FRUIT HEIGHTS
SUMMARIZED MONTHLY
FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

TABLE OF CONTENTS

FRUIT HEIGHTS
SEPTEMBER 30, 2019
Comments and Recommendations from Child Richards CPAs & Advisors:

CITY AS A WHOLE:

1. Total cash balance is $6,362,095 of which $726,991 is restricted and $5,635,104 is unrestricted. See page 4 of the report for a detailed break out of the various restrictions.

GENERAL FUND:

1. Unrestricted cash is at $318,388 and restricted cash is at $72,770.
2. Fund balance is currently at 0% of budgeted revenues, including the budgeted transfers.
3. Total revenues are $721,900 less than budgeted to date. The majority of this difference is due to unreceived property taxes. Expenditures are $229,512 less than budgeted to date. The overall change in fund balance is an increase of $22,362.

CAPITAL PROJECTS FUND:

1. Unrestricted cash is at $1,510,923 and restricted cash is at $0.
2. Total revenues are $122,853 less than budgeted to date due to budgeted, un-transferred funds and expenditures are $23,296 less than budgeted to date. The overall change in fund balance is a decrease of $18,542.

WATER FUND:

1. Unrestricted cash is $2,216,464 and restricted cash is at $454,681.
2. Total revenues are $26,159 higher than budgeted to date and total expenditures are $240,854 less than budgeted to date. The overall change in fund balance is a decrease of $253,659.

EAST OAKS IRRIGATION FUND

1. Restricted cash is at $199,540.
2. Total revenues are $0 and are $3,875 less than budgeted to date. Total expenditures are $0 and are $2,750 less than budgeted to date. The overall change in fund balance is $0.

SEWER FUND:

1. Unrestricted cash is at $341,316.
2. Total revenues are $17,461 more than budgeted to date and total expenditures are $25,644 less than budgeted to date. The overall change in fund balance is an increase of $50,934.

STORM FUND:

1. Unrestricted cash is at $547,556.
2. Total revenues are $4,014 more than budgeted to date and total expenditures are $3,653 less than budgeted to date. The overall change in fund balance is an increase of $43,096.

SOLID WASTE FUND:

1. Unrestricted cash is at $426,125.
2. Total revenues are $8,802 more than budgeted to date and total expenditures are $21,018 less than budgeted to date. The overall change in fund balance is $31,525.

FRUIT HEIGHTS
SEPTEMBER 30, 2019
Comments and Recommendations from Child Richards CPAs & Advisors:

VEHICLE FUND

1. Unrestricted cash is at $183,529.
2. Total revenues are $56,864 less than budgeted to date and total expenditures are $10,194 more than budgeted to date. The overall change in fund balance is a decrease of $110,683.

STORM WATER COALITION AGENCY FUND

1. The balance of agency funds being held for the Storm Water Coalition is $90,802.

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 interim financial statements of each major fund as of and for the three months ended September 30, 2019 with a comparative on the balance sheets as of June 30, 2019, 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 interim 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 interim financial statements.

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

We are not independent with respect to the City.

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 interim 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 9, 2020

ROYCE J. RICHARDS, J.D., CPA | RYAN R. CHILD, CPA

2490 WALL AVENUE, OGDEN, UTAH 84401 | MAIN 801-621-0440 | FAX 801-399-9264

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

Account Number	GL Account Number	Fund	Reconciled Balance
Cash in Checking - Combined	01-11110		-
Express Bill Pay	01-11114		173,068
Zions Checking	01-11115		194,475
Zions Money Market	01-11116		141
Cache Valley Bank	01-11117		2,066,685
Petty Cash	01-11310		278
Returned Checks	01-11400		(725)
PTIF	01-11610		3,921,975
Utility Cash Clearing	01-11700		6,198
Total Cash and Cash Equivalents			**6,362,095**

