

River Heights City

COUNCIL MEETING AGENDA

Tuesday, May 14, 2019

Notice is hereby given that the River Heights City Council will hold its regular council meeting beginning at 6:30 p.m. in the River Heights City Office Building at 520 S 500 E.

Opening Remarks (Wilson) and Pledge of Allegiance (Scott)

Adoption of Previous Minutes and Agenda

Reports and Approval of Payments (Mayor, Council, Staff)

Public Comment

Review Revisions to the 2018-19 Budget

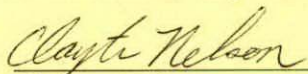
Presentation of the 2019-20 Tentative Budget

Discuss Council Member Duties

Discuss 1000 East fence restrictions

Adjourn

Posted this 9th day of May 2019



Clayten Nelson

Attachments for this meeting and drafts of previous meeting minutes can be found on the State's Public Notice Website (pmn.utah.gov)

In compliance with the American Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Sheila Lind, (435) 770-2061 at least 24 hours before the meeting.

River Heights City

Council Meeting

May 14, 2019

Present: Mayor Todd Rasmussen
Council members: Doug Clausen
Robert "K" Scott
Elaine Thatcher
Dixie Wilson
Blake Wright, attended by phone

Public Works Director Clayton Nelson
Finance Director Clifford Grover
Minute Taker Joe Ames

Excused: Recorder Sheila Lind
Treasurer Wendy Wilker

Others Present: Heather Lehnig

The following motions were made during the meeting:

Motion #1

Councilmember Thatcher moved to "adopt the minutes of the council meeting of April 23, 2019 and the evening's agenda." Councilmember Scott seconded the motion, which passed with Clausen, Scott, Thatcher, Wright and Wilson in favor. No one opposed.

Motion #2

Councilmember Clausen moved to "pay the bills as listed." Councilmember Scott seconded the motion, which passed with Clausen, Scott, Thatcher, Wright and Wilson in favor. No one opposed.

Motion #3

Councilmember Thatcher moved "that these councilmember duties take effect as discussed." Councilmember Clausen seconded the motion, which passed with Clausen, Scott, Thatcher, Wright and Wilson in favor. No one opposed.

Proceedings of the Meeting:

The River Heights City Council met at 6:30 p.m. in the Ervin R. Crosbie Council Chambers in the River Heights City Building on Monday, May 14, 2019 for their regular council meeting.

47 Opening Remarks and Pledge of Allegiance: Councilmember Wilson opened the meeting with
48 a thought and Councilmember Scott led the group in the Pledge of Allegiance.

49
50 Adoption of Previous Minutes and Agenda: Minutes for the April 23, 2019 meeting were
51 reviewed.

52
53 **Councilmember Thatcher moved to “adopt the minutes of the council meeting of April 23,
54 2019 and the evening’s agenda.” Councilmember Scott seconded the motion, which passed with
55 Clausen, Scott, Thatcher, Wright and Wilson in favor. No one opposed.**

56
57 Reports and Approval of Payments (Mayor, Council, Staff):

58
59 Public Works Director Nelson

- 60 • Will be working on the parks for the next few weeks.
61 • GIS for county runs – willing to help us out. iPads on sale right now – will get two. Current
62 budget will cover costs. Mayor approved to move ahead.

63
64 Finance Director Grover

- 65 • Nothing to report.

66
67 Treasurer Wilker was absent

68 **Councilmember Clausen moved to “pay the bills as listed.” Councilmember Scott
69 seconded the motion, which passed with Clausen, Scott, Thatcher, Wright and Wilson in favor.
70 No one opposed.**

71
72 Councilmember Thatcher

- 73 • Working on arranging for people in a vehicle in the parades. Looked into vehicle signs that
74 won't hurt paint for parades. Cheap enough to get for each parade.

75
76 Councilmember Scott

- 77 • Nothing to report.

78
79 Councilmember Clausen

- 80 • Nothing to report.

81
82 Councilmember Wilson

- 83 • Disappointed in the number who signed up for t-ball – ordered shirts. Only have 5 kids per
84 team so ordered 8 shirts. Hard to find coaches. Will go through with it.

85
86 Councilmember Wright:

- 87 • Nothing to report.

88
89 Recorder Lind was absent.

90

91

92

93 Mayor Rasmussen

- 4 • Found out that the school district plans to be out of the old school building by December 25th.
95 There will be a transfer of title and utility bills.
- 96 • Council asked about progress of selling the old church. Meeting with attorney will be held to
97 designate as surplus property. Then city can designate what they want done with the property
98 with conditions of the sale.

99
100 Public Comment: Heather Lehnig wanting to know what the status is on the sidewalk on 1000
101 East. Asked if anyone would come talk to her. Public Works Director Nelson says the contractor,
102 Craig, should come talk to her about when they need to close driveway. PWD Nelson will also get with
103 Mrs. Lehnig to show her the blueprints. She says they will probably want to dig up two thirds of her
104 driveway, would like to present an alternative. Mentioned some new neighbors, Bennett's, and asked if
105 anyone has spoken with them. PWD Nelson is not sure. Mrs. Lehnig can provide Bennett's phone
106 number, they are in Denver right now.

107
108 Review Revisions to the 2018-19 Budget: FD Grover reviewed the current year budget. We are
109 under budget in capital projects. PWD Nelson mentioned new truck body style changed this year so
110 everyone is behind on getting new trucks. PWD Nelson mentioned that the sidewalk will be done by
111 July. FD Grover plans to transfer \$120,000 from one fund to capital projects fund. No substantial
112 changes to the budget.


113
114 Presentation of the 2019-20 Tentative Budget: Craig feels the lower well is a higher priority.
5 Estimated \$250,000. Doug has some ideas of different ways to mitigate the risk. Mayor Rasmussen
6 had FD Grover put that in next year's budget. With these changes we would be at about \$1 million
117 reserve in water and sewer combined. PWD Nelson asked if we want to skip a year of \$40,000 in seal
118 coat on the roads? PWD Nelson explained that if the money is there it is good to maintain the roads to
119 make them last longer, but with the 400 S project, a big road project and maintenance, we could skip a
120 year on the seal coating, so it may be a good time to skip one year. Mayor Rasmussen suggests we
121 could do the sealing the next year. PWD Nelson stated that 400 South would be the road maintenance
122 for next year. Sealing has a lifespan of 7 years. PWD Nelson feels we are ok to not have HA5 put
123 down next year. Discussed transfer of funds from sewer and general funds. Will need a public hearing
124 to pull out of sewer fund. This would leave us with 1.2 million in reserves. FD Grover feels we should
125 look at a technical/engineering evaluation of sewer and water. CM Clausen to do research on that. FD
126 Grover feels we are low on reserves going into the water fund. Mayor says we are spending down to
127 what he feels comfortable with, but would like to council in the next year to put numbers together for
128 future councils on where we want to stay long-term. CM Clausen suggests getting this planning done
129 this fall and not waiting until next year. PWD Nelson wants to remember to work on Saddle Rock seal
130 coat, which is the developer's responsibility - we pay for and then get reimbursed by the developer.
131 Clarified that \$70,000 (remaining \$60,000 plus the \$10,000 right-of-way) is on budget for next year.
132 FD Grover does not need anything else from the council for the budget.

