

TOWN OF FRASER  
COMBINED CASH INVESTMENT  
SEPTEMBER 30, 2021

COMBINED CASH ACCOUNTS

01-10200	GENERAL CHECKING #878-000884	287,154.99
01-10215	XPRESS DEPOSIT ACCOUNT	10,980.20
01-10220	GENERAL CO-01-0160-8001	16,489,618.40
	TOTAL COMBINED CASH	16,787,753.59
01-10100	CASH ALLOCATED TO OTHER FUNDS	( 16,787,753.59)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	7,461,540.50
12	ALLOCATION TO RESTRICTED REVENUE FUND	786,383.00
20	ALLOCATION TO CONSERVATION TRUST FUND	26,679.77
30	ALLOCATION TO CAPITAL EQUIP REPLACEMENT FUND	287,193.42
32	ALLOCATION TO CAPITAL ASSET FUND	282,214.60
35	ALLOCATION TO CROS FUND	280,567.44
40	ALLOCATION TO DEBT SERVICE FUND	35,534.52
50	ALLOCATION TO WATER FUND	2,251,038.88
55	ALLOCATION TO WASTEWATER FUND	5,376,601.46
	TOTAL ALLOCATIONS TO OTHER FUNDS	16,787,753.59
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	( 16,787,753.59)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF FRASER  
BALANCE SHEET  
SEPTEMBER 30, 2021

GENERAL FUND

ASSETS

10-10100	CASH - COMBINED FUND	7,461,540.50	
10-11100	PROPERTY TAXES RECEIVABLE	352,669.00	
10-11550	ACCTS REC - BILLINGS	113,247.76	
10-11600	MISCELLANEOUS RECEIVABLES	1,298.78	
	TOTAL ASSETS		<u>7,928,756.04</u>

LIABILITIES AND EQUITY

LIABILITIES

10-20200	ACCOUNTS PAYABLE TRADE	119,335.55	
10-21740	UNEMPLOYMENT TAXES PAYABLE	1,382.92	
10-21760	HEALTH INSURANCE PAYABLE	12,133.03	
10-21773	DEPENDENT CARE PAYABLE	3,874.32	
10-21775	FLEX HEALTH PLAN PAYABLE	452.74	
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		609,950.06

FUND EQUITY

10-27000	GF COMMITTED RESERVE BALANCE	1,500,000.00	
10-27050	GF STRATEGIC RESERVES	1,500,000.00	
10-27100	GF RESTRICTED RESERVE BALANCE	929,115.20	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>3,389,690.78</u>	
	BALANCE - CURRENT DATE	<u>3,389,690.78</u>	
	TOTAL FUND EQUITY		<u>7,318,805.98</u>
	TOTAL LIABILITIES AND EQUITY		<u>7,928,756.04</u>

TOWN OF FRASER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100 GENERAL FUND PROPERTY TAX	2,332.00	349,577.34	350,000.00	422.66	99.9
10-31-200 SPECIFIC OWNERSHIP TAX	2,457.30	17,806.58	12,000.00	( 5,806.58)	148.4
10-31-300 MOTOR VEHICLE TAX	.00	.00	4,500.00	4,500.00	.0
10-31-400 TOWN SALES TAX	418,763.65	2,351,454.29	2,750,000.00	398,545.71	85.5
10-31-410 USE TAX - BUILDING MATERIALS	92,884.51	542,469.24	100,000.00	( 442,469.24)	542.5
10-31-420 USE TAX - MOTOR VEHICLE SALES	7,971.83	114,095.89	65,000.00	( 49,095.89)	175.5
10-31-430 STATE CIGARETTE TAX	947.68	2,545.16	3,200.00	654.84	79.5
10-31-800 FRANCHISE FEES	1,008.93	72,614.55	55,000.00	( 17,614.55)	132.0
<b>TOTAL TAXES</b>	<b>526,365.90</b>	<b>3,450,563.05</b>	<b>3,339,700.00</b>	<b>( 110,863.05)</b>	<b>103.3</b>
<u>LICENSES &amp; PERMITS</u>					
10-32-100 BUSINESS LICENSE FEES	680.00	12,420.00	15,000.00	2,580.00	82.8
10-32-110 REGULATED INDUSTRY FEES/TAXES	23,559.13	187,054.82	120,000.00	( 67,054.82)	155.9
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>24,239.13</b>	<b>199,474.82</b>	<b>135,000.00</b>	<b>( 64,474.82)</b>	<b>147.8</b>
<u>INTERGOVERNMENTAL</u>					
10-33-100 GRANTS	.00	206,644.89	.00	( 206,644.89)	.0
<b>TOTAL INTERGOVERNMENTAL</b>	<b>.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	250.00	25,350.00	1,500.00	( 23,850.00)	1690.0
10-34-130 MISCELLANEOUS PLANNING FEES	.00	80.00	1,000.00	920.00	8.0
10-34-300 PAYT	6,187.65	61,174.20	35,000.00	( 26,174.20)	174.8
<b>TOTAL CHARGES FOR SERVICES</b>	<b>6,437.65</b>	<b>86,854.20</b>	<b>40,000.00</b>	<b>( 46,854.20)</b>	<b>217.1</b>
<u>MISCELLANEOUS REVENUE</u>					
10-36-100 INTEREST EARNINGS	111.77	2,700.35	35,000.00	32,299.65	7.7
10-36-300 RENTAL INCOME	745.00	5,507.00	12,000.00	6,493.00	45.9
10-36-600 COMMUNITY HOUSING	2,400.00	16,050.00	15,000.00	( 1,050.00)	107.0
10-36-610 REIMBURSABLE - PROF SERVICES	5,088.16	42,443.29	50,000.00	7,556.71	84.9
10-36-630 DISPOSABLE BAG FEES	6,401.88	20,014.32	10,000.00	( 10,014.32)	200.1
10-36-900 MISCELLANEOUS REVENUE	7,922.63	43,559.31	30,500.00	( 13,059.31)	142.8
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>22,669.44</b>	<b>130,274.27</b>	<b>152,500.00</b>	<b>22,225.73</b>	<b>85.4</b>

