

TOWN OF FRASER
COMBINED CASH INVESTMENT
JANUARY 31, 2020

COMBINED CASH ACCOUNTS

01-10200	GENERAL CHECKING #878-000884	234,561.61
01-10215	XPRESS DEPOSIT ACCOUNT	2,030.50
01-10220	GENERAL CO-01-0160-8001	11,378,999.64
	TOTAL COMBINED CASH	11,615,591.75
01-10100	CASH ALLOCATED TO OTHER FUNDS	(11,615,591.75)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	4,184,594.68
12	ALLOCATION TO RESTRICTED REVENUE FUND	133,650.04
20	ALLOCATION TO CONSERVATION TRUST FUND	13,783.46
30	ALLOCATION TO CAPITAL EQUIP REPLACEMENT FUND	336,896.83
32	ALLOCATION TO CAPITAL ASSET FUND	(52,495.30)
35	ALLOCATION TO CROS FUND	212,558.72
40	ALLOCATION TO DEBT SERVICE FUND	35,319.85
50	ALLOCATION TO WATER FUND	1,261,700.74
55	ALLOCATION TO WASTEWATER FUND	5,489,582.73
	TOTAL ALLOCATIONS TO OTHER FUNDS	11,615,591.75
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(11,615,591.75)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF FRASER
BALANCE SHEET
JANUARY 31, 2020

GENERAL FUND

ASSETS

10-10100	CASH - COMBINED FUND	4,184,594.68	
10-11100	PROPERTY TAXES RECEIVABLE	335,040.00	
10-11110	SALES TAXES RECEIVABLE	347,627.87	
10-11190	OTHER TAXES RECEIVABLE	22,096.69	
10-11550	ACCTS REC - BILLINGS	99,390.11	
10-11560	ACCTS REC - BUSINESS LIC	2,080.00	
10-11600	MISCELLANEOUS RECEIVABLES	28,171.20	
10-13040	DUE FROM RRF	62,007.17	
	TOTAL ASSETS		5,081,007.72

LIABILITIES AND EQUITY

LIABILITIES

10-20200	ACCOUNTS PAYABLE TRADE	348,076.71	
10-20800	DUE TO CREATIVE ARTS CENTER	1,785.45	
10-21710	FWT/FICA PAYABLE	14,890.95	
10-21730	STATE WITHHOLDING PAYABLE	7,175.00	
10-21740	UNEMPLOYMENT TAXES PAYABLE	716.84	
10-21760	HEALTH INSURANCE PAYABLE	(42,994.04)	
10-21773	DEPENDENT CARE PAYABLE	2,557.26	
10-21775	FLEX HEALTH PLAN PAYABLE	311.23	
10-22000	BUSINESS ENHANCEMENT LOAN	34,500.00	
10-22210	DEFERRED TAXES	335,040.00	
10-22920	SUBDIVISION IMP SECURITY DEP	76,666.51	
10-22950	RENTAL PROPERTY DEPOSITS HELD	500.00	
	TOTAL LIABILITIES		779,225.91

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:		
10-29800	FUND BALANCE - BEGINNING OF YR	2,095,382.08	
	REVENUE OVER EXPENDITURES - YTD	(152,215.47)	
	BALANCE - CURRENT DATE	1,943,166.61	
	TOTAL FUND EQUITY		4,301,781.81
	TOTAL LIABILITIES AND EQUITY		5,081,007.72

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100 GENERAL FUND PROPERTY TAX	.00	.00	325,000.00	325,000.00	.0
10-31-200 SPECIFIC OWNERSHIP TAX	.00	.00	12,000.00	12,000.00	.0
10-31-300 MOTOR VEHICLE TAX	.00	.00	4,500.00	4,500.00	.0
10-31-400 TOWN SALES TAX	.00	.00	2,750,000.00	2,750,000.00	.0
10-31-410 USE TAX - BUILDING MATERIALS	.00	.00	100,000.00	100,000.00	.0
10-31-420 USE TAX - MOTOR VEHICLE SALES	.00	.00	65,000.00	65,000.00	.0
10-31-430 STATE CIGARETTE TAX	.00	.00	3,200.00	3,200.00	.0
10-31-800 FRANCHISE FEES	.00	.00	55,000.00	55,000.00	.0
TOTAL TAXES	.00	.00	3,314,700.00	3,314,700.00	.0
<u>LICENSES & PERMITS</u>					
10-32-100 BUSINESS LICENSE FEES	240.00	240.00	15,000.00	14,760.00	1.6
10-32-110 REGULATED INDUSTRY FEES/TAXES	297.50	297.50	120,000.00	119,702.50	.3
TOTAL LICENSES & PERMITS	537.50	537.50	135,000.00	134,462.50	.4
<u>INTERGOVERNMENTAL</u>					
10-33-100 GRANTS	75,000.00	75,000.00	300,000.00	225,000.00	25.0
TOTAL INTERGOVERNMENTAL	75,000.00	75,000.00	300,000.00	225,000.00	25.0
<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	.00	1,500.00	1,500.00	.0
10-34-120 SUBDIVISION FEES	.00	.00	1,500.00	1,500.00	.0
10-34-130 MISCELLANEOUS PLANNING FEES	.00	.00	1,000.00	1,000.00	.0
10-34-300 PAYT	9,239.40	9,239.40	35,000.00	25,760.60	26.4
TOTAL CHARGES FOR SERVICES	9,239.40	9,239.40	40,000.00	30,760.60	23.1
<u>MISCELLANEOUS REVENUE</u>					
10-36-100 INTEREST EARNINGS	6,648.29	6,648.29	50,000.00	43,351.71	13.3
10-36-300 RENTAL INCOME	1,335.00	1,335.00	15,500.00	14,165.00	8.6
10-36-600 COMMUNITY HOUSING	300.00	300.00	15,000.00	14,700.00	2.0
10-36-610 REIMBURSABLE - PROF SERVICES	863.71	863.71	50,000.00	49,136.29	1.7
10-36-630 DISPOSABLE BAG FEES	12.00	12.00	10,000.00	9,988.00	.1
10-36-900 MISCELLANEOUS REVENUE	3,416.80	3,416.80	30,500.00	27,083.20	11.2
TOTAL MISCELLANEOUS REVENUE	12,575.80	12,575.80	171,000.00	158,424.20	7.4