133
134 Discuss Council Member Duties: Mayor would like to move the emergency preparedness
135 duties to be with community affairs – with community affairs being worked on during summer months.
136 Take roads from CM Clausen and move to CM Scott. Emergency Preparedness to CM Thatcher.

137 **Councilmember Thatcher moved “that these councilmember duties take effect as**
138 **discussed.” Councilmember Clausen seconded the motion, which passed with Clausen, Scott,**
139 **Thatcher, Wright and Wilson in favor. No one opposed.**

140
141 Discuss 1000 East fence restrictions: Mayor shared that one homeowner came to him
142 wondering if he could work with the city to come to a solution for fencing on 1000 East – a corner lot.
143 Mayor spoke with Jon Jenkins – appropriate way to change plat map is to have a preliminary meeting
144 to discuss where council sits and if there is an opportunity for something to be agreed upon. If council
145 agrees then a formal meeting would be set between the council and the individual, then it would go to
146 Planning and Zoning, then back to council for a vote. CM Wright asked to clarify that the Appeal
147 Authority demanded that the city sign the zoning clearance permits, but Appeal Authority says that
148 doesn't let residents off the hook for plat restrictions. Still have to do four foot fences. Mayor reminded
149 to enforce plat map restrictions, looks like there are red flags now for starting a fence – what are the
150 next steps to enforce plat? We'll continue to enforce plat and four foot restriction (from sidewalk
151 level). Corner lots never had zoning clearance permits signed. Mayor confirmed correct way to fight
152 something you may not agree with is coming to the council to request a change. This agenda item is to
153 find out if council would be amicable to plat change to increase to 5 foot or 6 foot with design
154 standard, that might meet the intent of the original plat restriction to satisfy the land owner. CM Wright
155 volunteered to meet with any of those homeowners to explain the options. If over four feet then the
156 whole height has to be 90% semitransparent. Intent of plat was to avoid a vinyl corridor along a road.
157 Discussed set-back of fence away from sidewalk for such situations as bicycle handlebars hitting the
158 fence. Mayor asked if the council is willing to listen to this land owner for such a discussion? Wilson,
159 Clausen, Scott, Thatcher and Wright are all willing to meet with the landowner in two weeks.

160
161 The meeting adjourned at 7:40 p.m.

162
163
164
165 
166 _____
167 Todd A. Rasmussen, Mayor

165 _____
166 Joe Ames, Minute Taker

River Heights City Bills To Be Paid

5/14/2019

	Payee	Description	Admia.	P&Z	Parks/Rec	Pub. Safety	Com. Aff.	Roads	Water	Sewer	Total
1	Bear River Health Dept.	Water Coliform Testing							\$40.00		\$40.00
2	Cal Ranch	Vests Crossing Guards				\$74.95					\$74.95
3	Caselle	Monthly Support	\$91.69						\$91.66	\$91.65	\$275.00
4	Ferguson Enterprises	Blue Stake Paint, Drinking Fountain Rep.			\$186.33				\$33.29		\$219.62
5	Forsgren & Associates, Inc.	700 South, 1000 East, Storm Water						\$1,256.25			\$1,256.25
6	Freedom Mailing	Monthly Bill Processing	\$144.63						\$48.21	\$48.21	\$241.05
7	Incredible Concrete	Irrigation repair						\$441.00			\$441.00
8	Intermountain Farmers Association	Weed & Feed			\$195.97						\$195.97
9	IPACO	Chainsaw Blades			\$33.99			\$33.99	\$33.99	\$33.99	\$135.96
10	IT Works	Computer Maintenance Clean Up	\$382.50								\$382.50
11	Lowe's	Forms, Shovels & Pruners			\$38.88			\$226.13	\$38.87	\$38.87	\$342.75
12	NAPA Auto Parts	Oil & Filters						\$15.10	\$15.10	\$15.10	\$45.30
13	Nationwide Insurance	Recorders Annual Bond	\$100.00								\$100.00
14	Peterson Plumbing Supply	Water Meter Lids/Water Leak 570 S 500 E							\$538.92		\$538.92
15	Renegade Rentals	Ride Mower for road sides and well houses			\$24.89			\$24.88	\$24.89	\$24.89	\$99.55
16	Rocky Mountain Power	Electricity	\$74.39		\$74.80	\$25.45		\$1,187.81	\$1,675.48	\$41.73	\$3,079.66
17	Roto Rooter	Soccer Toilet			\$106.85						\$106.85
18	Secure Instant Payments	Online Bill Processing	\$14.90						\$14.90	\$14.90	\$44.70
19	South Fork Hardware	Volley Balle Net Anchors			\$20.96						\$20.96
20	Specialized Pest	Core Aeration, Fertilizer			\$757.25						\$757.25
21	The Clean Spot	Park Restroom Cleaning			\$244.42						\$244.42
22	Thomas Petroleum	Monthly Fuel Charges			\$55.32			\$55.31	\$55.31	\$55.31	\$221.25
23	Todd Rasmussen	Flyer Delivery, Fence, Elections, Happenings		\$100.00			\$50.00				\$150.00
24	Verizon Wireless	Montly Cell Phone Billing	\$48.71						\$48.71	\$48.72	\$146.14
25	Xerox	Monthly Usage - Printer	\$44.67								\$44.67
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No changes

River Heights City
 Cash Budget Summary - Cash Analysis
 FY 2018-19 & Fy 2019-20

Proposed Budget
 FY 2019-20

Cash Balance By Fund	
General Fund	129,398.02
Capital Projects Fund	29,166.09
Water Fund	433,581.86
Sewer Fund	679,796.84
Total Cash Balance	1,271,942.81

General Fund		
Revenue		790,000.00
Expenditures	Administrative	186,050.00
	Office	18,000.00
	Community Affairs	19,400.00
	Planning & Zoning	7,300.00
	Public Safety	89,000.00
	Roads	114,200.00
	Parks & Recreation	90,800.00
	Sanitation	156,000.00
	Add: Depreciation	(73,000.00)
	Transfer To CP Fund	240,000.00
Total Expenditures		847,750.00
Net Revenue Over Expenditures		(57,750.00)

