

TOWN OF FRASER
COMBINED CASH INVESTMENT
OCTOBER 31, 2021

COMBINED CASH ACCOUNTS

01-10200	GENERAL CHECKING #878-000884	215,870.25
01-10215	XPRESS DEPOSIT ACCOUNT	5,321.60
01-10220	GENERAL CO-01-0160-8001	16,745,337.51
01-10750	CASH CLEARING - UTILITIES	315.50
	TOTAL COMBINED CASH	16,966,844.86
01-10100	CASH ALLOCATED TO OTHER FUNDS	(16,966,844.86)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	7,714,070.90
12	ALLOCATION TO RESTRICTED REVENUE FUND	774,621.10
20	ALLOCATION TO CONSERVATION TRUST FUND	26,680.15
30	ALLOCATION TO CAPITAL EQUIP REPLACEMENT FUND	247,886.77
32	ALLOCATION TO CAPITAL ASSET FUND	41,030.59
35	ALLOCATION TO CROS FUND	275,831.43
40	ALLOCATION TO DEBT SERVICE FUND	35,535.02
50	ALLOCATION TO WATER FUND	2,510,902.24
55	ALLOCATION TO WASTEWATER FUND	5,340,286.66
	TOTAL ALLOCATIONS TO OTHER FUNDS	16,966,844.86
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(16,966,844.86)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF FRASER
BALANCE SHEET
OCTOBER 31, 2021

GENERAL FUND

ASSETS

10-10100	CASH - COMBINED FUND	7,714,070.90	
10-11100	PROPERTY TAXES RECEIVABLE	352,669.00	
10-11550	ACCTS REC - BILLINGS	149,337.34	
10-11600	MISCELLANEOUS RECEIVABLES	1,298.78	
	TOTAL ASSETS		<u>8,217,376.02</u>

LIABILITIES AND EQUITY

LIABILITIES

10-20200	ACCOUNTS PAYABLE TRADE	263,063.64	
10-21740	UNEMPLOYMENT TAXES PAYABLE	524.00	
10-21760	HEALTH INSURANCE PAYABLE	8,809.23	
10-21773	DEPENDENT CARE PAYABLE	4,043.58	
10-21775	FLEX HEALTH PLAN PAYABLE	152.08	
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		749,364.03

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>3,538,896.79</u>	
	BALANCE - CURRENT DATE	<u>3,538,896.79</u>	
	TOTAL FUND EQUITY		<u>7,468,011.99</u>
	TOTAL LIABILITIES AND EQUITY		<u>8,217,376.02</u>

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100 GENERAL FUND PROPERTY TAX	443.56	350,020.90	350,000.00	(20.90)	100.0
10-31-200 SPECIFIC OWNERSHIP TAX	2,377.14	20,183.72	12,000.00	(8,183.72)	168.2
10-31-300 MOTOR VEHICLE TAX	.00	.00	4,500.00	4,500.00	.0
10-31-400 TOWN SALES TAX	393,404.33	2,744,858.62	2,750,000.00	5,141.38	99.8
10-31-410 USE TAX - BUILDING MATERIALS	12,032.92	554,502.16	100,000.00	(454,502.16)	554.5
10-31-420 USE TAX - MOTOR VEHICLE SALES	.00	114,095.89	65,000.00	(49,095.89)	175.5
10-31-430 STATE CIGARETTE TAX	825.39	3,370.55	3,200.00	(170.55)	105.3
10-31-800 FRANCHISE FEES	12,200.62	84,815.17	55,000.00	(29,815.17)	154.2
TOTAL TAXES	421,283.96	3,871,847.01	3,339,700.00	(532,147.01)	115.9
<u>LICENSES & PERMITS</u>					
10-32-100 BUSINESS LICENSE FEES	580.00	13,000.00	15,000.00	2,000.00	86.7
10-32-110 REGULATED INDUSTRY FEES/TAXES	22,220.52	209,275.34	120,000.00	(89,275.34)	174.4
TOTAL LICENSES & PERMITS	22,800.52	222,275.34	135,000.00	(87,275.34)	164.7
<u>INTERGOVERNMENTAL</u>					
10-33-100 GRANTS	.00	206,644.89	.00	(206,644.89)	.0
TOTAL INTERGOVERNMENTAL	.00	206,644.89	.00	(206,644.89)	.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	250.00	1,500.00	1,250.00	16.7
10-34-120 SUBDIVISION FEES	.00	25,350.00	1,500.00	(23,850.00)	1690.0
10-34-130 MISCELLANEOUS PLANNING FEES	630.00	710.00	1,000.00	290.00	71.0
10-34-300 PAYT	2,345.60	63,519.80	35,000.00	(28,519.80)	181.5
TOTAL CHARGES FOR SERVICES	2,975.60	89,829.80	40,000.00	(49,829.80)	224.6
<u>MISCELLANEOUS REVENUE</u>					
10-36-100 INTEREST EARNINGS	108.34	2,808.69	35,000.00	32,191.31	8.0
10-36-300 RENTAL INCOME	760.00	6,267.00	12,000.00	5,733.00	52.2
10-36-600 COMMUNITY HOUSING	1,800.00	17,850.00	15,000.00	(2,850.00)	119.0
10-36-610 REIMBURSABLE - PROF SERVICES	5,363.14	47,806.43	50,000.00	2,193.57	95.6
10-36-630 DISPOSABLE BAG FEES	4,339.92	24,354.24	10,000.00	(14,354.24)	243.5
10-36-900 MISCELLANEOUS REVENUE	(1,165.83)	42,393.48	30,500.00	(11,893.48)	139.0
TOTAL MISCELLANEOUS REVENUE	11,205.57	141,479.84	152,500.00	11,020.16	92.8