TOWN OF FRASER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER SOURCES & TRANSFERS</u>					
10-39-920 TRANSFER IN FROM GF RESERVES	.00	.00	6,379.00	6,379.00	.0
10-39-999 UNASSIGNED FUND BALANCE	.00	.00	1,661,735.82	1,661,735.82	.0
TOTAL OTHER SOURCES & TRANSFERS	.00	.00	1,668,114.82	1,668,114.82	.0
TOTAL FUND REVENUE	97,352.70	97,352.70	5,628,814.82	5,531,462.12	1.7

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN BOARD</u>					
10-41-110 SALARIES	.00	.00	30,000.00	30,000.00	.0
10-41-220 FICA TAX	.00	.00	3,825.00	3,825.00	.0
10-41-280 TRAINING PROGRAMS	.00	.00	6,000.00	6,000.00	.0
10-41-290 TRAVEL, MEALS AND LODGING	111.55	111.55	5,500.00	5,388.45	2.0
10-41-295 MEALS AND ENTERTAINMENT	260.94	260.94	10,000.00	9,739.06	2.6
10-41-690 MISCELLANEOUS EXPENSE	.00	.00	10,500.00	10,500.00	.0
10-41-860 GRANTS AND AID TO AGENCIES	.00	.00	5,000.00	5,000.00	.0
10-41-861 INTERGOVERNMENTAL AGREEMENTS	.00	.00	5,000.00	5,000.00	.0
10-41-862 FRASER/WINTER PARK POLICE DEPT	52,896.00	52,896.00	635,000.00	582,104.00	8.3
10-41-863 STREET LIGHTING AND SIGNALS	1,363.46	1,363.46	22,750.00	21,386.54	6.0
10-41-864 SPECIAL EVENTS	.00	.00	15,000.00	15,000.00	.0
10-41-870 BUSINESS DIST STREETScape	.00	.00	5,000.00	5,000.00	.0
10-41-871 BUSINESS ENHANCEMENT PROGRAMS	1,489.72	1,489.72	82,500.00	81,010.28	1.8
10-41-872 SUSTAINABILITY	.00	.00	15,000.00	15,000.00	.0
10-41-873 RECYCLE FACILITY	9,077.87	9,077.87	50,000.00	40,922.13	18.2
10-41-874 COMMUNITY HOUSING	.00	.00	500,000.00	500,000.00	.0
10-41-875 MARKETING	833.89	833.89	25,000.00	24,166.11	3.3
TOTAL TOWN BOARD	66,033.43	66,033.43	1,426,075.00	1,360,041.57	4.6

