Unrestricted cash is at $365,598.
2. Total revenues are $93,670 less than budgeted to date and total expenditures are $105,156 less than budgeted to date. The overall change in fund balance is $48,242.

<u>STORM WATER COALITION AGENCY FUND</u>

1. The balance of agency funds being held for the Storm Water Coalition is $106,227.

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 eight months ended February 28, 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
March 20, 2019

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CITY'S CASH RECONCILIATION
FROM BANK ACCOUNTS TO THE GENERAL LEDGER
FEBRUARY 28, 2019

Account Number	GL Account Number	Fund	Reconciled Balance
Cash in Checking - Combined	01-11110		-
Express Bill Pay	01-11114		26,525
Zions Checking	01-11115		195,622
Zions Money Market	01-11116		32,276
Cache Valley Bank	01-1117		2,030,557
Petty Cash	01-11310		277
Returned Checks	01-11400		(725)
PTIF	01-11610		4,364,407
Utility Cash Clearing	01-11700		5,082
Total Cash and Cash Equivalents			**6,654,021**

	Restricted	Unrestricted	Interfund Borrowing	Total
General Fund Cash	-	996,056	-	996,056
Capital Projects Cash	88,451	1,030,229	-	1,118,680
Coalition Fund Cash	-	106,227	-	106,227
Water Fund Cash	434,758	2,253,790	-	2,688,547
Irrigation Fund Cash	188,478	-		188,478
Sewer Fund Cash	-	328,172	-	328,172
Solid Waste Fund Cash	-	428,160	-	428,160
Storm Water Fund Cash	-	434,102	-	434,102
Vehicle Fund Cash	-	365,598	-	365,598
	711,686	5,942,334	**-**	**6,654,021**

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

ACCOUNTS PAYABLE RECONCILIATION
FROM UNPAID INVOICE REPORT TO GENERAL LEDGER
FEBRUARY 28, 2019

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
FEBRUARY 28, 2019

	FEBRUARY 28, 2019	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	$ 996,056	$ 492,021	$ 504,035
Restricted Cash	-	255,815	(255,815)
Total Cash	996,056	747,836	248,220
Receivables and Prepaids	43,007	14,743	28,264
Due from Other Governments	1,005,717	1,034,340	(28,623)
Total Assets	$ 2,044,779	$ 1,796,919	$ 247,860
LIABILITIES:			
Accounts Payable	$ -	$ 48,052	$ (48,052)
C Road Payable	-	-	-
Deferred Revenue	1,049,264	1,085,845	(36,582)
Deposits	71,815	65,215	6,600
Accrued Expenses	10,825	9,662	1,163
Total Liabilities	1,131,904	1,208,774	(76,870)
FUND BALANCES:			
Nonspendable - prepaid expenses	-	2,953	(2,953)
Restricted for Class C Roads	-	255,815	(255,815)
Restricted for Transportation Tax	-	-	-
Unrestricted, Unassigned	912,876	329,377	583,499
Total Fund Balances	912,876	588,145	324,731
Total Liabilities and Fund Balances	$ 2,044,779	$ 1,796,919	$ 247,860

Actual Revenues	2,411,366	2,249,412
Unrestricted Fund Balance	912,876	329,377
Budgeted, untransferred money	(189,108)	-
Remaining unrestricted	723,768	-
% of Budgeted Revenues (5%-25%)	30%	15%
$ Amount below (above) the 25% limitation	(120,926)	131,760

