

TOWN OF FRASER
 COMBINED CASH INVESTMENT
 DECEMBER 31, 2019

COMBINED CASH ACCOUNTS

01-10200	GENERAL CHECKING #878-000884	223,973.46
01-10215	XPRESS DEPOSIT ACCOUNT	8,683.00
01-10220	GENERAL CO-01-0160-8001	11,462,544.07
		11,695,200.53
	TOTAL COMBINED CASH	11,695,200.53
01-10100	CASH ALLOCATED TO OTHER FUNDS	(11,695,200.53)
		.00
TOTAL UNALLOCATED CASH		.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	4,677,608.40
12	ALLOCATION TO RESTRICTED REVENUE FUND	59,508.09
20	ALLOCATION TO CONSERVATION TRUST FUND	13,762.32
30	ALLOCATION TO CAPITAL EQUIP REPLACEMENT FUND	343,141.93
32	ALLOCATION TO CAPITAL ASSET FUND	(52,510.55)
35	ALLOCATION TO CROS FUND	212,232.79
40	ALLOCATION TO DEBT SERVICE FUND	35,265.69
50	ALLOCATION TO WATER FUND	1,071,397.52
55	ALLOCATION TO WASTEWATER FUND	5,334,794.34
		11,695,200.53
TOTAL ALLOCATIONS TO OTHER FUNDS		11,695,200.53
ALLOCATION FROM COMBINED CASH FUND - 01-10100		(11,695,200.53)
		.00
ZERO PROOF IF ALLOCATIONS BALANCE		.00

TOWN OF FRASER
BALANCE SHEET
DECEMBER 31, 2019

GENERAL FUND

ASSETS

10-10100	CASH - COMBINED FUND	4,677,608.40	
10-10290	CASH WITH TREASURER	2,461.54	
10-11100	PROPERTY TAXES RECEIVABLE	335,040.00	
10-11110	SALES TAXES RECEIVABLE	599,322.32	
10-11190	OTHER TAXES RECEIVABLE	51,744.64	
10-11550	ACCTS REC - BILLINGS	23,760.13	
10-11560	ACCTS REC - BUSINESS LIC	2,120.00	
10-11600	MISCELLANEOUS RECEIVABLES	35,250.00	
10-13040	DUE FROM RRF	62,007.17	
	TOTAL ASSETS		5,789,314.20

LIABILITIES AND EQUITY

LIABILITIES

10-20200	ACCOUNTS PAYABLE TRADE	730,534.85	
10-20800	DUE TO CREATIVE ARTS CENTER	1,785.45	
10-21000	ACCRUED WAGES	67,242.89	
10-21710	FWT/FICA PAYABLE	23,641.48	
10-21720	SALES TAX PAYABLE	764.52	
10-21730	STATE WITHHOLDING PAYABLE	7,285.00	
10-21740	UNEMPLOYMENT TAXES PAYABLE	302.44	
10-21750	RETIREMENT PLAN PAYABLE	7,609.48	
10-21755	457 DEFERRED COMP PAYABLE	6,874.00	
10-21760	HEALTH INSURANCE PAYABLE	38,716.39	
10-21773	DEPENDENT CARE PAYABLE	2,650.22	
10-21775	FLEX HEALTH PLAN PAYABLE	400.16	
10-21780	GARNISHMENTS PAYABLE	353.53	
10-22000	BUSINESS ENHANCEMENT LOAN	35,250.00	
10-22210	DEFERRED TAXES	335,040.00	
10-22920	SUBDIVISION IMP SECURITY DEP	76,666.51	
10-22950	RENTAL PROPERTY DEPOSITS HELD	200.00	
	TOTAL LIABILITIES		1,335,316.92

FUND EQUITY

10-27000	GF COMMITTED RESERVE BALANCE	1,000,000.00	
10-27050	GF STRATEGIC RESERVES	1,100,000.00	
10-27100	GF RESTRICTED RESERVE BALANCE	258,615.20	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	2,095,382.08	
	BALANCE - CURRENT DATE	2,095,382.08	
	TOTAL FUND EQUITY		4,453,997.28
	TOTAL LIABILITIES AND EQUITY		5,789,314.20

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100 GENERAL FUND PROPERTY TAX	642.58	253,916.01	250,000.00	(3,916.01)	101.6
10-31-200 SPECIFIC OWNERSHIP TAX	1,831.81	21,415.95	11,500.00	(9,915.95)	186.2
10-31-300 MOTOR VEHICLE TAX	.00	2,032.28	4,250.00	2,217.72	47.8
10-31-400 TOWN SALES TAX	599,322.32	3,091,157.18	2,450,000.00	(641,157.18)	126.2
10-31-410 USE TAX - BUILDING MATERIALS	1,855.13	360,128.92	100,000.00	(260,128.92)	360.1
10-31-420 USE TAX - MOTOR VEHICLE SALES	25,737.77	141,317.27	65,000.00	(76,317.27)	217.4
10-31-430 STATE CIGARETTE TAX	838.08	4,889.43	3,200.00	(1,689.43)	152.8
10-31-800 FRANCHISE FEES	2,375.27	54,224.47	55,000.00	775.53	98.6
TOTAL TAXES	632,602.96	3,929,081.51	2,938,950.00	(990,131.51)	133.7
<u>LICENSES & PERMITS</u>					
10-32-100 BUSINESS LICENSE FEES	.00	17,960.00	15,000.00	(2,960.00)	119.7
10-32-110 REGULATED INDUSTRY FEES/TAXES	20,938.39	177,773.51	120,000.00	(57,773.51)	148.1
TOTAL LICENSES & PERMITS	20,938.39	195,733.51	135,000.00	(60,733.51)	145.0
<u>INTERGOVERNMENTAL</u>					
10-33-100 GRANTS	.00	730,988.25	1,000,000.00	269,011.75	73.1
TOTAL INTERGOVERNMENTAL	.00	730,988.25	1,000,000.00	269,011.75	73.1
<u>CHARGES FOR SERVICES</u>					
10-34-100 ANNEXATION FEES	.00	.00	1,000.00	1,000.00	.0
10-34-110 ZONING FEES	.00	2,075.00	1,500.00	(575.00)	138.3
10-34-120 SUBDIVISION FEES	.00	15,970.00	1,500.00	(14,470.00)	1064.7
10-34-130 MISCELLANEOUS PLANNING FEES	.00	120.00	1,000.00	880.00	12.0
10-34-300 PAYT	.00	40,144.46	125,000.00	84,855.54	32.1
TOTAL CHARGES FOR SERVICES	.00	58,309.46	130,000.00	71,690.54	44.9
<u>MISCELLANEOUS REVENUE</u>					
10-36-100 INTEREST EARNINGS	.00	93,584.45	40,000.00	(53,584.45)	234.0
10-36-300 RENTAL INCOME	.00	10,330.00	15,500.00	5,170.00	66.7
10-36-600 COMMUNITY HOUSING	.00	20,519.85	15,000.00	(5,519.85)	136.8
10-36-610 REIMBURSABLE - PROF SERVICES	.00	258,038.64	50,000.00	(208,038.64)	516.1
10-36-630 DISPOSABLE BAG FEES	.00	16,561.43	.00	(16,561.43)	.0
10-36-900 MISCELLANEOUS REVENUE	.00	93,400.43	30,000.00	(63,400.43)	311.3
TOTAL MISCELLANEOUS REVENUE	.00	492,434.80	150,500.00	(341,934.80)	327.2