	Restricted	Unrestricted	Interfund Borrowing	Total
General Fund Cash	72,770	318,388	-	391,158
Capital Projects Cash	-	1,510,923	-	1,510,923
Coalition Fund Cash	-	90,802	-	90,802
Water Fund Cash	454,681	2,216,464	-	2,671,145
Irrigation Fund Cash	199,540	-		199,540
Sewer Fund Cash	-	341,316	-	341,316
Solid Waste Fund Cash	-	426,125	-	426,125
Storm Water Fund Cash	-	547,556	-	547,556
Vehicle Fund Cash	-	183,529	-	183,529
	726,991	5,635,104	**-**	**6,362,095**

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

See accompanying accountant's report

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

ACCOUNT	UNPAID INVOICE REPORT	GENERAL LEDGER	DIFFERENCE
GENERAL FUND TOTAL:	$ -	$ (4,189.90)	$ (4,189.90)
CLASS "C" ROAD FUND:	-	-	-
CAPITAL PROJECTS TOTAL:	-	-	-
WATER FUND TOTAL:	-	189.90	189.90
SEWER FUND TOTAL:	-	-	-
STORM WATER TOTAL:	-	-	-
SOLID WASTE TOTAL:	-	-	-
VEHICLE & EQUIP. TOTAL:	-	-	-
STORM COALITION TOTAL:	-	4,000.00	4,000.00
	$ -	$ -	$ -

See accompanying accountant's report

GENERAL FUND
BALANCE SHEET
SEPTEMBER 30, 2019

	SEPTEMBER 30, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	$ 318,388	$ 372,470	$ (54,082)
Restricted Cash	72,770	-	72,770
Total Cash	391,158	372,470	18,688
Receivables and Prepaids	55,304	18,948	36,356
Due from Other Governments	1,077,966	1,120,610	(42,644)
Total Assets	$ 1,524,428	$ 1,512,028	$ 12,400
LIABILITIES:			
Accounts Payable	$ 1	$ 27,556	$ (27,555)
C Road Payable	-	-	-
Deferred Revenue	1,027,045	1,040,763	(13,718)
Deposits	69,615	68,215	1,400
Accrued Expenses	38,403	8,491	29,912
Total Liabilities	1,135,063	1,145,025	(9,962)
FUND BALANCES:			
Nonspendable - prepaid expenses	-	5,908	(5,908)
Restricted for Class C Roads	72,770	-	72,770
Restricted for Transportation Tax	-	-	-
Unrestricted, Unassigned	316,595	361,095	(44,500)
Total Fund Balances	389,365	367,003	22,362
Total Liabilities and Fund Balances	$ 1,524,428	$ 1,512,028	$ 12,400

Budgeted Revenues	2,294,736	2,249,412
Unrestricted Fund Balance	316,595	361,095
Budgeted, untransferred money	(575,030)	-
Remaining unrestricted	(258,435)	-
% of Budgeted Revenues (5%-25%)	-11%	16%
$ Amount below (above) the 25% limitation	832,119	131,760

