FRUIT HEIGHTS
SUMMARIZED MONTHLY
FINANCIAL STATEMENTS
AUGUST 31, 2019

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FRUIT HEIGHTS
AUGUST 31, 2019
Comments and Recommendations from Child Richards CPAs & Advisors:

CITY AS A WHOLE:

1. Total cash balance is $6,627,219 of which $652,224 is restricted and $5,974,996 is unrestricted. See page 4 of the report for a detailed break out of the various restrictions.

GENERAL FUND:

1. Unrestricted cash is at $330,426 and restricted cash is at $0.
2. Fund balance is currently at 0% of budgeted revenues, including the budgeted transfers.
3. Total revenues are $804,940 less than budgeted to date. The majority of this difference is due to unreceived property taxes. Expenditures are $158,176 less than budgeted to date. The overall change in fund balance is a decrease of $40,930.

CAPITAL PROJECTS FUND:

1. Unrestricted cash is at $1,554,882 and restricted cash is at $0.
2. Total revenues are $80,716 less than budgeted to date due to budgeted, un-transferred funds and expenditures are $52,123 less than budgeted to date. The overall change in fund balance is an increase of $25,417.

WATER FUND:

1. Unrestricted cash is $2,395,849 and restricted cash is at $453,724.
2. Total revenues are $22,869 higher than budgeted to date and total expenditures are $340,645 less than budgeted to date. The overall change in fund balance is an decrease of $63,697.

EAST OAKS IRRIGATION FUND

1. Restricted cash is at $196,418.
2. Total revenues are $0 and are $2,583 less than budgeted to date. Total expenditures are $0 and are $1,833 less than budgeted to date. The overall change in fund balance is $0.

SEWER FUND:

1. Unrestricted cash is at $343,727.
2. Total revenues are $11,665 more than budgeted to date and total expenditures are $31,798 less than budgeted to date. The overall change in fund balance is an increase of $48,682.

STORM FUND:

1. Unrestricted cash is at $527,728.
2. Total revenues are $3,222 more than budgeted to date and total expenditures are $3,830 less than budgeted to date. The overall change in fund balance is an increase of $27,339.

SOLID WASTE FUND:

1. Unrestricted cash is at $426,675.
2. Total revenues are $6,021 more than budgeted to date and total expenditures are $24,293 less than budgeted to date. The overall change in fund balance is $31,450.

FRUIT HEIGHTS
AUGUST 31, 2019
Comments and Recommendations from Child Richards CPAs & Advisors:

VEHICLE FUND

1. Unrestricted cash is at $298,387.
2. Total revenues are $37,942 less than budgeted to date and total expenditures are $77,532 more than budgeted to date. The overall change in fund balance is an increase of $10,507.

STORM WATER COALITION AGENCY FUND

1. The balance of agency funds being held for the Storm Water Coalition is $97,322.

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 interim financial statements of each major fund as of and for the two months ended August 31, 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 8, 2020

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

Account Number	GL Account Number	Fund	Reconciled Balance
Cash in Checking - Combined	01-11110		-
Express Bill Pay	01-11114		61,813
Zions Checking	01-11115		97,590
Zions Money Market	01-11116		141
Cache Valley Bank	01-11117		2,061,864
Petty Cash	01-11310		278
Returned Checks	01-11400		(725)
PTIF	01-11610		4,400,134
Utility Cash Clearing	01-11700		6,125
Total Cash and Cash Equivalents			**6,627,219**

	Restricted	Unrestricted	Interfund Borrowing	Total
General Fund Cash	-	330,426	-	330,426
Capital Projects Cash	-	1,554,882	-	1,554,882
Coalition Fund Cash	-	97,322	-	97,322
Water Fund Cash	453,724	2,395,849	-	2,849,573
Irrigation Fund Cash	198,499	-		198,499
Sewer Fund Cash	-	343,727	-	343,727
Solid Waste Fund Cash	-	426,675	-	426,675
Storm Water Fund Cash	-	527,728	-	527,728
Vehicle Fund Cash	-	298,387	-	298,387
	652,224	5,974,996	**-**	**6,627,219**

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

See accompanying accountant's report

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

ACCOUNT	UNPAID INVOICE REPORT	GENERAL LEDGER	DIFFERENCE
GENERAL FUND TOTAL:	$ 2,973.03	$ 2,973.03	$ -
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	-
	$ 7,162.93	$ 7,162.93	$ -