TOWN OF FRASER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2019

GENERAL FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>OTHER SOURCES & TRANSFERS</u>					
10-39-999 UNASSIGNED FUND BALANCE	.00	3,038,364.82	2,627,498.03	(410,866.79)	115.6
TOTAL OTHER SOURCES & TRANSFERS	.00	3,038,364.82	2,627,498.03	(410,866.79)	115.6
TOTAL FUND REVENUE	653,541.35	8,444,912.35	6,981,948.03	(1,462,964.32)	121.0

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN BOARD</u>					
10-41-110 SALARIES	.00	21,180.00	50,000.00	28,820.00	42.4
10-41-220 FICA TAX	.00	1,620.37	3,825.00	2,204.63	42.4
10-41-280 TRAINING PROGRAMS	.00	1,036.00	6,000.00	4,964.00	17.3
10-41-290 TRAVEL, MEALS AND LODGING	.00	2,972.79	5,500.00	2,527.21	54.1
10-41-295 MEALS AND ENTERTAINMENT	861.47	7,211.22	10,000.00	2,788.78	72.1
10-41-690 MISCELLANEOUS EXPENSE	.00	20,110.66	10,500.00	(9,610.66)	191.5
10-41-860 GRANTS AND AID TO AGENCIES	.00	1,500.00	30,000.00	28,500.00	5.0
10-41-861 INTERGOVERNMENTAL AGREEMENTS	.00	51,679.34	14,500.00	(37,179.34)	356.4
10-41-862 FRASER/WINTER PARK POLICE DEPT	.00	566,252.00	600,000.00	33,748.00	94.4
10-41-863 STREET LIGHTING AND SIGNALS	1,394.53	15,429.35	22,500.00	7,070.65	68.6
10-41-864 SPECIAL EVENTS	.00	13,698.21	10,000.00	(3,698.21)	137.0
10-41-870 BUSINESS DIST STREETScape	.00	4,500.00	5,000.00	500.00	90.0
10-41-871 BUSINESS ENHANCEMENT PROGRAMS	.00	16,597.97	57,500.00	40,902.03	28.9
10-41-872 SUSTAINABILITY	.00	15,063.21	10,000.00	(5,063.21)	150.6
10-41-873 RECYCLE FACILITY	161.23	56,326.08	100,000.00	43,673.92	56.3
10-41-874 COMMUNITY HOUSING	.00	5,135.00	500,000.00	494,865.00	1.0
10-41-875 MARKETING	708.35	24,258.82	20,000.00	(4,258.82)	121.3
10-41-880 CENTER FOR CREATIVE ARTS	.00	29,000.00	15,000.00	(14,000.00)	193.3
10-41-885 ECONOMIC INCENTIVES	76,248.05	76,248.05	.00	(76,248.05)	.0
TOTAL TOWN BOARD	79,373.63	929,819.07	1,470,325.00	540,505.93	63.2

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-45-110 SALARIES	.00	361,082.10	350,000.00	(11,082.10)	103.2
10-45-210 HEALTH INSURANCE	.00	74,999.89	83,000.00	8,000.11	90.4
10-45-220 FICA TAX	.00	25,765.44	27,000.00	1,234.56	95.4
10-45-230 RETIREMENT	.00	17,361.30	21,000.00	3,638.70	82.7
10-45-250 UNEMPLOYMENT TAX	.00	1,089.84	1,050.00	(39.84)	103.8
10-45-280 TRAINING PROGRAMS	487.35	8,191.11	6,000.00	(2,191.11)	136.5
10-45-290 TRAVEL, MEALS AND LODGING	866.39	16,216.10	7,000.00	(9,216.10)	231.7
10-45-295 MEALS AND ENTERTAINMENT	348.61	11,292.97	4,000.00	(7,292.97)	282.3
10-45-310 LEGAL FEES	5,675.70	54,937.91	80,000.00	25,062.09	68.7
10-45-320 AUDIT FEES	.00	17,604.00	16,500.00	(1,104.00)	106.7
10-45-330 ENGINEERING FEES	.00	3,580.00	3,500.00	(80.00)	102.3
10-45-360 COMPUTERS-NETWORKS AND SUPPORT	2,381.68	50,126.49	90,000.00	39,873.51	55.7
10-45-370 OTHER PROFESSIONAL SERVICES	1,130.00	47,152.36	50,000.00	2,847.64	94.3
10-45-375 REIMBURSABLE PROF SERVICES	.00	40,207.39	50,000.00	9,792.61	80.4
10-45-380 JANITORIAL SERVICES	1,143.36	11,246.43	15,606.00	4,359.57	72.1
10-45-385 TREASURER'S FEES	12.85	5,078.31	7,500.00	2,421.69	67.7
10-45-395 RECORDING FEES	.00	2,000.00	1,500.00	(500.00)	133.3
10-45-410 BANK CHARGES	75.14	7,438.26	1,200.00	(6,238.26)	619.9
10-45-420 ELECTIONS	.00	.00	5,000.00	5,000.00	.0
10-45-430 INSURANCE - ALL DEPARTMENTS	679.55	72,395.75	65,000.00	(7,395.75)	111.4
10-45-440 ADVERTISING	.00	2,706.74	2,500.00	(206.74)	108.3
10-45-490 PROFESSIONAL MEMBERSHIPS	.00	10,419.00	14,500.00	4,081.00	71.9
10-45-500 OPERATING SUPPLIES	1,189.33	11,272.65	14,700.00	3,427.35	76.7
10-45-510 EQUIPMENT PURCHASE AND REPAIR	.00	416.83	28,665.00	28,248.17	1.5
10-45-550 POSTAGE	.00	1,491.35	2,500.00	1,008.65	59.7
10-45-560 UTILITIES -TELEPHONE	17.53	6,852.36	8,585.00	1,732.64	79.8
10-45-561 UTILITIES - NATURAL GAS	366.68	3,138.76	6,200.00	3,061.24	50.6
10-45-562 UTILITIES - ELECTRICITY	720.27	7,384.38	6,200.00	(1,184.38)	119.1
10-45-569 UTILITIES - TRASH REMOVAL	.00	.00	2,500.00	2,500.00	.0
10-45-670 PROP MGMT - 107 EISENHOWER DR	1,026.36	12,240.24	20,000.00	7,759.76	61.2
10-45-671 PROP MGMT - 105 FRASER AVE	.00	42.08	500.00	457.92	8.4
10-45-673 PROP MGMT - 153 FRASER AVE	966.52	47,906.86	55,000.00	7,093.14	87.1
10-45-674 PROP MGMT - 200 EISENHOWER DR	.00	326.16	500.00	173.84	65.2
10-45-676 PROP MGMT - 400 DOC SUSIE AVE	.00	.00	500.00	500.00	.0
10-45-690 MISCELLANEOUS EXPENSE	664.38	21,473.61	12,000.00	(9,473.61)	179.0
10-45-695 BAD DEBT WRITE-OFF	.00	40.00	.00	(40.00)	.0
TOTAL ADMINISTRATION	17,751.70	953,476.67	1,059,706.00	106,229.33	90.0