See accompanying accountant's report

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Property Taxes	$ 17,828	$ 800,000	$ (782,172)	$ 940,000
Sales Tax	204,073	187,500	16,573	750,000
Licenses and Permits	13,059	12,325	734	49,300
Local Option and State Liquor	17,130	13,750	3,380	55,000
C Roads	79,489	58,750	20,739	235,000
Charges for Services	36,947	32,309	4,638	129,236
Telecom and Franchise Fees	30,036	25,000	5,036	100,000
State Grants				
Miscellaneous Revenues	18,222	9,050	9,172	36,200
Total Revenue	416,784	1,138,684	(721,900)	2,294,736
Legislative	9,536	11,875	2,339	47,500
City Manager	40,146	36,581	(3,565)	146,325
Treasurer	19,624	16,470	(3,154)	65,881
Deputy Recorder	29,877	16,230	(13,647)	64,920
Auditing	-	12,000	12,000	9,000
Attorney	10,844	7,500	(3,344)	30,000
City Hall Operations	3,458	4,125	667	16,500
Emergency Preparedness	496	563	67	2,250
Nondepartmental	123,266	67,188	(56,078)	268,750
Elections	-	1,900	1,900	7,600
Planning and Zoning	14,576	19,860	5,284	79,440
Police Department	45,042	50,560	5,518	202,240
Fire Department	-	55,000	55,000	220,000
Building Inspection	7,743	6,050	(1,693)	24,200
Roadways	28,568	73,913	45,344	295,650
Parks	61,246	41,163	(20,084)	164,650
Youth Recreation	-	450	450	1,800
Class C Roads	-	58,750	58,750	235,000
Transfer to Vehicle Fund	-	16,250	16,250	65,000
Transfer to Class C Road	-	-	-	-
Transfer to Capital Fund	-	127,508	127,508	510,030
Total Expenditures	394,422	623,934	229,512	2,456,736
Change in Fund Balance	$ 22,362	$ 514,750	$ (492,388)	$ (162,000)

See accompanying accountant's report

CAPITAL PROJECTS FUND
BALANCE SHEET
SEPTEMBER 30, 2019

	SEPTEMBER 30, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	$ 1,510,923	$ 1,757,436	$ (246,513)
Restricted Cash	-	-	-
Total Cash	1,510,923	1,757,436	(246,513)
Receivables and Prepaids	17,250	17,250	(0)
Total Assets	$ 1,528,173	$ 1,774,686	$ (246,513)
LIABILITIES:			
Accounts Payable	$ -	$ 227,971	$ (227,971)
Total Liabilities	-	227,971	(227,971)
FUND BALANCES:			
Restricted For Park Impact Fees	-	-	-
Restricted for Transportation Fees	-	-	-
Restricted for Trail Donations	-	-	-
Restricted for Playground Donations	-	-	-
Unrestricted, Unassigned	1,528,173	1,546,715	(18,542)
Total Fund Balances	1,528,173	1,546,715	(18,542)
Total Liabilities and Fund Balances	$ 1,528,173	$ 1,774,686	$ (246,513)

See accompanying accountant's report

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Interest Earnings	$ 7,308	$ 4,125	$ 3,183	$ 16,500
Trail Donations	-	-	-	-
Playground Donations	675	-	675	-
Park Impact Fees	2,230	1,673	558	6,690
Transportation Utility Fees	43,989	43,750	239	175,000
Transfer from General Fund	-	127,508	(127,508)	510,030
Total Revenue	54,202	177,055	(122,853)	708,220
Sidewalk Replacement	-	6,250	6,250	25,000
Parking Lot	-	-	-	-
Park Improvements	72,744	5,000	(67,744)	20,000
Green Road Rebuild (West)	-	79,790	79,790	319,161
East Bench Trail	-	5,000	5,000	20,000
Total Expenditures	72,744	96,040	23,296	384,161
Change in Fund Balance	$ (18,542)	$ 81,015	$ (99,556)	$ 324,059

See accompanying accountant's report

WATER FUND
BALANCE SHEET
SEPTEMBER 30, 2019

	SEPTEMBER 30, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	$ 2,216,464	$ 2,256,076	$ (39,612)
Restricted Cash	454,681	640,884	(186,203)
Total Cash	2,671,145	2,896,960	(225,815)
Receivables, Prepaids, and Inventory	191,540	191,212	328
Pension Items	28,418	28,415	3
Gross Capital Assets	7,834,766	7,834,765	1
Accumulated Depreciation	(2,457,664)	(2,419,724)	(37,940)
Total Assets:	$ 8,268,205	$ 8,531,628	$ (263,423)
LIABILITIES:			
Accounts Payable	$ -	$ 9,866	$ (9,866)
Payroll and Pension Liabilities	63,541	63,439	102
Deferred Revenue	-	-	-
Total Liabilities	63,541	73,305	(9,764)
FUND BALANCES:			
Net Investment in Capital Assets	5,377,102	5,415,041	(37,939)
Restricted for Special Assessment			
Restricted for Impact Fees	454,681	442,720	11,961
Unrestricted, Unassigned	2,372,881	2,600,562	(227,682)
Total Fund Balances	8,204,664	8,458,323	(253,659)
Total Liabilities and Fund Balances	$ 8,268,205	$ 8,531,628	$ (263,423)