See accompanying accountant's report

GENERAL FUND
BALANCE SHEET
AUGUST 31, 2019

	AUGUST 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	$ 330,426	$ 372,470	$ (42,044)
Restricted Cash	-	-	-
Total Cash	330,426	372,470	(42,044)
Receivables and Prepaids	55,404	18,948	36,456
Due from Other Governments	1,077,966	1,120,610	(42,644)
Total Assets	$ 1,463,796	$ 1,512,028	$ (48,232)
LIABILITIES:			
Accounts Payable	$ 2,974	$ 27,556	$ (24,582)
C Road Payable	-	-	-
Deferred Revenue	1,031,617	1,040,763	(9,146)
Deposits	69,615	68,215	1,400
Accrued Expenses	33,517	8,491	25,026
Total Liabilities	1,137,723	1,145,025	(7,302)
FUND BALANCES:			
Nonspendable - prepaid expenses	-	5,908	(5,908)
Restricted for Class C Roads	-	-	-
Restricted for Transportation Tax	-	-	-
Unrestricted, Unassigned	326,073	361,095	(35,022)
Total Fund Balances	326,073	367,003	(40,930)
Total Liabilities and Fund Balances	$ 1,463,796	$ 1,512,028	$ (48,232)

Budgeted Revenues	2,294,736	2,249,412
Unrestricted Fund Balance	326,073	361,095
Budgeted, untransferred money	(575,030)	-
Remaining unrestricted	(248,957)	-
% of Budgeted Revenues (5%-25%)	-11%	16%
$ Amount below (above) the 25% limitation	822,641	131,760

See accompanying accountant's report

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Property Taxes	$ 10,952	$ 800,000	$ (789,048)	$ 940,000
Sales Tax	134,083	125,000	9,083	750,000
Licenses and Permits	8,173	8,217	(44)	49,300
Local Option and State Liquor	10,731	9,167	1,564	55,000
C Roads	-	39,167	(39,167)	235,000
Charges for Services	24,753	21,539	3,213	129,236
Telecom and Franchise Fees	25,463	16,667	8,797	100,000
State Grants				
Miscellaneous Revenues	6,695	6,033	662	36,200
Total Revenue	220,850	1,025,789	(804,940)	2,294,736
Legislative	6,357	7,917	1,560	47,500
City Manager	29,190	24,388	(4,802)	146,325
Treasurer	14,090	10,980	(3,110)	65,881
Deputy Recorder	20,221	10,820	(9,401)	64,920
Auditing	-	12,000	12,000	9,000
Attorney	5,976	5,000	(976)	30,000
City Hall Operations	2,756	2,750	(6)	16,500
Emergency Preparedness	-	375	375	2,250
Nondepartmental	102,744	44,792	(57,952)	268,750
Elections	-	1,267	1,267	7,600
Planning and Zoning	5,473	13,240	7,767	79,440
Police Department	-	33,707	33,707	202,240
Fire Department	-	36,667	36,667	220,000
Building Inspection	6,106	4,033	(2,072)	24,200
Roadways	14,317	49,275	34,958	295,650
Parks	54,551	27,442	(27,109)	164,650
Youth Recreation	-	300	300	1,800
Class C Roads	-	39,167	39,167	235,000
Transfer to Vehicle Fund	-	10,833	10,833	65,000
Transfer to Class C Road	-	-	-	-
Transfer to Capital Fund	-	85,005	85,005	510,030
Total Expenditures	261,780	419,956	158,176	2,456,736
Change in Fund Balance	$ (40,930)	$ 605,833	$ (646,763)	$ (162,000)

See accompanying accountant's report

CAPITAL PROJECTS FUND
BALANCE SHEET
AUGUST 31, 2019

	AUGUST 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	$ 1,554,882	$ 1,757,436	$ (202,554)
Restricted Cash	-	-	-
Total Cash	1,554,882	1,757,436	(202,554)
Receivables and Prepaids	17,250	17,250	0
Total Assets	$ 1,572,132	$ 1,774,686	$ (202,554)
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	1,572,132	1,546,715	25,417
Total Fund Balances	1,572,132	1,546,715	25,417
Total Liabilities and Fund Balances	$ 1,572,132	$ 1,774,686	$ (202,554)