Capital Projects Fund		
Revenue	-	
Reimbursement Income	234,000.00	
Transfer From Water Fund	-	
Transfer From Sewer Fund	200,000.00	
Transfer From General Fund	240,000.00	
Expenditures	Administrative	
	Parks & Recreation	244,000.00
	Roads	520,000.00
Total Expenditures		764,000.00
Net Revenue Over Expenditures		(90,000.00)

Water Fund	
Revenue	353,800.00
Add: Depreciation	73,000.00
Capital Projects	338,350.00
Transfer to Capital Projects	-
Expenditures	249,300.00
Net Revenue Over Expenditures	(160,850.00)

Sewer Fund	
Revenue	306,300.00
Add: Depreciation	23,000.00
Capital Projects	88,350.00
Transfer to Capital Projects	200,000.00
Expenditures	241,200.00
Net Revenue Over Expenditures	(200,250.00)

Combined Cash Flow - All Funds	
Net Revenue Over Expenditures - Combi	(508,850.00)

River Heights City
 Capital Budget
 FY 2019-20

Approved FY 19	Total	Roads	Parks	Water	Sewer	General
Stewart Hill Fence	40,000		40,000			
1000 E Sidewalk	30,000	30,000				
400 S Improvements	400,000	400,000				
600 S Repairs	70,000	70,000				
Tennis Courts	124,000		124,000			
Saddle Rock Park	10,000		10,000			
Proposed FY 20						
New Truck	31,700			15,850	15,850	
PW Shop	130,000			65,000	65,000	
Well Engenering	15,000			7,500	7,500	
Stewart Hill Park	70,000		70,000			
ADA Compliance	10,000	10,000				
Stonecreek Road Repairs	10,000	10,000				
Old School Utilities	24,000					24,000
Upgrade Lower Well	250,000	-	-	250,000	-	-
	<u>1,214,700</u>	<u>520,000</u>	<u>244,000</u>	<u>338,350</u>	<u>88,350</u>	<u>24,000</u>

River Heights City
 Financial Summary
 May 14, 2019

Cash Balance By Fund

	04/30/19	05/14/19	Net Change	% of Total
General Fund	190,564.58	187,148.02	(3,416.56)	10.51%
Capital Projects Fund	119,166.09	119,166.09	-	6.69%
Water Fund	595,284.32	594,431.86	(852.46)	33.38%
Sewer Fund	879,972.21	880,046.84	74.63	49.42%
Total Cash Balance	1,784,987.20	1,780,792.81	(4,194.39)	100.00%

	YTD Actual	Annual Budget	Unexpended Budget	% Of Budget Incurred	% Of Time Incurred
General Fund¹					
Revenue	659,222.02	757,030.00	97,807.98	87.08%	87.12%
Expenditures					
Administrative	109,823.55	162,050.00	52,226.45	67.77%	87.12%
Office	11,786.55	17,120.00	5,333.45	68.85%	87.12%
Community Affairs	8,919.16	18,400.00	9,480.84	48.47%	87.12%
Planning & Zoning	3,105.08	8,470.00	5,364.92	36.66%	87.12%
Public Safety	78,716.46	86,400.00	7,683.54	91.11%	87.12%
Roads	75,179.33	104,000.00	28,820.67	72.29%	87.12%
Parks & Recreation	46,932.22	90,800.00	43,867.78	51.69%	87.12%
Sanitation	141,710.87	150,000.00	8,289.13	94.47%	87.12%
Transfer To CP Fund	120,000.00	120,000.00	-	100.00%	
Total Expenditures	596,173.22	757,240.00	161,066.78	78.73%	87.12%
Net Revenue Over Expenditures	63,048.80	(210.00)	(63,258.80)		
Capital Projects Fund					
Revenue	1,487.68	400.00	(1,087.68)		87.12%
Reimbursement Income	30,000.00	-	(30,000.00)		
Transfer From General Fund	120,000.00	120,000.00	-		
Expenditures					
Administrative		130,000.00	130,000.00		87.12%
Parks & Recreation		152,750.00	152,750.00		87.12%
Roads	295,171.71	757,750.00	462,578.29		87.12%
					87.12%
Total Expenditures	295,171.71	1,040,500.00	745,328.29		87.12%
Net Revenue Over Expenditures	(143,684.03)	(920,100.00)	(776,415.97)		
Water Fund¹					
Revenue	303,119.56	346,130.00	43,010.44	87.57%	87.12%
Expenditures	168,517.19	272,250.00	103,732.81	61.90%	87.12%
Net Revenue Over Expenditures	134,602.37	73,880.00	(60,722.37)		
Sewer Fund					
Revenue	245,244.02	249,500.00	4,255.98	98.29%	87.12%
Expenditures	226,422.37	310,250.00	83,827.63	72.98%	87.12%
Net Revenue Over Expenditures	18,821.65	(60,750.00)	(79,571.65)		
Combined - All Funds					
Net Revenue Over Expenditures - Combined	72,788.79	(907,180.00)	(979,968.79)		

RIVER HEIGHTS CITY
 COMBINED CASH INVESTMENT
 MAY 31, 2019

COMBINED CASH ACCOUNTS

01-1010	CHECKING - GENERAL	467,706.55
01-1020	PTIF	1,172,610.03
01-1025	ZION'S SAVINGS	140,476.23
		1,780,792.81
01-1000	CASH ALLOCATED TO OTHER FUNDS	(1,780,792.81)
		.00
		.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	187,148.02
40	ALLOCATION TO CAPITAL PROJECTS FUND	119,166.09
51	ALLOCATION TO WATER FUND	594,431.86
52	ALLOCATION TO SEWER FUND	880,046.84
		1,780,792.81
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,780,792.81
	ALLOCATION FROM COMBINED CASH FUND - 01-1000	(1,780,792.81)
		.00
		.00

RIVER HEIGHTS CITY
BALANCE SHEET
MAY 31, 2019

GENERAL FUND

ASSETS

10-1000	CASH IN COMBINED CASH FUND	187,148.02	
10-1510	AR - GARBAGE	19,422.39	
10-1520	AR - WATER	57.70	
10-1540	AR - 911	3,687.27	
10-1550	AR - SALES TAX	43,477.92	
10-1560	AR - ROAD C	13,727.55	
10-1570	AR PROPERTY TAX	108,153.00	
10-1580	AR - STORM WATER	2,463.34	
10-1590	AR COURT	250.00	
10-1810	LAND - GFA	188,719.00	
10-1820	BUILDING AND IMPROVEMENTS - GF	883,717.69	
10-1830	MACHINERY & EQUIPMENT - GFA	265,534.34	
10-1835	INFRASTRUCTURE ASSETS - GFA	1,338,227.75	
10-1840	ACC DEPR. BLDG. & IMP. - GFA	(432,223.94)	
10-1845	ACC DEPR. - MACH & EQPMT - GFA	(221,612.50)	
10-1847	ACC DEPRECIATION - INFRA - GFA	(142,787.04)	
	TOTAL ASSETS		<u>2,257,962.49</u>