TOWN OF FRASER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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	579,712.12	8,245,884.31	6,182,497.15	( 2,063,387.16)	133.4

TOWN OF FRASER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN BOARD</u>					
10-41-110 SALARIES	11,050.00	27,800.00	35,000.00	7,200.00	79.4
10-41-220 FICA TAX	846.19	1,989.89	3,825.00	1,835.11	52.0
10-41-280 TRAINING PROGRAMS	.00	990.00	6,000.00	5,010.00	16.5
10-41-290 TRAVEL, MEALS AND LODGING	.00	3,070.09	5,500.00	2,429.91	55.8
10-41-295 MEALS AND ENTERTAINMENT	24.06	3,677.57	10,000.00	6,322.43	36.8
10-41-690 MISCELLANEOUS EXPENSE	92.03	12,303.69	10,500.00	( 1,803.69)	117.2
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	1,282.80	10,354.10	22,750.00	12,395.90	45.5
10-41-864 SPECIAL EVENTS	102.20	17,086.98	15,000.00	( 2,086.98)	113.9
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	514.08	1,964.08	15,000.00	13,035.92	13.1
10-41-873 RECYCLE FACILITY	5,564.30	58,943.66	50,000.00	( 8,943.66)	117.9
10-41-874 COMMUNITY HOUSING	.00	.00	750,000.00	750,000.00	.0
10-41-875 MARKETING	4,033.50	14,186.92	25,000.00	10,813.08	56.8
TOTAL TOWN BOARD	23,509.16	641,403.98	1,696,075.00	1,054,671.02	37.8