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
10-60-110 SALARIES	.00	584,901.81	555,000.00	(29,901.81)	105.4
10-60-210 HEALTH INSURANCE	.00	163,001.19	175,000.00	11,998.81	93.1
10-60-220 FICA TAX	.00	40,721.47	44,000.00	3,278.53	92.6
10-60-230 RETIREMENT	.00	20,408.49	33,300.00	12,891.51	61.3
10-60-250 UNEMPLOYMENT TAX	.00	1,768.02	1,665.00	(103.02)	106.2
10-60-280 TRAINING PROGRAMS	.00	2,835.00	2,500.00	(335.00)	113.4
10-60-290 TRAVEL, MEALS AND LODGING	66.65	1,930.15	2,500.00	569.85	77.2
10-60-295 MEALS AND ENTERTAINMENT	52.82	1,709.32	1,500.00	(209.32)	114.0
10-60-330 ENGINEERING FEES	16,109.79	73,375.29	30,000.00	(43,375.29)	244.6
10-60-360 COMPUTER NETWORK SUPPORT	540.43	25,369.58	31,500.00	6,130.42	80.5
10-60-370 OTHER PROFESSIONAL SERVICES	3,692.50	18,079.29	110,000.00	91,920.71	16.4
10-60-480 EQUIPMENT RENTAL	.00	3,405.65	2,500.00	(905.65)	136.2
10-60-490 PROFESSIONAL MEMBERSHIPS	.00	1,258.00	1,000.00	(258.00)	125.8
10-60-500 OPERATING SUPPLIES	8,575.27	99,169.74	88,000.00	(11,169.74)	112.7
10-60-506 PLANTS/PLANTER SUPPLIES	.00	43,031.01	30,000.00	(13,031.01)	143.4
10-60-510 EQUIPMENT PURCHASE AND REPAIR	3,675.76	90,807.37	55,000.00	(35,807.37)	165.1
10-60-560 UTILITIES - TELEPHONE	134.94	4,262.15	3,060.00	(1,202.15)	139.3
10-60-561 UTILITIES - NATURAL GAS	580.06	4,609.91	6,500.00	1,890.09	70.9
10-60-562 UTILITIES - ELECTRICITY	.00	982.45	3,250.00	2,267.55	30.2
10-60-569 UTILITIES - TRASH REMOVAL	.00	.00	3,060.00	3,060.00	.0
10-60-670 PROP MGMT - 125 FRASER AVE	533.00	60,901.72	60,000.00	(901.72)	101.5
10-60-673 PROP MGMT - FRASER RIVER TRAIL	.00	28,915.93	10,000.00	(18,915.93)	289.2
10-60-674 PROP MGMT - HWY 40 PEDESTRIAN	.00	129.02	6,000.00	5,870.98	2.2
10-60-675 PROP MGMT - KOPPERS PARK	.00	7.78	1,500.00	1,492.22	.5
10-60-676 PROP MGMT - OLD SCHLHOUSE PK	.00	6,623.86	1,000.00	(5,623.86)	662.4
10-60-678 PROP MGMT - OUTDOORACTIVITYCTR	.00	1,033.02	.00	(1,033.02)	.0
10-60-679 PROP MGMT - SCHOOL BUS GARAGE	789.48	5,300.15	7,500.00	2,199.85	70.7
10-60-681 PROP MGMT - COZENS RANCH PARK	8.98	5,538.25	40,000.00	34,461.75	13.9
10-60-682 PROP MGMT - AMTRAK STATION	.00	462.52	.00	(462.52)	.0
10-60-684 PROP MGMT - FRODO	.00	.00	15,000.00	15,000.00	.0
10-60-685 PROP MGMT - MTN MAN PARK	.00	1,600.00	5,000.00	3,400.00	32.0
10-60-686 GORANSON STATION	.00	.00	500.00	500.00	.0
10-60-687 PROP MGMT - 6 W	.00	.00	5,000.00	5,000.00	.0
10-60-690 MISCELLANEOUS EXPENSE	283.05	11,277.58	3,400.00	(7,877.58)	331.7
10-60-725 STREET IMPROVEMENTS	51,105.19	189,754.79	325,000.00	135,245.21	58.4
10-60-730 CAPITAL PROJECTS	196,348.65	1,205,545.09	1,200,000.00	(5,545.09)	100.5
10-60-740 ART IN PUBLIC PLACES	.00	48,010.29	75,000.00	26,989.71	64.0
TOTAL PUBLIC WORKS	282,496.57	2,746,725.89	2,934,235.00	187,509.11	93.6

