

TOWN OF FRASER  
COMBINED CASH INVESTMENT  
AUGUST 31, 2021

COMBINED CASH ACCOUNTS

01-10200	GENERAL CHECKING #878-000884	342,573.04
01-10215	XPRESS DEPOSIT ACCOUNT	20,150.85
01-10220	GENERAL CO-01-0160-8001	16,112,658.52
	TOTAL COMBINED CASH	16,475,382.41
01-10100	CASH ALLOCATED TO OTHER FUNDS	( 16,475,382.41)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	7,311,498.00
12	ALLOCATION TO RESTRICTED REVENUE FUND	679,484.91
20	ALLOCATION TO CONSERVATION TRUST FUND	24,852.29
30	ALLOCATION TO CAPITAL EQUIP REPLACEMENT FUND	277,928.74
32	ALLOCATION TO CAPITAL ASSET FUND	296,526.12
35	ALLOCATION TO CROS FUND	205,564.37
40	ALLOCATION TO DEBT SERVICE FUND	35,533.99
50	ALLOCATION TO WATER FUND	2,258,243.49
55	ALLOCATION TO WASTEWATER FUND	5,385,750.50
	TOTAL ALLOCATIONS TO OTHER FUNDS	16,475,382.41
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	( 16,475,382.41)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF FRASER  
BALANCE SHEET  
AUGUST 31, 2021

GENERAL FUND

ASSETS

10-10100	CASH - COMBINED FUND	7,311,498.00	
10-11100	PROPERTY TAXES RECEIVABLE	352,669.00	
10-11550	ACCTS REC - BILLINGS	27,818.92	
10-11600	MISCELLANEOUS RECEIVABLES	1,298.78	
	TOTAL ASSETS		<u>7,693,284.70</u>

LIABILITIES AND EQUITY

LIABILITIES

10-20200	ACCOUNTS PAYABLE TRADE	121,053.75	
10-21740	UNEMPLOYMENT TAXES PAYABLE	979.60	
10-21760	HEALTH INSURANCE PAYABLE	60,871.91	
10-21773	DEPENDENT CARE PAYABLE	3,705.06	
10-21775	FLEX HEALTH PLAN PAYABLE	98.84	
10-21900	ECONOMIC INCENTIVE FEE REBATE	45,038.00	
10-22210	DEFERRED TAXES	352,669.00	
10-22920	SUBDIVISION IMP SECURITY DEP	74,564.50	
10-22950	RENTAL PROPERTY DEPOSITS HELD	500.00	
	TOTAL LIABILITIES		659,480.66

FUND EQUITY

10-27000	GF COMMITTED RESERVE BALANCE	1,575,500.00	
10-27050	GF STRATEGIC RESERVES	1,500,000.00	
10-27100	GF RESTRICTED RESERVE BALANCE	258,615.20	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>3,699,688.84</u>	
	BALANCE - CURRENT DATE	<u>3,699,688.84</u>	
	TOTAL FUND EQUITY		<u>7,033,804.04</u>
	TOTAL LIABILITIES AND EQUITY		<u>7,693,284.70</u>

TOWN OF FRASER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100 GENERAL FUND PROPERTY TAX	7,152.20	347,245.34	350,000.00	2,754.66	99.2
10-31-200 SPECIFIC OWNERSHIP TAX	2,218.57	15,349.28	12,000.00	( 3,349.28)	127.9
10-31-300 MOTOR VEHICLE TAX	.00	.00	4,500.00	4,500.00	.0
10-31-400 TOWN SALES TAX	357,958.70	1,932,690.64	2,750,000.00	817,309.36	70.3
10-31-410 USE TAX - BUILDING MATERIALS	61,053.52	449,584.73	100,000.00	( 349,584.73)	449.6
10-31-420 USE TAX - MOTOR VEHICLE SALES	.00	106,124.06	65,000.00	( 41,124.06)	163.3
10-31-430 STATE CIGARETTE TAX	540.47	1,597.48	3,200.00	1,602.52	49.9
10-31-800 FRANCHISE FEES	13,012.82	71,605.62	55,000.00	( 16,605.62)	130.2
<b>TOTAL TAXES</b>	<b>441,936.28</b>	<b>2,924,197.15</b>	<b>3,339,700.00</b>	<b>415,502.85</b>	<b>87.6</b>
<u>LICENSES &amp; PERMITS</u>					
10-32-100 BUSINESS LICENSE FEES	1,420.00	11,740.00	15,000.00	3,260.00	78.3
10-32-110 REGULATED INDUSTRY FEES/TAXES	34,308.35	163,495.69	120,000.00	( 43,495.69)	136.3
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>35,728.35</b>	<b>175,235.69</b>	<b>135,000.00</b>	<b>( 40,235.69)</b>	<b>129.8</b>
<u>INTERGOVERNMENTAL</u>					
10-33-100 GRANTS	5,000.00	206,644.89	.00	( 206,644.89)	.0
<b>TOTAL INTERGOVERNMENTAL</b>	<b>5,000.00</b>	<b>206,644.89</b>	<b>.00</b>	<b>( 206,644.89)</b>	<b>.0</b>
<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	250.00	1,500.00	1,250.00	16.7
10-34-120 SUBDIVISION FEES	700.00	25,100.00	1,500.00	( 23,600.00)	1673.3
10-34-130 MISCELLANEOUS PLANNING FEES	.00	80.00	1,000.00	920.00	8.0
10-34-300 PAYT	9,058.80	54,986.55	35,000.00	( 19,986.55)	157.1
<b>TOTAL CHARGES FOR SERVICES</b>	<b>9,758.80</b>	<b>80,416.55</b>	<b>40,000.00</b>	<b>( 40,416.55)</b>	<b>201.0</b>
<u>MISCELLANEOUS REVENUE</u>					
10-36-100 INTEREST EARNINGS	172.36	2,588.58	35,000.00	32,411.42	7.4
10-36-300 RENTAL INCOME	425.00	4,762.00	12,000.00	7,238.00	39.7
10-36-600 COMMUNITY HOUSING	3,450.00	13,650.00	15,000.00	1,350.00	91.0
10-36-610 REIMBURSABLE - PROF SERVICES	1,351.44	37,355.13	50,000.00	12,644.87	74.7
10-36-630 DISPOSABLE BAG FEES	6,475.68	13,612.44	10,000.00	( 3,612.44)	136.1
10-36-900 MISCELLANEOUS REVENUE	2,627.45	35,636.68	30,500.00	( 5,136.68)	116.8
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>14,501.93</b>	<b>107,604.83</b>	<b>152,500.00</b>	<b>44,895.17</b>	<b>70.6</b>