TOWN OF FRASER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-45-110 SALARIES	36,950.74	367,566.70	500,000.00	132,433.30	73.5
10-45-210 HEALTH INSURANCE	6,699.86	59,468.05	90,000.00	30,531.95	66.1
10-45-220 FICA TAX	2,658.51	22,243.97	32,000.00	9,756.03	69.5
10-45-230 RETIREMENT	1,954.74	17,167.70	20,000.00	2,832.30	85.8
10-45-250 UNEMPLOYMENT TAX	110.86	926.02	1,200.00	273.98	77.2
10-45-280 TRAINING PROGRAMS	245.00	3,187.50	8,000.00	4,812.50	39.8
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	565.17	5,019.84	6,000.00	980.16	83.7
10-45-310 LEGAL FEES	48,892.55	188,839.11	175,000.00	( 13,839.11)	107.9
10-45-320 AUDIT FEES	.00	20,250.00	18,200.00	( 2,050.00)	111.3
10-45-330 ENGINEERING FEES	647.50	647.50	3,500.00	2,852.50	18.5
10-45-360 COMPUTERS-NETWORKS AND SUPPORT	6,735.98	66,904.36	90,000.00	23,095.64	74.3
10-45-370 OTHER PROFESSIONAL SERVICES	11,203.38	48,387.15	90,000.00	41,612.85	53.8
10-45-375 REIMBURSABLE PROF SERVICES	4,047.45	27,559.25	50,000.00	22,440.75	55.1
10-45-380 JANITORIAL SERVICES	915.56	9,497.75	15,918.12	6,420.37	59.7
10-45-385 TREASURER'S FEES	46.64	6,992.74	7,725.00	732.26	90.5
10-45-395 RECORDING FEES	.00	750.00	1,500.00	750.00	50.0
10-45-410 BANK CHARGES	559.86	7,160.04	8,000.00	839.96	89.5
10-45-420 ELECTIONS	.00	.00	5,000.00	5,000.00	.0
10-45-430 INSURANCE - ALL DEPARTMENTS	( 854.40)	106,049.17	75,000.00	( 31,049.17)	141.4
10-45-440 ADVERTISING	.00	760.03	2,500.00	1,739.97	30.4
10-45-490 PROFESSIONAL MEMBERSHIPS	1,314.00	11,504.27	12,000.00	495.73	95.9
10-45-500 OPERATING SUPPLIES	1,579.78	9,628.26	15,435.00	5,806.74	62.4
10-45-510 EQUIPMENT PURCHASE AND REPAIR	.00	209.99	10,000.00	9,790.01	2.1
10-45-550 POSTAGE	170.97	1,383.29	2,500.00	1,116.71	55.3
10-45-560 UTILITIES -TELEPHONE	305.97	5,488.49	7,500.00	2,011.51	73.2
10-45-561 UTILITIES - NATURAL GAS	156.42	2,121.08	3,500.00	1,378.92	60.6
10-45-562 UTILITIES - ELECTRICITY	631.03	7,023.88	6,400.00	( 623.88)	109.8
10-45-670 PROP MGMT - 107 EISENHOWER DR	15,652.87	26,830.84	20,000.00	( 6,830.84)	134.2
10-45-671 PROP MGMT - 105 FRASER AVE	40.59	164.58	500.00	335.42	32.9
10-45-673 PROP MGMT - 153 FRASER AVE	2,392.54	12,426.28	60,000.00	47,573.72	20.7
10-45-674 PROP MGMT - 200 EISENHOWER DR	.00	80.00	500.00	420.00	16.0
10-45-690 MISCELLANEOUS EXPENSE	90.85	13,269.59	20,000.00	6,730.41	66.4
10-45-740 CAPITAL PURCHASES	.00	81.94	.00	( 81.94)	.0
10-45-830 LOAN - PRINCIPAL	383.39	38,029.07	.00	( 38,029.07)	.0
10-45-840 LOAN - INTEREST	4.99	77.97	.00	( 77.97)	.0
<b>TOTAL ADMINISTRATION</b>	<b>144,102.80</b>	<b>1,099,740.83</b>	<b>1,367,878.12</b>	<b>268,137.29</b>	<b>80.4</b>