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>120 ZEREX AVENUE</u>					
10-65-370 OTHER PROFESSIONAL SERVICES	.00	30.00	.00	(30.00)	.0
10-65-380 JANITORIAL SERVICES	538.36	5,890.28	6,242.40	352.12	94.4
10-65-500 OPERATING SUPPLIES	.00	26.18	.00	(26.18)	.0
10-65-561 UTILITIES - NATURAL GAS	108.30	1,105.01	1,224.12	119.11	90.3
10-65-562 UTILITIES - ELECTRICITY	109.66	1,058.47	1,224.12	165.65	86.5
10-65-670 PROP MGMT - 120 ZEREX	.00	765.44	10,000.00	9,234.56	7.7
TOTAL 120 ZEREX AVENUE	756.32	8,875.38	18,690.64	9,815.26	47.5
<u>TRANSFERS</u>					
10-90-920 TRANSFER TO CERF - POLICE DEPT	.00	60,000.00	60,000.00	.00	100.0
10-90-930 TRANSFER TO CERF - PUBLICWORKS	.00	50,000.00	50,000.00	.00	100.0
10-90-935 TRANSFER TO CAF	.00	250,000.00	.00	(250,000.00)	.0
10-90-960 TRANSFER TO CROS	.00	250,000.00	250,000.00	.00	100.0
10-90-980 TRANSFER TO STRATEGIC RESERVES	.00	1,100,000.00	1,100,000.00	.00	100.0
TOTAL TRANSFERS	.00	1,710,000.00	1,460,000.00	(250,000.00)	117.1
<u>FISCAL AGENT</u>					
10-95-110 SALARIES	.00	452.12	.00	(452.12)	.0
10-95-210 HEALTH INSURANCE	.00	177.50	.00	(177.50)	.0
10-95-220 FICA TAX	.00	28.96	.00	(28.96)	.0
10-95-230 RETIREMENT	.00	93.46	.00	(93.46)	.0
10-95-250 UNEMPLOYMENT TAX	.00	1.01	.00	(1.01)	.0
10-95-690 MISC. PAYROLL EXPENSE	.00	(119.79)	.00	119.79	.0
TOTAL FISCAL AGENT	.00	633.26	.00	(633.26)	.0
TOTAL FUND EXPENDITURES	380,378.22	6,349,530.27	6,942,956.64	593,426.37	91.5
NET REVENUE OVER EXPENDITURES	273,163.13	2,095,382.08	38,991.39	(2,056,390.69)	5374.0

TOWN OF FRASER
 BALANCE SHEET
 DECEMBER 31, 2019

RESTRICTED REVENUE FUND

ASSETS

12-10100	CASH COMBINED FUND	59,508.09	
12-11110	SALES TAX RECEIVABLE	149,830.58	
12-11550	ACCOUNTS RECEIVABLE - BILLINGS	11,000.00	
	TOTAL ASSETS		220,338.67

LIABILITIES AND EQUITY

LIABILITIES

12-20810	DUE TO GENERAL FUND	62,007.17	
	TOTAL LIABILITIES		62,007.17

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	158,331.50	
	BALANCE - CURRENT DATE	158,331.50	
	TOTAL FUND EQUITY		158,331.50
	TOTAL LIABILITIES AND EQUITY		220,338.67

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2019

RESTRICTED REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>TAXES</u>						
12-31-100	RESTRICTED 1% GF SALES TAX	149,830.58	772,789.29	612,500.00	(160,289.29)	126.2
12-31-800	INTEREST INCOME	.00	1,120.74	306.03	(814.71)	366.2
	TOTAL TAXES	149,830.58	773,910.03	612,806.03	(161,104.00)	126.3
<u>INTERGOVENMENTAL</u>						
12-33-100	GRANTS & AID TO AGENCIES	.00	11,000.00	.00	(11,000.00)	.0
	TOTAL INTERGOVENMENTAL	.00	11,000.00	.00	(11,000.00)	.0
<u>OTHER SOURCES</u>						
12-39-999	UNASSIGNED FUND BALANCE	.00	(3,259.57)	26,600.00	29,859.57	(12.3)
	TOTAL OTHER SOURCES	.00	(3,259.57)	26,600.00	29,859.57	(12.3)
	TOTAL FUND REVENUE	149,830.58	781,650.46	639,406.03	(142,244.43)	122.3

TOWN OF FRASER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2019

RESTRICTED REVENUE FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
12-40-610 TRANSPORTATION O&M	82,669.35	623,318.96	625,000.00	1,681.04	99.7
TOTAL EXPENDITURES	<u>82,669.35</u>	<u>623,318.96</u>	<u>625,000.00</u>	<u>1,681.04</u>	<u>99.7</u>
TOTAL FUND EXPENDITURES	<u>82,669.35</u>	<u>623,318.96</u>	<u>625,000.00</u>	<u>1,681.04</u>	<u>99.7</u>
NET REVENUE OVER EXPENDITURES	<u>67,161.23</u>	<u>158,331.50</u>	<u>14,406.03</u>	<u>(143,925.47)</u>	<u>1099.1</u>

TOWN OF FRASER
BALANCE SHEET
DECEMBER 31, 2019

CONSERVATION TRUST FUND

ASSETS

20-10100	CASH - COMBINED FUND	13,762.32	
	TOTAL ASSETS		13,762.32

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	13,762.32	
	BALANCE - CURRENT DATE	13,762.32	
	TOTAL FUND EQUITY		13,762.32
	TOTAL LIABILITIES AND EQUITY		13,762.32

TOWN OF FRASER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2019

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
20-30-100 CONS TRUST (LOTTERY) PROCEEDS	.00	7,268.91	6,700.00	(568.91)	108.5
20-30-800 INTEREST EARNINGS	.00	212.12	75.00	(137.12)	282.8
20-30-999 UNASSIGNED FUND BALANCE	.00	6,281.29	6,595.75	314.46	95.2
TOTAL REVENUE	.00	13,762.32	13,370.75	(391.57)	102.9
TOTAL FUND REVENUE	.00	13,762.32	13,370.75	(391.57)	102.9
NET REVENUE OVER EXPENDITURES	.00	13,762.32	13,370.75	(391.57)	102.9

