FRUIT HEIGHTS
SUMMARIZED MONTHLY
FINANCIAL STATEMENTS
NOVEMBER 30, 2018

TABLE OF CONTENTS

FRUIT HEIGHTS
NOVEMBER 30, 2018
Comments and Recommendations from Child Richards CPAs & Advisors:

CITY AS A WHOLE:

1. Total cash balance is $6,183,086 of which $719,663 is restricted and $5,463,423 is unrestricted. See page 4 of the report for a detailed break out of the various restrictions.

GENERAL FUND:

1. Unrestricted cash is at $411,380 and restricted cash is at $0.
2. Fund balance is currently at 5% of revenues due to property taxes not yet received. Fund balance includes a budgeted transfer of $189,108, and is $474,528 below the 25% limitation.
3. Total revenues are $630,648 less than budgeted to date due to property taxes not yet received and expenditures are $40,684 less than budgeted to date. The overall change in fund balance is a decrease of $270,724.

CAPITAL PROJECTS FUND:

1. Unrestricted cash is at $1,003,115 and restricted cash is at $84,561.
2. Total revenues are $8,321 less than budgeted to date and expenditures are $115,210 less than budgeted to date. The overall change in fund balance is a decrease of $122,377.

WATER FUND:

1. For monthly presentation purposes, the Irrigation Water Project Fund was separated from the Water Fund.
2. Unrestricted cash is $2,347,607 and restricted cash is at $450,333.
3. Total revenues are $1,392 higher than budgeted to date and total expenditures are $49,488 less than budgeted to date. The overall change in fund balance is an increase of $41,912.

EAST OAKS IRRIGATION FUND

1. Restricted cash is at $184,770
2. Total revenues are $0 and are $5,667 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 $327,193.
2. Total revenues are $38,383 less than budgeted to date and total expenditures are $15,649 less than budgeted to date. The overall change in fund balance is an increase of $6,356.

STORM FUND:

1. Unrestricted cash is at $494,836.
2. Total revenues are $3,139 less than budgeted to date and total expenditures are $24,061 more than budgeted to date. The overall change in fund balance is a decrease of $21,246.

SOLID WASTE FUND:

1. Unrestricted cash is at $427,074.
2. Total revenues are $23,965 less than budgeted to date and total expenditures are $11,395 less than budgeted to date. The overall change in fund balance is $2,771.

FRUIT HEIGHTS
NOVEMBER 30, 2018
Comments and Recommendations from Child Richards CPAs & Advisors:

VEHICLE FUND

1. Unrestricted cash is at $341,442.
2. Total revenues are $47,995 less than budgeted to date and total expenditures are $54,045 less than budgeted to date. The overall change in fund balance is $50,470.

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 five months ended November 30, 2018 with a comparative on the balance sheets as of June 30, 2018, and the related statements of revenues, expenses, and changes in fund balances for the period then ended in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statements of cash flows were included in the financial statements, they might influence the user's conclusions about the City's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The supplementary information contained on pages 21 to 24 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

Child Richards CPAs & Advisors

Ogden, Utah
January 30, 2019

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CITY'S CASH RECONCILIATION
FROM BANK ACCOUNTS TO THE GENERAL LEDGER
NOVEMBER 30, 2018

Account Number	GL Account Number	Fund	Reconciled Balance
Cash in Checking - Combined	01-11110		(39,294.74)
Express Bill Pay	01-11114		29,834
Zions Checking	01-11115		182,868
Zions Money Market	01-11116		332,189
Cache Valley Bank	01-1117		2,016,085
Petty Cash	01-11310		278
Returned Checks	01-11400		(725)
PTIF	01-11610		3,659,274
Utility Cash Clearing	01-11700		2,578
Total Cash and Cash Equivalents			**6,183,086**

	Restricted	Unrestricted	Interfund Borrowing	Total
General Fund Cash	-	411,380	-	411,380
Capital Projects Cash	84,561	1,003,115	-	1,087,676
Coalition Fund Cash	-	110,775	-	110,775
Water Fund Cash	450,333	2,347,607	-	2,797,940
Irrigation Fund Cash	184,770	-		184,770
Sewer Fund Cash	-	327,193	-	327,193
Solid Waste Fund Cash	-	427,074	-	427,074
Storm Water Fund Cash	-	494,836	-	494,836
Vehicle Fund Cash	-	341,442	-	341,442
	719,663	5,463,422	**-**	**6,183,086**