LIABILITIES AND EQUITY

LIABILITIES

10-2000	AP - GENERAL	(15,722.21)	
10-2205	FICA PAYABLE	3.34	
10-2220	STATE PAYABLE	387.01	
10-2240	SUTA PAYABLE	42.01	
10-2410	DEFERRED REVENUE - PROPERTY TA	108,153.00	
	TOTAL LIABILITIES		92,863.15

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-2910	INVESTMENT - GFA	2,144,817.24	
10-2980	FUND BALANCE	(42,766.71)	
10-2999	RECONCILIATION ACCOUNT	.01	
	REVENUE OVER EXPENDITURES - YTD	63,048.80	
	BALANCE - CURRENT DATE		<u>2,165,099.34</u>
	TOTAL FUND EQUITY		<u>2,165,099.34</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,257,962.49</u>

RIVER HEIGHTS CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10 PROPERTY TAX	89,299.36	89,299.36	107,000.00	17,700.64	83.5
10-31-20 SALES TAX	175,939.82	175,939.82	235,500.00	59,560.18	74.7
10-31-30 FRANCHISE TAX	68,266.55	68,266.55	75,000.00	6,733.45	91.0
10-31-50 REDEMPTION TAXES	1,980.20	1,980.20	1,200.00	(780.20)	165.0
10-31-60 UPP TAXES (PERSONAL PROPERTY)	23,542.60	23,542.60	2,600.00	(20,942.60)	905.5
10-31-70 UPP FEES & LIEU (VEHICLE TAX)	4,008.24	4,008.24	10,400.00	6,391.76	38.5
TOTAL TAXES	363,036.77	363,036.77	431,700.00	68,663.23	84.1
<u>LICENSES AND PERMITS</u>					
10-32-10 ZONING CLEARANCE PERMITS	1,475.00	1,475.00	2,500.00	1,025.00	59.0
10-32-20 HOME OCCUPATION LICENSE	1,430.00	1,430.00	1,800.00	370.00	79.4
10-32-30 CONDITIONAL USE PERMITS	200.00	200.00	300.00	100.00	66.7
10-32-40 SUBDIVISION FEES	985.00	985.00	500.00	(485.00)	197.0
10-32-50 CACHE COUNTY 20% BLDG. FEE	1,948.80	1,948.80	1,500.00	(448.80)	129.9
10-32-60 DOG FEES	3,663.00	3,663.00	4,400.00	737.00	83.3
10-32-65 SANITATION	146,645.36	146,645.36	149,400.00	2,754.64	98.2
10-32-70 IMPACT FEES - PARKS	903.00	903.00	2,700.00	1,797.00	33.4
10-32-75 IMPACT FEES - ROADS	476.00	476.00	1,400.00	924.00	34.0
10-32-80 STORM DRAINAGE	20,773.97	20,773.97	26,200.00	5,426.03	79.3
10-32-85 911	22,354.11	22,354.11	23,500.00	1,145.89	95.1
TOTAL LICENSES AND PERMITS	200,854.24	200,854.24	214,200.00	13,345.76	93.8
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-20 CLASS 'C' ROAD	87,823.38	87,823.38	70,700.00	(17,123.38)	124.2
10-33-25 PARK GRANT (RAPZ)	.00	.00	3,500.00	3,500.00	.0
TOTAL INTERGOVERNMENTAL REVE	87,823.38	87,823.38	74,200.00	(13,623.38)	118.4
<u>CHARGES FOR SERVICES</u>					
10-34-10 PARKS AND REC. & RENT PARK	1,150.00	1,150.00	900.00	(250.00)	127.8
10-34-20 T-BALL	865.00	865.00	1,700.00	835.00	50.9
10-34-30 LATE FEES	272.75	272.75	300.00	27.25	90.9
TOTAL CHARGES FOR SERVICES	2,287.75	2,287.75	2,900.00	612.25	78.9
<u>FINES AND FORFEITURES</u>					
10-35-10 FINES AND FORFEITURES	955.81	955.81	1,000.00	44.19	95.6
TOTAL FINES AND FORFEITURES	955.81	955.81	1,000.00	44.19	95.6

RIVER HEIGHTS CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER REVENUE</u>					
10-36-10 OTHER	.00	.00	300.00	300.00	.0
10-36-17 APPLE DAYS-FUN RUN	104.00	104.00	350.00	246.00	29.7
10-36-18 APPLE DAYS-TENNIS	.00	.00	350.00	350.00	.0
10-36-19 APPLE DAYS-PICKLEBALL	.00	.00	30.00	30.00	.0
10-36-20 APPLE DAYS-PROMOTION/ENTETAIN	.00	.00	200.00	200.00	.0
10-36-21 VENDOR BOOTH-APPLE DAYS	260.00	260.00	200.00	(60.00)	130.0
10-36-30 RENT - CITY BUILDING	600.00	600.00	1,000.00	400.00	60.0
10-36-35 RIGHT OF WAY FEES	650.00	650.00	1,300.00	650.00	50.0
10-36-40 YOUTH COUNCIL	.00	.00	100.00	100.00	.0
10-36-50 CONTRIBUTION	500.00	500.00	700.00	200.00	71.4
10-36-60 INTEREST INCOME	2,150.07	2,150.07	1,200.00	(950.07)	179.2
10-36-85 SALE OF CAPITAL ASSETS	.00	.00	27,300.00	27,300.00	.0
TOTAL OTHER REVENUE	4,264.07	4,264.07	33,030.00	28,765.93	12.9
TOTAL FUND REVENUE	659,222.02	659,222.02	757,030.00	97,807.98	87.1