TOWN OF FRASER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER SOURCES &amp; 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	4,172,073.08	2,508,918.15	( 1,663,154.93)	166.3
TOTAL OTHER SOURCES & TRANSFERS	.00	4,172,073.08	2,515,297.15	( 1,656,775.93)	165.9
TOTAL FUND REVENUE	506,925.36	7,666,172.19	6,182,497.15	( 1,483,675.04)	124.0

TOWN OF FRASER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN BOARD</u>					
10-41-110 SALARIES	.00	16,750.00	35,000.00	18,250.00	47.9
10-41-220 FICA TAX	.00	1,143.70	3,825.00	2,681.30	29.9
10-41-280 TRAINING PROGRAMS	980.00	990.00	6,000.00	5,010.00	16.5
10-41-290 TRAVEL, MEALS AND LODGING	479.93	3,070.09	5,500.00	2,429.91	55.8
10-41-295 MEALS AND ENTERTAINMENT	885.72	3,653.51	10,000.00	6,346.49	36.5
10-41-690 MISCELLANEOUS EXPENSE	7,000.00	12,211.66	10,500.00	( 1,711.66)	116.3
10-41-860 GRANTS AND AID TO AGENCIES	.00	650.00	5,000.00	4,350.00	13.0
10-41-861 INTERGOVERNMENTAL AGREEMENTS	.00	.00	5,000.00	5,000.00	.0
10-41-862 FRASER/WINTER PARK POLICE DEPT	.00	383,887.00	650,000.00	266,113.00	59.1
10-41-863 STREET LIGHTING AND SIGNALS	1,325.25	9,071.30	22,750.00	13,678.70	39.9
10-41-864 SPECIAL EVENTS	3,035.92	16,984.78	15,000.00	( 1,984.78)	113.2
10-41-870 BUSINESS DIST STREETScape	.00	4,000.00	5,000.00	1,000.00	80.0
10-41-871 BUSINESS ENHANCEMENT PROGRAMS	.00	100,500.00	82,500.00	( 18,000.00)	121.8
10-41-872 SUSTAINABILITY	1,450.00	1,450.00	15,000.00	13,550.00	9.7
10-41-873 RECYCLE FACILITY	10,321.06	53,379.36	50,000.00	( 3,379.36)	106.8
10-41-874 COMMUNITY HOUSING	.00	.00	750,000.00	750,000.00	.0
10-41-875 MARKETING	1,133.38	10,153.42	25,000.00	14,846.58	40.6
TOTAL TOWN BOARD	26,611.26	617,894.82	1,696,075.00	1,078,180.18	36.4