See accompanying accountant's report

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 248,654	$ 237,500	$ 11,154	$ 950,000
Impact Fees	9,116	6,837	2,279	27,349
Connection Fees	170	250	(80)	1,000
Other Revenues	19,805	7,000	12,805	28,000
Total Revenue	277,746	251,587	26,159	1,006,349
Source of Supply	-	240,291	240,291	240,291
Utilities	4,902	6,250	1,348	25,000
Purification	432	1,000	568	4,000
Personnel Costs	59,371	52,875	(6,496)	211,500
Equipment, Supplies, Maintenance	14,339	13,750	(589)	55,000
Professional and Technical	11,738	4,550	(7,188)	18,200
Capital Outlay - Improvements	384,834	397,997	13,163	1,591,988
Capital Outlay - Equipment	-	-	-	-
Hydrant Replacement	-	-	-	30,000
Other Operating Expenses	677	875	198	3,500
Admin and Vehicle Cost Share	17,171	17,171	(0)	68,684
Depreciation	37,940	37,500	(440)	150,000
Budgeted Totals	531,405	772,259	240,854	2,398,163
Less Capitalized Assets	-	n/a	n/a	n/a
Less Amortized Bond Principal	-	n/a	n/a	n/a
Total Expenditures	531,405	772,259	240,854	2,398,163
Change in Fund Balance	$ (253,659)	$ (520,672)	$ 267,013	$ (1,391,814)

See accompanying accountant's report

EAST OAKS IRRIGATION FUND
BALANCE SHEET
SEPTEMBER 30, 2019

	SEPTEMBER 30, 2019	JUNE 30, 2019	Change
ASSETS:			
Restricted Cash	$ 199,540	$ 196,418	$ 3,122
Total Cash	199,540	196,418	3,122
Receivables, Prepaids, and Inventory	14,024	14,024	(0)
Total Assets	$ 213,564	$ 210,442	$ 3,122
LIABILITIES:			
Accounts Payable	$ -	$ -	$ -
Deferred Revenue	3,122	-	3,122
Total Liabilities	3,122	-	3,122
FUND BALANCES:			
Restricted for Special Assessment	210,442	210,442	-
Total Fund Balances	210,442	210,442	-
Total Liabilities and Fund Balances	$ 213,564	$ 210,442	$ 3,122

See accompanying accountant's report

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Annual Maintenance Fees	$ -	$ 3,000	$ (3,000)	$ 12,000
Special Assessments	-	875	(875)	3,500
Total Revenue	-	3,875	(3,875)	15,500
Equipment, Supplies, Maintenance	-	2,000	2,000	8,000
Professional and Technical	-	750	750	3,000
Budgeted Totals	-	2,750	2,750	11,000
Less Capitalized Assets	-	n/a	n/a	n/a
Less Amortized Bond Principal	-	n/a	n/a	n/a
Total Expenditures	-	2,750	2,750	11,000
Change in Fund Balance	$ -	$ 1,125	$ (1,125)	$ 4,500