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2021

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	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	458,265.65	8,704,149.96	6,182,497.15	(2,521,652.81)	140.8

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN BOARD</u>					
10-41-110 SALARIES	.00	27,800.00	35,000.00	7,200.00	79.4
10-41-220 FICA TAX	.00	1,989.89	3,825.00	1,835.11	52.0
10-41-280 TRAINING PROGRAMS	335.00	1,325.00	6,000.00	4,675.00	22.1
10-41-290 TRAVEL, MEALS AND LODGING	289.57	3,359.66	5,500.00	2,140.34	61.1
10-41-295 MEALS AND ENTERTAINMENT	1,115.06	4,792.63	10,000.00	5,207.37	47.9
10-41-690 MISCELLANEOUS EXPENSE	.00	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	94,194.00	478,081.00	650,000.00	171,919.00	73.6
10-41-863 STREET LIGHTING AND SIGNALS	1,315.26	11,669.36	22,750.00	11,080.64	51.3
10-41-864 SPECIAL EVENTS	1,158.90	18,245.88	15,000.00	(3,245.88)	121.6
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	380.00	2,344.08	15,000.00	12,655.92	15.6
10-41-873 RECYCLE FACILITY	903.52	59,847.18	50,000.00	(9,847.18)	119.7
10-41-874 COMMUNITY HOUSING	.00	.00	750,000.00	750,000.00	.0
10-41-875 MARKETING	5,739.27	19,926.19	25,000.00	5,073.81	79.7
TOTAL TOWN BOARD	105,430.58	746,834.56	1,696,075.00	949,240.44	44.0