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-45-110 SALARIES	26,091.99	26,091.99	365,000.00	338,908.01	7.2
10-45-210 HEALTH INSURANCE	1,500.00	1,500.00	85,000.00	83,500.00	1.8
10-45-220 FICA TAX	1,854.63	1,854.63	28,000.00	26,145.37	6.6
10-45-230 RETIREMENT	1,348.34	1,348.34	20,000.00	18,651.66	6.7
10-45-250 UNEMPLOYMENT TAX	78.27	78.27	1,094.00	1,015.73	7.2
10-45-280 TRAINING PROGRAMS	235.00	235.00	8,000.00	7,765.00	2.9
10-45-290 TRAVEL, MEALS AND LODGING	.00	.00	10,000.00	10,000.00	.0
10-45-295 MEALS AND ENTERTAINMENT	408.32	408.32	6,000.00	5,591.68	6.8
10-45-310 LEGAL FEES	6,898.80	6,898.80	50,000.00	43,101.20	13.8
10-45-320 AUDIT FEES	.00	.00	18,200.00	18,200.00	.0
10-45-330 ENGINEERING FEES	.00	.00	3,500.00	3,500.00	.0
10-45-360 COMPUTERS-NETWORKS AND SUPPORT	3,944.37	3,944.37	90,000.00	86,055.63	4.4
10-45-370 OTHER PROFESSIONAL SERVICES	2,806.68	2,806.68	50,000.00	47,193.32	5.6
10-45-375 REIMBURSABLE PROF SERVICES	17.66	17.66	50,000.00	49,982.34	.0
10-45-380 JANITORIAL SERVICES	880.00	880.00	15,918.12	15,038.12	5.5
10-45-385 TREASURER'S FEES	.00	.00	7,725.00	7,725.00	.0
10-45-395 RECORDING FEES	.00	.00	1,500.00	1,500.00	.0
10-45-410 BANK CHARGES	412.95	412.95	1,200.00	787.05	34.4
10-45-420 ELECTIONS	.00	.00	5,000.00	5,000.00	.0
10-45-430 INSURANCE - ALL DEPARTMENTS	31,711.47	31,711.47	75,000.00	43,288.53	42.3
10-45-440 ADVERTISING	180.07	180.07	2,500.00	2,319.93	7.2
10-45-490 PROFESSIONAL MEMBERSHIPS	4,344.00	4,344.00	8,500.00	4,156.00	51.1
10-45-500 OPERATING SUPPLIES	685.09	685.09	15,435.00	14,749.91	4.4
10-45-510 EQUIPMENT PURCHASE AND REPAIR	.00	.00	10,000.00	10,000.00	.0
10-45-550 POSTAGE	617.74	617.74	2,500.00	1,882.26	24.7
10-45-560 UTILITIES -TELEPHONE	387.66	387.66	8,670.85	8,283.19	4.5
10-45-561 UTILITIES - NATURAL GAS	365.07	365.07	6,400.00	6,034.93	5.7
10-45-562 UTILITIES - ELECTRICITY	733.37	733.37	6,400.00	5,666.63	11.5
10-45-569 UTILITIES - TRASH REMOVAL	.00	.00	2,500.00	2,500.00	.0
10-45-670 PROP MGMT - 107 EISENHOWER DR	1,202.45	1,202.45	25,000.00	23,797.55	4.8
10-45-671 PROP MGMT - 105 FRASER AVE	.00	.00	500.00	500.00	.0
10-45-673 PROP MGMT - 153 FRASER AVE	76.42	76.42	60,000.00	59,923.58	.1
10-45-674 PROP MGMT - 200 EISENHOWER DR	.00	.00	500.00	500.00	.0
10-45-690 MISCELLANEOUS EXPENSE	2,902.58	2,902.58	12,000.00	9,097.42	24.2
TOTAL ADMINISTRATION	89,682.93	89,682.93	1,052,042.97	962,360.04	8.5

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
10-60-110 SALARIES	51,168.48	51,168.48	735,000.00	683,831.52	7.0
10-60-210 HEALTH INSURANCE	1,826.82	1,826.82	201,000.00	199,173.18	.9
10-60-220 FICA TAX	3,553.25	3,553.25	57,000.00	53,446.75	6.2
10-60-230 RETIREMENT	2,007.65	2,007.65	33,000.00	30,992.35	6.1
10-60-250 UNEMPLOYMENT TAX	153.61	153.61	2,200.00	2,046.39	7.0
10-60-280 TRAINING PROGRAMS	.00	.00	2,500.00	2,500.00	.0
10-60-290 TRAVEL, MEALS AND LODGING	.00	.00	2,500.00	2,500.00	.0
10-60-295 MEALS AND ENTERTAINMENT	.00	.00	1,500.00	1,500.00	.0
10-60-330 ENGINEERING FEES	13,857.81	13,857.81	30,000.00	16,142.19	46.2
10-60-360 COMPUTER NETWORK SUPPORT	655.24	655.24	33,075.00	32,419.76	2.0
10-60-370 OTHER PROFESSIONAL SERVICES	.00	.00	90,000.00	90,000.00	.0
10-60-480 EQUIPMENT RENTAL	.00	.00	2,500.00	2,500.00	.0
10-60-490 PROFESSIONAL MEMBERSHIPS	501.00	501.00	1,000.00	499.00	50.1
10-60-500 OPERATING SUPPLIES	10,365.84	10,365.84	90,000.00	79,634.16	11.5
10-60-506 PLANTS/PLANTER SUPPLIES	.00	.00	120,000.00	120,000.00	.0
10-60-510 EQUIPMENT PURCHASE AND REPAIR	3,404.42	3,404.42	55,000.00	51,595.58	6.2
10-60-560 UTILITIES - TELEPHONE	134.71	134.71	3,121.20	2,986.49	4.3
10-60-561 UTILITIES - NATURAL GAS	702.96	702.96	7,000.00	6,297.04	10.0
10-60-562 UTILITIES - ELECTRICITY	.00	.00	3,500.00	3,500.00	.0
10-60-670 PROP MGMT - 125 FRASER AVE	.00	.00	60,000.00	60,000.00	.0
10-60-673 PROP MGMT - FRASER RIVER TRAIL	.00	.00	10,000.00	10,000.00	.0
10-60-674 PROP MGMT - HWY 40 PEDESTRIAN	.00	.00	6,000.00	6,000.00	.0
10-60-675 PROP MGMT - KOPPERS PARK	.00	.00	1,500.00	1,500.00	.0
10-60-676 PROP MGMT - OLD SCHLHOUSE PK	.00	.00	5,000.00	5,000.00	.0
10-60-679 PROP MGMT - SCHOOL BUS GARAGE	1,138.64	1,138.64	5,000.00	3,861.36	22.8
10-60-681 PROP MGMT - COZENS RANCH PARK	.00	.00	15,000.00	15,000.00	.0
10-60-684 PROP MGMT - FRODO	.00	.00	5,000.00	5,000.00	.0
10-60-685 PROP MGMT - MTN MAN PARK	.00	.00	500.00	500.00	.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	223.16	223.16	8,000.00	7,776.84	2.8
10-60-725 STREET IMPROVEMENTS	8,768.97	8,768.97	.00	(8,768.97)	.0
10-60-730 CAPITAL PROJECTS	8,324.92	8,324.92	.00	(8,324.92)	.0
10-60-740 ART IN PUBLIC PLACES	.00	.00	60,000.00	60,000.00	.0
TOTAL PUBLIC WORKS	106,787.48	106,787.48	1,651,396.20	1,544,608.72	6.5
<u>120 ZEREX AVENUE</u>					
10-65-380 JANITORIAL SERVICES	495.00	495.00	6,367.25	5,872.25	7.8
10-65-561 UTILITIES - NATURAL GAS	114.09	114.09	1,236.36	1,122.27	9.2
10-65-562 UTILITIES - ELECTRICITY	105.63	105.63	1,236.36	1,130.73	8.5
10-65-670 PROP MGMT - 120 ZEREX	.00	.00	5,000.00	5,000.00	.0
TOTAL 120 ZEREX AVENUE	714.72	714.72	13,839.97	13,125.25	5.2

