FRUIT HEIGHTS
SUMMARIZED MONTHLY
FINANCIAL STATEMENTS
JULY 31, 2019

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

CITY AS A WHOLE:

1. Total cash balance is $6,889,630 of which $663,618 is restricted and $6,226,012 is unrestricted. See page 4 of the report for a detailed break out of the various restrictions.

GENERAL FUND:

1. Unrestricted cash is at $945,990 and restricted cash is at $0.
2. Fund balance is currently at 13% of budgeted revenues, including the budgeted transfer of $575,030, which is $286,100 below the 25% limitation.
3. Total revenues are $813,468 less than budgeted to date. The majority of this difference is due to unreceived property taxes. Expenditures are $74,386 less than budgeted to date. The overall change in fund balance is a decrease of $42,165.

CAPITAL PROJECTS FUND:

1. Unrestricted cash is at $1,116,280 and restricted cash is at $21,343.
2. Total revenues are $39,054 less than budgeted to date due to budgeted, un-transferred funds and expenditures are $23,911 less than budgeted to date. The overall change in fund balance is an increase of $11,862.

WATER FUND:

1. Unrestricted cash is $2,500,813 and restricted cash is at $444,817.
2. Total revenues are $18,697 higher than budgeted to date and total expenditures are $363,377 less than budgeted to date. The overall change in fund balance is an increase of $48,323.

EAST OAKS IRRIGATION FUND

1. Restricted cash is at $197,458.
2. Total revenues are $0 and are $1,292 less than budgeted to date. Total expenditures are $0 and are $917 less than budgeted to date. The overall change in fund balance is $0.

SEWER FUND:

1. Unrestricted cash is at $339,651.
2. Total revenues are $5,806 more than budgeted to date and total expenditures are $307 less than budgeted to date. The overall change in fund balance is an increase of $8,724.

STORM FUND:

1. Unrestricted cash is at $512,633.
2. Total revenues are $4,008 more than budgeted to date and total expenditures are $2785 less than budgeted to date. The overall change in fund balance is an increase of $11,937.

SOLID WASTE FUND:

1. Unrestricted cash is at $425,745.
2. Total revenues are $3,195 more than budgeted to date and total expenditures are $2,870 less than budgeted to date. The overall change in fund balance is $6,634.

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

VEHICLE FUND

1. Unrestricted cash is at $287,547.
2. Total revenues are $19,114 less than budgeted to date and total expenditures are $16,899 more than budgeted to date. The overall change in fund balance is a decrease of $50,554.

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 one month ended July 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
September 16, 2019

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

Account Number	GL Account Number	Fund	Reconciled Balance
Cash in Checking - Combined	01-11110		-
Express Bill Pay	01-11114		35,728
Zions Checking	01-11115		149,898
Zions Money Market	01-11116		100,125
Cache Valley Bank	01-11117		2,056,673
Petty Cash	01-11310		277
Returned Checks	01-11400		(725)
PTIF	01-11610		4,541,569
Utility Cash Clearing	01-11700		6,085
Total Cash and Cash Equivalents			**6,889,630**

	Restricted	Unrestricted	Interfund Borrowing	Total
General Fund Cash	-	945,990	-	945,990
Capital Projects Cash	21,343	1,116,280	-	1,137,624
Coalition Fund Cash	-	97,322	-	97,322
Water Fund Cash	444,817	2,500,813	-	2,945,630
Irrigation Fund Cash	197,458	-		197,458
Sewer Fund Cash	-	339,651	-	339,651
Solid Waste Fund Cash	-	425,745	-	425,745
Storm Water Fund Cash	-	512,663	-	512,663
Vehicle Fund Cash	-	287,547	-	287,547
	663,618	6,226,012	**-**	**6,889,630**