TOWN OF FRASER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-45-110 SALARIES	36,950.68	330,615.96	500,000.00	169,384.04	66.1
10-45-210 HEALTH INSURANCE	7,524.86	52,768.19	90,000.00	37,231.81	58.6
10-45-220 FICA TAX	2,671.68	19,585.46	32,000.00	12,414.54	61.2
10-45-230 RETIREMENT	1,954.74	15,212.96	20,000.00	4,787.04	76.1
10-45-250 UNEMPLOYMENT TAX	110.86	815.16	1,200.00	384.84	67.9
10-45-280 TRAINING PROGRAMS	645.00	2,942.50	8,000.00	5,057.50	36.8
10-45-290 TRAVEL, MEALS AND LODGING	.00	12,044.42	10,000.00	( 2,044.42)	120.4
10-45-295 MEALS AND ENTERTAINMENT	269.18	4,454.67	6,000.00	1,545.33	74.2
10-45-310 LEGAL FEES	72,935.16	139,946.56	175,000.00	35,053.44	80.0
10-45-320 AUDIT FEES	.00	20,250.00	18,200.00	( 2,050.00)	111.3
10-45-330 ENGINEERING FEES	.00	.00	3,500.00	3,500.00	.0
10-45-360 COMPUTERS-NETWORKS AND SUPPORT	5,902.01	60,168.38	90,000.00	29,831.62	66.9
10-45-370 OTHER PROFESSIONAL SERVICES	5,828.17	37,183.77	90,000.00	52,816.23	41.3
10-45-375 REIMBURSABLE PROF SERVICES	461.56	23,511.80	50,000.00	26,488.20	47.0
10-45-380 JANITORIAL SERVICES	1,202.75	8,582.19	15,918.12	7,335.93	53.9
10-45-385 TREASURER'S FEES	143.05	6,946.10	7,725.00	778.90	89.9
10-45-395 RECORDING FEES	.00	750.00	1,500.00	750.00	50.0
10-45-410 BANK CHARGES	1,542.12	6,600.18	8,000.00	1,399.82	82.5
10-45-420 ELECTIONS	.00	.00	5,000.00	5,000.00	.0
10-45-430 INSURANCE - ALL DEPARTMENTS	.00	106,903.57	75,000.00	( 31,903.57)	142.5
10-45-440 ADVERTISING	.00	760.03	2,500.00	1,739.97	30.4
10-45-490 PROFESSIONAL MEMBERSHIPS	.00	10,190.27	12,000.00	1,809.73	84.9
10-45-500 OPERATING SUPPLIES	1,517.83	8,048.48	15,435.00	7,386.52	52.1
10-45-510 EQUIPMENT PURCHASE AND REPAIR	.00	209.99	10,000.00	9,790.01	2.1
10-45-550 POSTAGE	.00	1,212.32	2,500.00	1,287.68	48.5
10-45-560 UTILITIES - TELEPHONE	573.18	5,182.52	7,500.00	2,317.48	69.1
10-45-561 UTILITIES - NATURAL GAS	140.17	1,964.66	3,500.00	1,535.34	56.1
10-45-562 UTILITIES - ELECTRICITY	722.19	6,392.85	6,400.00	7.15	99.9
10-45-670 PROP MGMT - 107 EISENHOWER DR	682.36	11,177.97	20,000.00	8,822.03	55.9
10-45-671 PROP MGMT - 105 FRASER AVE	39.81	123.99	500.00	376.01	24.8
10-45-673 PROP MGMT - 153 FRASER AVE	295.80	10,033.74	60,000.00	49,966.26	16.7
10-45-674 PROP MGMT - 200 EISENHOWER DR	80.00	80.00	500.00	420.00	16.0
10-45-690 MISCELLANEOUS EXPENSE	7,128.31	13,178.74	20,000.00	6,821.26	65.9
10-45-740 CAPITAL PURCHASES	.00	81.94	.00	( 81.94)	.0
10-45-830 LOAN - PRINCIPAL	383.07	37,645.68	.00	( 37,645.68)	.0
10-45-840 LOAN - INTEREST	5.31	72.98	.00	( 72.98)	.0
<b>TOTAL ADMINISTRATION</b>	<b>149,709.85</b>	<b>955,638.03</b>	<b>1,367,878.12</b>	<b>412,240.09</b>	<b>69.9</b>

TOWN OF FRASER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
10-60-110 SALARIES	33,669.95	357,591.23	735,000.00	377,408.77	48.7
10-60-210 HEALTH INSURANCE	10,458.40	98,589.00	215,000.00	116,411.00	45.9
10-60-220 FICA TAX	2,256.94	24,492.42	58,000.00	33,507.58	42.2
10-60-230 RETIREMENT	1,646.95	16,457.96	33,000.00	16,542.04	49.9
10-60-250 UNEMPLOYMENT TAX	101.01	1,079.51	2,350.00	1,270.49	45.9
10-60-280 TRAINING PROGRAMS	.00	1,085.00	3,500.00	2,415.00	31.0
10-60-290 TRAVEL, MEALS AND LODGING	.00	.00	2,500.00	2,500.00	.0
10-60-295 MEALS AND ENTERTAINMENT	34.50	115.72	1,500.00	1,384.28	7.7
10-60-330 ENGINEERING FEES	1,020.00	1,020.00	50,000.00	48,980.00	2.0
10-60-360 COMPUTER NETWORK SUPPORT	2,656.85	32,638.66	33,075.00	436.34	98.7
10-60-370 OTHER PROFESSIONAL SERVICES	13,293.70	18,855.12	90,000.00	71,144.88	21.0
10-60-480 EQUIPMENT RENTAL	.00	2,418.20	2,500.00	81.80	96.7
10-60-490 PROFESSIONAL MEMBERSHIPS	.00	1,000.75	1,000.00	( .75)	100.1
10-60-500 OPERATING SUPPLIES	4,377.88	75,665.43	90,000.00	14,334.57	84.1
10-60-506 PLANTS/PLANTER SUPPLIES	134.37	16,869.55	70,000.00	53,130.45	24.1
10-60-510 EQUIPMENT PURCHASE AND REPAIR	1,419.30	41,529.54	75,000.00	33,470.46	55.4
10-60-560 UTILITIES - TELEPHONE	425.61	2,817.92	4,000.00	1,182.08	70.5
10-60-561 UTILITIES - NATURAL GAS	58.93	3,072.17	5,000.00	1,927.83	61.4
10-60-670 PROP MGMT - 125 FRASER AVE	344.63	4,798.47	7,500.00	2,701.53	64.0
10-60-673 PROP MGMT - FRASER RIVER TRAIL	.00	1,418.19	10,000.00	8,581.81	14.2
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	216.37	5,000.00	4,783.63	4.3
10-60-679 PROP MGMT - SCHOOL BUS GARAGE	334.22	5,190.22	5,000.00	( 190.22)	103.8
10-60-680 PROP MGMT - GARDNER SHED	130.00	130.00	.00	( 130.00)	.0
10-60-681 PROP MGMT - COZENS RANCH PARK	1,453.31	8,677.33	15,000.00	6,322.67	57.9
10-60-684 PROP MGMT - FRODO	450.00	1,257.50	5,000.00	3,742.50	25.2
10-60-685 PROP MGMT - MTN MAN PARK	.00	216.36	500.00	283.64	43.3
10-60-686 GORANSON STATION	80.00	80.00	500.00	420.00	16.0
10-60-687 PROP MGMT - 6 W	.00	762.80	5,000.00	4,237.20	15.3
10-60-690 MISCELLANEOUS EXPENSE	1,271.00	8,995.77	8,000.00	( 995.77)	112.5
10-60-740 ART IN PUBLIC PLACES	33,818.29	54,328.04	90,000.00	35,671.96	60.4
<b>TOTAL PUBLIC WORKS</b>	<b>109,435.84</b>	<b>781,369.23</b>	<b>1,630,425.00</b>	<b>849,055.77</b>	<b>47.9</b>
<u>120 ZEREX AVENUE</u>					
10-65-370 OTHER PROFESSIONAL SERVICES	160.00	160.00	.00	( 160.00)	.0
10-65-380 JANITORIAL SERVICES	1,453.31	9,720.41	15,000.00	5,279.59	64.8
10-65-561 UTILITIES - NATURAL GAS	59.55	699.69	1,236.36	536.67	56.6
10-65-562 UTILITIES - ELECTRICITY	103.96	809.89	1,236.36	426.47	65.5
10-65-670 PROP MGMT - 120 ZEREX	.00	533.24	5,000.00	4,466.76	10.7
<b>TOTAL 120 ZEREX AVENUE</b>	<b>1,776.82</b>	<b>11,923.23</b>	<b>22,472.72</b>	<b>10,549.49</b>	<b>53.1</b>