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS</u>					
10-90-920 TRANSFER TO CERF - POLICE DEPT	.00	.00	60,000.00	60,000.00	.0
10-90-930 TRANSFER TO CERF - PUBLICWORKS	.00	.00	50,000.00	50,000.00	.0
10-90-935 TRANSFER TO CAF	.00	.00	550,000.00	550,000.00	.0
10-90-960 TRANSFER TO CROS	.00	.00	326,379.00	326,379.00	.0
10-90-970 TRANSFER TO COMMITTED RESERVES	.00	.00	45,636.00	45,636.00	.0
TOTAL TRANSFERS	.00	.00	1,032,015.00	1,032,015.00	.0
<u>FISCAL AGENT</u>					
10-95-110 SALARIES	(8,251.95)	(8,251.95)	.00	8,251.95	.0
10-95-210 HEALTH INSURANCE	(4,350.20)	(4,350.20)	.00	4,350.20	.0
10-95-220 FICA TAX	(574.90)	(574.90)	.00	574.90	.0
10-95-230 RETIREMENT	(405.45)	(405.45)	.00	405.45	.0
10-95-250 UNEMPLOYMENT TAX	(24.89)	(24.89)	.00	24.89	.0
10-95-560 TELEPHONE	(43.00)	(43.00)	.00	43.00	.0
TOTAL FISCAL AGENT	(13,650.39)	(13,650.39)	.00	13,650.39	.0
TOTAL FUND EXPENDITURES	249,568.17	249,568.17	5,175,369.14	4,925,800.97	4.8
NET REVENUE OVER EXPENDITURES	(152,215.47)	(152,215.47)	453,445.68	605,661.15	(33.6)

TOWN OF FRASER
BALANCE SHEET
JANUARY 31, 2020

RESTRICTED REVENUE FUND

ASSETS

12-10100	CASH COMBINED FUND	133,650.04	
12-11110	SALES TAX RECEIVABLE	86,906.97	
		<u> </u>	
	TOTAL ASSETS		<u><u>220,557.01</u></u>

LIABILITIES AND EQUITY

LIABILITIES

12-20810	DUE TO GENERAL FUND	62,007.17	
		<u> </u>	
	TOTAL LIABILITIES		62,007.17

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
12-29800	UNASSIGNED FUND BALANCE - BOY	158,331.50	
	REVENUE OVER EXPENDITURES - YTD	218.34	
		<u> </u>	
	BALANCE - CURRENT DATE	158,549.84	
		<u> </u>	
	TOTAL FUND EQUITY		<u><u>158,549.84</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>220,557.01</u></u>

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2020

RESTRICTED REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
12-31-100 RESTRICTED 1% GF SALES TAX	.00	.00	687,500.00	687,500.00	.0
12-31-800 INTEREST INCOME	218.34	218.34	309.09	90.75	70.6
TOTAL TAXES	218.34	218.34	687,809.09	687,590.75	.0
<u>OTHER SOURCES</u>					
12-39-999 UNASSIGNED FUND BALANCE	.00	.00	35,240.43	35,240.43	.0
TOTAL OTHER SOURCES	.00	.00	35,240.43	35,240.43	.0
TOTAL FUND REVENUE	218.34	218.34	723,049.52	722,831.18	.0

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2020

RESTRICTED REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
12-40-610 TRANSPORTATION O&M	.00	.00	660,000.00	660,000.00	.0
12-40-710 TRAILS O&M	.00	.00	20,000.00	20,000.00	.0
12-40-715 TRAILS - CAPITAL EXPENDITURES	.00	.00	35,000.00	35,000.00	.0
TOTAL EXPENDITURES	.00	.00	715,000.00	715,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	715,000.00	715,000.00	.0
NET REVENUE OVER EXPENDITURES	218.34	218.34	8,049.52	7,831.18	2.7

TOWN OF FRASER
 BALANCE SHEET
 JANUARY 31, 2020

CONSERVATION TRUST FUND

ASSETS

20-10100	CASH - COMBINED FUND		13,783.46	
	TOTAL ASSETS			13,783.46

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
20-29800	FUND BALANCE - BEGINNING OF YR	13,762.32		
	REVENUE OVER EXPENDITURES - YTD	21.14		
	BALANCE - CURRENT DATE		13,783.46	
	TOTAL FUND EQUITY			13,783.46
	TOTAL LIABILITIES AND EQUITY			13,783.46