RIVER HEIGHTS CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-41-01 MAYOR AND COUNCIL	16,200.00	16,200.00	19,100.00	2,900.00	84.8
10-41-03 TREASURER	4,490.94	4,490.94	6,900.00	2,409.06	65.1
10-41-05 RECORDER	18,541.20	18,541.20	20,700.00	2,158.80	89.6
10-41-06 FINANCE DIRECTOR	2,040.00	2,040.00	2,500.00	460.00	81.6
10-41-10 SUPERVISOR OF PUBLIC WORKS	11,535.69	11,535.69	12,800.00	1,264.31	90.1
10-41-15 PAYROLL TAXES	4,088.67	4,088.67	5,000.00	911.33	81.8
10-41-16 HEALTH INSURANCE	1,691.80	1,691.80	2,000.00	308.20	84.6
10-41-40 AUDIT	3,680.00	3,680.00	3,700.00	20.00	99.5
10-41-41 PROFESSIONAL FEES	1,817.50	1,817.50	5,000.00	3,182.50	36.4
10-41-42 BAD DEBT	7.73	7.73	.00	(7.73)	.0
10-41-43 LEGAL	5,548.08	5,548.08	4,000.00	(1,548.08)	138.7
10-41-46 DUES AND SUBSCRIPTIONS	811.60	811.60	1,400.00	588.40	58.0
10-41-55 INSURANCE LIABILITY AND OTHER	685.80	685.80	2,200.00	1,514.20	31.2
10-41-65 REPAIRS AND MAINTENANCE	99.99	99.99	250.00	150.01	40.0
10-41-70 TRAINING AND MEETINGS	95.00	95.00	900.00	805.00	10.6
10-41-80 BANK SERVICE CHARGES	534.64	534.64	600.00	65.36	89.1
10-41-90 DEPRECIATION EXPENSE	37,954.91	37,954.91	74,900.00	36,945.09	50.7
10-41-95 MISCELLANEOUS	.00	.00	100.00	100.00	.0
TOTAL ADMINISTRATION	109,823.55	109,823.55	162,050.00	52,226.45	67.8
<u>OFFICE EXPENSES</u>					
10-44-10 OFFICE AND GENERAL SUPPLIES	3,002.00	3,002.00	3,800.00	798.00	79.0
10-44-12 OFFICE CLEANING	39.75	39.75	300.00	260.25	13.3
10-44-15 DINNER & PARTY	615.08	615.08	500.00	(115.08)	123.0
10-44-17 COMPUTER MAINTENANCE	687.39	687.39	1,400.00	712.61	49.1
10-44-20 COMPUTER UPDATES	.00	.00	700.00	700.00	.0
10-44-25 COMPUTER - RECORDER	532.99	532.99	.00	(532.99)	.0
10-44-30 COPY MACHINE MAINTENANCE	370.00	370.00	450.00	80.00	82.2
10-44-35 1/3 CASELLE	916.90	916.90	1,100.00	183.10	83.4
10-44-45 FAX, COPIER, PRINTER	.00	.00	100.00	100.00	.0
10-44-47 FIRE EXTINGUISHER SERVICE	96.00	96.00	100.00	4.00	96.0
10-44-49 NAMEPLATES	.00	.00	10.00	10.00	.0
10-44-50 NEWSLETTER/FLIERS	540.00	540.00	450.00	(90.00)	120.0
10-44-52 NEWSPAPER ADS	327.77	327.77	750.00	422.23	43.7
10-44-55 POSTAGE	972.50	972.50	900.00	(72.50)	108.1
10-44-65 SOFTWARE	160.04	160.04	200.00	39.96	80.0
10-44-70 TRAINING - RECORDER	.00	.00	1,000.00	1,000.00	.0
10-44-75 GAS	466.28	466.28	600.00	133.72	77.7
10-44-77 ELECTRICITY	884.29	884.29	1,400.00	515.71	63.2
10-44-78 TELEPHONE	1,081.90	1,081.90	2,200.00	1,118.10	49.2
10-44-79 INTERNET	733.66	733.66	800.00	66.34	91.7
10-44-80 WEB PAGE DOMAIN	360.00	360.00	360.00	.00	100.0
TOTAL OFFICE EXPENSES	11,786.55	11,786.55	17,120.00	5,333.45	68.9

RIVER HEIGHTS CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY AFFAIRS</u>					
10-48-17 APPLE DAYS-FUN RUN	240.56	240.56	.00 (240.56)	.0
10-48-20 APPLE DAYS-PROMOTION/ENTERTAI	6,638.90	6,638.90	8,000.00	1,361.10	83.0
10-48-21 EVENTS (X-MAS TREE LIGHTING)	1,393.08	1,393.08	1,300.00 (93.08)	107.2
10-48-30 CIVIC PROJECTS	125.00	125.00	1,400.00	1,275.00	8.9
10-48-50 FLOAT	.00	.00	200.00	200.00	.0
10-48-55 FLOAT DECORATIONS	59.62	59.62	400.00	340.38	14.9
10-48-60 LIBRARY	.00	.00	4,600.00	4,600.00	.0
10-48-70 ROYALTY	97.41	97.41	1,800.00	1,702.59	5.4
10-48-80 YOUTH COUNCIL	364.59	364.59	700.00	335.41	52.1
TOTAL COMMUNITY AFFAIRS	8,919.16	8,919.16	18,400.00	9,480.84	48.5
<u>PLANNING & ZONING</u>					
10-51-07 PLANNING COMMISSION	912.00	912.00	1,200.00	288.00	76.0
10-51-10 ZONING ADMINISTRATOR/PLANNER	2,000.00	2,000.00	3,000.00	1,000.00	66.7
10-51-15 PAYROLL TAXES	155.02	155.02	200.00	44.98	77.5
10-51-19 ADVERTISING, NOTICES	406.81	406.81	500.00	93.19	81.4
10-51-25 COPIES OF ORDINANCES, MAPS, OT	.00	.00	70.00	70.00	.0
10-51-30 PASS THROUGH FEES-PZ	.00	.00	1,100.00	1,100.00	.0
10-51-41 PROFESSIONAL FEES	(368.75)	(368.75)	1,500.00	1,868.75 (24.6)
10-51-45 TRAINING	.00	.00	900.00	900.00	.0
TOTAL PLANNING & ZONING	3,105.08	3,105.08	8,470.00	5,364.92	36.7
<u>PUBLIC SAFETY</u>					
10-54-10 CROSSING GUARDS	7,800.84	7,800.84	9,900.00	2,099.16	78.8
10-54-15 PAYROLL TAXES	604.76	604.76	800.00	195.24	75.6
10-54-19 CROSSING GUARD SUPPLIES	145.50	145.50	500.00	354.50	29.1
10-54-20 CROSSING GUARD TRAINING	.00	.00	200.00	200.00	.0
10-54-25 EMERGENCY PREPAREDNESS	.00	.00	600.00	600.00	.0
10-54-30 FIRE	32,960.00	32,960.00	33,600.00	640.00	98.1
10-54-40 911	20,157.00	20,157.00	23,200.00	3,043.00	86.9
10-54-60 POLICE	10,571.10	10,571.10	10,600.00	28.90	99.7
10-54-70 ANIMAL CONTROL	6,249.03	6,249.03	6,700.00	450.97	93.3
10-54-75 ELECTRICITY - SCHOOL FLASHERS	228.23	228.23	300.00	71.77	76.1
TOTAL PUBLIC SAFETY	78,716.46	78,716.46	86,400.00	7,683.54	91.1