TOWN OF FRASER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

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	50,000.00	50,000.00	50,000.00	.00	100.0
10-90-935 TRANSFER TO CAF	550,000.00	550,000.00	550,000.00	.00	100.0
10-90-960 TRANSFER TO CROS	.00	.00	326,379.00	326,379.00	.0
10-90-970 TRANSFER TO COMMITTED RESERVES	575,500.00	575,500.00	75,500.00	( 500,000.00)	762.3
10-90-980 TRANSFER TO STRATEGIC RESERVES	400,000.00	400,000.00	400,000.00	.00	100.0
TOTAL TRANSFERS	1,575,500.00	1,575,500.00	1,461,879.00	( 113,621.00)	107.8
<u>FISCAL AGENT</u>					
10-95-110 SALARIES	9,288.76	17,748.76	.00	( 17,748.76)	.0
10-95-210 HEALTH INSURANCE	2,112.53	4,225.06	.00	( 4,225.06)	.0
10-95-220 FICA TAX	647.39	1,227.98	.00	( 1,227.98)	.0
10-95-230 RETIREMENT	416.80	808.96	.00	( 808.96)	.0
10-95-250 UNEMPLOYMENT TAX	27.87	78.69	.00	( 78.69)	.0
10-95-560 TELEPHONE	43.00	43.00	.00	( 43.00)	.0
10-95-690 MISC. PAYROLL EXPENSE	8.58	25.59	.00	( 25.59)	.0
TOTAL FISCAL AGENT	12,544.93	24,158.04	.00	( 24,158.04)	.0
TOTAL FUND EXPENDITURES	1,875,578.70	3,966,483.35	6,178,729.84	2,212,246.49	64.2
NET REVENUE OVER EXPENDITURES	( 1,368,653.34)	3,699,688.84	3,767.31	( 3,695,921.53)	98205.



TOWN OF FRASER  
BALANCE SHEET  
AUGUST 31, 2021

RESTRICTED REVENUE FUND

ASSETS

12-10100	CASH COMBINED FUND	679,484.91	
	TOTAL ASSETS		679,484.91

LIABILITIES AND EQUITY

FUND EQUITY

12-27000	RESTRICTED RESERVE - TRANSPORT	210,000.00	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	469,484.91	
	BALANCE - CURRENT DATE	469,484.91	
	TOTAL FUND EQUITY		679,484.91
	TOTAL LIABILITIES AND EQUITY		679,484.91

TOWN OF FRASER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

RESTRICTED REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>TAXES</u>						
12-31-100	RESTRICTED 1% GF SALES TAX	89,489.68	483,172.67	687,500.00	204,327.33	70.3
12-31-800	INTEREST INCOME	13.02	184.97	500.00	315.03	37.0
	TOTAL TAXES	89,502.70	483,357.64	688,000.00	204,642.36	70.3
<u>INTERGOVERNMENTAL</u>						
12-33-100	GRANTS & AID TO AGENCIES	.00	.00	11,000.00	11,000.00	.0
	TOTAL INTERGOVERNMENTAL	.00	.00	11,000.00	11,000.00	.0
<u>OTHER SOURCES</u>						
12-39-999	UNASSIGNED FUND BALANCE	.00	537,576.89	38,838.25	( 498,738.64)	1384.1
	TOTAL OTHER SOURCES	.00	537,576.89	38,838.25	( 498,738.64)	1384.1
	TOTAL FUND REVENUE	89,502.70	1,020,934.53	737,838.25	( 283,096.28)	138.4

TOWN OF FRASER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

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	.00	341,395.56	680,000.00	338,604.44	50.2
12-40-710 TRAILS O&M	.00	54.06	20,000.00	19,945.94	.3
12-40-715 TRAILS - CAPITAL EXPENDITURES	.00	.00	35,000.00	35,000.00	.0
12-40-900 TRANSFER TO TRANS O&M RESERVE	210,000.00	210,000.00	.00	( 210,000.00)	.0
TOTAL EXPENDITURES	<u>210,000.00</u>	<u>551,449.62</u>	<u>735,000.00</u>	<u>183,550.38</u>	<u>75.0</u>
TOTAL FUND EXPENDITURES	<u>210,000.00</u>	<u>551,449.62</u>	<u>735,000.00</u>	<u>183,550.38</u>	<u>75.0</u>
NET REVENUE OVER EXPENDITURES	<u>( 120,497.30)</u>	<u>469,484.91</u>	<u>2,838.25</u>	<u>( 466,646.66)</u>	<u>16541.</u>