See accompanying accountant's report

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Interest Earnings	$ 5,083	$ 2,750	$ 2,333	$ 16,500
Trail Donations	-	-	-	-
Playground Donations	675	-	675	-
Park Impact Fees	2,230	1,115	1,115	6,690
Transportation Utility Fees	29,332	29,167	166	175,000
Transfer from General Fund	-	85,005	(85,005)	510,030
Total Revenue	37,320	118,037	(80,716)	708,220
Sidewalk Replacement	-	4,167	4,167	25,000
Parking Lot	-	-	-	-
Park Improvements	11,903	3,333	(8,570)	20,000
Green Road Rebuild (West)	-	53,194	53,194	319,161
East Bench Trail	-	3,333	3,333	20,000
Total Expenditures	11,903	64,027	52,123	384,161
Change in Fund Balance	$ 25,417	$ 54,010	$ (28,593)	$ 324,059

See accompanying accountant's report

WATER FUND
BALANCE SHEET
AUGUST 31, 2019

	AUGUST 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	$ 2,395,849	$ 2,256,076	$ 139,773
Restricted Cash	453,724	640,884	(187,160)
Total Cash	2,849,573	2,896,960	(47,387)
Receivables, Prepaids, and Inventory	190,494	191,212	(718)
Pension Items	28,418	28,415	3
Gross Capital Assets	7,834,766	7,834,765	1
Accumulated Depreciation	(2,444,894)	(2,419,724)	(25,170)
Total Assets:	$ 8,458,357	$ 8,531,628	$ (73,271)
LIABILITIES:			
Accounts Payable	$ 190	$ 9,866	$ (9,676)
Payroll and Pension Liabilities	63,541	63,439	102
Deferred Revenue	-	-	-
Total Liabilities	63,731	73,305	(9,574)
FUND BALANCES:			
Net Investment in Capital Assets	5,389,872	5,415,041	(25,169)
Restricted for Special Assessment			
Restricted for Impact Fees	453,724	442,720	11,005
Unrestricted, Unassigned	2,551,029	2,600,562	(49,533)
Total Fund Balances	8,394,626	8,458,323	(63,697)
Total Liabilities and Fund Balances	$ 8,458,357	$ 8,531,628	$ (73,271)

See accompanying accountant's report

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 167,622	$ 158,333	$ 9,289	$ 950,000
Impact Fees	9,116	4,558	4,558	27,349
Connection Fees	170	167	3	1,000
Other Revenues	13,686	4,667	9,019	28,000
Total Revenue	190,594	167,725	22,869	1,006,349
Source of Supply	-	240,291	240,291	240,291
Utilities	3,363	4,167	804	25,000
Purification	432	667	235	4,000
Personnel Costs	41,639	35,250	(6,389)	211,500
Equipment, Supplies, Maintenance	12,630	9,167	(3,463)	55,000
Professional and Technical	9,809	3,033	(6,776)	18,200
Capital Outlay - Improvements	149,540	265,331	115,791	1,591,988
Capital Outlay - Equipment	-	-	-	-
Hydrant Replacement	-	-	-	30,000
Other Operating Expenses	261	583	322	3,500
Admin and Vehicle Cost Share	11,447	11,447	(0)	68,684
Depreciation	25,170	25,000	(170)	150,000
Budgeted Totals	254,291	594,936	340,645	2,398,163
Less Capitalized Assets	-	n/a	n/a	n/a
Less Amortized Bond Principal	-	n/a	n/a	n/a
Total Expenditures	254,291	594,936	340,645	2,398,163
Change in Fund Balance	$ (63,697)	$ (427,212)	$ 363,514	$ (1,391,814)

See accompanying accountant's report

EAST OAKS IRRIGATION FUND
BALANCE SHEET
AUGUST 31, 2019

	AUGUST 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Restricted Cash	$ 198,499	$ 196,418	$ 2,082
Total Cash	198,499	196,418	2,082
Receivables, Prepaids, and Inventory	14,024	14,024	(0)
Total Assets	$ 212,523	$ 210,442	$ 2,082
LIABILITIES:			
Accounts Payable	$ -	$ -	$ -
Deferred Revenue	2,081	-	2,081
Total Liabilities	2,081	-	2,081
FUND BALANCES:			
Restricted for Special Assessment	210,442	210,442	-
Total Fund Balances	210,442	210,442	-
Total Liabilities and Fund Balances	$ 212,523	$ 210,442	$ 2,081

See accompanying accountant's report

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Annual Maintenance Fees	$ -	$ 2,000	$ (2,000)	$ 12,000
Special Assessments	-	583	(583)	3,500
Total Revenue	-	2,583	(2,583)	15,500
Equipment, Supplies, Maintenance	-	1,333	1,333	8,000
Professional and Technical	-	500	500	3,000
Budgeted Totals	-	1,833	1,833	11,000
Less Capitalized Assets	-	n/a	n/a	n/a
Less Amortized Bond Principal	-	n/a	n/a	n/a
Total Expenditures	-	1,833	1,833	11,000
Change in Fund Balance	$ -	$ 750	$ (750)	$ 4,500

