

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
01-10100	CASH ALLOCATED TO OTHER FUNDS	( 11,695,200.53)
		.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	4,327,438.92
12	ALLOCATION TO RESTRICTED REVENUE FUND	142,177.44
20	ALLOCATION TO CONSERVATION TRUST FUND	13,762.32
30	ALLOCATION TO CAPITAL EQUIP REPLACEMENT FUND	400,371.27
32	ALLOCATION TO CAPITAL ASSET FUND	9,928.96
35	ALLOCATION TO CROS FUND	212,232.79
40	ALLOCATION TO DEBT SERVICE FUND	35,265.69
50	ALLOCATION TO WATER FUND	1,190,598.98
55	ALLOCATION TO WASTEWATER FUND	5,363,424.16
		11,695,200.53
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	( 11,695,200.53)
		.00

TOWN OF FRASER  
BALANCE SHEET  
DECEMBER 31, 2019

GENERAL FUND

ASSETS

10-10100	CASH - COMBINED FUND	4,327,438.92	
10-11100	PROPERTY TAXES RECEIVABLE	254,157.00	
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		4,704,733.22

LIABILITIES AND EQUITY

LIABILITIES

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	254,157.00	
10-22920	SUBDIVISION IMP SECURITY DEP	76,666.51	
10-22950	RENTAL PROPERTY DEPOSITS HELD	200.00	
	TOTAL LIABILITIES		523,899.07

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	1,822,218.95	
	BALANCE - CURRENT DATE	1,822,218.95	
	TOTAL FUND EQUITY		4,180,834.15
	TOTAL LIABILITIES AND EQUITY		4,704,733.22

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	623.66	253,273.43	250,000.00	( 3,273.43)	101.3
10-31-200	3,659.12	19,584.14	11,500.00	( 8,084.14)	170.3
10-31-300	.00	2,032.28	4,250.00	2,217.72	47.8
10-31-400	216,204.74	2,491,834.86	2,450,000.00	( 41,834.86)	101.7
10-31-410	5,840.72	358,273.79	100,000.00	( 258,273.79)	358.3
10-31-420	13,937.27	115,579.50	65,000.00	( 50,579.50)	177.8
10-31-430	414.72	4,051.35	3,200.00	( 851.35)	126.6
10-31-800	2,824.98	51,849.20	55,000.00	3,150.80	94.3
	<u>243,505.21</u>	<u>3,296,478.55</u>	<u>2,938,950.00</u>	<u>( 357,528.55)</u>	<u>112.2</u>
<u>LICENSES &amp; PERMITS</u>					
10-32-100	200.00	17,960.00	15,000.00	( 2,960.00)	119.7
10-32-110	10,846.98	156,835.12	120,000.00	( 36,835.12)	130.7
	<u>11,046.98</u>	<u>174,795.12</u>	<u>135,000.00</u>	<u>( 39,795.12)</u>	<u>129.5</u>
<u>INTERGOVERNMENTAL</u>					
10-33-100	2,139.63	730,988.25	1,000,000.00	269,011.75	73.1
	<u>2,139.63</u>	<u>730,988.25</u>	<u>1,000,000.00</u>	<u>269,011.75</u>	<u>73.1</u>
<u>CHARGES FOR SERVICES</u>					
10-34-100	.00	.00	1,000.00	1,000.00	.0
10-34-110	.00	2,075.00	1,500.00	( 575.00)	138.3
10-34-120	700.00	15,970.00	1,500.00	( 14,470.00)	1064.7
10-34-130	.00	120.00	1,000.00	880.00	12.0
10-34-300	5,202.50	40,144.46	125,000.00	84,855.54	32.1
	<u>5,902.50</u>	<u>58,309.46</u>	<u>130,000.00</u>	<u>71,690.54</u>	<u>44.9</u>
<u>MISCELLANEOUS REVENUE</u>					
10-36-100	6,637.86	93,584.45	40,000.00	( 53,584.45)	234.0
10-36-300	1,190.00	10,330.00	15,500.00	5,170.00	66.7
10-36-600	5,710.50	20,519.85	15,000.00	( 5,519.85)	136.8
10-36-610	65,786.34	258,038.64	50,000.00	( 208,038.64)	516.1
10-36-630	1,768.44	16,561.43	.00	( 16,561.43)	.0
10-36-900	13,992.14	93,400.43	30,000.00	( 63,400.43)	311.3
	<u>95,085.28</u>	<u>492,434.80</u>	<u>150,500.00</u>	<u>( 341,934.80)</u>	<u>327.2</u>