TOWN OF FRASER  
BALANCE SHEET  
AUGUST 31, 2021

CONSERVATION TRUST FUND

ASSETS

20-10100	CASH - COMBINED FUND	24,852.29	
	TOTAL ASSETS		24,852.29

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	24,852.29	
	BALANCE - CURRENT DATE	24,852.29	
	TOTAL FUND EQUITY		24,852.29
	TOTAL LIABILITIES AND EQUITY		24,852.29

TOWN OF FRASER  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING AUGUST 31, 2021

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	4,236.26	6,800.00	2,563.74	62.3
20-30-800 INTEREST EARNINGS	.55	8.49	75.00	66.51	11.3
20-30-999 UNASSIGNED FUND BALANCE	.00	20,607.54	20,637.32	29.78	99.9
TOTAL REVENUE	<u>.55</u>	<u>24,852.29</u>	<u>27,512.32</u>	<u>2,660.03</u>	<u>90.3</u>
TOTAL FUND REVENUE	<u>.55</u>	<u>24,852.29</u>	<u>27,512.32</u>	<u>2,660.03</u>	<u>90.3</u>

TOWN OF FRASER  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING AUGUST 31, 2021

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	.55	24,852.29	17,512.32	( 7,339.97)	141.9

TOWN OF FRASER  
BALANCE SHEET  
AUGUST 31, 2021

CAPITAL EQUIP REPLACEMENT FUND

ASSETS

30-10100	CASH - COMBINED FUND	277,928.74	
	TOTAL ASSETS		277,928.74

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	277,928.74	
	BALANCE - CURRENT DATE	277,928.74	
	TOTAL FUND EQUITY		277,928.74
	TOTAL LIABILITIES AND EQUITY		277,928.74

TOWN OF FRASER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

CAPITAL EQUIP REPLACEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
30-30-100 HWY USE TAX PROCEEDS	4,549.05	28,552.81	47,393.85	18,841.04	60.3
30-30-800 INTEREST EARNINGS	3.00	68.15	2,500.00	2,431.85	2.7
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	50,000.00	50,000.00	50,000.00	.00	100.0
30-30-920 TRANSFER FROM UTILITY FUNDS	90,000.00	90,000.00	90,000.00	.00	100.0
30-30-999 UNASSIGNED FUND BALANCE	.00	205,694.78	139,839.39	( 65,855.39)	147.1
<b>TOTAL REVENUE</b>	<b>144,552.05</b>	<b>374,315.74</b>	<b>389,733.24</b>	<b>15,417.50</b>	<b>96.0</b>
<b>TOTAL FUND REVENUE</b>	<b>144,552.05</b>	<b>374,315.74</b>	<b>389,733.24</b>	<b>15,417.50</b>	<b>96.0</b>



TOWN OF FRASER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

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	.00	.00	200,000.00	200,000.00	.0
30-40-810 LEASE/PURCHASE - PRINCIPAL	2,370.85	87,614.10	100,000.00	12,385.90	87.6
30-40-820 LEASE/PURCHASE - INTEREST	156.50	8,772.90	15,000.00	6,227.10	58.5
TOTAL EXPENDITURES	<u>2,527.35</u>	<u>96,387.00</u>	<u>375,000.00</u>	<u>278,613.00</u>	<u>25.7</u>
TOTAL FUND EXPENDITURES	<u>2,527.35</u>	<u>96,387.00</u>	<u>375,000.00</u>	<u>278,613.00</u>	<u>25.7</u>
NET REVENUE OVER EXPENDITURES	<u>142,024.70</u>	<u>277,928.74</u>	<u>14,733.24</u>	<u>( 263,195.50)</u>	<u>1886.4</u>

TOWN OF FRASER  
BALANCE SHEET  
AUGUST 31, 2021

CAPITAL ASSET FUND

ASSETS

32-10100	CASH - COMBINED FUND		296,526.12	
	TOTAL ASSETS			296,526.12

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
32-29800	FUND BALANCE - BEGINNING OF YR	( 276,568.37)		
	REVENUE OVER EXPENDITURES - YTD	573,094.49		
	BALANCE - CURRENT DATE		296,526.12	
	TOTAL FUND EQUITY			296,526.12
	TOTAL LIABILITIES AND EQUITY			296,526.12

TOWN OF FRASER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

CAPITAL ASSET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CAPITAL ASSET REVENUE</u>					
32-30-100 RESERVED FOR FUTURE USE	.00	.00	80,000.00	80,000.00	.0
32-30-800 INTEREST EARNINGS	( 5.44)	( 88.93)	.00	88.93	.0
32-30-910 TRANSFER IN FROM GENERAL FUND	550,000.00	550,000.00	550,000.00	.00	100.0
32-30-999 UNASSIGNED FUND BALANCE	.00	53,433.57	113,178.62	59,745.05	47.2
TOTAL CAPITAL ASSET REVENUE	549,994.56	603,344.64	743,178.62	139,833.98	81.2
TOTAL FUND REVENUE	549,994.56	603,344.64	743,178.62	139,833.98	81.2

TOWN OF FRASER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

CAPITAL ASSET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL ASSET EXPENDITURES</u>					
32-40-810 CAPITAL PROJ- STREETS EXISTING	7,009.69	22,699.55	740,000.00	717,300.45	3.1
32-40-820 CAPITAL PROJ - BUILDINGS EXIST	.00	7,550.60	.00	( 7,550.60)	.0
TOTAL CAPITAL ASSET EXPENDITURES	<u>7,009.69</u>	<u>30,250.15</u>	<u>740,000.00</u>	<u>709,749.85</u>	<u>4.1</u>
TOTAL FUND EXPENDITURES	<u>7,009.69</u>	<u>30,250.15</u>	<u>740,000.00</u>	<u>709,749.85</u>	<u>4.1</u>
NET REVENUE OVER EXPENDITURES	<u>542,984.87</u>	<u>573,094.49</u>	<u>3,178.62</u>	<u>( 569,915.87)</u>	<u>18029.</u>