TOWN OF FRASER
BALANCE SHEET
DECEMBER 31, 2019

CAPITAL EQUIP REPLACEMENT FUND

ASSETS

30-10100	CASH - COMBINED FUND	343,141.93	
30-11500	CERF FUND RECEIVABLE	3,421.24	
		<u> </u>	
	TOTAL ASSETS		<u><u>346,563.17</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	<u>346,563.17</u>	
	BALANCE - CURRENT DATE	<u>346,563.17</u>	
	TOTAL FUND EQUITY		<u><u>346,563.17</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>346,563.17</u></u>

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2019

CAPITAL EQUIP REPLACEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
30-30-100 HWY USE TAX PROCEEDS	3,421.24	62,066.01	46,924.60	(15,141.41)	132.3
30-30-800 INTEREST EARNINGS	.00	10,124.41	2,500.00	(7,624.41)	405.0
30-30-900 TRANSFER FROM G/F - POLICEDEPT	.00	60,000.00	60,000.00	.00	100.0
30-30-910 TRANSFER FROM G/F - PUBLICWORK	.00	50,000.00	50,000.00	.00	100.0
30-30-920 TRANSFER FROM UTILITY FUNDS	.00	20,000.00	20,000.00	.00	100.0
30-30-999 UNASSIGNED FUND BALANCE	.00	475,600.14	464,012.13	(11,588.01)	102.5
TOTAL REVENUE	3,421.24	677,790.56	643,436.73	(34,353.83)	105.3
TOTAL FUND REVENUE	3,421.24	677,790.56	643,436.73	(34,353.83)	105.3

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2019

CAPITAL EQUIP REPLACEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
30-40-745 PUBLIC SAFETY FLEET PURCHASE	54,701.99	54,701.99	60,000.00	5,298.01	91.2
30-40-750 REGULAR FLEET PURCHASE	.00	48,220.00	.00	(48,220.00)	.0
30-40-755 HEAVY EQUIPMENT PURCHASE	.00	121,809.00	215,000.00	93,191.00	56.7
30-40-810 LEASE/PURCHASE - PRINCIPAL	2,150.09	98,759.57	50,000.00	(48,759.57)	197.5
30-40-820 LEASE/PURCHASE - INTEREST	377.26	7,736.83	5,000.00	(2,736.83)	154.7
TOTAL EXPENDITURES	<u>57,229.34</u>	<u>331,227.39</u>	<u>330,000.00</u>	<u>(1,227.39)</u>	<u>100.4</u>
TOTAL FUND EXPENDITURES	<u>57,229.34</u>	<u>331,227.39</u>	<u>330,000.00</u>	<u>(1,227.39)</u>	<u>100.4</u>
NET REVENUE OVER EXPENDITURES	<u>(53,808.10)</u>	<u>346,563.17</u>	<u>313,436.73</u>	<u>(33,126.44)</u>	<u>110.6</u>

TOWN OF FRASER
 BALANCE SHEET
 DECEMBER 31, 2019

CAPITAL ASSET FUND

ASSETS

32-10100	CASH - COMBINED FUND	(52,510.55)	
	TOTAL ASSETS			(
				52,510.55)

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
32-29800	FUND BALANCE - BEGINNING OF YR	(276,568.37)	
	REVENUE OVER EXPENDITURES - YTD		224,057.82	
	BALANCE - CURRENT DATE	(52,510.55)	
	TOTAL FUND EQUITY			(
				52,510.55)
	TOTAL LIABILITIES AND EQUITY			(
				52,510.55)

TOWN OF FRASER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2019

CAPITAL ASSET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CAPITAL ASSET REVENUE</u>					
32-30-100 RESERVED FOR FUTURE USE	.00	947,132.00	1,112,432.00	165,300.00	85.1
32-30-800 INTEREST EARNINGS	.00	(1,913.28)	.00	1,913.28	.0
32-30-910 TRANSFER IN FROM GENERAL FUND	.00	250,000.00	250,000.00	.00	100.0
32-30-999 UNASSIGNED FUND BALANCE	.00	379,215.52	369,146.13	(10,069.39)	102.7
TOTAL CAPITAL ASSET REVENUE	.00	1,574,434.24	1,731,578.13	157,143.89	90.9
TOTAL FUND REVENUE	.00	1,574,434.24	1,731,578.13	157,143.89	90.9

TOWN OF FRASER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2019

CAPITAL ASSET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL ASSET EXPENDITURES</u>					
32-40-810 CAPITAL PROJ- STREETS EXISTING	62,439.51	1,350,376.42	1,500,000.00	149,623.58	90.0
TOTAL CAPITAL ASSET EXPENDITURES	62,439.51	1,350,376.42	1,500,000.00	149,623.58	90.0
TOTAL FUND EXPENDITURES	62,439.51	1,350,376.42	1,500,000.00	149,623.58	90.0
NET REVENUE OVER EXPENDITURES	(62,439.51)	224,057.82	231,578.13	7,520.31	96.8

TOWN OF FRASER
 BALANCE SHEET
 DECEMBER 31, 2019

CROS FUND

ASSETS

35-10100	CASH COMBINED FUND	212,232.79	
	TOTAL ASSETS		212,232.79

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	212,232.79	
	BALANCE - CURRENT DATE	212,232.79	
	TOTAL FUND EQUITY		212,232.79
	TOTAL LIABILITIES AND EQUITY		212,232.79

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2019

CROS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL - REVENUE</u>					
35-30-130 INTEREST INCOME	.00	1,742.60	.00	(1,742.60)	.0
35-30-910 TRANSFER IN FROM GENERAL FUND	.00	250,000.00	250,000.00	.00	100.0
TOTAL INTERGOVERNMENTAL - REVENUE	.00	251,742.60	250,000.00	(1,742.60)	100.7
TOTAL FUND REVENUE	.00	251,742.60	250,000.00	(1,742.60)	100.7