See accompanying accountant's report

SEWER FUND
BALANCE SHEET
AUGUST 31, 2019

		AUGUST 31, 2019		JUNE 30, 2019		Change
ASSETS:						
Unrestricted Cash	$	343,727	$	334,884	$	8,843
Restricted Cash		-		-		-
Total Cash		343,727		334,884		8,843
Receivables, Prepaids, and Inventory		50,145		45,856		4,288
Gross Capital Assets		-		-		-
Accumulated Depreciation		-		-		-
Total Assets	$	393,872	$	380,740	$	13,131
LIABILITIES:						
Accounts Payable	$	-	$	37,250	$	(37,250)
Impact Fee Payable		1,700		-		1,700
Total Liabilities		1,700		37,250		(35,550)
FUND BALANCES:						
Unrestricted, Unassigned		392,172		343,490		48,682
Total Fund Balances		392,172		343,490		48,682
Total Liabilities and Fund Balances	$	393,872	$	380,740	$	13,132

See accompanying accountant's report

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 94,243	$ 83,333	$ 10,909	$ 500,000
Other Revenues	1,506	750	756	4,500
Total Revenue	95,749	84,083	11,665	504,500
Sewer Treatment	43,441	75,000	31,559	450,000
Miscellaneous	261	500	239	3,000
Professional & Tech Services	-	-	-	-
Administrative Costs	3,364	3,364	-	20,184
Budgeted Totals	47,066	78,864	31,798	473,184
Total Expenditures	47,066	78,864	31,798	473,184
Change in Fund Balance	$ 48,682	$ 5,219	$ 43,463	$ 31,316

See accompanying accountant's report

STORM WATER FUND
BALANCE SHEET
AUGUST 31, 2019

	AUGUST 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	$ 527,728	$ 500,547	$ 27,181
Restricted Cash	-	-	-
Total Cash	527,728	500,547	27,181
Receivables, Prepaids, and Inventory	32,238	38,825	(6,587)
Pension Items	18,556	18,554	2
Gross Capital Assets	3,366,597	3,366,597	0
Accumulated Depreciation	(578,389)	(568,489)	(9,900)
Total Assets	$ 3,366,730	$ 3,356,034	$ 10,696
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	2,788,209	2,798,108	(9,899)
Restricted for Impact Fees	-	-	-
Unrestricted, Unassigned	361,034	323,796	37,238
Total Fund Balances	3,149,243	3,121,904	27,339
Total Liabilities and Fund Balances	$ 3,366,730	$ 3,356,034	$ 10,696

See accompanying accountant's report

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 62,987	$ 62,500	$ 487	$ 375,000
Impact Fees	3,367	1,684	1,684	10,102
Other Revenues	3,551	2,500	1,051	15,000
Total Revenue	69,906	66,684	3,222	400,102
Personnel	19,300	16,167	(3,133)	97,000
Professional and Technical	3,670	10,000	6,330	20,000
Maintenance and Repairs	-	417	417	2,500
Construction Improvements	-	-	-	-
Depreciation	9,900	9,167	(733)	55,000
Admin and Vehicle Cost Share	9,697	9,697	(1)	58,184
Other Operating Costs	-	950	950	5,700
Capital Projects	-	-	-	-
Budgeted Totals	42,567	46,397	3,830	238,384
Less Capitalized Assets	-	na	na	na
Total Expenditures	42,567	46,397	3,830	238,384
Change in Fund Balance	$ 27,339	$ 20,287	$ 7,052	$ 161,718

See accompanying accountant's report

SOLID WASTE FUND
BALANCE SHEET
AUGUST 31, 2019

	AUGUST 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	$ 426,675	$ 430,394	$ (3,719)
Total Cash	426,675	430,394	(3,719)
			-
Receivables, Prepaids, and Inventory	35,297	31,240	4,057
Total Assets	$ 461,972	$ 461,634	$ 338
LIABILITIES:			
Accounts Payable	$ -	$ 31,112	$ (31,112)
Total Liabilities	-	31,112	(31,112)
FUND BALANCES:			
Net Investment in Capital Assets	-	-	-
Unrestricted, Unassigned	461,972	430,522	31,450
Total Fund Balances	461,972	430,522	31,450
Total Liabilities and Fund Balances	$ 461,972	$ 461,634	$ 338