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 &amp; 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	 357,679.60	 7,791,371.00	 6,981,948.03	 ( 809,422.97)	 111.6

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>TOWN BOARD</u>					
10-41-110 SALARIES	4,650.00	21,180.00	50,000.00	28,820.00	42.4
10-41-220 FICA TAX	355.72	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	179.22	2,972.79	5,500.00	2,527.21	54.1
10-41-295 MEALS AND ENTERTAINMENT	570.00	6,349.75	10,000.00	3,650.25	63.5
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	48,603.00	566,252.00	600,000.00	33,748.00	94.4
10-41-863 STREET LIGHTING AND SIGNALS	1,330.43	14,034.82	22,500.00	8,465.18	62.4
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	4,210.81	56,164.85	100,000.00	43,835.15	56.2
10-41-874 COMMUNITY HOUSING	.00	5,135.00	500,000.00	494,865.00	1.0
10-41-875 MARKETING	118.89	23,550.47	20,000.00	( 3,550.47)	117.8
10-41-880 CENTER FOR CREATIVE ARTS	.00	29,000.00	15,000.00	( 14,000.00)	193.3
TOTAL TOWN BOARD	60,018.07	850,445.44	1,470,325.00	619,879.56	57.8

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	43,769.19	361,082.10	350,000.00	( 11,082.10)	103.2
10-45-210 HEALTH INSURANCE	5,913.18	74,999.89	83,000.00	8,000.11	90.4
10-45-220 FICA TAX	3,213.38	25,765.44	27,000.00	1,234.56	95.4
10-45-230 RETIREMENT	2,437.10	17,361.30	21,000.00	3,638.70	82.7
10-45-250 UNEMPLOYMENT TAX	131.87	1,089.84	1,050.00	( 39.84)	103.8
10-45-280 TRAINING PROGRAMS	.00	7,703.76	6,000.00	( 1,703.76)	128.4
10-45-290 TRAVEL, MEALS AND LODGING	826.38	15,349.71	7,000.00	( 8,349.71)	219.3
10-45-295 MEALS AND ENTERTAINMENT	5,333.06	10,944.36	4,000.00	( 6,944.36)	273.6
10-45-310 LEGAL FEES	5,684.00	49,262.21	80,000.00	30,737.79	61.6
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	6,413.26	47,744.81	90,000.00	42,255.19	53.1
10-45-370 OTHER PROFESSIONAL SERVICES	1,355.00	46,022.36	50,000.00	3,977.64	92.0
10-45-375 REIMBURSABLE PROF SERVICES	.00	40,207.39	50,000.00	9,792.61	80.4
10-45-380 JANITORIAL SERVICES	900.00	10,103.07	15,606.00	5,502.93	64.7
10-45-385 TREASURER'S FEES	12.47	5,065.46	7,500.00	2,434.54	67.5
10-45-395 RECORDING FEES	.00	2,000.00	1,500.00	( 500.00)	133.3
10-45-410 BANK CHARGES	588.86	7,363.12	1,200.00	( 6,163.12)	613.6
10-45-420 ELECTIONS	.00	.00	5,000.00	5,000.00	.0
10-45-430 INSURANCE - ALL DEPARTMENTS	887.79	71,716.20	65,000.00	( 6,716.20)	110.3
10-45-440 ADVERTISING	30.49	2,706.74	2,500.00	( 206.74)	108.3
10-45-490 PROFESSIONAL MEMBERSHIPS	1,205.00	10,419.00	14,500.00	4,081.00	71.9
10-45-500 OPERATING SUPPLIES	1,194.11	10,083.32	14,700.00	4,616.68	68.6
10-45-510 EQUIPMENT PURCHASE AND REPAIR	.00	416.83	28,665.00	28,248.17	1.5
10-45-550 POSTAGE	170.97	1,491.35	2,500.00	1,008.65	59.7
10-45-560 UTILITIES -TELEPHONE	581.67	6,834.83	8,585.00	1,750.17	79.6
10-45-561 UTILITIES - NATURAL GAS	287.36	2,772.08	6,200.00	3,427.92	44.7
10-45-562 UTILITIES - ELECTRICITY	588.03	6,664.11	6,200.00	( 464.11)	107.5
10-45-569 UTILITIES - TRASH REMOVAL	.00	.00	2,500.00	2,500.00	.0
10-45-670 PROP MGMT - 107 EISENHOWER DR	1,092.93	11,213.88	20,000.00	8,786.12	56.1
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	18,903.54	46,940.34	55,000.00	8,059.66	85.4
10-45-674 PROP MGMT - 200 EISENHOWER DR	5.39	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	532.47	20,809.23	12,000.00	( 8,809.23)	173.4
10-45-695 BAD DEBT WRITE-OFF	.00	40.00	.00	( 40.00)	.0
<b>TOTAL ADMINISTRATION</b>	<b>102,057.50</b>	<b>935,724.97</b>	<b>1,059,706.00</b>	<b>123,981.03</b>	<b>88.3</b>