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2019

CROS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROJECT WIDE SCOPE - EXPENSES</u>					
35-40-300 DESIGN	.00	36,330.94	.00	(36,330.94)	.0
35-40-310 AMPHITHEATER	.00	.00	31,250.00	31,250.00	.0
35-40-315 BIKE PARK	.00	.00	31,250.00	31,250.00	.0
35-40-320 LANDSCAPE	.00	3,178.87	31,250.00	28,071.13	10.2
35-40-325 PARKING	.00	.00	31,250.00	31,250.00	.0
35-40-330 PLAYGROUND	.00	.00	31,250.00	31,250.00	.0
35-40-335 RESTROOMS	.00	.00	31,250.00	31,250.00	.0
35-40-340 TRAILS	.00	.00	31,250.00	31,250.00	.0
35-40-345 UTILITIES	.00	.00	31,250.00	31,250.00	.0
TOTAL PROJECT WIDE SCOPE - EXPENSES	.00	39,509.81	250,000.00	210,490.19	15.8
TOTAL FUND EXPENDITURES	.00	39,509.81	250,000.00	210,490.19	15.8
NET REVENUE OVER EXPENDITURES	.00	212,232.79	.00	(212,232.79)	.0

TOWN OF FRASER
 BALANCE SHEET
 DECEMBER 31, 2019

DEBT SERVICE FUND

ASSETS

40-10100	CASH - COMBINED FUND		35,265.69	
	TOTAL ASSETS			35,265.69

LIABILITIES AND EQUITY

FUND EQUITY

40-27100	DSF COMMITTED RESERVE BALANCE		33,693.16	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	1,572.53		
	BALANCE - CURRENT DATE		1,572.53	
	TOTAL FUND EQUITY			35,265.69
	TOTAL LIABILITIES AND EQUITY			35,265.69

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2019

DEBT SERVICE FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>REVENUE</u>						
40-30-800	INTEREST EARNINGS	.00	799.53	.00	(799.53)	.0
40-30-999	CARRYOVER BALANCE	.00	773.00	35,539.55	34,766.55	2.2
	TOTAL REVENUE	<u>.00</u>	<u>1,572.53</u>	<u>35,539.55</u>	<u>33,967.02</u>	<u>4.4</u>
	TOTAL FUND REVENUE	<u>.00</u>	<u>1,572.53</u>	<u>35,539.55</u>	<u>33,967.02</u>	<u>4.4</u>
	NET REVENUE OVER EXPENDITURES	<u>.00</u>	<u>1,572.53</u>	<u>35,539.55</u>	<u>33,967.02</u>	<u>4.4</u>

TOWN OF FRASER
BALANCE SHEET
DECEMBER 31, 2019

WATER FUND

ASSETS

50-10100	CASH - COMBINED FUND	1,071,397.52	
50-10290	CASH W/TREASURER - COLLECTIONS	1,932.06	
50-11500	A/R CUSTOMER SERVICE CHARGES	248,603.79	
50-11560	A/R - DEFERRED PIF	315,700.00	
50-16100	LAND	100,000.00	
50-16200	BUILDINGS	3,040,174.49	
50-16203	WELLS SYSTEM	768,371.74	
50-16212	WATER DISTRIBUTION/STORAGE	10,159,161.12	
50-16213	WELLS	1,083,397.93	
50-16400	EQUIPMENT	353,994.02	
50-16500	WATER RIGHTS	645,085.86	
50-17900	ACCUMULATED DEPRECIATION	(237,969.67)	
50-17901	ACCUMULATED DEPR - BLDGS& IMPR	(1,201,844.00)	
50-17902	ACCUMULATED DEPR - SYSTEM&IMPR	(4,510,597.00)	
	TOTAL ASSETS		<u>11,837,407.86</u>

LIABILITIES AND EQUITY

LIABILITIES

50-20776	DUE TO GRAND PARK - TAPS	231,000.00	
50-21100	ACCRUED PTO AND BENEFITS	10,991.00	
50-22910	ROAD CUT SURITY FEES	22,585.75	
50-22920	BULK WATER SECURITY DEP	18,200.00	
	TOTAL LIABILITIES		<u>282,776.75</u>

FUND EQUITY

50-27000	WF COMMITTED RESERVE BALANCE	500,000.00	
50-27050	WF STRATEGIC RESERVES	155,525.00	
	UNAPPROPRIATED FUND BALANCE:		
50-29800	RETAINED EARNINGS	10,124,707.69	
	REVENUE OVER EXPENDITURES - YTD	<u>774,398.42</u>	
	BALANCE - CURRENT DATE		<u>10,899,106.11</u>
	TOTAL FUND EQUITY		<u>11,554,631.11</u>
	TOTAL LIABILITIES AND EQUITY		<u>11,837,407.86</u>

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2019

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LICENSES & PERMITS</u>					
50-32-100 EXCAVATION PERMIT FEES	.00	1,650.00	275.00	(1,375.00)	600.0
TOTAL LICENSES & PERMITS	.00	1,650.00	275.00	(1,375.00)	600.0
<u>CHARGES FOR SERVICES</u>					
50-34-100 CUSTOMER SERVICE CHARGES	.00	1,023,170.68	958,442.10	(64,728.58)	106.8
50-34-150 PENALTIES & INTEREST	.00	2,179.30	1,000.00	(1,179.30)	217.9
50-34-200 PLANT INVESTMENT FEES	.00	84,700.00	15,400.00	(69,300.00)	550.0
50-34-300 WATER METER SALES	.00	55,026.13	70,000.00	14,973.87	78.6
TOTAL CHARGES FOR SERVICES	.00	1,165,076.11	1,044,842.10	(120,234.01)	111.5
<u>MISCELLANEOUS REVENUE</u>					
50-36-100 INTEREST EARNINGS	.00	34,820.25	6,000.00	(28,820.25)	580.3
50-36-900 MISCELLANEOUS REVENUE	.00	3,170.00	2,500.00	(670.00)	126.8
TOTAL MISCELLANEOUS REVENUE	.00	37,990.25	8,500.00	(29,490.25)	446.9
<u>OTHER SOURCES & TRANSFERS</u>					
50-39-999 UNASSIGNED FUND BALANCE	.00	1,007,035.71	617,908.67	(389,127.04)	163.0
TOTAL OTHER SOURCES & TRANSFERS	.00	1,007,035.71	617,908.67	(389,127.04)	163.0
TOTAL FUND REVENUE	.00	2,211,752.07	1,671,525.77	(540,226.30)	132.3