TOWN OF FRASER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
10-60-110 SALARIES	34,482.80	392,074.03	735,000.00	342,925.97	53.3
10-60-210 HEALTH INSURANCE	10,458.40	109,047.40	215,000.00	105,952.60	50.7
10-60-220 FICA TAX	2,319.11	26,811.53	58,000.00	31,188.47	46.2
10-60-230 RETIREMENT	1,730.14	18,188.10	33,000.00	14,811.90	55.1
10-60-250 UNEMPLOYMENT TAX	103.44	1,182.95	2,350.00	1,167.05	50.3
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	117.25	232.97	1,500.00	1,267.03	15.5
10-60-330 ENGINEERING FEES	4,750.00	5,770.00	50,000.00	44,230.00	11.5
10-60-360 COMPUTER NETWORK SUPPORT	3,120.25	35,758.91	33,075.00	( 2,683.91)	108.1
10-60-370 OTHER PROFESSIONAL SERVICES	307.21	19,162.33	90,000.00	70,837.67	21.3
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	3,269.77	78,935.20	90,000.00	11,064.80	87.7
10-60-506 PLANTS/PLANTER SUPPLIES	11.72	16,881.27	70,000.00	53,118.73	24.1
10-60-510 EQUIPMENT PURCHASE AND REPAIR	3,107.71	44,637.25	75,000.00	30,362.75	59.5
10-60-560 UTILITIES - TELEPHONE	332.29	3,150.21	4,000.00	849.79	78.8
10-60-561 UTILITIES - NATURAL GAS	68.82	3,140.99	5,000.00	1,859.01	62.8
10-60-670 PROP MGMT - 125 FRASER AVE	4,109.55	8,908.02	7,500.00	( 1,408.02)	118.8
10-60-673 PROP MGMT - FRASER RIVER TRAIL	141.25	1,559.44	10,000.00	8,440.56	15.6
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	114.18	330.55	5,000.00	4,669.45	6.6
10-60-679 PROP MGMT - SCHOOL BUS GARAGE	323.18	5,513.40	5,000.00	( 513.40)	110.3
10-60-680 PROP MGMT - GARDNER SHED	.00	130.00	.00	( 130.00)	.0
10-60-681 PROP MGMT - COZENS RANCH PARK	2,149.29	10,826.62	15,000.00	4,173.38	72.2
10-60-684 PROP MGMT - FRODO	48,909.50	50,167.00	5,000.00	( 45,167.00)	1003.3
10-60-685 PROP MGMT - MTN MAN PARK	114.18	330.54	500.00	169.46	66.1
10-60-686 GORANSON STATION	.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	1,737.00	10,732.77	8,000.00	( 2,732.77)	134.2
10-60-740 ART IN PUBLIC PLACES	4,678.94	59,006.98	90,000.00	30,993.02	65.6
TOTAL PUBLIC WORKS	126,455.98	907,825.21	1,630,425.00	722,599.79	55.7
<u>120 ZEREX AVENUE</u>					
10-65-370 OTHER PROFESSIONAL SERVICES	.00	160.00	.00	( 160.00)	.0
10-65-380 JANITORIAL SERVICES	1,350.00	11,070.41	15,000.00	3,929.59	73.8
10-65-561 UTILITIES - NATURAL GAS	75.79	775.48	1,236.36	460.88	62.7
10-65-562 UTILITIES - ELECTRICITY	92.73	902.62	1,236.36	333.74	73.0
10-65-670 PROP MGMT - 120 ZEREX	.00	533.24	5,000.00	4,466.76	10.7
TOTAL 120 ZEREX AVENUE	1,518.52	13,441.75	22,472.72	9,030.97	59.8

TOWN OF FRASER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS</u>					
10-90-920	.00	.00	60,000.00	60,000.00	.0
10-90-930	.00	50,000.00	50,000.00	.00	100.0
10-90-935	.00	550,000.00	550,000.00	.00	100.0
10-90-960	.00	.00	326,379.00	326,379.00	.0
10-90-970	595,000.00	1,170,500.00	75,500.00	( 1,095,000.00)	1550.3
10-90-980	.00	400,000.00	400,000.00	.00	100.0
	<u>595,000.00</u>	<u>2,170,500.00</u>	<u>1,461,879.00</u>	<u>( 708,621.00)</u>	<u>148.5</u>
<u>FISCAL AGENT</u>					
10-95-110	( 808.75)	16,940.01	.00	( 16,940.01)	.0
10-95-210	.00	4,225.06	.00	( 4,225.06)	.0
10-95-220	( 61.88)	1,166.10	.00	( 1,166.10)	.0
10-95-230	.00	808.96	.00	( 808.96)	.0
10-95-250	( 2.43)	76.26	.00	( 76.26)	.0
10-95-560	.00	43.00	.00	( 43.00)	.0
10-95-690	( 3.22)	22.37	.00	( 22.37)	.0
	<u>( 876.28)</u>	<u>23,281.76</u>	<u>.00</u>	<u>( 23,281.76)</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>889,710.18</u>	<u>4,856,193.53</u>	<u>6,178,729.84</u>	<u>1,322,536.31</u>	<u>78.6</u>
NET REVENUE OVER EXPENDITURES	<u>( 309,998.06)</u>	<u>3,389,690.78</u>	<u>3,767.31</u>	<u>( 3,385,923.47)</u>	<u>89976.</u>



TOWN OF FRASER  
BALANCE SHEET  
SEPTEMBER 30, 2021

RESTRICTED REVENUE FUND

ASSETS

12-10100	CASH COMBINED FUND	786,383.00	
	TOTAL ASSETS		<u>786,383.00</u>

LIABILITIES AND EQUITY

FUND EQUITY

12-27000	RESTRICTED RESERVE - TRANSPORT	210,000.00	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>576,383.00</u>	
	BALANCE - CURRENT DATE	<u>576,383.00</u>	
	TOTAL FUND EQUITY		<u>786,383.00</u>
	TOTAL LIABILITIES AND EQUITY		<u>786,383.00</u>