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	49,179.93	584,901.81	555,000.00	( 29,901.81)	105.4
10-60-210 HEALTH INSURANCE	14,270.84	163,001.19	175,000.00	11,998.81	93.1
10-60-220 FICA TAX	3,472.98	40,721.47	44,000.00	3,278.53	92.6
10-60-230 RETIREMENT	1,894.62	20,408.49	33,300.00	12,891.51	61.3
10-60-250 UNEMPLOYMENT TAX	149.89	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	.00	1,863.50	2,500.00	636.50	74.5
10-60-295 MEALS AND ENTERTAINMENT	326.74	1,656.50	1,500.00	( 156.50)	110.4
10-60-330 ENGINEERING FEES	1,895.00	57,265.50	30,000.00	( 27,265.50)	190.9
10-60-360 COMPUTER NETWORK SUPPORT	451.72	24,829.15	31,500.00	6,670.85	78.8
10-60-370 OTHER PROFESSIONAL SERVICES	2,454.53	14,386.79	110,000.00	95,613.21	13.1
10-60-480 EQUIPMENT RENTAL	352.15	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	6,019.84	90,594.47	88,000.00	( 2,594.47)	103.0
10-60-506 PLANTS/PLANTER SUPPLIES	19.50	43,031.01	30,000.00	( 13,031.01)	143.4
10-60-510 EQUIPMENT PURCHASE AND REPAIR	4,246.36	87,131.61	55,000.00	( 32,131.61)	158.4
10-60-560 UTILITIES - TELEPHONE	246.16	4,127.21	3,060.00	( 1,067.21)	134.9
10-60-561 UTILITIES - NATURAL GAS	370.86	4,029.85	6,500.00	2,470.15	62.0
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	697.48	60,368.72	60,000.00	( 368.72)	100.6
10-60-673 PROP MGMT - FRASER RIVER TRAIL	175.23	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	175.22	1,033.02	.00	( 1,033.02)	.0
10-60-679 PROP MGMT - SCHOOL BUS GARAGE	641.77	4,510.67	7,500.00	2,989.33	60.1
10-60-681 PROP MGMT - COZENS RANCH PARK	428.35	5,529.27	40,000.00	34,470.73	13.8
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	739.99	10,994.53	3,400.00	( 7,594.53)	323.4
10-60-725 STREET IMPROVEMENTS	15,154.44	138,649.60	325,000.00	186,350.40	42.7
10-60-730 CAPITAL PROJECTS	177,637.52	1,009,196.44	1,200,000.00	190,803.56	84.1
10-60-740 ART IN PUBLIC PLACES	.00	48,010.29	75,000.00	26,989.71	64.0
<b>TOTAL PUBLIC WORKS</b>	<b>281,001.12</b>	<b>2,464,229.32</b>	<b>2,934,235.00</b>	<b>470,005.68</b>	<b>84.0</b>