RIVER HEIGHTS CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ROADS</u>					
10-60-10 SUPERVISOR - ROADS	11,655.69	11,655.69	12,800.00	1,144.31	91.1
10-60-11 PART-TIME WAGES	2,342.37	2,342.37	2,100.00	(242.37)	111.5
10-60-12 MAINTENANCE ASSISTANT	9,153.31	9,153.31	9,900.00	746.69	92.5
10-60-15 PAYROLL TAXES	1,795.02	1,795.02	2,100.00	304.98	85.5
10-60-16 HEALTH INSURANCE	5,975.05	5,975.05	7,700.00	1,724.95	77.6
10-60-22 ENGINEERING & PROFESSIONAL	.00	.00	500.00	500.00	.0
10-60-24 TRAILS	896.40	896.40	900.00	3.60	99.6
10-60-26 PAINT SUPPLIES	.00	.00	500.00	500.00	.0
10-60-30 WALKWAY REPAIRS	.00	.00	500.00	500.00	.0
10-60-40 SIGNS	166.46	166.46	3,000.00	2,833.54	5.6
10-60-41 PROFESSIONAL FEES	1,360.30	1,360.30	2,000.00	639.70	68.0
10-60-50 GAS, OIL & VEHICLE REPAIR	1,331.84	1,331.84	1,600.00	268.16	83.2
10-60-55 SNOW REMOVAL	13,459.63	13,459.63	20,000.00	6,540.37	67.3
10-60-56 INSURANCE, LIABILITY AND OTHER	5,289.18	5,289.18	7,400.00	2,110.82	71.5
10-60-60 STREET LIGHTING	10,333.90	10,333.90	13,000.00	2,666.10	79.5
10-60-65 STREET REPAIRS	211.30	211.30	5,000.00	4,788.70	4.2
10-60-75 GAS - HEATING GARAGE	516.59	516.59	600.00	83.41	86.1
10-60-76 STORM WATER	6,549.25	6,549.25	8,000.00	1,450.75	81.9
10-60-80 REPAIRS AND MAINTENANCE	4,143.04	4,143.04	6,400.00	2,256.96	64.7
TOTAL ROADS	75,179.33	75,179.33	104,000.00	28,820.67	72.3
<u>PARKS & RECREATION</u>					
10-70-10 SUPERVISOR - PARKS	11,703.69	11,703.69	12,800.00	1,096.31	91.4
10-70-11 PART-TIME WAGES	3,279.18	3,279.18	2,900.00	(379.18)	113.1
10-70-12 MAINTENANCE ASSISTANT	10,984.00	10,984.00	11,900.00	916.00	92.3
10-70-15 PAYROLL TAXES	2,014.04	2,014.04	2,300.00	285.96	87.6
10-70-16 HEALTH INSURANCE	6,797.55	6,797.55	8,700.00	1,902.45	78.1
10-70-30 CLEANING SUPPLIES	25.59	25.59	400.00	374.41	6.4
10-70-40 MAINTENANCE RYAN'S PARK	1,297.91	1,297.91	3,000.00	1,702.09	43.3
10-70-41 PROFESSIONAL FEES	.00	.00	1,700.00	1,700.00	.0
10-70-45 MAINTENANCE - GROUNDS	1,487.65	1,487.65	4,200.00	2,712.35	35.4
10-70-50 MAINT. TENNIS-PICKLEBALL COURT	.00	.00	20,000.00	20,000.00	.0
10-70-55 PLANT RESTORATION	.00	.00	500.00	500.00	.0
10-70-56 INSURANCE LIABILITY AND OTHER	1,802.67	1,802.67	1,800.00	(2.67)	100.2
10-70-60 T-BALL	.00	.00	1,100.00	1,100.00	.0
10-70-65 SOCCER LEAGUE EXPENSES	530.00	530.00	1,000.00	470.00	53.0
10-70-67 ECCLES ICE CENTER	.00	.00	1,500.00	1,500.00	.0
10-70-72 PARK DEPOSIT REFUND	550.00	550.00	400.00	(150.00)	137.5
10-70-74 BUILDING DEPOSIT REFUND	350.00	350.00	600.00	250.00	58.3
10-70-75 GAS	587.54	587.54	800.00	212.46	73.4
10-70-77 ELECTRICITY	609.94	609.94	900.00	290.06	67.8
10-70-80 REPAIRS & MAINTENANCE	3,591.89	3,591.89	11,000.00	7,408.11	32.7
10-70-82 DUGOUT BENCHES - BALL DIAMOND	.00	.00	500.00	500.00	.0
10-70-86 PARK RESTROOM	1,170.57	1,170.57	700.00	(470.57)	167.2
10-70-90 MISCELLANEOUS	150.00	150.00	2,100.00	1,950.00	7.1
TOTAL PARKS & RECREATION	46,932.22	46,932.22	90,800.00	43,867.78	51.7

RIVER HEIGHTS CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER EXPENSES</u>						
10-90-10	SANITATION	141,710.87	141,710.87	150,000.00	8,289.13	94.5
10-90-92	TRANSFER TO CP FUND	120,000.00	120,000.00	120,000.00	.00	100.0
TOTAL OTHER EXPENSES		<u>261,710.87</u>	<u>261,710.87</u>	<u>270,000.00</u>	<u>8,289.13</u>	<u>96.9</u>
TOTAL FUND EXPENDITURES		<u>596,173.22</u>	<u>596,173.22</u>	<u>757,240.00</u>	<u>161,066.78</u>	<u>78.7</u>
NET REVENUE OVER EXPENDITURES		<u>63,048.80</u>	<u>63,048.80</u>	<u>(210.00)</u>	<u>(63,258.80)</u>	<u>30023.</u>

RIVER HEIGHTS CITY
 BALANCE SHEET
 MAY 31, 2019

CAPITAL PROJECTS FUND

<u>ASSETS</u>			
40-1000	CASH IN COMBINED CASH FUND		119,166.09
			<u>119,166.09</u>
	TOTAL ASSETS		<u>119,166.09</u>
 <u>LIABILITIES AND EQUITY</u>			
 <u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
40-2980	FUND BALANCE	262,850.12	
	REVENUE OVER EXPENDITURES - YTD	(143,684.03)	
			<u>119,166.09</u>
	BALANCE - CURRENT DATE		<u>119,166.09</u>
	TOTAL FUND EQUITY		<u>119,166.09</u>
	TOTAL LIABILITIES AND EQUITY		<u>119,166.09</u>