See accompanying accountant's report

SEWER FUND
BALANCE SHEET
SEPTEMBER 30, 2019

	SEPTEMBER 30, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	$ 341,316	$ 334,884	$ 6,432
Restricted Cash	-	-	-
Total Cash	341,316	334,884	6,432
Receivables, Prepaids, and Inventory	51,408	45,856	5,551
Gross Capital Assets	-	-	-
Accumulated Depreciation	-	-	-
Total Assets	$ 392,724	$ 380,740	$ 11,984
LIABILITIES:			
Accounts Payable	$ -	$ 37,250	$ (37,250)
Impact Fee Payable	(1,700)	-	(1,700)
Total Liabilities	(1,700)	37,250	(38,950)
FUND BALANCES:			
Unrestricted, Unassigned	394,424	343,490	50,934
Total Fund Balances	394,424	343,490	50,934
Total Liabilities and Fund Balances	$ 392,724	$ 380,740	$ 11,984

See accompanying accountant's report

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 141,385	$ 125,000	$ 16,385	$ 500,000
Other Revenues	2,201	1,125	1,076	4,500
Total Revenue	143,586	126,125	17,461	504,500
Sewer Treatment	86,928	112,500	25,572	450,000
Miscellaneous	677	750	73	3,000
Professional & Tech Services	-	-	-	-
Administrative Costs	5,046	5,046	-	20,184
Budgeted Totals	92,652	118,296	25,644	473,184
Total Expenditures	92,652	118,296	25,644	473,184
Change in Fund Balance	$ 50,934	$ 7,829	$ 43,105	$ 31,316

See accompanying accountant's report

STORM WATER FUND
BALANCE SHEET
SEPTEMBER 30, 2019

		SEPTEMBER 30, 2019		JUNE 30, 2019		Change
ASSETS:						
Unrestricted Cash	$	547,556	$	500,547	$	47,009
Restricted Cash		-		-		-
Total Cash		547,556		500,547		47,009
Receivables, Prepaids, and Inventory		33,307		38,825		(5,518)
Pension Items		18,556		18,554		2
Gross Capital Assets		3,366,597		3,366,597		0
Accumulated Depreciation		(583,529)		(568,489)		(15,040)
Total Assets	$	3,382,488	$	3,356,034	$	26,454
LIABILITIES:						
Accounts Payable	$	-	$	18,142	$	(18,142)
Payroll and Pension Liabilities		40,491		40,491		0
Customer Deposits		176,996		175,497		1,499
Total Liabilities		217,487		234,130		(16,643)
FUND BALANCES:						
Net Investment in Capital Assets		2,783,069		2,798,108		(15,039)
Restricted for Impact Fees		-		-		-
Unrestricted, Unassigned		381,932		323,796		58,136
Total Fund Balances		3,165,000		3,121,904		43,096
Total Liabilities and Fund Balances	$	3,382,488	$	3,356,034	$	26,454

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 94,463	$ 93,750	$ 713	$ 375,000
Impact Fees	5,051	2,526	2,526	10,102
Other Revenues	4,525	3,750	775	15,000
Total Revenue	104,039	100,026	4,014	400,102
Personnel	26,899	24,250	(2,649)	97,000
Professional and Technical	4,225	10,000	5,775	20,000
Maintenance and Repairs	-	625	625	2,500
Construction Improvements	-	-	-	-
Depreciation	15,040	13,750	(1,290)	55,000
Admin and Vehicle Cost Share	14,546	14,546	(1)	58,184
Other Operating Costs	232	1,425	1,193	5,700
Capital Projects	-	-	-	-
Budgeted Totals	60,943	64,596	3,653	238,384
Less Capitalized Assets	-	na	na	na
Total Expenditures	60,943	64,596	3,653	238,384
Change in Fund Balance	$ 43,096	$ 35,430	$ 7,666	$ 161,718

See accompanying accountant's report

SOLID WASTE FUND
BALANCE SHEET
SEPTEMBER 30, 2019

	SEPTEMBER 30, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	$ 426,125	$ 430,394	$ (4,269)
Total Cash	426,125	430,394	(4,269)
			-
Receivables, Prepaids, and Inventory	35,922	31,240	4,682
Total Assets	$ 462,047	$ 461,634	$ 413
LIABILITIES:			
Accounts Payable	$ -	$ 31,112	$ (31,112)
Total Liabilities	-	31,112	(31,112)
FUND BALANCES:			
Net Investment in Capital Assets	-	-	-
Unrestricted, Unassigned	462,047	430,522	31,525
Total Fund Balances	462,047	430,522	31,525
Total Liabilities and Fund Balances	$ 462,047	$ 461,634	$ 413