TOWN OF FRASER  
BALANCE SHEET  
AUGUST 31, 2021

CROS FUND

ASSETS

35-10100	CASH COMBINED FUND	205,564.37	
	TOTAL ASSETS		205,564.37

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	205,564.37	
	BALANCE - CURRENT DATE	205,564.37	
	TOTAL FUND EQUITY		205,564.37
	TOTAL LIABILITIES AND EQUITY		205,564.37

TOWN OF FRASER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

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	4.55	82.50	.00	( 82.50)	.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	212,991.87	212,962.79	( 29.08)	100.0
TOTAL INTERGOVERNMENTAL - REVENUE	4.55	213,074.37	1,284,341.79	1,071,267.42	16.6
TOTAL FUND REVENUE	4.55	213,074.37	1,284,341.79	1,071,267.42	16.6

TOWN OF FRASER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

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	1,735.00	600,000.00	598,265.00	.3
35-40-340 TRAILS	525.00	5,775.00	.00	( 5,775.00)	.0
TOTAL PROJECT WIDE SCOPE - EXPENSES	525.00	7,510.00	1,260,000.00	1,252,490.00	.6
TOTAL FUND EXPENDITURES	525.00	7,510.00	1,260,000.00	1,252,490.00	.6
NET REVENUE OVER EXPENDITURES	( 520.45)	205,564.37	24,341.79	( 181,222.58)	844.5

TOWN OF FRASER  
BALANCE SHEET  
AUGUST 31, 2021

DEBT SERVICE FUND

ASSETS

40-10100	CASH - COMBINED FUND	35,533.99	
	TOTAL ASSETS		35,533.99

LIABILITIES AND EQUITY

FUND EQUITY

40-27100	DSF COMMITTED RESERVE BALANCE	33,693.16	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	1,840.83	
	BALANCE - CURRENT DATE	1,840.83	
	TOTAL FUND EQUITY		35,533.99
	TOTAL LIABILITIES AND EQUITY		35,533.99



TOWN OF FRASER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

DEBT SERVICE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
40-30-800 INTEREST EARNINGS	.78	13.82	1,000.00	986.18	1.4
40-30-999 CARRYOVER BALANCE	.00	1,827.01	2,572.53	745.52	71.0
TOTAL REVENUE	<u>.78</u>	<u>1,840.83</u>	<u>3,572.53</u>	<u>1,731.70</u>	<u>51.5</u>
TOTAL FUND REVENUE	<u>.78</u>	<u>1,840.83</u>	<u>3,572.53</u>	<u>1,731.70</u>	<u>51.5</u>
NET REVENUE OVER EXPENDITURES	<u>.78</u>	<u>1,840.83</u>	<u>3,572.53</u>	<u>1,731.70</u>	<u>51.5</u>

TOWN OF FRASER  
BALANCE SHEET  
AUGUST 31, 2021

WATER FUND

ASSETS

50-10100	CASH - COMBINED FUND	2,258,243.49	
50-11500	A/R CUSTOMER SERVICE CHARGES	6,807.43	
50-11560	A/R - DEFERRED PIF	467,133.34	
50-16100	LAND	100,000.00	
50-16200	BUILDINGS	3,040,174.49	
50-16203	WELLS SYSTEM	958,079.74	
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	651,359.86	
50-17900	ACCUMULATED DEPRECIATION	( 264,164.67)	
50-17901	ACCUMULATED DEPR - BLDGS& IMPR	( 1,363,498.00)	
50-17902	ACCUMULATED DEPR - SYSTEM&IMPR	( 5,134,042.00)	
	TOTAL ASSETS		<u>12,316,646.75</u>

LIABILITIES AND EQUITY

LIABILITIES

50-20776	DUE TO GRAND PARK - TAPS	377,300.00	
50-21100	ACCRUED PTO AND BENEFITS	11,503.00	
50-22910	ROAD CUT SURITY FEES	18,955.00	
50-22920	BULK WATER SECURITY DEP	20,200.00	
	TOTAL LIABILITIES		427,958.00

FUND EQUITY

50-27000	WF COMMITTED RESERVE BALANCE	500,000.00	
50-27050	WF STRATEGIC RESERVES	194,025.00	
	UNAPPROPRIATED FUND BALANCE:		
50-29800	RETAINED EARNINGS	9,967,527.69	
	REVENUE OVER EXPENDITURES - YTD	1,227,136.06	
	BALANCE - CURRENT DATE		<u>11,194,663.75</u>
	TOTAL FUND EQUITY		<u>11,888,688.75</u>
	TOTAL LIABILITIES AND EQUITY		<u>12,316,646.75</u>