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-45-110 SALARIES	41,393.98	408,960.68	500,000.00	91,039.32	81.8
10-45-210 HEALTH INSURANCE	5,907.00	65,375.05	90,000.00	24,624.95	72.6
10-45-220 FICA TAX	3,016.85	25,260.82	32,000.00	6,739.18	78.9
10-45-230 RETIREMENT	403.45	17,571.15	20,000.00	2,428.85	87.9
10-45-250 UNEMPLOYMENT TAX	113.96	1,039.98	1,200.00	160.02	86.7
10-45-280 TRAINING PROGRAMS	2,085.00	5,272.50	8,000.00	2,727.50	65.9
10-45-290 TRAVEL, MEALS AND LODGING	642.48	12,686.90	10,000.00	(2,686.90)	126.9
10-45-295 MEALS AND ENTERTAINMENT	234.77	5,254.61	6,000.00	745.39	87.6
10-45-310 LEGAL FEES	20,854.83	209,693.94	175,000.00	(34,693.94)	119.8
10-45-320 AUDIT FEES	.00	20,250.00	18,200.00	(2,050.00)	111.3
10-45-330 ENGINEERING FEES	.00	647.50	3,500.00	2,852.50	18.5
10-45-360 COMPUTERS-NETWORKS AND SUPPORT	3,982.95	70,887.31	90,000.00	19,112.69	78.8
10-45-370 OTHER PROFESSIONAL SERVICES	2,962.48	51,349.63	90,000.00	38,650.37	57.1
10-45-375 REIMBURSABLE PROF SERVICES	4,539.80	32,099.05	50,000.00	17,900.95	64.2
10-45-380 JANITORIAL SERVICES	1,200.58	10,698.33	15,918.12	5,219.79	67.2
10-45-385 TREASURER'S FEES	8.87	7,001.61	7,725.00	723.39	90.6
10-45-395 RECORDING FEES	.00	750.00	1,500.00	750.00	50.0
10-45-410 BANK CHARGES	516.89	7,676.93	8,000.00	323.07	96.0
10-45-420 ELECTIONS	.00	.00	5,000.00	5,000.00	.0
10-45-430 INSURANCE - ALL DEPARTMENTS	(27,539.49)	78,509.68	75,000.00	(3,509.68)	104.7
10-45-440 ADVERTISING	.00	760.03	2,500.00	1,739.97	30.4
10-45-490 PROFESSIONAL MEMBERSHIPS	.00	11,504.27	12,000.00	495.73	95.9
10-45-500 OPERATING SUPPLIES	1,278.56	10,906.82	15,435.00	4,528.18	70.7
10-45-510 EQUIPMENT PURCHASE AND REPAIR	.00	209.99	10,000.00	9,790.01	2.1
10-45-550 POSTAGE	.00	1,383.29	2,500.00	1,116.71	55.3
10-45-560 UTILITIES -TELEPHONE	676.51	6,165.00	7,500.00	1,335.00	82.2
10-45-561 UTILITIES - NATURAL GAS	221.72	2,342.80	3,500.00	1,157.20	66.9
10-45-562 UTILITIES - ELECTRICITY	633.36	7,657.24	6,400.00	(1,257.24)	119.6
10-45-670 PROP MGMT - 107 EISENHOWER DR	2,398.55	29,229.39	20,000.00	(9,229.39)	146.2
10-45-671 PROP MGMT - 105 FRASER AVE	59.55	224.13	500.00	275.87	44.8
10-45-673 PROP MGMT - 153 FRASER AVE	239.59	12,665.87	60,000.00	47,334.13	21.1
10-45-674 PROP MGMT - 200 EISENHOWER DR	12.63	92.63	500.00	407.37	18.5
10-45-690 MISCELLANEOUS EXPENSE	4.36	13,273.95	20,000.00	6,726.05	66.4
10-45-740 CAPITAL PURCHASES	(81.94)	.00	.00	.00	.0
10-45-830 LOAN - PRINCIPAL	383.71	38,412.78	.00	(38,412.78)	.0
10-45-840 LOAN - INTEREST	4.67	82.64	.00	(82.64)	.0
TOTAL ADMINISTRATION	66,155.67	1,165,896.50	1,367,878.12	201,981.62	85.2

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
10-60-110 SALARIES	37,994.67	430,068.70	735,000.00	304,931.30	58.5
10-60-210 HEALTH INSURANCE	10,458.40	119,505.80	215,000.00	95,494.20	55.6
10-60-220 FICA TAX	2,587.78	29,399.31	58,000.00	28,600.69	50.7
10-60-230 RETIREMENT	1,906.15	20,094.25	33,000.00	12,905.75	60.9
10-60-250 UNEMPLOYMENT TAX	103.78	1,286.73	2,350.00	1,063.27	54.8
10-60-280 TRAINING PROGRAMS	875.00	1,960.00	3,500.00	1,540.00	56.0
10-60-290 TRAVEL, MEALS AND LODGING	30.20	30.20	2,500.00	2,469.80	1.2
10-60-295 MEALS AND ENTERTAINMENT	188.34	421.31	1,500.00	1,078.69	28.1
10-60-330 ENGINEERING FEES	.00	5,770.00	50,000.00	44,230.00	11.5
10-60-360 COMPUTER NETWORK SUPPORT	1,655.49	37,414.40	33,075.00	(4,339.40)	113.1
10-60-370 OTHER PROFESSIONAL SERVICES	6,828.65	25,990.98	90,000.00	64,009.02	28.9
10-60-480 EQUIPMENT RENTAL	4,280.00	6,698.20	2,500.00	(4,198.20)	267.9
10-60-490 PROFESSIONAL MEMBERSHIPS	.00	1,000.75	1,000.00	(.75)	100.1
10-60-500 OPERATING SUPPLIES	6,401.22	85,336.42	90,000.00	4,663.58	94.8
10-60-506 PLANTS/PLANTER SUPPLIES	.00	16,881.27	70,000.00	53,118.73	24.1
10-60-510 EQUIPMENT PURCHASE AND REPAIR	46,328.40	90,965.65	75,000.00	(15,965.65)	121.3
10-60-560 UTILITIES - TELEPHONE	517.72	3,667.93	4,000.00	332.07	91.7
10-60-561 UTILITIES - NATURAL GAS	150.20	3,291.19	5,000.00	1,708.81	65.8
10-60-670 PROP MGMT - 125 FRASER AVE	2,211.47	11,119.49	7,500.00	(3,619.49)	148.3
10-60-673 PROP MGMT - FRASER RIVER TRAIL	664.77	2,224.21	10,000.00	7,775.79	22.2
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	330.55	5,000.00	4,669.45	6.6
10-60-679 PROP MGMT - SCHOOL BUS GARAGE	419.03	5,932.43	5,000.00	(932.43)	118.7
10-60-680 PROP MGMT - GARDNER SHED	.00	130.00	.00	(130.00)	.0
10-60-681 PROP MGMT - COZENS RANCH PARK	1,451.13	12,277.75	15,000.00	2,722.25	81.9
10-60-684 PROP MGMT - FRODO	28,838.61	79,005.61	5,000.00	(74,005.61)	1580.1
10-60-685 PROP MGMT - MTN MAN PARK	.00	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	200.00	10,932.77	8,000.00	(2,932.77)	136.7
10-60-740 ART IN PUBLIC PLACES	6,459.88	65,466.86	90,000.00	24,533.14	72.7
TOTAL PUBLIC WORKS	160,550.89	1,068,376.10	1,630,425.00	562,048.90	65.5
<u>120 ZEREX AVENUE</u>					
10-65-370 OTHER PROFESSIONAL SERVICES	12.63	172.63	.00	(172.63)	.0
10-65-380 JANITORIAL SERVICES	.00	11,070.41	15,000.00	3,929.59	73.8
10-65-561 UTILITIES - NATURAL GAS	95.79	871.27	1,236.36	365.09	70.5
10-65-562 UTILITIES - ELECTRICITY	95.84	998.46	1,236.36	237.90	80.8
10-65-670 PROP MGMT - 120 ZEREX	.00	533.24	5,000.00	4,466.76	10.7
TOTAL 120 ZEREX AVENUE	204.26	13,646.01	22,472.72	8,826.71	60.7