TOWN OF FRASER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

RESTRICTED REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>TAXES</u>						
12-31-100	RESTRICTED 1% GF SALES TAX	104,690.91	587,863.58	687,500.00	99,636.42	85.5
12-31-800	INTEREST INCOME	10.15	195.12	500.00	304.88	39.0
	TOTAL TAXES	104,701.06	588,058.70	688,000.00	99,941.30	85.5
<u>INTERGOVERNMENTAL</u>						
12-33-100	GRANTS & AID TO AGENCIES	2,197.03	2,197.03	11,000.00	8,802.97	20.0
	TOTAL INTERGOVERNMENTAL	2,197.03	2,197.03	11,000.00	8,802.97	20.0
<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	106,898.09	1,127,832.62	737,838.25	( 389,994.37)	152.9

TOWN OF FRASER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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	.00	210,000.00	.00	( 210,000.00)	.0
TOTAL EXPENDITURES	<u>.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>.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>106,898.09</u>	<u>576,383.00</u>	<u>2,838.25</u>	<u>( 573,544.75)</u>	<u>20307.</u>

TOWN OF FRASER  
BALANCE SHEET  
SEPTEMBER 30, 2021

CONSERVATION TRUST FUND

ASSETS

20-10100	CASH - COMBINED FUND	26,679.77	
	TOTAL ASSETS		<u>26,679.77</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>26,679.77</u>	
	BALANCE - CURRENT DATE	<u>26,679.77</u>	
	TOTAL FUND EQUITY		<u>26,679.77</u>
	TOTAL LIABILITIES AND EQUITY		<u>26,679.77</u>

TOWN OF FRASER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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	1,827.10	6,063.36	6,800.00	736.64	89.2
20-30-800 INTEREST EARNINGS	.38	8.87	75.00	66.13	11.8
20-30-999 UNASSIGNED FUND BALANCE	.00	20,607.54	20,637.32	29.78	99.9
TOTAL REVENUE	<u>1,827.48</u>	<u>26,679.77</u>	<u>27,512.32</u>	<u>832.55</u>	<u>97.0</u>
TOTAL FUND REVENUE	<u>1,827.48</u>	<u>26,679.77</u>	<u>27,512.32</u>	<u>832.55</u>	<u>97.0</u>

TOWN OF FRASER  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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	1,827.48	26,679.77	17,512.32	( 9,167.45)	152.4

TOWN OF FRASER  
BALANCE SHEET  
SEPTEMBER 30, 2021

CAPITAL EQUIP REPLACEMENT FUND

ASSETS

30-10100	CASH - COMBINED FUND	287,193.42	
	TOTAL ASSETS		287,193.42

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	287,193.42	
	BALANCE - CURRENT DATE	287,193.42	
	TOTAL FUND EQUITY		287,193.42
	TOTAL LIABILITIES AND EQUITY		287,193.42

TOWN OF FRASER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

CAPITAL EQUIP REPLACEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
30-30-100 HWY USE TAX PROCEEDS	11,787.88	40,340.69	47,393.85	7,053.16	85.1
30-30-800 INTEREST EARNINGS	4.15	72.30	2,500.00	2,427.70	2.9
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	50,000.00	50,000.00	.00	100.0
30-30-920 TRANSFER FROM UTILITY FUNDS	.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
TOTAL REVENUE	11,792.03	386,107.77	389,733.24	3,625.47	99.1
TOTAL FUND REVENUE	11,792.03	386,107.77	389,733.24	3,625.47	99.1



TOWN OF FRASER  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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	2,382.47	89,996.57	100,000.00	10,003.43	90.0
30-40-820 LEASE/PURCHASE - INTEREST	144.88	8,917.78	15,000.00	6,082.22	59.5
TOTAL EXPENDITURES	<u>2,527.35</u>	<u>98,914.35</u>	<u>375,000.00</u>	<u>276,085.65</u>	<u>26.4</u>
TOTAL FUND EXPENDITURES	<u>2,527.35</u>	<u>98,914.35</u>	<u>375,000.00</u>	<u>276,085.65</u>	<u>26.4</u>
NET REVENUE OVER EXPENDITURES	<u>9,264.68</u>	<u>287,193.42</u>	<u>14,733.24</u>	<u>( 272,460.18)</u>	<u>1949.3</u>

TOWN OF FRASER  
BALANCE SHEET  
SEPTEMBER 30, 2021

CAPITAL ASSET FUND

ASSETS

32-10100	CASH - COMBINED FUND		282,214.60	
	TOTAL ASSETS			282,214.60

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
32-29800	FUND BALANCE - BEGINNING OF YR	( 276,568.37)		
	REVENUE OVER EXPENDITURES - YTD	558,782.97		
	BALANCE - CURRENT DATE		282,214.60	
	TOTAL FUND EQUITY			282,214.60
	TOTAL LIABILITIES AND EQUITY			282,214.60