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

See accompanying accountant's report

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

ACCOUNT	UNPAID INVOICE REPORT	GENERAL LEDGER	DIFFERENCE
GENERAL FUND TOTAL:	$ 1,111.09	$ 1,111.09	$ 0.00
CLASS "C" ROAD FUND:	-	-	-
CAPITAL PROJECTS TOTAL:	207,278.34	207,278.34	-
WATER FUND TOTAL:	-	-	-
SEWER FUND TOTAL:	-	-	-
STORM WATER TOTAL:	-	-	-
SOLID WASTE TOTAL:	-	-	-
VEHICLE & EQUIP. TOTAL:	-	-	-
	$ 208,389.43	$ 208,389.43	$ 0.00

See accompanying accountant's report

GENERAL FUND
BALANCE SHEET
JULY 31, 2019

	JULY 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	$ 945,990	$ 1,005,739	$ (59,749)
Restricted Cash	-	-	-
Total Cash	945,990	1,005,739	(59,749)
Receivables and Prepaids	42,382	13,845	28,537
Due from Other Governments	1,005,717	1,040,187	(34,470)
Total Assets	$ 1,994,089	$ 2,059,771	$ (65,682)
LIABILITIES:			
Accounts Payable	$ 1,110	$ 16,763	$ (15,654)
C Road Payable	-	-	-
Deferred Revenue	1,026,400	1,030,973	(4,573)
Deposits	70,215	67,815	2,400
Accrued Expenses	33,750	39,441	(5,691)
Total Liabilities	1,131,475	1,154,992	(23,517)
FUND BALANCES:			
Nonspendable - prepaid expenses	-	5,345	(5,345)
Restricted for Class C Roads	-	-	-
Restricted for Transportation Tax	-	-	-
Unrestricted, Unassigned	862,614	899,435	(36,820)
Total Fund Balances	862,614	904,779	(42,165)
Total Liabilities and Fund Balances	$ 1,994,089	$ 2,059,771	$ (65,682)

Budgeted Revenues	2,294,736	2,249,412
Unrestricted Fund Balance	862,614	899,435
Budgeted, untransferred money	(575,030)	-
Remaining unrestricted	287,584	-
% of Budgeted Revenues (5%-25%)	13%	40%
$ Amount below (above) the 25% limitation	286,100	131,760

See accompanying accountant's report

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Property Taxes	$ -	$ 800,000	$ (800,000)	$ 940,000
Sales Tax	64,830	62,500	2,330	750,000
Licenses and Permits	7,748	4,108	3,639	49,300
Local Option and State Liquor	2,345	4,583	(2,238)	55,000
C Roads	-	19,583	(19,583)	235,000
Charges for Services	14,995	10,770	4,225	129,236
Telecom and Franchise Fees	6,164	8,333	(2,169)	100,000
Miscellaneous Revenues	3,345	3,017	329	36,200
Total Revenue	99,427	912,895	(813,468)	2,294,736
Legislative	3,179	3,958	780	47,500
City Manager	12,027	12,194	167	146,325
Treasurer	5,789	5,490	(299)	65,881
Deputy Recorder	7,189	5,410	(1,779)	64,920
Auditing	-	12,000	12,000	9,000
Attorney	2,301	2,500	199	30,000
City Hall Operations	280	1,375	1,095	16,500
Emergency Preparedness	-	188	188	2,250
Nondepartmental	87,078	22,396	(64,682)	268,750
Elections	-	633	633	7,600
Planning and Zoning	4,304	6,620	2,316	79,440
Police Department	-	16,853	16,853	202,240
Fire Department	-	18,333	18,333	220,000
Building Inspection	3,597	2,017	(1,581)	24,200
Roadways	3,732	24,638	20,906	295,650
Parks	12,117	13,721	1,604	164,650
Youth Recreation	-	150	150	1,800
Class C Roads	-	19,583	19,583	235,000
Transfer to Vehicle Fund	-	5,417	5,417	65,000
Transfer to Class C Road	-	-	-	-
Transfer to Capital Fund	-	42,503	42,503	510,030
Total Expenditures	141,592	215,978	74,386	2,456,736
Change in Fund Balance	$ (42,165)	$ 696,917	$ (739,082)	$ (162,000)