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 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	.00	50,000.00	50,000.00	.00	100.0
10-90-935 TRANSFER TO CAF	.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	.00	1,170,500.00	75,500.00	(1,095,000.00)	1550.3
10-90-980 TRANSFER TO STRATEGIC RESERVES	.00	400,000.00	400,000.00	.00	100.0
TOTAL TRANSFERS	.00	2,170,500.00	1,461,879.00	(708,621.00)	148.5
<u>FISCAL AGENT</u>					
10-95-110 SALARIES	(16,940.01)	.00	.00	.00	.0
10-95-210 HEALTH INSURANCE	(4,225.06)	.00	.00	.00	.0
10-95-220 FICA TAX	(1,166.10)	.00	.00	.00	.0
10-95-230 RETIREMENT	(808.96)	.00	.00	.00	.0
10-95-250 UNEMPLOYMENT TAX	(76.26)	.00	.00	.00	.0
10-95-560 TELEPHONE	(43.00)	.00	.00	.00	.0
10-95-690 MISC. PAYROLL EXPENSE	(22.37)	.00	.00	.00	.0
TOTAL FISCAL AGENT	(23,281.76)	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	309,059.64	5,165,253.17	6,178,729.84	1,013,476.67	83.6
NET REVENUE OVER EXPENDITURES	149,206.01	3,538,896.79	3,767.31	(3,535,129.48)	93937.

TOWN OF FRASER
BALANCE SHEET
OCTOBER 31, 2021

RESTRICTED REVENUE FUND

ASSETS

12-10100	CASH COMBINED FUND	774,621.10	
	TOTAL ASSETS		774,621.10

LIABILITIES AND EQUITY

FUND EQUITY

12-27000	RESTRICTED RESERVE - TRANSPORT	210,000.00	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	564,621.10	
	BALANCE - CURRENT DATE	564,621.10	
	TOTAL FUND EQUITY		774,621.10
	TOTAL LIABILITIES AND EQUITY		774,621.10

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2021

RESTRICTED REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>TAXES</u>						
12-31-100	RESTRICTED 1% GF SALES TAX	98,351.08	686,214.66	687,500.00	1,285.34	99.8
12-31-800	INTEREST INCOME	11.17	206.29	500.00	293.71	41.3
	TOTAL TAXES	98,362.25	686,420.95	688,000.00	1,579.05	99.8
<u>INTERGOVENMENTAL</u>						
12-33-100	GRANTS & AID TO AGENCIES	.00	2,197.03	11,000.00	8,802.97	20.0
	TOTAL INTERGOVENMENTAL	.00	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	98,362.25	1,226,194.87	737,838.25	(488,356.62)	166.2