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

ACCOUNTS PAYABLE RECONCILIATION
FROM UNPAID INVOICE REPORT TO GENERAL LEDGER
NOVEMBER 30, 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
NOVEMBER 30, 2018

	NOVEMBER 30, 2018	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	$ 411,380	$ 492,021	$ (80,641)
Restricted Cash	-	255,815	(255,815)
Total Cash	411,380	747,836	(336,456)
Receivables and Prepaids	43,171	14,743	28,428
Due from Other Governments	1,005,717	1,034,340	(28,623)
Total Assets	$ 1,460,268	$ 1,796,919	$ (336,651)
LIABILITIES:			
Accounts Payable	$ -	$ 48,052	$ (48,052)
C Road Payable	-	-	-
Deferred Revenue	1,062,982	1,085,845	(22,863)
Deposits	73,215	65,215	8,000
Accrued Expenses	6,651	9,662	(3,011)
Total Liabilities	1,142,847	1,208,774	(65,927)
FUND BALANCES:			
Nonspendable - prepaid expenses	-	2,953	(2,953)
Restricted for Class C Roads	-	255,815	(255,815)
Restricted for Transportation Tax	-	-	-
Unrestricted, Unassigned	317,421	329,377	(11,956)
Total Fund Balances	317,421	588,145	(270,724)
Total Liabilities and Fund Balances	$ 1,460,268	$ 1,796,919	$ (336,651)

Actual Revenues	2,411,366	2,249,412
Unrestricted Fund Balance	317,421	329,377
Budgeted, untransferred money	(189,108)	-
Remaining unrestricted	128,313	-
% of Budgeted Revenues (5%-25%)	5%	15%
$ Amount below (above) the 25% limitation	474,528	131,760

GENERAL FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
NOVEMBER 30, 2018

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Property Taxes	$ 97,527	$ 800,000	$ (702,473)	$ 939,741
Sales Tax	330,764	250,000	80,764	600,000
Licenses and Permits	60,394	23,542	36,852	56,500
Local Option and State Liquor	25,533	22,792	2,741	54,700
C Roads	119,719	224,391	(104,672)	538,539
Charges for Services	82,756	54,682	28,074	131,236
Telecom and Franchise Fees	51,816	25,042	26,775	60,100
Miscellaneous Revenues	14,020	12,729	1,291	30,550
Total Revenue	782,529	1,413,177	(630,648)	2,411,366
Legislative	18,379	19,792	1,413	47,500
City Manager	58,408	59,313	904	142,350
Treasurer	28,785	28,906	121	69,375
Deputy Recorder	24,368	22,716	(1,653)	54,518
Auditing	-	12,000	12,000	10,000
Attorney	6,987	12,500	5,513	30,000
City Hall Operations	6,179	8,542	2,363	20,500
Emergency Preparedness	-	1,250	1,250	3,000
Nondepartmental	131,452	105,598	(25,854)	253,436
Elections	-	250	250	600
Planning and Zoning	41,001	31,850	(9,151)	76,440
Police Department	53,692	98,750	45,058	237,000
Fire Department	-	91,667	91,667	220,000
Building Inspection	9,707	10,354	647	24,850
Roadways	126,900	140,063	13,162	336,150
Parks	49,232	64,375	15,143	154,500
Youth Recreation	65	1,458	1,393	3,500
Class C Roads	498,096	224,391	(273,705)	538,539
Transfer to Vehicle Fund	-	-	-	-
Transfer to Capital Fund	-	78,795	78,795	189,108
Total Expenditures	1,053,253	1,012,569	(40,684)	2,411,366
Change in Fund Balance	$ (270,724)	$ 400,608	$ (671,332)	$ -

CAPITAL PROJECTS FUND
BALANCE SHEET
NOVEMBER 30, 2018

	NOVEMBER 30, 2018	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	$ 1,003,115	$ 1,087,906	$ (84,791)
Restricted Cash	84,561	184,732	(100,171)
Total Cash	1,087,676	1,272,638	(184,962)
Receivables and Prepaids	16,388	16,388	-
Total Assets	$ 1,104,064	$ 1,289,026	$ (184,962)
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	20,675	12,500	8,175
Restricted for Playground Donations	(0)		
Unrestricted, Unassigned	1,019,503	1,041,709	(22,206)
Total Fund Balances	1,104,064	1,226,441	(122,377)
Total Liabilities and Fund Balances	$ 1,104,064	$ 1,289,026	$ (184,962)

CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
NOVEMBER 30, 2018

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Interest Earnings	$ 11,830	$ 4,167	$ 7,663	$ 10,000
Trail Donations	8,010	-	8,010	-
Playground Donations	58,353	-	58,353	-
Park Impact Fees	12,265	2,788	9,478	6,690
Transportation Utility Fees	58,637	71,667	(13,029)	172,000
Transfer from General Fund	-	78,795	(78,795)	189,108
Total Revenue	149,094	157,416	(8,321)	377,798
Sidewalk Replacement	-	10,417	10,417	25,000
Parking Lot	90,661	50,000	(40,661)	120,000
Park Improvements	180,811	104,167	(76,644)	250,000
Mountain Road Rebuild	-	-	-	-
Total Expenditures	271,472	164,583	(106,888)	395,000
Change in Fund Balance	$ (122,377)	$ (7,167)	$ (115,210)	$ (17,202)

WATER FUND
BALANCE SHEET
NOVEMBER 30, 2018

	NOVEMBER 30, 2018	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	$ 2,347,607	$ 2,026,200	$ 321,407
Restricted Cash	450,333	763,172	(312,839)
Total Cash	2,797,940	2,789,372	8,568
Receivables, Prepaids, and Inventory	86,326	198,557	(112,231)
Pension Items	28,918	28,915	3
Gross Capital Assets	7,587,388	7,587,387	1
Accumulated Depreciation	(2,328,473)	(2,266,473)	(62,000)
Total Assets	$ 8,172,099	$ 8,337,758	$ (165,659)
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	5,258,915	5,320,914	(61,999)
Restricted for Impact Fees	450,333	558,869	(108,536)
Unrestricted, Unassigned	2,402,477	2,190,030	212,447
Total Fund Balances	8,111,725	8,069,813	41,912
Total Liabilities and Fund Balances	$ 8,172,099	$ 8,133,455	$ 38,644

WATER FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
NOVEMBER 30, 2018

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 317,146	$ 375,000	$ (57,854)	$ 900,000
Impact Fees	50,140	11,395	38,745	27,349
Connection Fees	935	417	518	1,000
Other Revenues	31,733	11,750	19,983	28,200
Total Revenue	399,954	398,562	1,392	956,549
Source of Supply	-	94,454	94,454	226,689
Utilities	6,647	10,417	3,769	25,000
Purification	432	1,667	1,235	4,000
Personnel Costs	61,325	91,250	29,925	219,000
Equipment, Supplies, Maintenance	32,504	22,896	(9,608)	54,950
Professional and Technical	381	13,833	13,452	33,200
Capital Outlay - Improvements	164,401	85,854	(78,547)	206,049
Capital Outlay - Equipment	-	-	-	10,000
Hydrant Replacement	-	-	-	30,000
Other Operating Expenses	1,734	1,458	(276)	3,500
Admin and Vehicle Cost Share	28,618	28,618	(0)	68,684
Depreciation	62,000	57,083	(4,917)	137,000
Budgeted Totals	358,042	407,530	49,488	1,018,072
Less Capitalized Assets	-	n/a	n/a	n/a
Less Amortized Bond Principal	-	n/a	n/a	n/a
Total Expenditures	358,042	407,530	49,488	1,018,072
Change in Fund Balance	$ 41,912	$ (8,968)	$ 50,880	$ (61,523)

EAST OAKS IRRIGATION FUND
BALANCE SHEET
NOVEMBER 30, 2018

	NOVEMBER 30, 2018	JUNE 30, 2018	Change
ASSETS:			
Restricted Cash	$ 184,770	$ 2,026,200	$ (1,841,430)
Total Cash	184,770	2,026,200	(1,841,430)
Receivables, Prepaids, and Inventory	17,075	198,557	(181,482)
Total Assets	$ 201,845	$ 2,224,757	$ (2,022,912)
LIABILITIES:			
Accounts Payable	$ -	$ 3,268	$ (3,268)
Deferred Revenue	4,087	21,718	(17,631)
Total Liabilities	4,087	24,986	(3,268)
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	$ 201,845	$ 229,289	$ (27,444)