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2019

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
50-40-110 SALARIES	4,649.00	289,188.60	260,000.00	(29,188.60)	111.2
50-40-210 HEALTH INSURANCE	.00	66,034.60	68,000.00	1,965.40	97.1
50-40-220 FICA TAX	.00	20,359.16	20,000.00	(359.16)	101.8
50-40-230 RETIREMENT	.00	14,369.74	15,000.00	630.26	95.8
50-40-250 UNEMPLOYMENT TAX	.00	855.45	780.00	(75.45)	109.7
50-40-280 TRAINING PROGRAMS	.00	5,880.03	3,000.00	(2,880.03)	196.0
50-40-290 TRAVEL, MEALS AND LODGING	.00	222.60	3,000.00	2,777.40	7.4
50-40-295 MEALS AND ENTERTAINMENT	56.12	594.40	2,000.00	1,405.60	29.7
50-40-310 LEGAL FEES	5,391.50	111,523.46	95,000.00	(16,523.46)	117.4
50-40-330 ENGINEERING FEES	6,024.00	130,792.15	85,000.00	(45,792.15)	153.9
50-40-360 COMPUTERS-NETWORKS AND SUPPORT	772.76	15,159.46	7,000.00	(8,159.46)	216.6
50-40-370 OTHER PROFESSIONAL SERVICES	1,035.60	4,944.54	25,000.00	20,055.46	19.8
50-40-430 INSURANCE	.00	13,851.04	22,000.00	8,148.96	63.0
50-40-440 ADVERTISING	.00	.00	500.00	500.00	.0
50-40-460 SYSTEM REPAIR AND MAINT - PROD	883.99	16,514.51	61,200.00	44,685.49	27.0
50-40-465 SYSTEM REPAIR AND MAINT - DIST	883.99	14,467.68	40,000.00	25,532.32	36.2
50-40-490 PROFESSIONAL MEMBERSHIPS	.00	4,921.50	9,500.00	4,578.50	51.8
50-40-500 OPERATING SUPPLIES-PRODUCTION	1,040.65	13,526.51	20,000.00	6,473.49	67.6
50-40-505 OPERATING SUPPLIES-DISTRIB	135.48	44,251.50	75,000.00	30,748.50	59.0
50-40-510 EQUIPMENT PURCHASE AND REPAIR	.00	31,019.59	30,000.00	(1,019.59)	103.4
50-40-520 TESTING	.00	2,755.40	5,000.00	2,244.60	55.1
50-40-550 POSTAGE & BILLING SUPPLIES	.00	1,050.58	2,500.00	1,449.42	42.0
50-40-560 UTILITIES - TELEPHONE	93.96	8,752.80	4,750.00	(4,002.80)	184.3
50-40-562 UTILITIES - ELECTRICITY	3,892.96	40,610.39	45,000.00	4,389.61	90.3
50-40-670 PROP MGMT - FRASER WTP	.00	127.61	4,000.00	3,872.39	3.2
50-40-680 PROP MGMT - MARYVALE WTP	.00	246.95	4,000.00	3,753.05	6.2
50-40-690 MISCELLANEOUS EXPENSE	.00	2,311.33	2,000.00	(311.33)	115.6
50-40-715 WATER RIGHTS - DIVERSION & DEV	1,353.24	14,718.94	25,000.00	10,281.06	58.9
50-40-730 CAPITAL PROJECTS	12,937.21	402,778.13	650,000.00	247,221.87	62.0
50-40-930 TRANSFER TO CERF	.00	10,000.00	10,000.00	.00	100.0
50-40-980 TRANSFER TO STRATEGIC RESERVES	.00	155,525.00	70,825.00	(84,700.00)	219.6
TOTAL EXPENDITURES	39,150.46	1,437,353.65	1,665,055.00	227,701.35	86.3
TOTAL FUND EXPENDITURES	39,150.46	1,437,353.65	1,665,055.00	227,701.35	86.3
NET REVENUE OVER EXPENDITURES	(39,150.46)	774,398.42	6,470.77	(767,927.65)	11967.

TOWN OF FRASER
BALANCE SHEET
DECEMBER 31, 2019

WASTEWATER FUND

ASSETS

55-10100	CASH - COMBINED FUND	5,334,794.34	
55-10290	CASH W/TREASURER - COLLECTIONS	1,438.29	
55-11500	A/R CUSTOMER SERVICE CHARGES	208,253.97	
55-11560	A/R - DEFERRED PIF	307,500.00	
55-11900	MISCELLANEOUS RECEIVABLES	10,648.64	
55-15950	CAP REPL RES HELD W/JFOC	511,050.60	
55-15955	O&M RESERVE HELD W/JFOC	50,085.22	
55-16100	LAND	144,320.40	
55-16200	SEWER TREATMENT PLANT	3,345,648.89	
55-16210	METER BUILDING & IMPROVEMENTS	8,056.39	
55-16220	SEWER COLLECTION SYSTEM	11,163,092.75	
55-16250	CONSOLIDATED COLLECTION SYSTEM	279,069.00	
55-16400	EQUIPMENT	108,789.16	
55-17900	ACCUMULATED DEPRECIATION	(1,224,210.64)	
55-17901	ACCUMU DEPR - BLDG IMPROVE	(8,073.00)	
55-17905	ACCUM DEPR - PLANT/JFOC	(62,790.24)	
55-17910	ACCUM DEPR - SEWER COLLECT-FSD	(4,973,142.89)	
55-17915	ACCUM DEPR-EQUIPMENT	(73,086.17)	
	TOTAL ASSETS		15,131,444.71

LIABILITIES AND EQUITY

LIABILITIES

55-20210	ACCRUED A/P - AUDIT	6,470.21	
55-21100	ACCRUED PTO AND BENEFITS	15,743.00	
	TOTAL LIABILITIES		22,213.21

FUND EQUITY

55-27000	WWF COMMITTED RESERVE BAL-O&M	500,000.00	
55-27010	WWF COMMITTED RESERVE BAL-CAP	221,000.00	
55-27020	WWF COMMITTED RESERVE BAL-JFF	330,000.00	
55-27030	WWF COMMITTED RESERVE - PLANT	1,050,000.00	
55-27050	WWF STRATEGIC RESERVES	1,255,000.00	
	UNAPPROPRIATED FUND BALANCE:		
55-29800	RETAINED EARNINGS	9,368,035.52	
55-29810	RETAINED EARNINGS - UNRESTRICT	59,753.00	
55-29820	RETAINED EARNINGS - RESTRICTED	701,475.11	
	REVENUE OVER EXPENDITURES - YTD	1,623,967.87	
	BALANCE - CURRENT DATE	11,753,231.50	
	TOTAL FUND EQUITY		15,109,231.50
	TOTAL LIABILITIES AND EQUITY		15,131,444.71