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 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	40,251.15	381,646.71	680,000.00	298,353.29	56.1
12-40-710 TRAILS O&M	34,873.00	34,927.06	20,000.00	(14,927.06)	174.6
12-40-715 TRAILS - CAPITAL EXPENDITURES	35,000.00	35,000.00	35,000.00	.00	100.0
12-40-900 TRANSFER TO TRANS O&M RESERVE	.00	210,000.00	.00	(210,000.00)	.0
TOTAL EXPENDITURES	<u>110,124.15</u>	<u>661,573.77</u>	<u>735,000.00</u>	<u>73,426.23</u>	<u>90.0</u>
TOTAL FUND EXPENDITURES	<u>110,124.15</u>	<u>661,573.77</u>	<u>735,000.00</u>	<u>73,426.23</u>	<u>90.0</u>
NET REVENUE OVER EXPENDITURES	<u>(11,761.90)</u>	<u>564,621.10</u>	<u>2,838.25</u>	<u>(561,782.85)</u>	<u>19893.</u>

TOWN OF FRASER
BALANCE SHEET
OCTOBER 31, 2021

CONSERVATION TRUST FUND

ASSETS

20-10100	CASH - COMBINED FUND	26,680.15	
	TOTAL ASSETS		26,680.15

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	26,680.15	
	BALANCE - CURRENT DATE	26,680.15	
	TOTAL FUND EQUITY		26,680.15
	TOTAL LIABILITIES AND EQUITY		26,680.15

TOWN OF FRASER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 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	6,063.36	6,800.00	736.64	89.2
20-30-800 INTEREST EARNINGS	.38	9.25	75.00	65.75	12.3
20-30-999 UNASSIGNED FUND BALANCE	.00	20,607.54	20,637.32	29.78	99.9
TOTAL REVENUE	<u>.38</u>	<u>26,680.15</u>	<u>27,512.32</u>	<u>832.17</u>	<u>97.0</u>
TOTAL FUND REVENUE	<u>.38</u>	<u>26,680.15</u>	<u>27,512.32</u>	<u>832.17</u>	<u>97.0</u>

TOWN OF FRASER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 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	.38	26,680.15	17,512.32	(9,167.83)	152.4

TOWN OF FRASER
BALANCE SHEET
OCTOBER 31, 2021

CAPITAL EQUIP REPLACEMENT FUND

ASSETS

30-10100	CASH - COMBINED FUND	247,886.77	
	TOTAL ASSETS		247,886.77

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	247,886.77	
	BALANCE - CURRENT DATE	247,886.77	
	TOTAL FUND EQUITY		247,886.77
	TOTAL LIABILITIES AND EQUITY		247,886.77

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2021

CAPITAL EQUIP REPLACEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
30-30-100 HWY USE TAX PROCEEDS	4,942.71	45,283.40	47,393.85	2,110.45	95.6
30-30-500 SALE OF CERF ASSETS	8,730.00	8,730.00	.00	(8,730.00)	.0
30-30-800 INTEREST EARNINGS	4.08	76.38	2,500.00	2,423.62	3.1
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	13,676.79	399,784.56	389,733.24	(10,051.32)	102.6
TOTAL FUND REVENUE	13,676.79	399,784.56	389,733.24	(10,051.32)	102.6

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 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	50,456.09	50,456.09	60,000.00	9,543.91	84.1
30-40-755 HEAVY EQUIPMENT PURCHASE	.00	.00	200,000.00	200,000.00	.0
30-40-810 LEASE/PURCHASE - PRINCIPAL	2,394.15	92,390.72	100,000.00	7,609.28	92.4
30-40-820 LEASE/PURCHASE - INTEREST	133.20	9,050.98	15,000.00	5,949.02	60.3
TOTAL EXPENDITURES	<u>52,983.44</u>	<u>151,897.79</u>	<u>375,000.00</u>	<u>223,102.21</u>	<u>40.5</u>
TOTAL FUND EXPENDITURES	<u>52,983.44</u>	<u>151,897.79</u>	<u>375,000.00</u>	<u>223,102.21</u>	<u>40.5</u>
NET REVENUE OVER EXPENDITURES	<u>(39,306.65)</u>	<u>247,886.77</u>	<u>14,733.24</u>	<u>(233,153.53)</u>	<u>1682.5</u>