See accompanying accountant's report

CAPITAL PROJECTS FUND
BALANCE SHEET
JULY 31, 2019

	JULY 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	$ 1,116,280	$ 1,099,062	$ 17,218
Restricted Cash	21,343	26,700	(5,356)
Total Cash	1,137,624	1,125,762	11,862
Receivables and Prepaids	16,389	16,389	-
Total Assets	$ 1,154,013	$ 1,142,151	$ 11,862
LIABILITIES:			
Accounts Payable	$ 207,278	$ 207,278	$ 0
Total Liabilities	207,278	207,278	0
FUND BALANCES:			
Restricted For Park Impact Fees	21,343	26,700	(5,356)
Restricted for Transportation Fees	-	-	-
Restricted for Trail Donations	-	-	-
Restricted for Playground Donations	-	-	-
Unrestricted, Unassigned	925,391	908,173	17,218
Total Fund Balances	946,734	934,873	11,862
Total Liabilities and Fund Balances	$ 1,154,013	$ 1,142,151	$ 11,862

See accompanying accountant's report

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Interest Earnings	$ 2,607	$ 1,375	$ 1,232	$ 16,500
Trail Donations	-	-	-	-
Playground Donations	450	-	450	-
Park Impact Fees	2,230	558	1,673	6,690
Transportation Utility Fees	14,677	14,583	94	175,000
Transfer from General Fund	-	42,503	(42,503)	510,030
Total Revenue	19,964	59,018	(39,054)	708,220
Sidewalk Replacement	-	2,083	2,083	25,000
Parking Lot	8,102	-	(8,102)	-
Park Improvements	-	1,667	1,667	20,000
Green Road Rebuild (West)	-	26,597	26,597	319,161
East Bench Trail	-	1,667	1,667	20,000
Total Expenditures	8,102	32,013	23,911	384,161
Change in Fund Balance	$ 11,862	$ 27,005	$ (15,143)	$ 324,059

See accompanying accountant's report

WATER FUND
BALANCE SHEET
JULY 31, 2019

	JULY 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	$ 2,500,813	$ 2,129,873	$ 370,940
Restricted Cash	444,817	763,172	(318,355)
Total Cash	2,945,630	2,893,045	52,585
Receivables, Prepaids, and Inventory	193,266	78,728	114,538
Pension Items	28,918	28,918	-
Gross Capital Assets	7,774,831	7,882,521	(107,690)
Accumulated Depreciation	(2,427,673)	(2,415,273)	(12,400)
Total Assets:	$ 8,514,972	$ 8,467,939	$ 47,033
LIABILITIES:			
Accounts Payable	$ -	$ 1,290	$ (1,290)
Payroll and Pension Liabilities	60,374	38,656	21,718
Deferred Revenue	-	21,718	(21,718)
Total Liabilities	60,374	61,664	20,428
FUND BALANCES:			
Net Investment in Capital Assets	5,347,158	5,467,249	(120,090)
Restricted for Special Assessment			
Restricted for Impact Fees	444,817	442,720	2,097
Unrestricted, Unassigned	2,662,623	2,496,306	166,316
Total Fund Balances	8,454,598	8,406,275	48,323
Total Liabilities and Fund Balances	$ 8,514,972	$ 8,467,939	$ 47,033

See accompanying accountant's report

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 86,397	$ 79,167	$ 7,230	$ 950,000
Impact Fees	9,116	2,279	6,837	27,349
Connection Fees	170	83	87	1,000
Other Revenues	6,877	2,333	4,543	28,000
Total Revenue	102,560	83,862	18,697	1,006,349
Source of Supply	-	240,291	240,291	240,291
Utilities	1,722	2,083	361	25,000
Purification	432	333	(99)	4,000
Personnel Costs	16,004	17,625	1,621	211,500
Equipment, Supplies, Maintenance	364	4,583	4,220	55,000
Professional and Technical	9,297	1,517	(7,780)	18,200
Capital Outlay - Improvements	8,102	132,666	124,563	1,591,988
Capital Outlay - Equipment	-	-	-	-
Hydrant Replacement	-	-	-	30,000
Other Operating Expenses	191	292	100	3,500
Admin and Vehicle Cost Share	5,724	5,724	(0)	68,684
Depreciation	12,400	12,500	100	150,000
Budgeted Totals	54,237	417,614	363,377	2,398,163
Less Capitalized Assets	-	n/a	n/a	n/a
Less Amortized Bond Principal	-	n/a	n/a	n/a
Total Expenditures	54,237	417,614	363,377	2,398,163
Change in Fund Balance	$ 48,323	$ (333,751)	$ 382,074	$ (1,391,814)