EAST OAKS IRRIGATION FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
NOVEMBER 30, 2018

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Annual Maintenance Fees	$ -	$ 5,000	$ (5,000)	$ 12,000
Special Assessments	-	667	(667)	1,600
Total Revenue	-	5,667	(5,667)	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)	$ 5,667	$ (12,212)	$ 13,600

SEWER FUND
BALANCE SHEET
NOVEMBER 30, 2018

	NOVEMBER 30, 2018	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	$ 327,193	$ 312,863	$ 14,330
Restricted Cash	-	-	-
Total Cash	327,193	312,863	14,330
Receivables, Prepaids, and Inventory	5,380	47,045	(41,665)
Gross Capital Assets	-	-	-
Accumulated Depreciation	-	-	-
Total Assets	$ 332,573	$ 359,908	$ (27,335)
LIABILITIES:			
Accounts Payable	$ -	$ 35,391	$ (35,391)
Impact Fee Payable	1,700	-	1,700
Total Liabilities	1,700	35,391	(33,691)
FUND BALANCES:			
Unrestricted, Unassigned	330,873	324,517	6,356
Total Fund Balances	330,873	324,517	6,356
Total Liabilities and Fund Balances	$ 332,573	$ 359,908	$ (27,335)

SEWER FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
NOVEMBER 30, 2018

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 161,836	$ 202,083	$ (40,248)	$ 485,000
Other Revenues	3,323	1,458	1,864	3,500
Total Revenue	165,158	203,542	(38,383)	488,500
Sewer Treatment	148,665	164,583	15,918	395,000
Miscellaneous	1,727	1,458	(269)	3,500
Maintenance & Repairs	-	-	-	500
Administrative Costs	8,410	8,410	-	20,184
Budgeted Totals	158,802	174,452	15,649	419,184
Total Expenditures	158,802	174,452	15,649	419,184
Change in Fund Balance	$ 6,356	$ 29,090	$ (22,734)	$ 69,316

STORM WATER FUND
BALANCE SHEET
NOVEMBER 30, 2018

	NOVEMBER 30, 2018	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	$ 494,836	$ 450,248	$ 44,588
Restricted Cash	-	-	-
Total Cash	494,836	450,248	44,588
Receivables, Prepaids, and Inventory	3,708	34,892	(31,184)
Pension Items	18,811	18,809	2
Gross Capital Assets	3,166,760	3,166,760	0
Accumulated Depreciation	(530,608)	(506,808)	(23,800)
Total Assets	$ 3,153,507	$ 3,163,901	$ (10,394)
LIABILITIES:			
Accounts Payable	$ -	$ 1,147	$ (1,147)
Payroll and Pension Liabilities	39,686	39,687	(1)
Customer Deposits	185,997	173,997	12,000
Total Liabilities	225,683	214,831	10,852
FUND BALANCES:			
Net Investment in Capital Assets	2,636,152	2,659,952	(23,800)
Restricted for Impact Fees	-	-	-
Unrestricted, Unassigned	291,672	289,118	2,554
Total Fund Balances	2,927,824	2,949,070	(21,246)
Total Liabilities and Fund Balances	$ 3,153,507	$ 3,163,901	$ (10,394)

STORM WATER FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
NOVEMBER 30, 2018

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 125,917	$ 156,293	$ (30,376)	$ 375,102
Impact Fees	20,205	4,167	16,038	10,000
Other Revenues	11,198	-	11,198	-
Total Revenue	157,320	160,459	(3,139)	385,102
Personnel	40,112	42,596	2,484	102,230
Professional and Technical	13,283	10,000	(3,283)	21,000
Maintenance and Repairs	659	917	257	2,200
Construction Improvements	73,734	58,333	(15,400)	140,000
Depreciation	23,800	16,667	(7,133)	40,000
Admin and Vehicle Cost Share	24,243	24,243	(1)	58,184
Other Operating Costs	2,734	1,750	(984)	4,200
Capital Projects	-	10,417	10,417	25,000
Budgeted Totals	178,566	154,505	(24,061)	367,814
Less Capitalized Assets	-	na	na	na
Total Expenditures	178,566	154,505	(24,061)	367,814
Change in Fund Balance	$ (21,246)	$ 5,954	$ (27,200)	$ 17,288