TOWN OF FRASER
BALANCE SHEET
OCTOBER 31, 2021

CAPITAL ASSET FUND

ASSETS

32-10100	CASH - COMBINED FUND		41,030.59	
	TOTAL ASSETS			<u>41,030.59</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
32-29800	FUND BALANCE - BEGINNING OF YR	(276,568.37)		
	REVENUE OVER EXPENDITURES - YTD	<u>317,598.96</u>		
	BALANCE - CURRENT DATE		<u>41,030.59</u>	
	TOTAL FUND EQUITY			<u>41,030.59</u>
	TOTAL LIABILITIES AND EQUITY			<u>41,030.59</u>

TOWN OF FRASER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 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	4.01	(80.49)	.00	80.49	.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	4.01	603,353.08	743,178.62	139,825.54	81.2
TOTAL FUND REVENUE	4.01	603,353.08	743,178.62	139,825.54	81.2

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2021

CAPITAL ASSET FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>CAPITAL ASSET EXPENDITURES</u>					
32-40-810 CAPITAL PROJ- STREETS EXISTING	241,188.02	266,102.57	740,000.00	473,897.43	36.0
32-40-820 CAPITAL PROJ - BUILDINGS EXIST	.00	19,651.55	.00	(19,651.55)	.0
TOTAL CAPITAL ASSET EXPENDITURES	<u>241,188.02</u>	<u>285,754.12</u>	<u>740,000.00</u>	<u>454,245.88</u>	<u>38.6</u>
TOTAL FUND EXPENDITURES	<u>241,188.02</u>	<u>285,754.12</u>	<u>740,000.00</u>	<u>454,245.88</u>	<u>38.6</u>
NET REVENUE OVER EXPENDITURES	<u>(241,184.01)</u>	<u>317,598.96</u>	<u>3,178.62</u>	<u>(314,420.34)</u>	<u>9991.7</u>

TOWN OF FRASER
BALANCE SHEET
OCTOBER 31, 2021

CROS FUND

ASSETS

35-10100	CASH COMBINED FUND	275,831.43	
	TOTAL ASSETS		275,831.43

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	275,831.43	
	BALANCE - CURRENT DATE	275,831.43	
	TOTAL FUND EQUITY		275,831.43
	TOTAL LIABILITIES AND EQUITY		275,831.43

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2021

CROS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL - REVENUE</u>					
35-30-100 GRANTS AND AWARDS	.00	75,000.00	735,000.00	660,000.00	10.2
35-30-130 INTEREST INCOME	3.99	89.56	.00	(89.56)	.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	3.99	288,081.43	1,284,341.79	996,260.36	22.4
TOTAL FUND REVENUE	3.99	288,081.43	1,284,341.79	996,260.36	22.4

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 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	4,740.00	10,515.00	.00	(10,515.00)	.0
TOTAL PROJECT WIDE SCOPE - EXPENSES	4,740.00	12,250.00	1,260,000.00	1,247,750.00	1.0
TOTAL FUND EXPENDITURES	4,740.00	12,250.00	1,260,000.00	1,247,750.00	1.0
NET REVENUE OVER EXPENDITURES	(4,736.01)	275,831.43	24,341.79	(251,489.64)	1133.2

TOWN OF FRASER
BALANCE SHEET
OCTOBER 31, 2021

DEBT SERVICE FUND

ASSETS

40-10100	CASH - COMBINED FUND	35,535.02	
	TOTAL ASSETS		<u>35,535.02</u>

LIABILITIES AND EQUITY

FUND EQUITY

40-27100	DSF COMMITTED RESERVE BALANCE	33,693.16	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>1,841.86</u>	
	BALANCE - CURRENT DATE	<u>1,841.86</u>	
	TOTAL FUND EQUITY		<u>35,535.02</u>
	TOTAL LIABILITIES AND EQUITY		<u>35,535.02</u>

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2021

DEBT SERVICE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
40-30-800 INTEREST EARNINGS	.50	14.85	1,000.00	985.15	1.5
40-30-999 CARRYOVER BALANCE	.00	1,827.01	2,572.53	745.52	71.0
TOTAL REVENUE	<u>.50</u>	<u>1,841.86</u>	<u>3,572.53</u>	<u>1,730.67</u>	<u>51.6</u>
TOTAL FUND REVENUE	<u>.50</u>	<u>1,841.86</u>	<u>3,572.53</u>	<u>1,730.67</u>	<u>51.6</u>
NET REVENUE OVER EXPENDITURES	<u>.50</u>	<u>1,841.86</u>	<u>3,572.53</u>	<u>1,730.67</u>	<u>51.6</u>