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	440.00	5,351.92	6,242.40	890.48	85.7
10-65-500 OPERATING SUPPLIES	.00	26.18	.00	( 26.18)	.0
10-65-561 UTILITIES - NATURAL GAS	92.98	996.71	1,224.12	227.41	81.4
10-65-562 UTILITIES - ELECTRICITY	101.38	948.81	1,224.12	275.31	77.5
10-65-670 PROP MGMT - 120 ZEREX	7.22	765.44	10,000.00	9,234.56	7.7
	<u>641.58</u>	<u>8,119.06</u>	<u>18,690.64</u>	<u>10,571.58</u>	<u>43.4</u>
<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
	<u>.00</u>	<u>1,710,000.00</u>	<u>1,460,000.00</u>	<u>( 250,000.00)</u>	<u>117.1</u>
<u>FISCAL AGENT</u>					
10-95-110 SALARIES	( 75.25)	452.12	.00	( 452.12)	.0
10-95-210 HEALTH INSURANCE	177.50	177.50	.00	( 177.50)	.0
10-95-220 FICA TAX	( 2.22)	28.96	.00	( 28.96)	.0
10-95-230 RETIREMENT	.48	93.46	.00	( 93.46)	.0
10-95-250 UNEMPLOYMENT TAX	( .22)	1.01	.00	( 1.01)	.0
10-95-690 MISC. PAYROLL EXPENSE	.00	( 119.79)	.00	119.79	.0
	<u>100.29</u>	<u>633.26</u>	<u>.00</u>	<u>( 633.26)</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>443,818.56</u>	<u>5,969,152.05</u>	<u>6,942,956.64</u>	<u>973,804.59</u>	<u>86.0</u>
NET REVENUE OVER EXPENDITURES	<u>( 86,138.96)</u>	<u>1,822,218.95</u>	<u>38,991.39</u>	<u>( 1,783,227.56)</u>	<u>4673.4</u>



TOWN OF FRASER  
 BALANCE SHEET  
 DECEMBER 31, 2019

RESTRICTED REVENUE FUND

ASSETS

12-10100	CASH COMBINED FUND	142,177.44	
12-11550	ACCOUNTS RECEIVABLE - BILLINGS	11,000.00	
	TOTAL ASSETS		153,177.44

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	91,170.27	
	BALANCE - CURRENT DATE	91,170.27	
	TOTAL FUND EQUITY		91,170.27
	TOTAL LIABILITIES AND EQUITY		153,177.44

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	54,051.18	622,958.71	612,500.00	( 10,458.71) 101.7
12-31-800	INTEREST INCOME	286.51	1,120.74	306.03	( 814.71) 366.2
	TOTAL TAXES	54,337.69	624,079.45	612,806.03	( 11,273.42) 101.8
<u>INTERGOVERNMENTAL</u>					
12-33-100	GRANTS & AID TO AGENCIES	11,000.00	11,000.00	.00	( 11,000.00) .0
	TOTAL INTERGOVERNMENTAL	11,000.00	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	65,337.69	631,819.88	639,406.03	7,586.15 98.8

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	95,594.58	540,649.61	625,000.00	84,350.39	86.5
TOTAL EXPENDITURES	<u>95,594.58</u>	<u>540,649.61</u>	<u>625,000.00</u>	<u>84,350.39</u>	<u>86.5</u>
TOTAL FUND EXPENDITURES	<u>95,594.58</u>	<u>540,649.61</u>	<u>625,000.00</u>	<u>84,350.39</u>	<u>86.5</u>
NET REVENUE OVER EXPENDITURES	<u>( 30,256.89)</u>	<u>91,170.27</u>	<u>14,406.03</u>	<u>( 76,764.24)</u>	<u>632.9</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

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>REVENUE</u>					
20-30-100 CONS TRUST (LOTTERY) PROCEEDS	1,491.63	7,268.91	6,700.00	( 568.91)	108.5
20-30-800 INTEREST EARNINGS	19.14	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	<u>1,510.77</u>	<u>13,762.32</u>	<u>13,370.75</u>	<u>( 391.57)</u>	<u>102.9</u>
TOTAL FUND REVENUE	<u>1,510.77</u>	<u>13,762.32</u>	<u>13,370.75</u>	<u>( 391.57)</u>	<u>102.9</u>
NET REVENUE OVER EXPENDITURES	<u>1,510.77</u>	<u>13,762.32</u>	<u>13,370.75</u>	<u>( 391.57)</u>	<u>102.9</u>