TOWN OF FRASER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2020

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	.00	.00	6,800.00	6,800.00	.0
20-30-800 INTEREST EARNINGS	21.14	21.14	75.00	53.86	28.2
20-30-999 UNASSIGNED FUND BALANCE	.00	.00	13,858.29	13,858.29	.0
TOTAL REVENUE	<u>21.14</u>	<u>21.14</u>	<u>20,733.29</u>	<u>20,712.15</u>	<u>.1</u>
TOTAL FUND REVENUE	<u>21.14</u>	<u>21.14</u>	<u>20,733.29</u>	<u>20,712.15</u>	<u>.1</u>

TOWN OF FRASER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2020

CONSERVATION TRUST FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
20-40-920 TRANSFER TO OTHER FUNDS	.00	.00	10,000.00	10,000.00	.0
TOTAL EXPENDITURES	.00	.00	10,000.00	10,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	10,000.00	10,000.00	.0
NET REVENUE OVER EXPENDITURES	21.14	21.14	10,733.29	10,712.15	.2

TOWN OF FRASER
 BALANCE SHEET
 JANUARY 31, 2020

CAPITAL EQUIP REPLACEMENT FUND

ASSETS

30-10100	CASH - COMBINED FUND		336,896.83	
	TOTAL ASSETS			<u>336,896.83</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
30-29800	FUND BALANCE - BEGINNING OF YR		346,563.17	
	REVENUE OVER EXPENDITURES - YTD	(9,666.34)	
	BALANCE - CURRENT DATE		<u>336,896.83</u>	
	TOTAL FUND EQUITY			<u>336,896.83</u>
	TOTAL LIABILITIES AND EQUITY			<u>336,896.83</u>

TOWN OF FRASER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2020

CAPITAL EQUIP REPLACEMENT FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>REVENUE</u>					
30-30-100 HWY USE TAX PROCEEDS	.00	.00	47,393.85	47,393.85	.0
30-30-800 INTEREST EARNINGS	614.86	614.86	2,500.00	1,885.14	24.6
30-30-900 TRANSFER FROM G/F - POLICEDEPT	.00	.00	60,000.00	60,000.00	.0
30-30-910 TRANSFER FROM G/F - PUBLICWORK	.00	.00	50,000.00	50,000.00	.0
30-30-920 TRANSFER FROM UTILITY FUNDS	.00	.00	60,000.00	60,000.00	.0
30-30-999 UNASSIGNED FUND BALANCE	.00	.00	248,300.14	248,300.14	.0
TOTAL REVENUE	<u>614.86</u>	<u>614.86</u>	<u>468,193.99</u>	<u>467,579.13</u>	<u>.1</u>
TOTAL FUND REVENUE	<u>614.86</u>	<u>614.86</u>	<u>468,193.99</u>	<u>467,579.13</u>	<u>.1</u>

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2020

CAPITAL EQUIP REPLACEMENT FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
30-40-745 PUBLIC SAFETY FLEET PURCHASE	.00	.00	60,000.00	60,000.00	.0
30-40-755 HEAVY EQUIPMENT PURCHASE	7,753.85	7,753.85	200,000.00	192,246.15	3.9
30-40-810 LEASE/PURCHASE - PRINCIPAL	2,160.62	2,160.62	100,000.00	97,839.38	2.2
30-40-820 LEASE/PURCHASE - INTEREST	366.73	366.73	5,000.00	4,633.27	7.3
TOTAL EXPENDITURES	<u>10,281.20</u>	<u>10,281.20</u>	<u>365,000.00</u>	<u>354,718.80</u>	<u>2.8</u>
TOTAL FUND EXPENDITURES	<u>10,281.20</u>	<u>10,281.20</u>	<u>365,000.00</u>	<u>354,718.80</u>	<u>2.8</u>
NET REVENUE OVER EXPENDITURES	<u>(9,666.34)</u>	<u>(9,666.34)</u>	<u>103,193.99</u>	<u>112,860.33</u>	<u>(9.4)</u>

TOWN OF FRASER
 BALANCE SHEET
 JANUARY 31, 2020

CAPITAL ASSET FUND

ASSETS

32-10100	CASH - COMBINED FUND	(52,495.30)	
	TOTAL ASSETS			(52,495.30)

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
32-29800	FUND BALANCE - BEGINNING OF YR	(52,510.55)	
	REVENUE OVER EXPENDITURES - YTD		15.25	
	BALANCE - CURRENT DATE	(52,495.30)	
	TOTAL FUND EQUITY			(52,495.30)
	TOTAL LIABILITIES AND EQUITY			(52,495.30)

TOWN OF FRASER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2020

CAPITAL ASSET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CAPITAL ASSET REVENUE</u>					
32-30-100 RESERVED FOR FUTURE USE	.00	.00	300,000.00	300,000.00	.0
32-30-800 INTEREST EARNINGS	15.25	15.25	.00	(15.25)	.0
32-30-910 TRANSFER IN FROM GENERAL FUND	.00	.00	550,000.00	550,000.00	.0
32-30-999 UNASSIGNED FUND BALANCE	.00	.00	521,042.52	521,042.52	.0
TOTAL CAPITAL ASSET REVENUE	15.25	15.25	1,371,042.52	1,371,027.27	.0
TOTAL FUND REVENUE	15.25	15.25	1,371,042.52	1,371,027.27	.0