TOWN OF FRASER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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	4.43	( 84.50)	.00	84.50	.0
32-30-910 TRANSFER IN FROM GENERAL FUND	.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	4.43	603,349.07	743,178.62	139,829.55	81.2
TOTAL FUND REVENUE	4.43	603,349.07	743,178.62	139,829.55	81.2

TOWN OF FRASER  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

CAPITAL ASSET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL ASSET EXPENDITURES</u>					
32-40-810 CAPITAL PROJ- STREETS EXISTING	2,215.00	24,914.55	740,000.00	715,085.45	3.4
32-40-820 CAPITAL PROJ - BUILDINGS EXIST	12,100.95	19,651.55	.00	( 19,651.55)	.0
TOTAL CAPITAL ASSET EXPENDITURES	<u>14,315.95</u>	<u>44,566.10</u>	<u>740,000.00</u>	<u>695,433.90</u>	<u>6.0</u>
TOTAL FUND EXPENDITURES	<u>14,315.95</u>	<u>44,566.10</u>	<u>740,000.00</u>	<u>695,433.90</u>	<u>6.0</u>
NET REVENUE OVER EXPENDITURES	<u>( 14,311.52)</u>	<u>558,782.97</u>	<u>3,178.62</u>	<u>( 555,604.35)</u>	<u>17579.</u>

TOWN OF FRASER  
BALANCE SHEET  
SEPTEMBER 30, 2021

CROS FUND

ASSETS

35-10100	CASH COMBINED FUND	280,567.44	
	TOTAL ASSETS		280,567.44

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	280,567.44	
	BALANCE - CURRENT DATE	280,567.44	
	TOTAL FUND EQUITY		280,567.44
	TOTAL LIABILITIES AND EQUITY		280,567.44

TOWN OF FRASER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

CROS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL - REVENUE</u>					
35-30-100 GRANTS AND AWARDS	75,000.00	75,000.00	735,000.00	660,000.00	10.2
35-30-130 INTEREST INCOME	3.07	85.57	.00	( 85.57)	.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	75,003.07	288,077.44	1,284,341.79	996,264.35	22.4
TOTAL FUND REVENUE	75,003.07	288,077.44	1,284,341.79	996,264.35	22.4

TOWN OF FRASER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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	.00	5,775.00	.00	( 5,775.00)	.0
TOTAL PROJECT WIDE SCOPE - EXPENSES	.00	7,510.00	1,260,000.00	1,252,490.00	.6
TOTAL FUND EXPENDITURES	.00	7,510.00	1,260,000.00	1,252,490.00	.6
NET REVENUE OVER EXPENDITURES	75,003.07	280,567.44	24,341.79	( 256,225.65)	1152.6

TOWN OF FRASER  
BALANCE SHEET  
SEPTEMBER 30, 2021

DEBT SERVICE FUND

ASSETS

40-10100	CASH - COMBINED FUND	35,534.52	
	TOTAL ASSETS		<u>35,534.52</u>

LIABILITIES AND EQUITY

FUND EQUITY

40-27100	DSF COMMITTED RESERVE BALANCE	33,693.16	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>1,841.36</u>	
	BALANCE - CURRENT DATE	<u>1,841.36</u>	
	TOTAL FUND EQUITY		<u>35,534.52</u>
	TOTAL LIABILITIES AND EQUITY		<u>35,534.52</u>



TOWN OF FRASER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

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	.53	14.35	1,000.00	985.65	1.4
40-30-999	CARRYOVER BALANCE	.00	1,827.01	2,572.53	745.52	71.0
	TOTAL REVENUE	<u>.53</u>	<u>1,841.36</u>	<u>3,572.53</u>	<u>1,731.17</u>	<u>51.5</u>
	TOTAL FUND REVENUE	<u>.53</u>	<u>1,841.36</u>	<u>3,572.53</u>	<u>1,731.17</u>	<u>51.5</u>
	NET REVENUE OVER EXPENDITURES	<u>.53</u>	<u>1,841.36</u>	<u>3,572.53</u>	<u>1,731.17</u>	<u>51.5</u>

TOWN OF FRASER  
BALANCE SHEET  
SEPTEMBER 30, 2021

WATER FUND

ASSETS

50-10100	CASH - COMBINED FUND	2,251,038.88	
50-11500	A/R CUSTOMER SERVICE CHARGES	295,114.39	
50-11560	A/R - DEFERRED PIF	651,933.34	
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>12,782,549.10</u>