GENERAL FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
FEBRUARY 28, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Property Taxes	$ 782,188	$ 800,000	$ (17,812)	$ 939,741
Sales Tax	520,338	400,000	120,338	600,000
Licenses and Permits	64,362	37,667	26,695	56,500
Local Option and State Liquor	40,141	36,467	3,674	54,700
C Roads	161,458	359,026	(197,568)	538,539
Charges for Services	111,737	87,491	24,246	131,236
Telecom and Franchise Fees	80,245	40,067	40,179	60,100
Miscellaneous Revenues	28,563	20,367	8,196	30,550
Total Revenue	1,789,032	1,781,083	7,949	2,411,366
Legislative	27,715	31,667	3,952	47,500
City Manager	99,760	94,900	(4,860)	142,350
Treasurer	46,161	46,250	89	69,375
Deputy Recorder	39,703	36,345	(3,357)	54,518
Auditing	-	12,000	12,000	10,000
Attorney	16,211	20,000	3,790	30,000
City Hall Operations	9,107	13,667	4,560	20,500
Emergency Preparedness	264	2,000	1,736	3,000
Nondepartmental	209,369	168,957	(40,411)	253,436
Elections	-	400	400	600
Planning and Zoning	53,190	50,960	(2,230)	76,440
Police Department	90,268	158,000	67,732	237,000
Fire Department	-	146,667	146,667	220,000
Building Inspection	16,131	16,567	435	24,850
Roadways	196,370	224,100	27,730	336,150
Parks	159,201	103,000	(56,201)	154,500
Youth Recreation	2,756	2,333	(423)	3,500
Class C Roads	498,096	359,026	(139,070)	538,539
Transfer to Vehicle Fund	-	-	-	-
Transfer to Capital Fund	-	126,072	126,072	189,108
Total Expenditures	1,464,302	1,612,911	148,609	2,411,366
Change in Fund Balance	$ 324,731	$ 168,173	$ 156,558	$ -

CAPITAL PROJECTS FUND
BALANCE SHEET
FEBRUARY 28, 2019

	FEBRUARY 28, 2019	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	$ 1,030,229	$ 1,087,906	$ (57,677)
Restricted Cash	88,451	184,732	(96,281)
Total Cash	1,118,680	1,272,638	(153,958)
Receivables and Prepaids	16,388	16,388	-
Total Assets	$ 1,135,068	$ 1,289,026	$ (153,958)
LIABILITIES:			
Accounts Payable	$ -	$ 62,585	$ (62,585)
Total Liabilities	-	62,585	(62,585)
FUND BALANCES:			
Restricted For Park Impact Fees	61,003	172,232	(111,229)
Restricted for Transportation Fees	-	-	-
Restricted for Trail Donations	24,848	12,500	12,348
Restricted for Playground Donations	2,600		
Unrestricted, Unassigned	1,046,618	1,041,709	4,909
Total Fund Balances	1,135,068	1,226,441	(91,373)
Total Liabilities and Fund Balances	$ 1,135,068	$ 1,289,026	$ (153,958)

CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
FEBRUARY 28, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Interest Earnings	$ 16,239	$ 6,667	$ 9,572	$ 10,000
Trail Donations	12,054	-	12,054	-
Playground Donations	61,993	-	61,993	-
Park Impact Fees	13,380	4,460	8,920	6,690
Transportation Utility Fees	117,295	114,667	2,629	172,000
Transfer from General Fund	-	126,072	(126,072)	189,108
Total Revenue	220,961	251,865	(30,905)	377,798
Sidewalk Replacement	-	16,667	16,667	25,000
Parking Lot	126,127	80,000	(46,127)	120,000
Park Improvements	186,206	166,667	(19,539)	250,000
Mountain Road Rebuild	-	-	-	-
Total Expenditures	312,333	263,333	(49,000)	395,000
Change in Fund Balance	$ (91,373)	$ (11,468)	$ (79,905)	$ (17,202)

WATER FUND
BALANCE SHEET
FEBRUARY 28, 2019

	FEBRUARY 28, 2019	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	$ 2,253,790	$ 2,026,200	$ 227,590
Restricted Cash	434,758	763,172	(328,414)
Total Cash	2,688,547	2,789,372	(100,825)
Receivables, Prepaids, and Inventory	177,528	198,557	(21,029)
Pension Items	28,918	28,915	3
Gross Capital Assets	7,774,831	7,587,387	187,444
Accumulated Depreciation	(2,365,673)	(2,266,473)	(99,200)
East Oaks Irrigation Fund:	$ 8,304,151	$ 8,337,758	$ (33,607)
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	5,409,158	5,320,914	88,244
Restricted for Special Assessment		204,303	(204,303)
Restricted for Impact Fees	434,758	558,869	(124,111)
Unrestricted, Unassigned	2,399,862	2,190,030	209,832
Total Fund Balances	8,243,778	8,274,116	(30,338)
Total Liabilities and Fund Balances	$ 8,304,151	$ 8,337,758	$ (33,607)