See accompanying accountant's report

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 97,828	$ 90,000	$ 7,828	$ 360,000
Other Revenues	2,850	1,875	975	7,500
Total Revenue	100,677	91,875	8,802	367,500
Waste Disposal Costs	35,048	42,500	7,452	170,000
Waste Collection Costs	27,938	41,250	13,312	165,000
Admin and Vehicle Costs	5,046	5,046	(1)	20,184
Other Operating Expenses	1,120	1,375	255	5,500
Total Expenditures	69,152	90,171	21,018	360,684
Change in Fund Balance	$ 31,525	$ 1,704	$ 29,821	$ 6,816

See accompanying accountant's report

VEHICLE FUND
BALANCE SHEET
SEPTEMBER 30, 2019

	SEPTEMBER 30, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	$ 183,529	$ 391,369	$ (207,840)
Restricted Cash	-	-	-
Total Cash	183,529	391,369	(207,840)
Gross Capital Assets	1,306,030	1,306,030	(0)
Accumulated Depreciation	(791,177)	(772,273)	(18,904)
Total Assets	$ 698,382	$ 925,126	$ (226,744)
LIABILITIES:			
Accounts Payable	$ -	$ 116,061	$ (116,061)
Total Liabilities	-	116,061	(116,061)
FUND BALANCES:			
Net Investment in Capital Assets	514,852	533,757	(18,905)
Unrestricted, Unassigned	183,530	275,308	(91,778)
Total Fund Balances	698,382	809,065	(110,683)
Total Liabilities and Fund Balances	$ 698,382	$ 925,126	$ (226,744)

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 38,000	$ 54,250	$ (16,250)	$ 217,000
Other Revenues	2,406	43,020	(40,614)	172,080
Transfer from Other Funds	-	-	-	-
Total Revenue	40,406	97,270	(56,864)	389,080
Building Maintenance	1,862	5,625	3,763	22,500
Fuel	2,054	5,000	2,946	20,000
Capital Outlay - Vehic & Equip	125,786	103,050	(22,736)	412,200
Vehicle Maintenance	2,483	7,720	5,237	30,880
Depreciation	18,904	19,500	596	78,000
Budgeted Totals	151,089	140,895	(10,194)	563,580
Less Capitalized Assets	-	n/a	n/a	n/a
Total Expenditures	151,089	140,895	(10,194)	563,580
Change in Fund Balance	$ (110,683)	$ (43,625)	$ (67,058)	$ (174,500)

See accompanying accountant's report

STORM WATER COALITION AGENCY FUND
BALANCE SHEET
SEPTEMBER 30, 2019

		SEPTEMBER 30, 2019
ASSETS:		
Cash and cash equivalents	$	90,802
Receivable from other governments		-
Total Assets	$	90,802
LIABILITIES AND FUND BALANCES:		
Accounts Payable	$	4,000
Deposits from other governments		86,802
Total Liabilities	$	90,802

See accompanying accountant's report

FRUIT HEIGHTS
EQUITY RESERVES
SEPTEMBER 30, 2019

	CLASS C ROADS			
	REVENUE	**EXPENDITURES**	**INTEREST**	**BALANCE**
				(6,718.47)
JULY 2019	-	-	-	(6,718.47)
AUGUST 2019	-	-	-	(6,718.47)
SEPTEMBER 2019	79,488.84	-	-	72,770.37
OCTOBER 2019				
NOVEMBER 2019				
DECEMBER 2019				
JANUARY 2020				
FEBRUARY 2020				
MARCH 2020				
APRIL 2020				
MAY 2020				
JUNE 2020				
	79,488.84	-	-	