RIVER HEIGHTS CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER</u>					
40-36-10 INTEREST - CAPITAL IMPROVEMENT	1,487.68	1,487.68	400.00	(1,087.68)	371.9
40-36-80 REIMBURSEMENT INCOME	30,000.00	30,000.00	.00	(30,000.00)	.0
40-36-90 TRANSFERS FROM GENERAL FUND	120,000.00	120,000.00	120,000.00	.00	100.0
TOTAL OTHER	151,487.68	151,487.68	120,400.00	(31,087.68)	125.8
TOTAL FUND REVENUE	151,487.68	151,487.68	120,400.00	(31,087.68)	125.8

RIVER HEIGHTS CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 41</u>					
40-41-83 ADMINISTRATIVE	.00	.00	130,000.00	130,000.00	.0
TOTAL DEPARTMENT 41	.00	.00	130,000.00	130,000.00	.0
<u>DEPARTMENT 60</u>					
40-60-83 ROADS	295,171.71	295,171.71	757,750.00	462,578.29	39.0
TOTAL DEPARTMENT 60	295,171.71	295,171.71	757,750.00	462,578.29	39.0
<u>DEPARTMENT 70</u>					
40-70-83 PARKS & RECREATION	.00	.00	152,750.00	152,750.00	.0
TOTAL DEPARTMENT 70	.00	.00	152,750.00	152,750.00	.0
TOTAL FUND EXPENDITURES	295,171.71	295,171.71	1,040,500.00	745,328.29	28.4
NET REVENUE OVER EXPENDITURES	(143,684.03)	(143,684.03)	(920,100.00)	(776,415.97)	(15.6)

RIVER HEIGHTS CITY
 BALANCE SHEET
 MAY 31, 2019

WATER FUND

ASSETS

51-1000	CASH IN COMBINED CASH FUND	594,431.86	
51-1510	ACCOUNTS RECEIVABLE - WATER	39,799.47	
51-1910	DISTRIBUTION SYSTEM - WATER	2,979,294.95	
51-1920	ACC DEPRECIATION - WATER	(1,166,990.24)	
	TOTAL ASSETS		<u>2,446,536.04</u>

LIABILITIES AND EQUITY

LIABILITIES

51-2000	AP - WATER	7,674.24	
51-2100	CUSTOMER DEPOSITS - WATER	11,276.81	
	TOTAL LIABILITIES		18,951.05

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
51-2980	FUND BALANCE	2,292,982.62	
	REVENUE OVER EXPENDITURES - YTD	134,602.37	
	BALANCE - CURRENT DATE	2,427,584.99	
	TOTAL FUND EQUITY		<u>2,427,584.99</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,446,536.04</u>

RIVER HEIGHTS CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER</u>					
51-36-10 CHARGES FOR SERVICES - WATER	290,103.64	290,103.64	330,200.00	40,096.36	87.9
51-36-15 INTEREST EARNED - WATER	6,138.62	6,138.62	1,000.00	(5,138.62)	613.9
51-36-20 HOOKUPS & OTHER - WATER	2,086.00	2,086.00	4,500.00	2,414.00	46.4
51-36-30 IMPACT FEES - WATER	4,579.00	4,579.00	8,300.00	3,721.00	55.2
51-36-95 MISC. INCOME	.00	.00	30.00	30.00	.0
51-36-98 CONTAINER REFUNDS	212.30	212.30	2,100.00	1,887.70	10.1
TOTAL OTHER	303,119.56	303,119.56	346,130.00	43,010.44	87.6
TOTAL FUND REVENUE	303,119.56	303,119.56	346,130.00	43,010.44	87.6

RIVER HEIGHTS CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER DEPARTMENT</u>					
51-40-01 MAYOR AND COUNCIL	5,400.00	5,400.00	6,700.00	1,300.00	80.6
51-40-03 TREASURER	4,359.03	4,359.03	6,700.00	2,340.97	65.1
51-40-05 RECORDER	4,636.68	4,636.68	5,200.00	563.32	89.2
51-40-06 FINANCE DIRECTOR	1,980.00	1,980.00	2,400.00	420.00	82.5
51-40-10 SUPERVISOR - PUBLIC WORKS	17,447.53	17,447.53	19,100.00	1,652.47	91.4
51-40-11 PART TIME WAGES	2,810.81	2,810.81	2,500.00	(310.81)	112.4
51-40-12 MAINTENANCE ASSISTANT	10,983.94	10,983.94	11,900.00	916.06	92.3
51-40-15 PAYROLL TAXES	3,690.24	3,690.24	4,400.00	709.76	83.9
51-40-16 HEALTH INSURANCE	7,643.65	7,643.65	9,700.00	2,056.35	78.8
51-40-20 1/3 CASELLE FEE	916.60	916.60	1,100.00	183.40	83.3
51-40-22 BAD DEBT	(87.15)	(87.15)	300.00	387.15	(29.1)
51-40-25 BILLING EXPENSE	125.92	125.92	200.00	74.08	63.0
51-40-26 POSTAGE	965.98	965.98	800.00	(165.98)	120.8
51-40-35 CAPITAL EXPENDITURES	.00	.00	17,750.00	17,750.00	.0
51-40-37 DEPRECIATION	42,087.71	42,087.71	75,700.00	33,612.29	55.6
51-40-40 AUDIT	2,160.00	2,160.00	2,200.00	40.00	98.2
51-40-41 PROFESSIONAL FEES	3,105.30	3,105.30	22,000.00	18,894.70	14.1
51-40-43 LEGAL	.00	.00	500.00	500.00	.0
51-40-46 DUES AND SUBSCRIPTIONS	893.00	893.00	100.00	(793.00)	893.0
51-40-50 GAS, OIL, & VEHICLE REPAIR	1,331.73	1,331.73	1,600.00	268.27	83.2
51-40-51 LOGAN CITY WATER FEES	6,066.89	6,066.89	6,500.00	433.11	93.3
51-40-55 INSURANCE LIABILITY AND OTHER	6,971.50	6,971.50	7,100.00	128.50	98.2
51-40-60 PROLOG WATER SHARE ASSESSMEN	4,120.00	4,120.00	2,100.00	(2,020.00)	196.2
51-40-65 REPAIRS AND MAINTENANCE	7,610.74	7,610.74	18,000.00	10,389.26	42.3
51-40-66 MATERIALS AND SUPPLIES	1,804.12	1,804.12	2,500.00	695.88	72.2
51-40-70 TRAINING AND MEETINGS	712.00	712.00	1,000.00	288.00	71.2
51-40-75 GAS	2,360.93	2,360.93	2,300.00	(60.93)	102.7
51-40-77 ELECTRICITY	25,602.03	25,602.03	36,000.00	10,397.97	71.1
51-40-78 TELEPHONE	781.91	781.91	1,700.00	918.09	46.0
51-40-79 INTERNET	233.58	233.58	300.00	66.42	77.9
51-40-80 CHLORINE	1,652.52	1,652.52	3,900.00	2,247.48	42.4
51-40-95 MISCELLANEOUS	150.00	150.00	.00	(150.00)	.0
TOTAL WATER/DEPARTMENT	168,517.19	168,517.19	272,250.00	103,732.81	61.9
TOTAL FUND EXPENDITURES	168,517.19	168,517.19	272,250.00	103,732.81	61.9
NET REVENUE OVER EXPENDITURES	134,602.37	134,602.37	73,880.00	(60,722.37)	182.2