TOWN OF FRASER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2020

CAPITAL ASSET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL ASSET EXPENDITURES</u>					
32-40-810 CAPITAL PROJ- STREETS EXISTING	.00	.00	1,000,000.00	1,000,000.00	.0
TOTAL CAPITAL ASSET EXPENDITURES	.00	.00	1,000,000.00	1,000,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	1,000,000.00	1,000,000.00	.0
NET REVENUE OVER EXPENDITURES	15.25	15.25	371,042.52	371,027.27	.0

TOWN OF FRASER
 BALANCE SHEET
 JANUARY 31, 2020

CROS FUND

ASSETS

35-10100	CASH COMBINED FUND		212,558.72	
	TOTAL ASSETS			<u>212,558.72</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
35-29800	FUND BALANCE - BEGINNING OF YR	212,232.79		
	REVENUE OVER EXPENDITURES - YTD	<u>325.93</u>		
	BALANCE - CURRENT DATE		<u>212,558.72</u>	
	TOTAL FUND EQUITY			<u>212,558.72</u>
	TOTAL LIABILITIES AND EQUITY			<u>212,558.72</u>

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2020

CROS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL - REVENUE</u>					
35-30-100 GRANTS AND AWARDS	.00	.00	735,000.00	735,000.00	.0
35-30-130 INTEREST INCOME	325.93	325.93	.00	(325.93)	.0
35-30-910 TRANSFER IN FROM GENERAL FUND	.00	.00	326,379.00	326,379.00	.0
35-30-920 TRANSFER IN FROM CTF	.00	.00	10,000.00	10,000.00	.0
35-30-999 CARRYOVER BALANCE	.00	.00	213,021.00	213,021.00	.0
TOTAL INTERGOVERNMENTAL - REVENUE	325.93	325.93	1,284,400.00	1,284,074.07	.0
TOTAL FUND REVENUE	325.93	325.93	1,284,400.00	1,284,074.07	.0

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2020

CROS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROJECT WIDE SCOPE - EXPENSES</u>					
35-40-320 LANDSCAPE	.00	.00	60,000.00	60,000.00	.0
35-40-330 PLAYGROUND	.00	.00	600,000.00	600,000.00	.0
35-40-335 RESTROOMS	.00	.00	600,000.00	600,000.00	.0
TOTAL PROJECT WIDE SCOPE - EXPENSES	.00	.00	1,260,000.00	1,260,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	1,260,000.00	1,260,000.00	.0
NET REVENUE OVER EXPENDITURES	325.93	325.93	24,400.00	24,074.07	1.3

TOWN OF FRASER
 BALANCE SHEET
 JANUARY 31, 2020

DEBT SERVICE FUND

ASSETS

40-10100	CASH - COMBINED FUND		35,319.85	
	TOTAL ASSETS			35,319.85

LIABILITIES AND EQUITY

FUND EQUITY

40-27100	DSF COMMITTED RESERVE BALANCE		33,693.16	
	UNAPPROPRIATED FUND BALANCE:			
40-29800	FUND BALANCE - BEGINNING OF YR	1,572.53		
	REVENUE OVER EXPENDITURES - YTD	54.16		
	BALANCE - CURRENT DATE		1,626.69	
	TOTAL FUND EQUITY			35,319.85
	TOTAL LIABILITIES AND EQUITY			35,319.85

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2020

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	54.16	54.16	1,000.00	945.84	5.4
40-30-999	CARRYOVER BALANCE	.00	.00	1,773.00	1,773.00	.0
	TOTAL REVENUE	<u>54.16</u>	<u>54.16</u>	<u>2,773.00</u>	<u>2,718.84</u>	<u>2.0</u>
	TOTAL FUND REVENUE	<u>54.16</u>	<u>54.16</u>	<u>2,773.00</u>	<u>2,718.84</u>	<u>2.0</u>
	NET REVENUE OVER EXPENDITURES	<u>54.16</u>	<u>54.16</u>	<u>2,773.00</u>	<u>2,718.84</u>	<u>2.0</u>

TOWN OF FRASER
 BALANCE SHEET
 JANUARY 31, 2020

WATER FUND

ASSETS

50-10100	CASH - COMBINED FUND	1,261,700.74	
50-10290	CASH W/TREASURER - COLLECTIONS	1,932.06	
50-11500	A/R CUSTOMER SERVICE CHARGES	23,958.09	
50-11550	A/R - BILLINGS	1,325.89	
50-11560	A/R - DEFERRED PIF	310,566.67	
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>11,799,257.94</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		282,776.75

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	10,899,106.11	
	REVENUE OVER EXPENDITURES - YTD	(38,149.92)	
	BALANCE - CURRENT DATE		<u>10,860,956.19</u>
	TOTAL FUND EQUITY		<u>11,516,481.19</u>
	TOTAL LIABILITIES AND EQUITY		<u>11,799,257.94</u>