TOWN OF FRASER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LICENSES &amp; PERMITS</u>					
50-32-100 EXCAVATION PERMIT FEES	275.00	1,650.00	275.00	( 1,375.00)	600.0
TOTAL LICENSES & PERMITS	275.00	1,650.00	275.00	( 1,375.00)	600.0
<u>CHARGES FOR SERVICES</u>					
50-34-100 CUSTOMER SERVICE CHARGES	1,183.60	540,565.74	1,100,000.00	559,434.26	49.1
50-34-150 PENALTIES & INTEREST	73.68	3,660.04	2,000.00	( 1,660.04)	183.0
50-34-200 PLANT INVESTMENT FEES	115,500.00	409,640.00	7,700.00	( 401,940.00)	5320.0
50-34-300 WATER METER SALES	20,220.00	79,736.99	50,000.00	( 29,736.99)	159.5
TOTAL CHARGES FOR SERVICES	136,977.28	1,033,602.77	1,159,700.00	126,097.23	89.1
<u>MISCELLANEOUS REVENUE</u>					
50-36-100 INTEREST EARNINGS	50.14	733.66	6,000.00	5,266.34	12.2
50-36-900 MISCELLANEOUS REVENUE	325.00	2,227.00	2,500.00	273.00	89.1
TOTAL MISCELLANEOUS REVENUE	375.14	2,960.66	8,500.00	5,539.34	34.8
<u>OTHER SOURCES &amp; TRANSFERS</u>					
50-39-999 UNASSIGNED FUND BALANCE	.00	781,538.24	764,123.50	( 17,414.74)	102.3
TOTAL OTHER SOURCES & TRANSFERS	.00	781,538.24	764,123.50	( 17,414.74)	102.3
TOTAL FUND REVENUE	137,627.42	1,819,751.67	1,932,598.50	112,846.83	94.2

TOWN OF FRASER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
50-40-110 SALARIES	22,658.23	193,786.97	310,000.00	116,213.03	62.5
50-40-210 HEALTH INSURANCE	5,246.64	41,771.33	80,000.00	38,228.67	52.2
50-40-220 FICA TAX	1,620.11	13,867.31	25,000.00	11,132.69	55.5
50-40-230 RETIREMENT	1,249.15	11,100.44	15,000.00	3,899.56	74.0
50-40-250 UNEMPLOYMENT TAX	67.98	584.09	1,000.00	415.91	58.4
50-40-280 TRAINING PROGRAMS	1,345.00	2,017.50	3,500.00	1,482.50	57.6
50-40-290 TRAVEL, MEALS AND LODGING	.00	79.30	3,500.00	3,420.70	2.3
50-40-295 MEALS AND ENTERTAINMENT	.00	.00	2,000.00	2,000.00	.0
50-40-310 LEGAL FEES	4,981.00	36,374.00	65,000.00	28,626.00	56.0
50-40-330 ENGINEERING FEES	23,771.36	74,777.31	100,000.00	25,222.69	74.8
50-40-360 COMPUTERS-NETWORKS AND SUPPORT	1,955.89	14,045.46	7,000.00	( 7,045.46)	200.7
50-40-370 OTHER PROFESSIONAL SERVICES	829.79	3,236.36	60,000.00	56,763.64	5.4
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	115.68	9,478.79	160,000.00	150,521.21	5.9
50-40-465 SYSTEM REPAIR AND MAINT - DIST	169.75	8,135.64	265,000.00	256,864.36	3.1
50-40-490 PROFESSIONAL MEMBERSHIPS	.00	5,232.12	9,500.00	4,267.88	55.1
50-40-500 OPERATING SUPPLIES-PRODUCTION	.00	10,781.60	25,000.00	14,218.40	43.1
50-40-505 OPERATING SUPPLIES-DISTRIB	16,689.10	36,345.92	80,000.00	43,654.08	45.4
50-40-510 EQUIPMENT PURCHASE AND REPAIR	.00	.00	15,000.00	15,000.00	.0
50-40-520 TESTING	1,375.04	2,437.14	10,000.00	7,562.86	24.4
50-40-550 POSTAGE & BILLING SUPPLIES	.00	989.75	3,000.00	2,010.25	33.0
50-40-560 UTILITIES - TELEPHONE	973.45	7,677.22	10,000.00	2,322.78	76.8
50-40-562 UTILITIES - ELECTRICITY	3,669.40	25,275.68	50,000.00	24,724.32	50.6
50-40-670 PROP MGMT - FRASER WTP	160.00	160.00	60,000.00	59,840.00	.3
50-40-680 PROP MGMT - MARYVALE WTP	160.00	160.00	8,000.00	7,840.00	2.0
50-40-690 MISCELLANEOUS EXPENSE	984.00	1,159.97	1,500.00	340.03	77.3
50-40-715 WATER RIGHTS - DIVERSION & DEV	148.81	9,641.71	45,000.00	35,358.29	21.4
50-40-730 CAPITAL PROJECTS	.00	.00	425,000.00	425,000.00	.0
50-40-930 TRANSFER TO CERF	45,000.00	45,000.00	45,000.00	.00	100.0
50-40-980 TRANSFER TO STRATEGIC RESERVES	38,500.00	38,500.00	7,700.00	( 30,800.00)	500.0
TOTAL EXPENDITURES	171,670.38	592,615.61	1,919,200.00	1,326,584.39	30.9
TOTAL FUND EXPENDITURES	171,670.38	592,615.61	1,919,200.00	1,326,584.39	30.9
NET REVENUE OVER EXPENDITURES	( 34,042.96)	1,227,136.06	13,398.50	( 1,213,737.56)	9158.8