WATER FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
FEBRUARY 28, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 622,329	$ 600,000	$ 22,329	$ 900,000
Impact Fees	54,698	18,233	36,466	27,349
Connection Fees	1,020	667	353	1,000
Other Revenues	42,708	18,800	23,908	28,200
Total Revenue	720,755	637,699	83,056	956,549
Source of Supply	226,689	226,689	0	226,689
Utilities	11,458	16,667	5,208	25,000
Purification	864	2,667	1,803	4,000
Personnel Costs	108,321	146,000	37,679	219,000
Equipment, Supplies, Maintenance	44,340	36,633	(7,706)	54,950
Professional and Technical	7,576	22,133	14,557	33,200
Capital Outlay - Improvements	187,440	137,366	(50,074)	206,049
Capital Outlay - Equipment	-	-	-	10,000
Hydrant Replacement	-	-	-	30,000
Other Operating Expenses	2,557	2,333	(223)	3,500
Admin and Vehicle Cost Share	45,789	45,789	(0)	68,684
Depreciation	99,200	91,333	(7,867)	137,000
Budgeted Totals	734,234	727,611	(6,623)	1,018,072
Less Capitalized Assets	(187,443)	n/a	n/a	n/a
Less Amortized Bond Principal	-	n/a	n/a	n/a
Total Expenditures	546,791	727,611	(6,623)	1,018,072
Change in Fund Balance	$ 173,965	$ (89,912)	$ 76,433	$ (61,523)

EAST OAKS IRRIGATION FUND
BALANCE SHEET
FEBRUARY 28, 2019

	FEBRUARY 28, 2019	JUNE 30, 2018	Change
ASSETS:			
Restricted Cash	$ 188,478	$ 187,228	$ 1,250
Total Cash	188,478	187,228	1,250
Receivables, Prepaids, and Inventory	17,075	17,075	-
Total Assets	$ 205,553	$ 204,303	$ 1,250
LIABILITIES:			
Accounts Payable	$ -	$ -	$ -
Deferred Revenue	8,171	-	8,171
Total Liabilities	8,171	-	8,171
FUND BALANCES:			
Restricted for Special Assessment	197,382	204,303	(6,921)
Total Fund Balances	197,382	204,303	(6,921)
Total Liabilities and Fund Balances	$ 205,553	$ 204,303	$ 1,250

EAST OAKS IRRIGATION FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
FEBRUARY 28, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Annual Maintenance Fees	$ -	$ 8,000	$ (8,000)	$ 12,000
Special Assessments	-	1,067	(1,067)	1,600
Total Revenue	-	9,067	(9,067)	13,600
Equipment, Supplies, Maintenance	4,232	-	(4,232)	-
Professional and Technical	2,689	-	(2,689)	-
Budgeted Totals	6,921	-	(6,921)	-
Less Capitalized Assets	-	n/a	n/a	n/a
Less Amortized Bond Principal	-	n/a	n/a	n/a
Total Expenditures	6,921	-	(6,921)	-
Change in Fund Balance	$ (6,921)	$ 9,067	$ (15,987)	$ 13,600

SEWER FUND
BALANCE SHEET
FEBRUARY 28, 2019

	FEBRUARY 28, 2019	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	$ 328,172	$ 312,863	$ 15,309
Restricted Cash	-	-	-
Total Cash	328,172	312,863	15,309
Receivables, Prepaids, and Inventory	44,229	47,045	(2,816)
Gross Capital Assets	-	-	-
Accumulated Depreciation	-	-	-
Total Assets	$ 372,401	$ 359,908	$ 12,493
LIABILITIES:			
Accounts Payable	$ -	$ 35,391	$ (35,391)
Impact Fee Payable	-	-	-
Total Liabilities	-	35,391	(35,391)
FUND BALANCES:			
Unrestricted, Unassigned	372,401	324,517	47,884
Total Fund Balances	372,401	324,517	47,884
Total Liabilities and Fund Balances	$ 372,401	$ 359,908	$ 12,493