TOWN OF FRASER  
BALANCE SHEET  
DECEMBER 31, 2019

CAPITAL EQUIP REPLACEMENT FUND

<u>ASSETS</u>			
30-10100	CASH - COMBINED FUND	400,371.27	
	TOTAL ASSETS		<u>400,371.27</u>
 <u>LIABILITIES AND EQUITY</u>			
 <u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>400,371.27</u>	
	BALANCE - CURRENT DATE	<u>400,371.27</u>	
	TOTAL FUND EQUITY		<u>400,371.27</u>
	TOTAL LIABILITIES AND EQUITY		<u>400,371.27</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	4,490.05	58,644.77	46,924.60	( 11,720.17)	125.0
30-30-800 INTEREST EARNINGS	621.30	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	5,111.35	674,369.32	643,436.73	( 30,932.59)	104.8
TOTAL FUND REVENUE	5,111.35	674,369.32	643,436.73	( 30,932.59)	104.8

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	.00	.00	60,000.00	60,000.00	.0
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	2,139.62	96,609.48	50,000.00	( 46,609.48)	193.2
30-40-820 LEASE/PURCHASE - INTEREST	387.73	7,359.57	5,000.00	( 2,359.57)	147.2
TOTAL EXPENDITURES	<u>2,527.35</u>	<u>273,998.05</u>	<u>330,000.00</u>	<u>56,001.95</u>	<u>83.0</u>
TOTAL FUND EXPENDITURES	<u>2,527.35</u>	<u>273,998.05</u>	<u>330,000.00</u>	<u>56,001.95</u>	<u>83.0</u>
NET REVENUE OVER EXPENDITURES	<u>2,584.00</u>	<u>400,371.27</u>	<u>313,436.73</u>	<u>( 86,934.54)</u>	<u>127.7</u>



TOWN OF FRASER  
 BALANCE SHEET  
 DECEMBER 31, 2019

CAPITAL ASSET FUND

ASSETS

32-10100	CASH - COMBINED FUND		9,928.96	
	TOTAL ASSETS			<u>9,928.96</u>

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
32-29800	FUND BALANCE - BEGINNING OF YR	( 276,568.37)		
	REVENUE OVER EXPENDITURES - YTD	<u>286,497.33</u>		
	BALANCE - CURRENT DATE		<u>9,928.96</u>	
	TOTAL FUND EQUITY			<u>9,928.96</u>
	TOTAL LIABILITIES AND EQUITY			<u>9,928.96</u>

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	15.48	( 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	15.48	1,574,434.24	1,731,578.13	157,143.89	90.9
TOTAL FUND REVENUE	15.48	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

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>CAPITAL ASSET EXPENDITURES</u>					
32-40-810 CAPITAL PROJ- STREETS EXISTING	.00	1,287,936.91	1,500,000.00	212,063.09	85.9
TOTAL CAPITAL ASSET EXPENDITURES	.00	1,287,936.91	1,500,000.00	212,063.09	85.9
TOTAL FUND EXPENDITURES	.00	1,287,936.91	1,500,000.00	212,063.09	85.9
NET REVENUE OVER EXPENDITURES	15.48	286,497.33	231,578.13	( 54,919.20)	123.7

TOWN OF FRASER  
 BALANCE SHEET  
 DECEMBER 31, 2019

CROS FUND

ASSETS

35-10100	CASH COMBINED FUND	212,232.79	
	TOTAL ASSETS		<u>212,232.79</u>

LIABILITIES AND EQUITY

FUND EQUITY

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

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	333.80	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	333.80	251,742.60	250,000.00	( 1,742.60)	100.7
TOTAL FUND REVENUE	333.80	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	1,815.00	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	1,815.00	39,509.81	250,000.00	210,490.19	15.8
TOTAL FUND EXPENDITURES	1,815.00	39,509.81	250,000.00	210,490.19	15.8
NET REVENUE OVER EXPENDITURES	( 1,481.20)	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