See accompanying accountant's report

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 65,255	$ 60,000	$ 5,255	$ 360,000
Other Revenues	2,015	1,250	765	7,500
Total Revenue	67,271	61,250	6,021	367,500
Waste Disposal Costs	17,595	28,333	10,739	170,000
Waste Collection Costs	14,026	27,500	13,474	165,000
Admin and Vehicle Costs	3,364	3,364	(1)	20,184
Other Operating Expenses	836	917	81	5,500
Total Expenditures	35,820	60,114	24,293	360,684
Change in Fund Balance	$ 31,450	$ 1,136	$ 30,314	$ 6,816

See accompanying accountant's report

VEHICLE FUND
BALANCE SHEET
AUGUST 31, 2019

	AUGUST 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	$ 298,387	$ 391,369	$ (92,982)
Restricted Cash	-	-	-
Total Cash	298,387	391,369	(92,982)
Gross Capital Assets	1,306,030	1,306,030	(0)
Accumulated Depreciation	(784,845)	(772,273)	(12,572)
Total Assets	$ 819,572	$ 925,126	$ (105,554)
LIABILITIES:			
Accounts Payable	$ -	$ 116,061	$ (116,061)
Total Liabilities	-	116,061	(116,061)
FUND BALANCES:			
Net Investment in Capital Assets	521,184	533,757	(12,573)
Unrestricted, Unassigned	298,388	275,308	23,080
Total Fund Balances	819,572	809,065	10,507
Total Liabilities and Fund Balances	$ 819,572	$ 925,126	$ (105,554)

See accompanying accountant's report

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 25,333	$ 36,167	$ (10,833)	$ 217,000
Other Revenues	1,572	28,680	(27,108)	172,080
Transfer from Other Funds	-	-	-	-
Total Revenue	26,905	64,847	(37,942)	389,080
Building Maintenance	1,071	3,750	2,679	22,500
Fuel	2,054	3,333	1,279	20,000
Capital Outlay - Vehic & Equip	-	68,700	68,700	412,200
Vehicle Maintenance	701	5,147	4,446	30,880
Depreciation	12,572	13,000	428	78,000
Budgeted Totals	16,398	93,930	77,532	563,580
Less Capitalized Assets	-	n/a	n/a	n/a
Total Expenditures	16,398	93,930	77,532	563,580
Change in Fund Balance	$ 10,507	$ (29,083)	$ 39,590	$ (174,500)

See accompanying accountant's report

STORM WATER COALITION AGENCY FUND
BALANCE SHEET
AUGUST 31, 2019

		AUGUST 31, 2019
ASSETS:		
Cash and cash equivalents	$	97,322
Receivable from other governments		-
Total Assets	$	97,322
LIABILITIES AND FUND BALANCES:		
Accounts Payable	$	4,000
Deposits from other governments		93,322
Total Liabilities	$	97,322

See accompanying accountant's report

FRUIT HEIGHTS
EQUITY RESERVES
AUGUST 31, 2019

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

	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				
OCTOBER 2019				
NOVEMBER 2019				
DECEMBER 2019				
JANUARY 2020				
FEBRUARY 2020				
MARCH 2020				
APRIL 2020				
MAY 2020				
JUNE 2020				
	10,730.98	12,712.95	-	

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				
OCTOBER 2019				
NOVEMBER 2019				
DECEMBER 2019				
JANUARY 2020				
FEBRUARY 2020				
MARCH 2020				
APRIL 2020				
MAY 2020				
JUNE 2020				
	29,332.23	-	-	

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				
OCTOBER 2019				
NOVEMBER 2019				
DECEMBER 2019				
JANUARY 2020				
FEBRUARY 2020				
MARCH 2020				
APRIL 2020				
MAY 2020				
JUNE 2020				
	2,230.00	23,819.00	-	

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				
OCTOBER 2019				
NOVEMBER 2019				
DECEMBER 2019				
JANUARY 2020				
FEBRUARY 2020				
MARCH 2020				
APRIL 2020				
MAY 2020				
JUNE 2020				
	9,116.40	-	1,888.15	

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				
OCTOBER 2019				
NOVEMBER 2019				
DECEMBER 2019				
JANUARY 2020				
FEBRUARY 2020				
MARCH 2020				
APRIL 2020				
MAY 2020				
JUNE 2020				
	3,367.44	-	-	

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	-	