RIVER HEIGHTS CITY
 BALANCE SHEET
 MAY 31, 2019

SEWER FUND

ASSETS

52-1000	CASH IN COMBINED CASH FUND	880,046.84	
52-1510	ACCOUNTS RECEIVABLE - SEWER	31,771.18	
52-1910	SEWER SYSTEM	712,810.44	
52-1920	ACC DEPRECIATION - SEWER	(556,221.95)	
	TOTAL ASSETS		<u><u>1,068,406.51</u></u>

LIABILITIES AND EQUITY

LIABILITIES

52-2000	AP - SEWER	14,530.09	
	TOTAL LIABILITIES		14,530.09

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
52-2980	FUND BALANCE	1,035,054.77	
	REVENUE OVER EXPENDITURES - YTD	18,821.65	
	BALANCE - CURRENT DATE		<u>1,053,876.42</u>
	TOTAL FUND EQUITY		<u><u>1,053,876.42</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>1,068,406.51</u></u>

RIVER HEIGHTS CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER</u>					
52-36-10 CHARGES FOR SERVICES - SEWER	230,565.93	230,565.93	240,000.00	9,434.07	96.1
52-36-20 INTEREST EARNED - SEWER	9,767.09	9,767.09	2,900.00	(6,867.09)	336.8
52-36-25 SEWER ASSESSMENT & OTHER	1,200.00	1,200.00	3,000.00	1,800.00	40.0
52-36-30 IMPACT FEES - SEWER	3,711.00	3,711.00	3,600.00	(111.00)	103.1
TOTAL OTHER	<u>245,244.02</u>	<u>245,244.02</u>	<u>249,500.00</u>	<u>4,255.98</u>	<u>98.3</u>
TOTAL FUND REVENUE	<u>245,244.02</u>	<u>245,244.02</u>	<u>249,500.00</u>	<u>4,255.98</u>	<u>98.3</u>

RIVER HEIGHTS CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER DEPARTMENT</u>					
52-40-01 MAYOR AND COUNCIL	5,400.00	5,400.00	6,700.00	1,300.00	80.6
52-40-03 TREASURER	4,359.03	4,359.03	6,700.00	2,340.97	65.1
52-40-05 RECORDER	4,636.68	4,636.68	5,200.00	563.32	89.2
52-40-06 FINANCE DIRECTOR	1,980.00	1,980.00	2,400.00	420.00	82.5
52-40-10 SUPERVISOR - PUBLIC WORKS	5,815.85	5,815.85	6,400.00	584.15	90.9
52-40-11 PART TIME WAGES	936.95	936.95	900.00	(36.95)	104.1
52-40-12 MAINTENANCE ASSISTANT	5,492.00	5,492.00	6,000.00	508.00	91.5
52-40-15 PAYROLL TAXES	2,218.60	2,218.60	2,700.00	481.40	82.2
52-40-16 HEALTH INSURANCE	3,484.15	3,484.15	4,700.00	1,215.85	74.1
52-40-20 1/3 CASELLE FEE	916.50	916.50	1,100.00	183.50	83.3
52-40-22 BAD DEBT	9.85	9.85	100.00	90.15	9.9
52-40-25 BILLING EXPENSE	125.91	125.91	200.00	74.09	63.0
52-40-26 POSTAGE	965.99	965.99	800.00	(165.99)	120.8
52-40-35 CAPITAL EXPENDITURES	.00	.00	7,750.00	7,750.00	.0
52-40-37 DEPRECIATION	16,179.38	16,179.38	34,600.00	18,420.62	46.8
52-40-40 AUDIT	2,160.00	2,160.00	2,200.00	40.00	98.2
52-40-43 LEGAL	80.00	80.00	1,200.00	1,120.00	6.7
52-40-45 PROFESSIONAL FEES	67.27	67.27	4,000.00	3,932.73	1.7
52-40-46 DUES AND SUBSCRIPTIONS	.00	.00	200.00	200.00	.0
52-40-50 GAS, OIL & VEHICLE REPAIR	1,331.73	1,331.73	1,600.00	268.27	83.2
52-40-55 INSURANCE LIABILITY AND OTHER	7,052.19	7,052.19	7,500.00	447.81	94.0
52-40-65 REPAIRS AND MAINTENANCE	31,234.89	31,234.89	20,000.00	(11,234.89)	156.2
52-40-70 TRAINING AND MEETINGS	602.62	602.62	1,000.00	397.38	60.3
52-40-75 GAS	516.59	516.59	700.00	183.41	73.8
52-40-77 ELECTRICITY	293.98	293.98	600.00	306.02	49.0
52-40-78 TELEPHONE	782.02	782.02	1,700.00	917.98	46.0
52-40-79 INTERNET	233.60	233.60	300.00	66.40	77.9
52-40-80 SEWER TREATMENT	129,371.01	129,371.01	182,000.00	52,628.99	71.1
52-40-85 SUPPLIES	25.58	25.58	1,000.00	974.42	2.6
52-40-95 MISCELLANEOUS	150.00	150.00	.00	(150.00)	.0
TOTAL SEWER DEPARTMENT	226,422.37	226,422.37	310,250.00	83,827.63	73.0
TOTAL FUND EXPENDITURES	226,422.37	226,422.37	310,250.00	83,827.63	73.0
NET REVENUE OVER EXPENDITURES	18,821.85	18,821.65	(60,750.00)	(79,571.65)	31.0