LIABILITIES AND EQUITY

LIABILITIES

50-20776	DUE TO GRAND PARK - TAPS	562,100.00	
50-21100	ACCRUED PTO AND BENEFITS	11,503.00	
50-22910	ROAD CUT SURITY FEES	21,955.00	
50-22920	BULK WATER SECURITY DEP	23,500.00	
	TOTAL LIABILITIES		619,058.00

FUND EQUITY

50-27000	WF COMMITTED RESERVE BALANCE	600,000.00	
50-27050	WF STRATEGIC RESERVES	194,025.00	
	UNAPPROPRIATED FUND BALANCE:		
50-29800	RETAINED EARNINGS	9,967,527.69	
	REVENUE OVER EXPENDITURES - YTD	1,401,938.41	
	BALANCE - CURRENT DATE		<u>11,369,466.10</u>
	TOTAL FUND EQUITY		<u>12,163,491.10</u>
	TOTAL LIABILITIES AND EQUITY		<u>12,782,549.10</u>

TOWN OF FRASER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LICENSES &amp; PERMITS</u>					
50-32-100 EXCAVATION PERMIT FEES	550.00	2,200.00	275.00	( 1,925.00)	800.0
TOTAL LICENSES & PERMITS	550.00	2,200.00	275.00	( 1,925.00)	800.0
<u>CHARGES FOR SERVICES</u>					
50-34-100 CUSTOMER SERVICE CHARGES	294,086.06	834,651.80	1,100,000.00	265,348.20	75.9
50-34-150 PENALTIES & INTEREST	1,611.46	5,271.50	2,000.00	( 3,271.50)	263.6
50-34-200 PLANT INVESTMENT FEES	23,100.00	432,740.00	7,700.00	( 425,040.00)	5620.0
50-34-300 WATER METER SALES	10,822.00	90,558.99	50,000.00	( 40,558.99)	181.1
TOTAL CHARGES FOR SERVICES	329,619.52	1,363,222.29	1,159,700.00	( 203,522.29)	117.6
<u>MISCELLANEOUS REVENUE</u>					
50-36-100 INTEREST EARNINGS	33.75	767.41	6,000.00	5,232.59	12.8
50-36-900 MISCELLANEOUS REVENUE	325.00	2,552.00	2,500.00	( 52.00)	102.1
TOTAL MISCELLANEOUS REVENUE	358.75	3,319.41	8,500.00	5,180.59	39.1
<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	330,528.27	2,150,279.94	1,932,598.50	( 217,681.44)	111.3

TOWN OF FRASER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
50-40-110 SALARIES	22,807.17	216,594.14	310,000.00	93,405.86	69.9
50-40-210 HEALTH INSURANCE	4,946.64	46,717.97	80,000.00	33,282.03	58.4
50-40-220 FICA TAX	1,626.31	15,493.62	25,000.00	9,506.38	62.0
50-40-230 RETIREMENT	1,250.96	12,351.40	15,000.00	2,648.60	82.3
50-40-250 UNEMPLOYMENT TAX	67.97	652.06	1,000.00	347.94	65.2
50-40-280 TRAINING PROGRAMS	( 850.00)	1,167.50	3,500.00	2,332.50	33.4
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	2,757.50	39,131.50	65,000.00	25,868.50	60.2
50-40-330 ENGINEERING FEES	14,852.00	89,629.31	100,000.00	10,370.69	89.6
50-40-360 COMPUTERS-NETWORKS AND SUPPORT	2,187.01	16,232.47	7,000.00	( 9,232.47)	231.9
50-40-370 OTHER PROFESSIONAL SERVICES	74.29	3,310.65	60,000.00	56,689.35	5.5
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	171.06	9,649.85	160,000.00	150,350.15	6.0
50-40-465 SYSTEM REPAIR AND MAINT - DIST	712.60	8,848.24	265,000.00	256,151.76	3.3
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	792.69	37,138.61	80,000.00	42,861.39	46.4
50-40-510 EQUIPMENT PURCHASE AND REPAIR	.00	.00	15,000.00	15,000.00	.0
50-40-520 TESTING	.00	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	926.34	8,603.56	10,000.00	1,396.44	86.0
50-40-562 UTILITIES - ELECTRICITY	3,224.37	28,500.05	50,000.00	21,499.95	57.0
50-40-670 PROP MGMT - FRASER WTP	.00	160.00	60,000.00	59,840.00	.3
50-40-680 PROP MGMT - MARYVALE WTP	.00	160.00	8,000.00	7,840.00	2.0
50-40-690 MISCELLANEOUS EXPENSE	.00	1,159.97	1,500.00	340.03	77.3
50-40-715 WATER RIGHTS - DIVERSION & DEV	179.01	9,820.72	45,000.00	35,179.28	21.8
50-40-730 CAPITAL PROJECTS	.00	.00	425,000.00	425,000.00	.0
50-40-930 TRANSFER TO CERF	.00	45,000.00	45,000.00	.00	100.0
50-40-970 TRANSFER TO RESERVES	100,000.00	100,000.00	.00	( 100,000.00)	.0
50-40-980 TRANSFER TO STRATEGIC RESERVES	.00	38,500.00	7,700.00	( 30,800.00)	500.0
TOTAL EXPENDITURES	155,725.92	748,341.53	1,919,200.00	1,170,858.47	39.0
TOTAL FUND EXPENDITURES	155,725.92	748,341.53	1,919,200.00	1,170,858.47	39.0
NET REVENUE OVER EXPENDITURES	174,802.35	1,401,938.41	13,398.50	( 1,388,539.91)	10463.