SOLID WASTE FUND
BALANCE SHEET
NOVEMBER 30, 2018

	NOVEMBER 30, 2018	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	$ 427,074	$ 421,961	$ 5,113
Total Cash	427,074	421,961	5,113
			-
Receivables, Prepaids, and Inventory	4,005	32,413	(28,408)
Total Assets	$ 431,080	$ 454,374	$ (23,294)
LIABILITIES:			
Accounts Payable	$ -	$ 26,065	$ (26,065)
Total Liabilities	-	26,065	(26,065)
FUND BALANCES:			
Net Investment in Capital Assets	-	-	-
Unrestricted, Unassigned	431,080	428,309	2,771
Total Fund Balances	431,080	428,309	2,771
Total Liabilities and Fund Balances	$ 431,080	$ 454,374	$ (23,294)

SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
NOVEMBER 30, 2018

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 112,771	$ 139,583	$ (26,812)	$ 335,000
Other Revenues	4,931	2,083	2,847	5,000
Total Revenue	117,702	141,667	(23,965)	340,000
Waste Disposal Costs	51,433	57,500	6,067	138,000
Waste Collection Costs	53,301	57,917	4,616	139,000
Admin and Vehicle Costs	8,410	8,410	(1)	20,184
Other Operating Expenses	1,787	2,500	713	6,000
Total Expenditures	114,931	126,326	11,395	303,184
Change in Fund Balance	$ 2,771	$ 15,340	$ (12,570)	$ 36,816

VEHICLE FUND
BALANCE SHEET
NOVEMBER 30, 2018

	NOVEMBER 30, 2018	JUNE 30, 2018	Change
ASSETS:			
Unrestricted Cash	$ 341,442	$ 330,158	$ 11,284
Restricted Cash	-	-	-
Total Cash	341,442	330,158	11,284
Gross Capital Assets	1,192,147	1,147,799	44,348
Accumulated Depreciation	(727,491)	(707,965)	(19,526)
Total Assets	$ 806,098	$ 769,992	$ 36,106
LIABILITIES:			
Accounts Payable	$ -	$ 6,699	$ (6,699)
Total Liabilities	-	6,699	(6,699)
FUND BALANCES:			
Net Investment in Capital Assets	464,656	439,834	24,822
Unrestricted, Unassigned	341,443	323,459	17,984
Total Fund Balances	806,098	763,293	42,805
Total Liabilities and Fund Balances	$ 806,098	$ 769,992	$ 36,106

VEHICLE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
NOVEMBER 30, 2018

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 63,333	$ 69,188	$ (5,854)	$ 166,050
Other Revenues	29,942	72,083	(42,141)	173,000
Transfer from Other Funds	-	-	-	-
Total Revenue	93,276	141,271	(47,995)	339,050
Building Maintenance	3,768	13,042	9,274	31,300
Fuel	7,512	8,333	821	20,000
Capital Outlay - Vehic & Equip	36,756	13,854	(22,901)	33,250
Vehicle Maintenance	7,990	81,042	73,051	194,500
Depreciation	31,200	25,000	(6,200)	60,000
Budgeted Totals	87,226	141,271	54,045	339,050
Less Capitalized Assets	(36,756)	n/a	n/a	n/a
Total Expenditures	50,470	141,271	54,045	339,050
Change in Fund Balance	$ 42,805	$ -	$ 6,050	$ -

STORM WATER COALITION AGENCY FUND
BALANCE SHEET
NOVEMBER 30, 2018

	NOVEMBER 30, 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
NOVEMBER 30, 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	498,096.08	-	(233,179.06)
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	117,707.92	608,712.98	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	-	17,253.57	-	(498,369.55)
SEPTEMBER 2018	5,136.61	20,118.68	-	(513,351.62)
OCTOBER 2018	4,871.26	43,111.04	-	(551,591.40)
NOVEMBER 2018	10,556.80	33,215.30	-	(574,249.90)
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	25,532.91	124,807.39	-	

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				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	58,637.32	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				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	12,265.00	122,359.84	1,748.33	

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				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	50,140.20	164,401.01	5,724.60	

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				
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				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	8,010.00	-	165.36	

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				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	58,352.63	58,450.90	98.27	