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2020

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LICENSES & PERMITS</u>					
50-32-100 EXCAVATION PERMIT FEES	.00	.00	275.00	275.00	.0
TOTAL LICENSES & PERMITS	.00	.00	275.00	275.00	.0
<u>CHARGES FOR SERVICES</u>					
50-34-100 CUSTOMER SERVICE CHARGES	150.10	150.10	1,025,000.00	1,024,849.90	.0
50-34-150 PENALTIES & INTEREST	1,038.48	1,038.48	1,000.00	(38.48)	103.9
50-34-200 PLANT INVESTMENT FEES	.00	.00	7,700.00	7,700.00	.0
50-34-300 WATER METER SALES	236.37	236.37	50,000.00	49,763.63	.5
TOTAL CHARGES FOR SERVICES	1,424.95	1,424.95	1,083,700.00	1,082,275.05	.1
<u>MISCELLANEOUS REVENUE</u>					
50-36-100 INTEREST EARNINGS	1,828.42	1,828.42	6,000.00	4,171.58	30.5
50-36-900 MISCELLANEOUS REVENUE	1,409.52	1,409.52	2,500.00	1,090.48	56.4
TOTAL MISCELLANEOUS REVENUE	3,237.94	3,237.94	8,500.00	5,262.06	38.1
<u>OTHER SOURCES & TRANSFERS</u>					
50-39-999 UNASSIGNED FUND BALANCE	.00	.00	863,280.71	863,280.71	.0
TOTAL OTHER SOURCES & TRANSFERS	.00	.00	863,280.71	863,280.71	.0
TOTAL FUND REVENUE	4,662.89	4,662.89	1,955,755.71	1,951,092.82	.2

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2020

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
50-40-110 SALARIES	22,088.45	22,088.45	300,000.00	277,911.55	7.4
50-40-210 HEALTH INSURANCE	351.49	351.49	75,000.00	74,648.51	.5
50-40-220 FICA TAX	1,559.68	1,559.68	23,000.00	21,440.32	6.8
50-40-230 RETIREMENT	1,126.78	1,126.78	15,000.00	13,873.22	7.5
50-40-250 UNEMPLOYMENT TAX	66.28	66.28	1,000.00	933.72	6.6
50-40-280 TRAINING PROGRAMS	725.00	725.00	3,500.00	2,775.00	20.7
50-40-290 TRAVEL, MEALS AND LODGING	.00	.00	3,500.00	3,500.00	.0
50-40-295 MEALS AND ENTERTAINMENT	.00	.00	2,000.00	2,000.00	.0
50-40-310 LEGAL FEES	.00	.00	65,000.00	65,000.00	.0
50-40-330 ENGINEERING FEES	3,499.50	3,499.50	80,000.00	76,500.50	4.4
50-40-360 COMPUTERS-NETWORKS AND SUPPORT	830.18	830.18	7,000.00	6,169.82	11.9
50-40-370 OTHER PROFESSIONAL SERVICES	78.63	78.63	60,000.00	59,921.37	.1
50-40-430 INSURANCE	.00	.00	27,000.00	27,000.00	.0
50-40-440 ADVERTISING	.00	.00	500.00	500.00	.0
50-40-460 SYSTEM REPAIR AND MAINT - PROD	.00	.00	160,000.00	160,000.00	.0
50-40-465 SYSTEM REPAIR AND MAINT - DIST	.00	.00	265,000.00	265,000.00	.0
50-40-490 PROFESSIONAL MEMBERSHIPS	1,352.00	1,352.00	9,500.00	8,148.00	14.2
50-40-500 OPERATING SUPPLIES-PRODUCTION	2,847.04	2,847.04	25,000.00	22,152.96	11.4
50-40-505 OPERATING SUPPLIES-DISTRIB	2,536.10	2,536.10	80,000.00	77,463.90	3.2
50-40-510 EQUIPMENT PURCHASE AND REPAIR	.00	.00	30,000.00	30,000.00	.0
50-40-520 TESTING	120.00	120.00	10,000.00	9,880.00	1.2
50-40-550 POSTAGE & BILLING SUPPLIES	700.00	700.00	3,000.00	2,300.00	23.3
50-40-560 UTILITIES - TELEPHONE	752.76	752.76	4,750.00	3,997.24	15.9
50-40-562 UTILITIES - ELECTRICITY	3,956.64	3,956.64	50,000.00	46,043.36	7.9
50-40-670 PROP MGMT - FRASER WTP	87.15	87.15	60,000.00	59,912.85	.2
50-40-680 PROP MGMT - MARYVALE WTP	.00	.00	8,000.00	8,000.00	.0
50-40-690 MISCELLANEOUS EXPENSE	1.03	1.03	3,000.00	2,998.97	.0
50-40-715 WATER RIGHTS - DIVERSION & DEV	134.10	134.10	45,000.00	44,865.90	.3
50-40-730 CAPITAL PROJECTS	.00	.00	500,000.00	500,000.00	.0
50-40-930 TRANSFER TO CERF	.00	.00	30,000.00	30,000.00	.0
50-40-980 TRANSFER TO STRATEGIC RESERVES	.00	.00	7,700.00	7,700.00	.0
TOTAL EXPENDITURES	42,812.81	42,812.81	1,953,450.00	1,910,637.19	2.2
TOTAL FUND EXPENDITURES	42,812.81	42,812.81	1,953,450.00	1,910,637.19	2.2
NET REVENUE OVER EXPENDITURES	(38,149.92)	(38,149.92)	2,305.71	40,455.63	(1654.