TOWN OF FRASER  
BALANCE SHEET  
SEPTEMBER 30, 2021

WASTEWATER FUND

ASSETS

55-10100	CASH - COMBINED FUND	5,376,601.46	
55-11500	A/R CUSTOMER SERVICE CHARGES	229,430.69	
55-11550	A/R- BILLINGS	3,625.00	
55-11560	A/R - DEFERRED PIF	635,000.00	
55-11900	MISCELLANEOUS RECEIVABLES	7,787.18	
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		<u>17,942,067.80</u>

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	4,946,147.17	
	BALANCE - CURRENT DATE		<u>13,768,924.80</u>
	TOTAL FUND EQUITY		<u>17,924,924.80</u>
	TOTAL LIABILITIES AND EQUITY		<u>17,942,067.80</u>

TOWN OF FRASER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
55-34-100	226,082.58	668,810.82	990,000.00	321,189.18	67.6
55-34-150	92.93	3,448.52	1,000.00	( 2,448.52)	344.9
55-34-200	202,500.00	931,500.00	300,000.00	( 631,500.00)	310.5
	<u>428,675.51</u>	<u>1,603,759.34</u>	<u>1,291,000.00</u>	<u>( 312,759.34)</u>	<u>124.2</u>
<u>MISCELLANEOUS REVENUE</u>					
55-36-100	80.49	2,055.59	18,500.00	16,444.41	11.1
55-36-500	7,250.00	21,750.00	29,000.00	7,250.00	75.0
	<u>7,330.49</u>	<u>23,805.59</u>	<u>47,500.00</u>	<u>23,694.41</u>	<u>50.1</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>436,006.00</u>	<u>6,353,963.58</u>	<u>4,291,851.33</u>	<u>( 2,062,112.25)</u>	<u>148.1</u>

TOWN OF FRASER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
55-40-110 SALARIES	25,304.93	225,493.88	325,000.00	99,506.12	69.4
55-40-210 HEALTH INSURANCE	5,428.08	48,777.47	83,000.00	34,222.53	58.8
55-40-220 FICA TAX	1,804.19	16,118.74	27,000.00	10,881.26	59.7
55-40-230 RETIREMENT	1,376.98	12,808.03	17,000.00	4,191.97	75.3
55-40-250 UNEMPLOYMENT TAX	75.47	678.46	1,000.00	321.54	67.9
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	2,187.00	13,246.11	7,000.00	( 6,246.11)	189.2
55-40-370 OTHER PROFESSIONAL SERVICES	74.29	3,310.67	15,000.00	11,689.33	22.1
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	2,718.61	80,000.41	150,000.00	69,999.59	53.3
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	233.04	2,538.83	2,000.00	( 538.83)	126.9
55-40-650 WW TREATMENT CHARGES/JFOC	.00	152,064.97	290,000.00	137,935.03	52.4
55-40-690 MISCELLANEOUS EXPENSE	.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	.00	45,000.00	45,000.00	.00	100.0
55-40-980 TRANSFER TO STRATEGIC RESERVES	.00	800,000.00	800,000.00	.00	100.0
TOTAL EXPENDITURES	39,202.59	1,407,816.41	2,120,600.00	712,783.59	66.4
TOTAL FUND EXPENDITURES	39,202.59	1,407,816.41	2,120,600.00	712,783.59	66.4
NET REVENUE OVER EXPENDITURES	396,803.41	4,946,147.17	2,171,251.33	( 2,774,895.84)	227.8

TOWN OF FRASER  
BALANCE SHEET  
SEPTEMBER 30, 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>