TOWN OF FRASER
BALANCE SHEET
OCTOBER 31, 2021

WATER FUND

ASSETS

50-10100	CASH - COMBINED FUND	2,510,902.24	
50-10290	CASH W/TREASURER - COLLECTIONS	8,918.37	
50-11500	A/R CUSTOMER SERVICE CHARGES	35,294.69	
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>12,791,511.13</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	15,703.75	
50-22920	BULK WATER SECURITY DEP	23,500.00	
	TOTAL LIABILITIES		612,806.75

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	1,417,151.69	
	BALANCE - CURRENT DATE		<u>11,384,679.38</u>
	TOTAL FUND EQUITY		<u>12,178,704.38</u>
	TOTAL LIABILITIES AND EQUITY		<u>12,791,511.13</u>

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2021

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LICENSES & PERMITS</u>					
50-32-100 EXCAVATION PERMIT FEES	275.00	2,475.00	275.00	(2,200.00)	900.0
TOTAL LICENSES & PERMITS	275.00	2,475.00	275.00	(2,200.00)	900.0
<u>CHARGES FOR SERVICES</u>					
50-34-100 CUSTOMER SERVICE CHARGES	1,633.70	836,285.50	1,100,000.00	263,714.50	76.0
50-34-150 PENALTIES & INTEREST	1,140.29	6,411.79	2,000.00	(4,411.79)	320.6
50-34-200 PLANT INVESTMENT FEES	153,625.00	586,365.00	7,700.00	(578,665.00)	7615.1
50-34-300 WATER METER SALES	1,902.64	92,461.63	50,000.00	(42,461.63)	184.9
TOTAL CHARGES FOR SERVICES	158,301.63	1,521,523.92	1,159,700.00	(361,823.92)	131.2
<u>MISCELLANEOUS REVENUE</u>					
50-36-100 INTEREST EARNINGS	31.98	799.39	6,000.00	5,200.61	13.3
50-36-900 MISCELLANEOUS REVENUE	200.00	2,752.00	2,500.00	(252.00)	110.1
TOTAL MISCELLANEOUS REVENUE	231.98	3,551.39	8,500.00	4,948.61	41.8
<u>OTHER SOURCES & 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	158,808.61	2,309,088.55	1,932,598.50	(376,490.05)	119.5

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2021

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
50-40-110 SALARIES	25,663.92	242,258.06	310,000.00	67,741.94	78.2
50-40-210 HEALTH INSURANCE	4,658.34	51,376.31	80,000.00	28,623.69	64.2
50-40-220 FICA TAX	1,851.96	17,345.58	25,000.00	7,654.42	69.4
50-40-230 RETIREMENT	1,202.21	13,553.61	15,000.00	1,446.39	90.4
50-40-250 UNEMPLOYMENT TAX	66.78	718.84	1,000.00	281.16	71.9
50-40-280 TRAINING PROGRAMS	150.00	1,317.50	3,500.00	2,182.50	37.6
50-40-290 TRAVEL, MEALS AND LODGING	.00	79.30	3,500.00	3,420.70	2.3
50-40-295 MEALS AND ENTERTAINMENT	74.00	74.00	2,000.00	1,926.00	3.7
50-40-310 LEGAL FEES	.00	39,131.50	65,000.00	25,868.50	60.2
50-40-330 ENGINEERING FEES	1,808.60	91,437.91	100,000.00	8,562.09	91.4
50-40-360 COMPUTERS-NETWORKS AND SUPPORT	28,150.27	44,382.74	7,000.00	(37,382.74)	634.0
50-40-370 OTHER PROFESSIONAL SERVICES	722.26	4,032.91	60,000.00	55,967.09	6.7
50-40-430 INSURANCE	15,620.35	15,620.35	27,000.00	11,379.65	57.9
50-40-440 ADVERTISING	.00	.00	500.00	500.00	.0
50-40-460 SYSTEM REPAIR AND MAINT - PROD	26,703.55	36,353.40	160,000.00	123,646.60	22.7
50-40-465 SYSTEM REPAIR AND MAINT - DIST	109.02	8,957.26	265,000.00	256,042.74	3.4
50-40-490 PROFESSIONAL MEMBERSHIPS	310.00	5,542.12	9,500.00	3,957.88	58.3
50-40-500 OPERATING SUPPLIES-PRODUCTION	2,162.17	12,943.77	25,000.00	12,056.23	51.8
50-40-505 OPERATING SUPPLIES-DISTRIB	26,809.58	63,948.19	80,000.00	16,051.81	79.9
50-40-510 EQUIPMENT PURCHASE AND REPAIR	22.04	22.04	15,000.00	14,977.96	.2
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	313.98	8,917.54	10,000.00	1,082.46	89.2
50-40-562 UTILITIES - ELECTRICITY	3,213.18	31,713.23	50,000.00	18,286.77	63.4
50-40-670 PROP MGMT - FRASER WTP	3,875.26	4,035.26	60,000.00	55,964.74	6.7
50-40-680 PROP MGMT - MARYVALE WTP	75.78	235.78	8,000.00	7,764.22	3.0
50-40-690 MISCELLANEOUS EXPENSE	32.08	1,192.05	1,500.00	307.95	79.5
50-40-715 WATER RIGHTS - DIVERSION & DEV	.00	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	.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	143,595.33	891,936.86	1,919,200.00	1,027,263.14	46.5
TOTAL FUND EXPENDITURES	143,595.33	891,936.86	1,919,200.00	1,027,263.14	46.5
NET REVENUE OVER EXPENDITURES	15,213.28	1,417,151.69	13,398.50	(1,403,753.19)	10576.