SEWER FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
FEBRUARY 28, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 323,707	$ 323,333	$ 374	$ 485,000
Other Revenues	4,561	2,333	2,228	3,500
Total Revenue	328,268	325,667	2,602	488,500
Sewer Treatment	260,399	263,333	2,934	395,000
Miscellaneous	6,529	2,333	(4,196)	3,500
Maintenance & Repairs	-	-	-	500
Administrative Costs	13,456	13,456	-	20,184
Budgeted Totals	280,384	279,123	(1,262)	419,184
Total Expenditures	280,384	279,123	(1,262)	419,184
Change in Fund Balance	$ 47,884	$ 46,544	$ 1,340	$ 69,316

STORM WATER FUND
BALANCE SHEET
FEBRUARY 28, 2019

	FEBRUARY 28, 2019	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	$ 434,102	$ 450,248	$ (16,146)
Restricted Cash	-	-	-
Total Cash	434,102	450,248	(16,146)
Receivables, Prepaids, and Inventory	34,149	34,892	(743)
Pension Items	18,811	18,809	2
Gross Capital Assets	3,338,311	3,166,760	171,551
Accumulated Depreciation	(544,888)	(506,808)	(38,080)
Total Assets	$ 3,280,485	$ 3,163,901	$ 116,584
LIABILITIES:			
Accounts Payable	$ -	$ 1,147	$ (1,147)
Payroll and Pension Liabilities	39,686	39,687	(1)
Customer Deposits	181,497	173,997	7,500
Total Liabilities	221,183	214,831	6,352
FUND BALANCES:			
Net Investment in Capital Assets	2,793,423	2,659,952	133,471
Restricted for Impact Fees	-	-	-
Unrestricted, Unassigned	265,878	289,118	(23,240)
Total Fund Balances	3,059,301	2,949,070	110,231
Total Liabilities and Fund Balances	$ 3,280,485	$ 3,163,901	$ 116,584

STORM WATER FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
FEBRUARY 28, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 251,880	$ 250,068	$ 1,812	$ 375,102
Impact Fees	21,888	6,667	15,222	10,000
Other Revenues	15,372	-	15,372	-
Total Revenue	289,140	256,735	32,406	385,102
Personnel	62,155	68,153	5,999	102,230
Professional and Technical	17,204	10,000	(7,204)	21,000
Maintenance and Repairs	816	1,467	651	2,200
Construction Improvements	190,141	93,333	(96,808)	140,000
Depreciation	38,080	26,667	(11,413)	40,000
Admin and Vehicle Cost Share	38,789	38,789	(1)	58,184
Other Operating Costs	3,275	2,800	(475)	4,200
Capital Projects	-	16,667	16,667	25,000
Budgeted Totals	350,460	241,209	(109,251)	367,814
Less Capitalized Assets	(171,551)	na	na	na
Total Expenditures	178,909	241,209	(109,251)	367,814
Change in Fund Balance	$ 110,231	$ 15,526	$ (76,846)	$ 17,288

SOLID WASTE FUND
BALANCE SHEET
FEBRUARY 28, 2019

	FEBRUARY 28, 2019	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	$ 428,160	$ 421,961	$ 6,199
Total Cash	428,160	421,961	6,199
			-
Receivables, Prepaids, and Inventory	31,009	32,413	(1,404)
Total Assets	$ 459,170	$ 454,374	$ 4,796
LIABILITIES:			
Accounts Payable	$ -	$ 26,065	$ (26,065)
Total Liabilities	-	26,065	(26,065)
FUND BALANCES:			
Net Investment in Capital Assets	-	-	-
Unrestricted, Unassigned	459,170	428,309	30,861
Total Fund Balances	459,170	428,309	30,861
Total Liabilities and Fund Balances	$ 459,170	$ 454,374	$ 4,796

SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
FEBRUARY 28, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 225,551	$ 223,333	$ 2,218	$ 335,000
Other Revenues	6,769	3,333	3,435	5,000
Total Revenue	232,320	226,667	5,653	340,000
Waste Disposal Costs	90,085	92,000	1,915	138,000
Waste Collection Costs	95,309	92,667	(2,642)	139,000
Admin and Vehicle Costs	13,456	13,456	(1)	20,184
Other Operating Expenses	2,610	4,000	1,390	6,000
Total Expenditures	201,459	202,122	663	303,184
Change in Fund Balance	$ 30,861	$ 24,544	$ 6,316	$ 36,816