	LOCAL OPTION TAX - GENERAL FUND			
	REVENUE	**EXPENDITURES**	**INTEREST**	**BALANCE**
				(680,506.59)
JULY 2019	2,344.92	3,731.92	-	(681,893.59)
AUGUST 2019	8,386.06	8,981.03	-	(682,488.56)
SEPTEMBER 2019	6,399.12	13,699.18	-	(689,788.62)
OCTOBER 2019				
NOVEMBER 2019				
DECEMBER 2019				
JANUARY 2020				
FEBRUARY 2020				
MARCH 2020				
APRIL 2020				
MAY 2020				
JUNE 2020				
	17,130.10	26,412.13	-	

TRANSPORTATION - CAPITAL PROJECTS FUND

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				(522,652.55)
JULY 2019	14,677.11	-	-	(507,975.44)
AUGUST 2019	14,655.12	-	-	(493,320.32)
SEPTEMBER 2019	14,656.75	-	-	(478,663.57)
OCTOBER 2019				
NOVEMBER 2019				
DECEMBER 2019				
JANUARY 2020				
FEBRUARY 2020				
MARCH 2020				
APRIL 2020				
MAY 2020				
JUNE 2020				
	43,988.98	-	-	

PARK IMPACT FEES - CAPITAL PROJECTS FUND

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				(211,275.98)
JULY 2019	2,230.00	-	-	(209,045.98)
AUGUST 2019	-	23,819.00	-	(232,864.98)
SEPTEMBER 2019	-	48,925.00	-	(281,789.98)
OCTOBER 2019				
NOVEMBER 2019				
DECEMBER 2019				
JANUARY 2020				
FEBRUARY 2020				
MARCH 2020				
APRIL 2020				
MAY 2020				
JUNE 2020				
	2,230.00	72,744.00	-	

See accompanying accountant's report

	WATER IMPACT FEES			
	REVENUE	EXPENDITURES	INTEREST	BALANCE
				442,719.71
JULY 2019	9,116.40	-	933.48	452,769.59
AUGUST 2019	-	-	954.67	453,724.26
SEPTEMBER 2019	-	-	956.68	454,680.94
OCTOBER 2019				
NOVEMBER 2019				
DECEMBER 2019				
JANUARY 2020				
FEBRUARY 2020				
MARCH 2020				
APRIL 2020				
MAY 2020				
JUNE 2020				
	9,116.40	-	2,844.83	

	STORM WATER IMPACT FEES			
	REVENUE	EXPENDITURES	INTEREST	BALANCE
				(381,389.45)
JULY 2019	3,367.44	-	-	(378,022.01)
AUGUST 2019	-	-	-	(378,022.01)
SEPTEMBER 2019	1,683.72	-	-	(376,338.29)
OCTOBER 2019				
NOVEMBER 2019				
DECEMBER 2019				
JANUARY 2020				
FEBRUARY 2020				
MARCH 2020				
APRIL 2020				
MAY 2020				
JUNE 2020				
	5,051.16	-	-	

TRAIL DONATIONS

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				-
JULY 2019	-	-	-	-
AUGUST 2019	-	-	-	-
SEPTEMBER 2019				
OCTOBER 2019				
NOVEMBER 2019				
DECEMBER 2019				
JANUARY 2020				
FEBRUARY 2020				
MARCH 2020				
APRIL 2020				
MAY 2020				
JUNE 2020				
	-	-	-	

PLAYGROUND DONATIONS

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				-
JULY 2019	450.00	-	-	450.00
AUGUST 2019	225.00	675.00	-	-
SEPTEMBER 2019	-	-	-	-
OCTOBER 2019				
NOVEMBER 2019				
DECEMBER 2019				
JANUARY 2020				
FEBRUARY 2020				
MARCH 2020				
APRIL 2020				
MAY 2020				
JUNE 2020				
	675.00	675.00	-	

See accompanying accountant's report