TOWN OF FRASER
BALANCE SHEET
OCTOBER 31, 2021

WASTEWATER FUND

ASSETS

55-10100	CASH - COMBINED FUND	5,340,286.66	
55-10290	CASH W/TREASURER - COLLECTIONS	6,113.03	
55-11500	A/R CUSTOMER SERVICE CHARGES	28,764.94	
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		17,707,575.28

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	4,711,654.65	
	BALANCE - CURRENT DATE		13,534,432.28
	TOTAL FUND EQUITY		17,690,432.28
	TOTAL LIABILITIES AND EQUITY		17,707,575.28

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2021

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
55-34-100	256.42	669,067.24	990,000.00	320,932.76	67.6
55-34-150	1,321.89	4,770.41	1,000.00	(3,770.41)	477.0
55-34-200	(134,625.00)	796,875.00	300,000.00	(496,875.00)	265.6
	<u>(133,046.69)</u>	<u>1,470,712.65</u>	<u>1,291,000.00</u>	<u>(179,712.65)</u>	<u>113.9</u>
<u>MISCELLANEOUS REVENUE</u>					
55-36-100	76.37	2,131.96	18,500.00	16,368.04	11.5
55-36-500	.00	21,750.00	29,000.00	7,250.00	75.0
	<u>76.37</u>	<u>23,881.96</u>	<u>47,500.00</u>	<u>23,618.04</u>	<u>50.3</u>
<u>OTHER SOURCES & 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>(132,970.32)</u>	<u>6,220,993.26</u>	<u>4,291,851.33</u>	<u>(1,929,141.93)</u>	<u>145.0</u>

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2021

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
55-40-110 SALARIES	28,565.62	254,059.50	325,000.00	70,940.50	78.2
55-40-210 HEALTH INSURANCE	5,067.70	53,845.17	83,000.00	29,154.83	64.9
55-40-220 FICA TAX	2,062.41	18,181.15	27,000.00	8,818.85	67.3
55-40-230 RETIREMENT	1,352.46	14,160.49	17,000.00	2,839.51	83.3
55-40-250 UNEMPLOYMENT TAX	75.48	753.94	1,000.00	246.06	75.4
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	1,549.28	14,795.39	7,000.00	(7,795.39)	211.4
55-40-370 OTHER PROFESSIONAL SERVICES	722.28	4,032.95	15,000.00	10,967.05	26.9
55-40-410 BANK CHARGES	.00	.00	100.00	100.00	.0
55-40-430 INSURANCE	10,136.75	10,136.75	7,000.00	(3,136.75)	144.8
55-40-440 ADVERTISING	.00	.00	500.00	500.00	.0
55-40-460 SYSTEM REPAIR AND MAINT-COLLEC	.00	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	22.05	22.05	50,000.00	49,977.95	.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	325.53	2,864.36	2,000.00	(864.36)	143.2
55-40-650 WW TREATMENT CHARGES/JFOC	51,610.56	203,675.53	290,000.00	86,324.47	70.2
55-40-690 MISCELLANEOUS EXPENSE	32.08	1,099.05	3,000.00	1,900.95	36.6
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	101,522.20	1,509,338.61	2,120,600.00	611,261.39	71.2
TOTAL FUND EXPENDITURES	101,522.20	1,509,338.61	2,120,600.00	611,261.39	71.2
NET REVENUE OVER EXPENDITURES	(234,492.52)	4,711,654.65	2,171,251.33	(2,540,403.32)	217.0

TOWN OF FRASER
BALANCE SHEET
OCTOBER 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>