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
40-30-800 INTEREST EARNINGS	55.00	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>55.00</u>	<u>1,572.53</u>	<u>35,539.55</u>	<u>33,967.02</u>	<u>4.4</u>
TOTAL FUND REVENUE	<u>55.00</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>55.00</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	1,190,598.98	
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		11,956,609.32

LIABILITIES AND EQUITY

LIABILITIES

50-20775	DUE TO RENDEZVOUS - TAPS	84,700.00	
50-20776	DUE TO GRAND PARK - TAPS	231,000.00	
50-21100	ACCRUED PTO AND BENEFITS	6,342.00	
50-22910	ROAD CUT SURITY FEES	22,585.75	
50-22920	BULK WATER SECURITY DEP	18,200.00	
	TOTAL LIABILITIES		362,827.75

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	813,548.88	
	BALANCE - CURRENT DATE	10,938,256.57	
	TOTAL FUND EQUITY		11,593,781.57
	TOTAL LIABILITIES AND EQUITY		11,956,609.32

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 &amp; 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	253,523.72	1,023,170.68	958,442.10	( 64,728.58)	106.8
50-34-150 PENALTIES & INTEREST	20.84	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	1,317.60	55,026.13	70,000.00	14,973.87	78.6
TOTAL CHARGES FOR SERVICES	254,862.16	1,165,076.11	1,044,842.10	( 120,234.01)	111.5
<u>MISCELLANEOUS REVENUE</u>					
50-36-100 INTEREST EARNINGS	2,130.01	34,820.25	6,000.00	( 28,820.25)	580.3
50-36-900 MISCELLANEOUS REVENUE	175.00	3,170.00	2,500.00	( 670.00)	126.8
TOTAL MISCELLANEOUS REVENUE	2,305.01	37,990.25	8,500.00	( 29,490.25)	446.9
<u>OTHER SOURCES &amp; 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	257,167.17	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	29,471.11	284,539.60	260,000.00	( 24,539.60)	109.4
50-40-210 HEALTH INSURANCE	5,410.63	66,034.60	68,000.00	1,965.40	97.1
50-40-220 FICA TAX	2,148.20	20,359.16	20,000.00	( 359.16)	101.8
50-40-230 RETIREMENT	1,616.96	14,369.74	15,000.00	630.26	95.8
50-40-250 UNEMPLOYMENT TAX	89.18	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	.00	538.28	2,000.00	1,461.72	26.9
50-40-310 LEGAL FEES	16,971.00	106,131.96	95,000.00	( 11,131.96)	111.7
50-40-330 ENGINEERING FEES	15,086.22	124,768.15	85,000.00	( 39,768.15)	146.8
50-40-360 COMPUTERS-NETWORKS AND SUPPORT	1,450.85	14,386.70	7,000.00	( 7,386.70)	205.5
50-40-370 OTHER PROFESSIONAL SERVICES	15.62	3,908.94	25,000.00	21,091.06	15.6
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	11,991.96	15,630.52	61,200.00	45,569.48	25.5
50-40-465 SYSTEM REPAIR AND MAINT - DIST	.00	13,583.69	40,000.00	26,416.31	34.0
50-40-490 PROFESSIONAL MEMBERSHIPS	.00	4,921.50	9,500.00	4,578.50	51.8
50-40-500 OPERATING SUPPLIES-PRODUCTION	15.35	12,485.86	20,000.00	7,514.14	62.4
50-40-505 OPERATING SUPPLIES-DISTRIB	20.55	44,116.02	75,000.00	30,883.98	58.8
50-40-510 EQUIPMENT PURCHASE AND REPAIR	151.99	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	779.85	8,658.84	4,750.00	( 3,908.84)	182.3
50-40-562 UTILITIES - ELECTRICITY	3,479.27	36,717.43	45,000.00	8,282.57	81.6
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	146.96	2,311.33	2,000.00	( 311.33)	115.6
50-40-715 WATER RIGHTS - DIVERSION & DEV	718.52	13,365.70	25,000.00	11,634.30	53.5
50-40-730 CAPITAL PROJECTS	92,101.00	389,840.92	650,000.00	260,159.08	60.0
50-40-930 TRANSFER TO CERF	.00	10,000.00	10,000.00	.00	100.0
50-40-980 TRANSFER TO STRATEGIC RESERVES	84,700.00	155,525.00	70,825.00	( 84,700.00)	219.6
<b>TOTAL EXPENDITURES</b>	<b>266,365.22</b>	<b>1,398,203.19</b>	<b>1,665,055.00</b>	<b>266,851.81</b>	<b>84.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>266,365.22</b>	<b>1,398,203.19</b>	<b>1,665,055.00</b>	<b>266,851.81</b>	<b>84.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 9,198.05)</b>	<b>813,548.88</b>	<b>6,470.77</b>	<b>( 807,078.11)</b>	<b>12572.</b>