TOWN OF FRASER
BALANCE SHEET
JANUARY 31, 2020

WASTEWATER FUND

ASSETS

55-10100	CASH - COMBINED FUND	5,489,582.73	
55-10290	CASH W/TREASURER - COLLECTIONS	1,438.29	
55-11500	A/R CUSTOMER SERVICE CHARGES	19,081.53	
55-11560	A/R - DEFERRED PIF	302,500.00	
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		15,092,060.66

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	10,992,003.39	
55-29810	RETAINED EARNINGS - UNRESTRICT	59,753.00	
55-29820	RETAINED EARNINGS - RESTRICTED	701,475.11	
	REVENUE OVER EXPENDITURES - YTD	(39,384.05)	
	BALANCE - CURRENT DATE		11,713,847.45
	TOTAL FUND EQUITY		15,069,847.45
	TOTAL LIABILITIES AND EQUITY		15,092,060.66

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2020

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
55-34-100	126.80	126.80	895,000.00	894,873.20	.0
55-34-150	986.46	986.46	1,000.00	13.54	98.7
55-34-200	.00	.00	300,000.00	300,000.00	.0
	<u>1,113.26</u>	<u>1,113.26</u>	<u>1,196,000.00</u>	<u>1,194,886.74</u>	<u>.1</u>
<u>MISCELLANEOUS REVENUE</u>					
55-36-100	8,236.70	8,236.70	18,500.00	10,263.30	44.5
55-36-500	.00	.00	29,000.00	29,000.00	.0
	<u>8,236.70</u>	<u>8,236.70</u>	<u>47,500.00</u>	<u>39,263.30</u>	<u>17.3</u>
<u>OTHER SOURCES & TRANSFERS</u>					
55-39-920	.00	.00	200,000.00	200,000.00	.0
55-39-999	.00	.00	1,389,000.88	1,389,000.88	.0
	<u>.00</u>	<u>.00</u>	<u>1,589,000.88</u>	<u>1,589,000.88</u>	<u>.0</u>
	<u>9,349.96</u>	<u>9,349.96</u>	<u>2,832,500.88</u>	<u>2,823,150.92</u>	<u>.3</u>

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2020

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
55-40-110 SALARIES	22,216.90	22,216.90	310,000.00	287,783.10	7.2
55-40-210 HEALTH INSURANCE	351.49	351.49	77,000.00	76,648.51	.5
55-40-220 FICA TAX	1,573.07	1,573.07	25,000.00	23,426.93	6.3
55-40-230 RETIREMENT	1,093.50	1,093.50	17,000.00	15,906.50	6.4
55-40-250 UNEMPLOYMENT TAX	66.62	66.62	1,000.00	933.38	6.7
55-40-280 TRAINING PROGRAMS	.00	.00	3,000.00	3,000.00	.0
55-40-290 TRAVEL, MEALS AND LODGING	.00	.00	3,000.00	3,000.00	.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	80,000.00	80,000.00	.0
55-40-360 COMPUTERS-NETWORKS AND SUPPORT	830.17	830.17	7,000.00	6,169.83	11.9
55-40-370 OTHER PROFESSIONAL SERVICES	78.63	78.63	15,000.00	14,921.37	.5
55-40-410 BANK CHARGES	.00	.00	100.00	100.00	.0
55-40-430 INSURANCE	.00	.00	7,000.00	7,000.00	.0
55-40-440 ADVERTISING	.00	.00	500.00	500.00	.0
55-40-460 SYSTEM REPAIR AND MAINT-COLLEC	.00	.00	150,000.00	150,000.00	.0
55-40-490 PROFESSIONAL MEMBERSHIPS	.00	.00	6,000.00	6,000.00	.0
55-40-500 OPERATING SUPPLIES-COLLECTIONS	.00	.00	5,500.00	5,500.00	.0
55-40-510 EQUIPMENT PURCHASE AND REPAIR	.00	.00	50,000.00	50,000.00	.0
55-40-520 TESTING	.00	.00	1,000.00	1,000.00	.0
55-40-550 POSTAGE & BILLING SUPPLIES	700.00	700.00	2,500.00	1,800.00	28.0
55-40-560 UTILITIES - TELEPHONE	93.73	93.73	2,000.00	1,906.27	4.7
55-40-650 WW TREATMENT CHARGES/JFOC	21,728.87	21,728.87	273,704.00	251,975.13	7.9
55-40-660 JFF CAPREPL RESERVE	.00	.00	982,034.00	982,034.00	.0
55-40-690 MISCELLANEOUS EXPENSE	1.03	1.03	3,000.00	2,998.97	.0
55-40-730 CAPITAL PROJECTS	.00	.00	250,000.00	250,000.00	.0
55-40-930 TRANSFER TO CERF	.00	.00	30,000.00	30,000.00	.0
55-40-970 TRANSFER TO RESERVES	.00	.00	50,000.00	50,000.00	.0
TOTAL EXPENDITURES	48,734.01	48,734.01	2,358,338.00	2,309,603.99	2.1
TOTAL FUND EXPENDITURES	48,734.01	48,734.01	2,358,338.00	2,309,603.99	2.1
NET REVENUE OVER EXPENDITURES	(39,384.05)	(39,384.05)	474,162.88	513,546.93	(8.3)

TOWN OF FRASER
BALANCE SHEET
JANUARY 31, 2020

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>