See accompanying accountant's report

EAST OAKS IRRIGATION FUND
BALANCE SHEET
JULY 31, 2019

	JULY 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Restricted Cash	$ 197,458	$ 196,418	$ 1,040
Total Cash	197,458	196,418	1,040
Receivables, Prepaids, and Inventory	17,075	17,075	-
Total Assets	$ 214,533	$ 213,493	$ 1,040
LIABILITIES:			
Accounts Payable	$ -	$ -	$ -
Deferred Revenue	13,330	12,290	1,040
Total Liabilities	13,330	12,290	1,040
FUND BALANCES:			
Restricted for Special Assessment	201,203	201,203	-
Total Fund Balances	201,203	201,203	-
Total Liabilities and Fund Balances	$ 214,533	$ 213,493	$ 1,040

See accompanying accountant's report

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Annual Maintenance Fees	$ -	$ 1,000	$ (1,000)	$ 12,000
Special Assessments	-	292	(292)	3,500
Total Revenue	-	1,292	(1,292)	15,500
Equipment, Supplies, Maintenance	-	667	667	8,000
Professional and Technical	-	250	250	3,000
Budgeted Totals	-	917	917	11,000
Less Capitalized Assets	-	n/a	n/a	n/a
Less Amortized Bond Principal	-	n/a	n/a	n/a
Total Expenditures	-	917	917	11,000
Change in Fund Balance	$ -	$ 375	$ (375)	$ 4,500

See accompanying accountant's report

SEWER FUND
BALANCE SHEET
JULY 31, 2019

	JULY 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	$ 339,651	$ 334,443	$ 5,208
Restricted Cash	-	-	-
Total Cash	339,651	334,443	5,208
Receivables, Prepaids, and Inventory	51,071	45,856	5,215
Gross Capital Assets	-	-	-
Accumulated Depreciation	-	-	-
Total Assets	$ 390,723	$ 380,299	$ 10,424
LIABILITIES:			
Accounts Payable	$ -	$ -	$ -
Impact Fee Payable	1,700	-	1,700
Total Liabilities	1,700	-	1,700
FUND BALANCES:			
Unrestricted, Unassigned	389,023	380,299	8,724
Total Fund Balances	389,023	380,299	8,724
Total Liabilities and Fund Balances	$ 390,723	$ 380,299	$ 10,424

See accompanying accountant's report

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 47,116	$ 41,667	$ 5,449	$ 500,000
Other Revenues	732	375	357	4,500
Total Revenue	47,848	42,042	5,806	504,500
Sewer Treatment	37,251	37,500	249	450,000
Miscellaneous	191	250	59	3,000
Professional & Tech Services	-	-	-	-
Administrative Costs	1,682	1,682	-	20,184
Budgeted Totals	39,125	39,432	307	473,184
Total Expenditures	39,125	39,432	307	473,184
Change in Fund Balance	$ 8,724	$ 2,610	$ 6,114	$ 31,316