VEHICLE FUND
BALANCE SHEET
FEBRUARY 28, 2019

	FEBRUARY 28, 2019	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	$ 365,598	$ 330,158	$ 35,440
Restricted Cash	-	-	-
Total Cash	365,598	330,158	35,440
Gross Capital Assets	1,192,147	1,147,799	44,348
Accumulated Depreciation	(746,211)	(707,965)	(38,246)
Total Assets	$ 811,535	$ 769,992	$ 41,543
LIABILITIES:			
Accounts Payable	$ -	$ 6,699	$ (6,699)
Total Liabilities	-	6,699	(6,699)
FUND BALANCES:			
Net Investment in Capital Assets	445,936	439,834	6,102
Unrestricted, Unassigned	365,599	323,459	42,140
Total Fund Balances	811,535	763,293	48,242
Total Liabilities and Fund Balances	$ 811,535	$ 769,992	$ 41,543

VEHICLE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
FEBRUARY 28, 2019

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 101,333	$ 110,700	$ (9,367)	$ 166,050
Other Revenues	31,030	115,333	(84,303)	173,000
Transfer from Other Funds	-	-	-	-
Total Revenue	132,363	226,033	(93,670)	339,050
Building Maintenance	7,649	20,867	13,217	31,300
Fuel	11,609	13,333	1,724	20,000
Capital Outlay - Vehic & Equip	36,756	22,167	(14,589)	33,250
Vehicle Maintenance	14,943	129,667	114,724	194,500
Depreciation	49,920	40,000	(9,920)	60,000
Budgeted Totals	120,877	226,033	105,156	339,050
Less Capitalized Assets	(36,756)	n/a	n/a	n/a
Total Expenditures	84,122	226,033	105,156	339,050
Change in Fund Balance	$ 48,242	$ -	$ 11,486	$ -

STORM WATER COALITION AGENCY FUND
BALANCE SHEET
FEBRUARY 28, 2019

		FEBRUARY 28, 2019
ASSETS:		
Cash and cash equivalents	$	106,227
Receivable from other governments		-
Total Assets	$	106,227
LIABILITIES AND FUND BALANCES:		
Accounts Payable	$	-
Deposits from other governments		106,227
Total Liabilities	$	106,227

FRUIT HEIGHTS
EQUITY RESERVES
FEBRUARY 28, 2019

	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	41,738.55	-	-	(80,823.61)
FEBRUARY 2019	-	-	-	(80,823.61)
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	159,446.47	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	4,894.17	21,857.74	-	(617,387.53)
FEBRUARY 2019	5,519.18	19,335.82	-	(631,204.17)
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	40,140.98	196,369.73	-	

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	14,654.77	3,696.59	-	(509,483.97)
NOVEMBER 2018	14,642.00	90,661.07	-	(585,503.04)
DECEMBER 2018	14,661.84	-	-	(570,841.20)
JANUARY 2019	14,688.24	-	-	(556,152.96)
FEBRUARY 2019	14,670.87	35,466.35	-	(576,948.44)
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	117,295.46	129,824.01	-	

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	-	-	116.43	59,771.43
FEBRUARY 2019	1,115.00	-	116.65	61,003.08
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	13,380.00	126,714.84	2,106.09	

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	-	-	880.61	452,092.37
FEBRUARY 2019	4,558.20	22,775.33	882.33	434,757.57
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	54,698.40	187,176.34	8,366.44	

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	-	-	-	(384,756.89)
FEBRUARY 2019	1,683.72	-	-	(383,073.17)
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	21,888.36	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	2,717.73	-	41.46	24,000.90
FEBRUARY 2019	800.00	-	46.84	24,847.74
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	12,053.73	-	294.01	

	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	58,451	-	(0)
DECEMBER 2018	1,040.00	1,040	-	(0)
JANUARY 2019	1,200.00	-	-	1,200
FEBRUARY 2019	1,400.00	-	-	2,600
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	61,992.63	59,490.90	98.27	