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2019

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
55-34-100	CUSTOMER SERVICE CHARGES	.00	829,074.21	861,113.40	32,039.19 96.3
55-34-150	PENALTIES & INTEREST	.00	1,970.85	1,000.00 (970.85)	197.1
55-34-200	PLANT INVESTMENT FEES	.00	585,000.00	375,000.00 (210,000.00)	156.0
	TOTAL CHARGES FOR SERVICES	.00	1,416,045.06	1,237,113.40 (178,931.66)	114.5
<u>MISCELLANEOUS REVENUE</u>					
55-36-100	INTEREST EARNINGS	.00	132,377.40	18,500.00 (113,877.40)	715.6
55-36-500	JFF MANAGEMENT FEE	.00	29,000.00	29,000.00 .00	100.0
	TOTAL MISCELLANEOUS REVENUE	.00	161,377.40	47,500.00 (113,877.40)	339.7
<u>OTHER SOURCES & TRANSFERS</u>					
55-39-999	UNASSIGNED FUND BALANCE	.00	3,171,265.88	3,452,626.56 281,360.68	91.9
	TOTAL OTHER SOURCES & TRANSFERS	.00	3,171,265.88	3,452,626.56 281,360.68	91.9
	TOTAL FUND REVENUE	.00	4,748,688.34	4,737,239.96 (11,448.38)	100.2

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2019

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
55-40-110 SALARIES	4,650.00	291,994.33	270,000.00	(21,994.33)	108.2
55-40-210 HEALTH INSURANCE	.00	65,951.56	70,000.00	4,048.44	94.2
55-40-220 FICA TAX	.00	20,625.00	20,655.00	30.00	99.9
55-40-230 RETIREMENT	.00	14,374.47	16,200.00	1,825.53	88.7
55-40-250 UNEMPLOYMENT TAX	.00	865.14	810.00	(55.14)	106.8
55-40-280 TRAINING PROGRAMS	.00	85.00	2,500.00	2,415.00	3.4
55-40-290 TRAVEL, MEALS AND LODGING	.00	.00	2,500.00	2,500.00	.0
55-40-295 MEALS AND ENTERTAINMENT	.00	.00	2,000.00	2,000.00	.0
55-40-310 LEGAL FEES	.00	.00	5,000.00	5,000.00	.0
55-40-330 ENGINEERING FEES	.00	.00	30,000.00	30,000.00	.0
55-40-360 COMPUTERS-NETWORKS AND SUPPORT	772.78	12,891.67	7,000.00	(5,891.67)	184.2
55-40-370 OTHER PROFESSIONAL SERVICES	1,035.60	4,944.55	10,000.00	5,055.45	49.5
55-40-410 BANK CHARGES	.00	.00	100.00	100.00	.0
55-40-430 INSURANCE	.00	8,347.62	7,000.00	(1,347.62)	119.3
55-40-440 ADVERTISING	.00	.00	500.00	500.00	.0
55-40-460 SYSTEM REPAIR AND MAINT-COLLEC	.00	66,586.13	150,000.00	83,413.87	44.4
55-40-490 PROFESSIONAL MEMBERSHIPS	.00	5,050.50	6,000.00	949.50	84.2
55-40-500 OPERATING SUPPLIES-COLLECTIONS	.00	.00	5,000.00	5,000.00	.0
55-40-510 EQUIPMENT PURCHASE AND REPAIR	.00	169.61	5,500.00	5,330.39	3.1
55-40-520 TESTING	.00	.00	1,000.00	1,000.00	.0
55-40-550 POSTAGE & BILLING SUPPLIES	.00	994.48	2,500.00	1,505.52	39.8
55-40-560 UTILITIES - TELEPHONE	93.96	2,774.19	2,000.00	(774.19)	138.7
55-40-650 WW TREATMENT CHARGES/JFOC	26,727.48	221,112.55	260,000.00	38,887.45	85.0
55-40-660 JFF CAPREPL RESERVE	.00	1,022,100.00	2,095,305.00	1,073,205.00	48.8
55-40-690 MISCELLANEOUS EXPENSE	.00	961.03	2,000.00	1,038.97	48.1
55-40-730 CAPITAL PROJECTS	.00	69,892.64	250,000.00	180,107.36	28.0
55-40-930 TRANSFER TO CERF	.00	10,000.00	10,000.00	.00	100.0
55-40-970 TRANSFER TO RESERVES	.00	50,000.00	50,000.00	.00	100.0
55-40-980 TRANSFER TO STRATEGIC RESERVES	.00	1,255,000.00	1,000,000.00	(255,000.00)	125.5
TOTAL EXPENDITURES	33,279.82	3,124,720.47	4,283,570.00	1,158,849.53	73.0
TOTAL FUND EXPENDITURES	33,279.82	3,124,720.47	4,283,570.00	1,158,849.53	73.0
NET REVENUE OVER EXPENDITURES	(33,279.82)	1,623,967.87	453,669.96	(1,170,297.91)	358.0

TOWN OF FRASER
BALANCE SHEET
DECEMBER 31, 2019

GENERAL FIXED ASSETS

ASSETS

91-16100	LAND	730,630.35	
91-16200	ADMINISTRATION BUILDING	208,379.39	
91-16203	MAINTENANCE BUILDING	57,722.51	
91-16208	HOUSE - 400 DOC SUSIE AVE	54,839.27	
91-16209	VISITOR CENTER	183,895.00	
91-16211	BUSBARN & 105 FRASER AVE HOUSE	100,000.00	
91-16250	CHURCH	267,000.00	
91-16306	PARKS	367,800.08	
91-16311	STREET IMPROVEMENTS	3,439,840.00	
91-16312	HIGHWAY 40 PATH	8,872.00	
91-16490	EQUIPMENT - OTHER	872,015.00	
91-16500	OFFICE EQUIPMENT	57,261.75	
91-17900	ACCUMULATED DEPRECIATION	(2,260,048.61)	
	TOTAL ASSETS		<u>4,088,206.74</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
91-29800	INVESTMENT IN FIXED ASSETS	<u>4,088,206.74</u>	
	BALANCE - CURRENT DATE		<u>4,088,206.74</u>
	TOTAL FUND EQUITY		<u>4,088,206.74</u>
	TOTAL LIABILITIES AND EQUITY		<u>4,088,206.74</u>