See accompanying accountant's report

STORM WATER FUND
BALANCE SHEET
JULY 31, 2019

	JULY 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	$ 512,663	$ 498,944	$ 13,720
Restricted Cash	-	-	-
Total Cash	512,663	498,944	13,720
Receivables, Prepaids, and Inventory	34,858	38,823	(3,966)
Pension Items	18,811	18,811	-
Gross Capital Assets	3,338,311	3,338,311	-
Accumulated Depreciation	(568,688)	(563,928)	(4,760)
Total Assets	$ 3,335,955	$ 3,330,961	$ 4,994
LIABILITIES:			
Accounts Payable	$ -	$ 9,942	$ (9,942)
Payroll and Pension Liabilities	39,686	39,686	-
Customer Deposits	178,496	175,497	2,999
Total Liabilities	218,182	225,126	(6,943)
FUND BALANCES:			
Net Investment in Capital Assets	2,769,623	2,774,383	(4,760)
Restricted for Impact Fees	-	-	-
Unrestricted, Unassigned	348,149	331,452	16,697
Total Fund Balances	3,117,773	3,105,835	11,937
Total Liabilities and Fund Balances	$ 3,335,955	$ 3,330,961	$ 4,994

See accompanying accountant's report

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 31,515	$ 31,250	$ 265	$ 375,000
Impact Fees	3,367	842	2,526	10,102
Other Revenues	2,468	1,250	1,218	15,000
Total Revenue	37,350	33,342	4,008	400,102
Personnel	7,604	8,083	480	97,000
Professional and Technical	98	10,000	9,902	20,000
Maintenance and Repairs	-	208	208	2,500
Construction Improvements	8,102	-	(8,102)	-
Depreciation	4,760	4,583	(177)	55,000
Admin and Vehicle Cost Share	4,849	4,848	(1)	58,184
Other Operating Costs	-	475	475	5,700
Capital Projects	-	-	-	-
Budgeted Totals	25,413	28,198	2,785	238,384
Less Capitalized Assets	-	na	na	na
Total Expenditures	25,413	28,198	2,785	238,384
Change in Fund Balance	$ 11,937	$ 5,144	$ 6,794	$ 161,718

See accompanying accountant's report

SOLID WASTE FUND
BALANCE SHEET
JULY 31, 2019

	JULY 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	$ 425,745	$ 429,739	$ (3,994)
Total Cash	425,745	429,739	(3,994)
			-
Receivables, Prepaids, and Inventory	36,069	31,240	4,829
Total Assets	$ 461,814	$ 460,979	$ 835
LIABILITIES:			
Accounts Payable	$ -	$ 5,799	$ (5,799)
Total Liabilities	-	5,799	(5,799)
FUND BALANCES:			
Net Investment in Capital Assets	-	-	-
Unrestricted, Unassigned	461,814	455,180	6,634
Total Fund Balances	461,814	455,180	6,634
Total Liabilities and Fund Balances	$ 461,814	$ 460,979	$ 835

See accompanying accountant's report

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 32,734	$ 30,000	$ 2,734	$ 360,000
Other Revenues	1,087	625	462	7,500
Total Revenue	33,820	30,625	3,195	367,500
Waste Disposal Costs	12,481	14,167	1,685	170,000
Waste Collection Costs	12,832	13,750	918	165,000
Admin and Vehicle Costs	1,682	1,682	(1)	20,184
Other Operating Expenses	191	458	267	5,500
Total Expenditures	27,186	30,057	2,870	360,684
Change in Fund Balance	$ 6,634	$ 568	$ 6,066	$ 6,816

See accompanying accountant's report

VEHICLE FUND
BALANCE SHEET
JULY 31, 2019

	JULY 31, 2019	JUNE 30, 2019	Change
ASSETS:			
Unrestricted Cash	$ 287,547	$ 390,982	$ (103,434)
Restricted Cash	-	-	-
Total Cash	287,547	390,982	(103,434)
Gross Capital Assets	1,192,147	1,192,147	-
Accumulated Depreciation	(777,411)	(771,171)	(6,240)
Total Assets	$ 702,283	$ 811,958	$ (109,674)
LIABILITIES:			
Accounts Payable	$ -	$ 59,120	$ (59,120)
Total Liabilities	-	59,120	(59,120)
FUND BALANCES:			
Net Investment in Capital Assets	414,735	420,976	(6,241)
Unrestricted, Unassigned	287,548	331,862	(44,314)
Total Fund Balances	702,283	752,838	(50,554)
Total Liabilities and Fund Balances	$ 702,283	$ 811,958	$ (109,674)