TOWN OF FRASER  
BALANCE SHEET  
DECEMBER 31, 2019

WASTEWATER FUND

ASSETS

55-10100	CASH - COMBINED FUND	5,363,424.16	
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		15,160,074.53

LIABILITIES AND EQUITY

LIABILITIES

55-20210	ACCRUED A/P - AUDIT	6,470.21	
55-21100	ACCRUED PTO AND BENEFITS	11,093.00	
	TOTAL LIABILITIES		17,563.21

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	1,657,247.69	
	BALANCE - CURRENT DATE	11,786,511.32	
	TOTAL FUND EQUITY		15,142,511.32
	TOTAL LIABILITIES AND EQUITY		15,160,074.53

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	211,054.19	829,074.21	861,113.40	32,039.19	96.3
55-34-150	12.99	1,970.85	1,000.00	( 970.85)	197.1
55-34-200	.00	585,000.00	375,000.00	( 210,000.00)	156.0
	<u>211,067.18</u>	<u>1,416,045.06</u>	<u>1,237,113.40</u>	<u>( 178,931.66)</u>	<u>114.5</u>
<u>MISCELLANEOUS REVENUE</u>					
55-36-100	8,441.82	132,377.40	18,500.00	( 113,877.40)	715.6
55-36-500	7,250.00	29,000.00	29,000.00	.00	100.0
	<u>15,691.82</u>	<u>161,377.40</u>	<u>47,500.00</u>	<u>( 113,877.40)</u>	<u>339.7</u>
<u>OTHER SOURCES &amp; TRANSFERS</u>					
55-39-999	.00	3,171,265.88	3,452,626.56	281,360.68	91.9
	<u>.00</u>	<u>3,171,265.88</u>	<u>3,452,626.56</u>	<u>281,360.68</u>	<u>91.9</u>
	<u>226,759.00</u>	<u>4,748,688.34</u>	<u>4,737,239.96</u>	<u>( 11,448.38)</u>	<u>100.2</u>

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	29,522.90	287,344.33	270,000.00	( 17,344.33)	106.4
55-40-210 HEALTH INSURANCE	5,219.21	65,951.56	70,000.00	4,048.44	94.2
55-40-220 FICA TAX	2,156.50	20,625.00	20,655.00	30.00	99.9
55-40-230 RETIREMENT	1,610.40	14,374.47	16,200.00	1,825.53	88.7
55-40-250 UNEMPLOYMENT TAX	89.39	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	1,450.86	12,118.89	7,000.00	( 5,118.89)	173.1
55-40-370 OTHER PROFESSIONAL SERVICES	15.62	3,908.95	10,000.00	6,091.05	39.1
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	122.07	2,680.23	2,000.00	( 680.23)	134.0
55-40-650 WW TREATMENT CHARGES/JFOC	20,175.39	194,385.07	260,000.00	65,614.93	74.8
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	146.93	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	255,000.00	1,255,000.00	1,000,000.00	( 255,000.00)	125.5
TOTAL EXPENDITURES	<u>315,509.27</u>	<u>3,091,440.65</u>	<u>4,283,570.00</u>	<u>1,192,129.35</u>	<u>72.2</u>
TOTAL FUND EXPENDITURES	<u>315,509.27</u>	<u>3,091,440.65</u>	<u>4,283,570.00</u>	<u>1,192,129.35</u>	<u>72.2</u>
NET REVENUE OVER EXPENDITURES	<u>( 88,750.27)</u>	<u>1,657,247.69</u>	<u>453,669.96</u>	<u>( 1,203,577.73)</u>	<u>365.3</u>

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>