TOWN OF FRASER  
BALANCE SHEET  
AUGUST 31, 2021

WASTEWATER FUND

ASSETS

55-10100	CASH - COMBINED FUND	5,385,750.50	
55-11500	A/R CUSTOMER SERVICE CHARGES	6,694.46	
55-11560	A/R - DEFERRED PIF	455,000.00	
55-11900	MISCELLANEOUS RECEIVABLES	8,195.96	
55-13090	DUE FROM JFOC	( 4,430.00)	
55-15950	CAP REPL RES HELD W/JFOC	920,714.60	
55-15955	O&M RESERVE HELD W/JFOC	53,861.22	
55-16100	LAND	144,320.40	
55-16200	SEWER TREATMENT PLANT	3,399,895.89	
55-16210	METER BUILDING & IMPROVEMENTS	8,056.39	
55-16220	SEWER COLLECTION SYSTEM	11,179,204.75	
55-16250	CONSOLIDATED COLLECTION SYSTEM	279,069.00	
55-16400	EQUIPMENT	110,782.16	
55-16450	CONSTRUCTION IN PROGRESS	2,826,086.00	
55-17900	ACCUMULATED DEPRECIATION	( 1,400,458.64)	
55-17901	ACCUMU DEPR - BLDG IMPROVE	( 8,073.00)	
55-17905	ACCUM DEPR - PLANT/JFOC	( 69,767.24)	
55-17910	ACCUM DEPR - SEWER COLLECT-FSD	( 5,659,734.89)	
55-17915	ACCUM DEPR-EQUIPMENT	( 89,903.17)	
	TOTAL ASSETS		17,545,264.39

LIABILITIES AND EQUITY

LIABILITIES

55-21100	ACCRUED PTO AND BENEFITS	17,143.00	
	TOTAL LIABILITIES		17,143.00

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	2,055,000.00	
	UNAPPROPRIATED FUND BALANCE:		
55-29800	RETAINED EARNINGS	8,061,549.52	
55-29810	RETAINED EARNINGS - UNRESTRICT	59,753.00	
55-29820	RETAINED EARNINGS - RESTRICTED	701,475.11	
	REVENUE OVER EXPENDITURES - YTD	4,549,343.76	
	BALANCE - CURRENT DATE	13,372,121.39	
	TOTAL FUND EQUITY		17,528,121.39
	TOTAL LIABILITIES AND EQUITY		17,545,264.39

TOWN OF FRASER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
55-34-100	965.97	442,728.24	990,000.00	547,271.76	44.7
55-34-150	52.46	3,355.59	1,000.00	( 2,355.59)	335.6
55-34-200	105,000.00	729,000.00	300,000.00	( 429,000.00)	243.0
	<u>106,018.43</u>	<u>1,175,083.83</u>	<u>1,291,000.00</u>	<u>115,916.17</u>	<u>91.0</u>
<u>MISCELLANEOUS REVENUE</u>					
55-36-100	119.24	1,975.10	18,500.00	16,524.90	10.7
55-36-500	.00	14,500.00	29,000.00	14,500.00	50.0
	<u>119.24</u>	<u>16,475.10</u>	<u>47,500.00</u>	<u>31,024.90</u>	<u>34.7</u>
<u>OTHER SOURCES &amp; TRANSFERS</u>					
55-39-999	.00	4,726,398.65	2,953,351.33	( 1,773,047.32)	160.0
	<u>.00</u>	<u>4,726,398.65</u>	<u>2,953,351.33</u>	<u>( 1,773,047.32)</u>	<u>160.0</u>
	<u>106,137.67</u>	<u>5,917,957.58</u>	<u>4,291,851.33</u>	<u>( 1,626,106.25)</u>	<u>137.9</u>

TOWN OF FRASER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
55-40-110 SALARIES	25,155.94	200,188.95	325,000.00	124,811.05	61.6
55-40-210 HEALTH INSURANCE	5,803.08	43,349.39	83,000.00	39,650.61	52.2
55-40-220 FICA TAX	1,799.19	14,314.55	27,000.00	12,685.45	53.0
55-40-230 RETIREMENT	1,375.17	11,431.05	17,000.00	5,568.95	67.2
55-40-250 UNEMPLOYMENT TAX	75.46	602.99	1,000.00	397.01	60.3
55-40-280 TRAINING PROGRAMS	.00	192.50	3,000.00	2,807.50	6.4
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	20,000.00	20,000.00	.0
55-40-360 COMPUTERS-NETWORKS AND SUPPORT	1,955.90	11,059.11	7,000.00	( 4,059.11)	158.0
55-40-370 OTHER PROFESSIONAL SERVICES	829.80	3,236.38	15,000.00	11,763.62	21.6
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	77,281.80	150,000.00	72,718.20	51.5
55-40-490 PROFESSIONAL MEMBERSHIPS	.00	5,314.13	6,000.00	685.87	88.6
55-40-500 OPERATING SUPPLIES-COLLECTIONS	.00	247.46	5,500.00	5,252.54	4.5
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	.00	957.78	2,500.00	1,542.22	38.3
55-40-560 UTILITIES - TELEPHONE	279.79	2,305.79	2,000.00	( 305.79)	115.3
55-40-650 WW TREATMENT CHARGES/JFOC	37,650.15	152,064.97	290,000.00	137,935.03	52.4
55-40-690 MISCELLANEOUS EXPENSE	891.00	1,066.97	3,000.00	1,933.03	35.6
55-40-730 CAPITAL PROJECTS	.00	.00	250,000.00	250,000.00	.0
55-40-930 TRANSFER TO CERF	45,000.00	45,000.00	45,000.00	.00	100.0
55-40-980 TRANSFER TO STRATEGIC RESERVES	800,000.00	800,000.00	800,000.00	.00	100.0
TOTAL EXPENDITURES	920,815.48	1,368,613.82	2,120,600.00	751,986.18	64.5
TOTAL FUND EXPENDITURES	920,815.48	1,368,613.82	2,120,600.00	751,986.18	64.5
NET REVENUE OVER EXPENDITURES	( 814,677.81)	4,549,343.76	2,171,251.33	( 2,378,092.43)	209.5

TOWN OF FRASER  
BALANCE SHEET  
AUGUST 31, 2021

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>