See accompanying accountant's report

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

	YTD Actual	Budget to Date	Variance to Date	Annual Budget
Collections	$ 12,667	$ 18,083	$ (5,417)	$ 217,000
Other Revenues	643	14,340	(13,697)	172,080
Transfer from Other Funds	-	-	-	-
Total Revenue	13,310	32,423	(19,114)	389,080
Building Maintenance	468	1,875	1,407	22,500
Fuel	-	1,667	1,667	20,000
Capital Outlay - Vehic & Equip	56,941	34,350	(22,591)	412,200
Vehicle Maintenance	215	2,573	2,359	30,880
Depreciation	6,240	6,500	260	78,000
Budgeted Totals	63,864	46,965	(16,899)	563,580
Less Capitalized Assets	-	n/a	n/a	n/a
Total Expenditures	63,864	46,965	(16,899)	563,580
Change in Fund Balance	$ (50,554)	$ (14,542)	$ (36,013)	$ (174,500)

See accompanying accountant's report

STORM WATER COALITION AGENCY FUND
BALANCE SHEET
JULY 31, 2019

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

See accompanying accountant's report

FRUIT HEIGHTS
EQUITY RESERVES
JULY 31, 2019

	CLASS C ROADS			
	REVENUE	**EXPENDITURES**	**INTEREST**	**BALANCE**
				(16,140.11)
JULY 2018	-	-	-	(16,140.11)
AUGUST 2018				
SEPTEMBER 2018				
OCTOBER 2018				
NOVEMBER 2018				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	-	-	-	

	LOCAL OPTION TAX - GENERAL FUND			
	REVENUE	**EXPENDITURES**	**INTEREST**	**BALANCE**
				(678,596.70)
JULY 2018	2,344.92	3,731.92	-	(679,983.70)
AUGUST 2018				
SEPTEMBER 2018				
OCTOBER 2018				
NOVEMBER 2018				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	2,344.92	3,731.92	-	

See accompanying accountant's report

TRANSPORTATION - CAPITAL PROJECTS FUND

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				(514,550.11)
JULY 2018	14,677.11	-	-	(499,873.00)
AUGUST 2018				
SEPTEMBER 2018				
OCTOBER 2018				
NOVEMBER 2018				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	14,677.11	-	-	

PARK IMPACT FEES - CAPITAL PROJECTS FUND

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				26,700.51
JULY 2018	2,230.00	7,652.44	65.32	21,343.39
AUGUST 2018				
SEPTEMBER 2018				
OCTOBER 2018				
NOVEMBER 2018				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	2,230.00	7,652.44	65.32	

WATER IMPACT FEES

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				442,719.71
JULY 2018	9,116.40	8,102.45	1,083.05	444,816.71
AUGUST 2018				
SEPTEMBER 2018				
OCTOBER 2018				
NOVEMBER 2018				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	9,116.40	8,102.45	1,083.05	

STORM WATER IMPACT FEES

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				(381,389.45)
JULY 2018	3,367.44	8,102.45	-	(386,124.46)
AUGUST 2018				
SEPTEMBER 2018				
OCTOBER 2018				
NOVEMBER 2018				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	3,367.44	8,102.45	-	

TRAIL DONATIONS

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				-
JULY 2018	-	-	-	-
AUGUST 2018				
SEPTEMBER 2018				
OCTOBER 2018				
NOVEMBER 2018				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	-	-	-	

PLAYGROUND DONATIONS

	REVENUE	EXPENDITURES	INTEREST	BALANCE
				-
JULY 2018	450.00	450.00	-	-
AUGUST 2018				
SEPTEMBER 2018				
OCTOBER 2018				
NOVEMBER 2018				
DECEMBER 2018				
JANUARY 2019				
FEBRUARY 2019				
MARCH 2019				
APRIL 2019				
MAY 2019				
JUNE 2019				
	450.00	450.00	-	

See accompanying accountant's report