

TOWN OF FRASER
COMBINED CASH INVESTMENT
NOVEMBER 30, 2021

COMBINED CASH ACCOUNTS

01-10200	GENERAL CHECKING #878-000884	182,603.66
01-10215	XPRESS DEPOSIT ACCOUNT	11,318.08
01-10220	GENERAL CO-01-0160-8001	16,908,799.47
01-10750	CASH CLEARING - UTILITIES	315.50
	TOTAL COMBINED CASH	17,103,036.71
01-10100	CASH ALLOCATED TO OTHER FUNDS	(17,103,036.71)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	7,923,309.65
12	ALLOCATION TO RESTRICTED REVENUE FUND	810,033.03
20	ALLOCATION TO CONSERVATION TRUST FUND	26,680.73
30	ALLOCATION TO CAPITAL EQUIP REPLACEMENT FUND	250,450.79
32	ALLOCATION TO CAPITAL ASSET FUND	(14,705.04)
35	ALLOCATION TO CROS FUND	275,617.45
40	ALLOCATION TO DEBT SERVICE FUND	35,535.80
50	ALLOCATION TO WATER FUND	2,472,218.09
55	ALLOCATION TO WASTEWATER FUND	5,323,896.21
	TOTAL ALLOCATIONS TO OTHER FUNDS	17,103,036.71
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(17,103,036.71)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF FRASER
BALANCE SHEET
NOVEMBER 30, 2021

GENERAL FUND

ASSETS

10-10100	CASH - COMBINED FUND	7,923,309.65	
10-11100	PROPERTY TAXES RECEIVABLE	352,669.00	
10-11550	ACCTS REC - BILLINGS	111,071.21	
10-11600	MISCELLANEOUS RECEIVABLES	1,298.78	
	TOTAL ASSETS		<u>8,388,348.64</u>

LIABILITIES AND EQUITY

LIABILITIES

10-20200	ACCOUNTS PAYABLE TRADE	170,968.16	
10-21740	UNEMPLOYMENT TAXES PAYABLE	913.68	
10-21760	HEALTH INSURANCE PAYABLE	5,485.43	
10-21773	DEPENDENT CARE PAYABLE	4,212.84	
10-21775	FLEX HEALTH PLAN PAYABLE	602.06	
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		654,953.67

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>3,804,279.77</u>	
	BALANCE - CURRENT DATE	<u>3,804,279.77</u>	
	TOTAL FUND EQUITY		<u>7,733,394.97</u>
	TOTAL LIABILITIES AND EQUITY		<u>8,388,348.64</u>

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100	GENERAL FUND PROPERTY TAX	584.61	350,605.51	350,000.00 (605.51)	100.2
10-31-200	SPECIFIC OWNERSHIP TAX	2,192.23	22,375.95	12,000.00 (10,375.95)	186.5
10-31-300	MOTOR VEHICLE TAX	.00	.00	4,500.00 4,500.00	.0
10-31-400	TOWN SALES TAX	439,708.38	3,184,567.00	2,750,000.00 (434,567.00)	115.8
10-31-410	USE TAX - BUILDING MATERIALS	545.25	555,047.41	100,000.00 (455,047.41)	555.1
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	1,014.89	4,385.44	3,200.00 (1,185.44)	137.1
10-31-800	FRANCHISE FEES	13,344.83	98,160.00	55,000.00 (43,160.00)	178.5
	TOTAL TAXES	457,390.19	4,329,237.20	3,339,700.00 (989,537.20)	129.6
<u>LICENSES & PERMITS</u>					
10-32-100	BUSINESS LICENSE FEES	280.00	13,280.00	15,000.00 1,720.00	88.5
10-32-110	REGULATED INDUSTRY FEES/TAXES	18,101.83	227,377.17	120,000.00 (107,377.17)	189.5
	TOTAL LICENSES & PERMITS	18,381.83	240,657.17	135,000.00 (105,657.17)	178.3
<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	500.00	750.00	1,500.00 750.00	50.0
10-34-120	SUBDIVISION FEES	.00	25,350.00	1,500.00 (23,850.00)	1690.0
10-34-130	MISCELLANEOUS PLANNING FEES	.00	710.00	1,000.00 290.00	71.0
10-34-300	PAYT	2,090.95	65,610.75	35,000.00 (30,610.75)	187.5
	TOTAL CHARGES FOR SERVICES	2,590.95	92,420.75	40,000.00 (52,420.75)	231.1
<u>MISCELLANEOUS REVENUE</u>					
10-36-100	INTEREST EARNINGS	170.49	2,979.18	35,000.00 32,020.82	8.5
10-36-300	RENTAL INCOME	515.00	6,782.00	12,000.00 5,218.00	56.5
10-36-600	COMMUNITY HOUSING	2,100.00	19,950.00	15,000.00 (4,950.00)	133.0
10-36-610	REIMBURSABLE - PROF SERVICES	708.75	48,515.18	50,000.00 1,484.82	97.0
10-36-630	DISPOSABLE BAG FEES	3,722.88	28,077.12	10,000.00 (18,077.12)	280.8
10-36-900	MISCELLANEOUS REVENUE	415.04	42,808.52	30,500.00 (12,308.52)	140.4
	TOTAL MISCELLANEOUS REVENUE	7,632.16	149,112.00	152,500.00 3,388.00	97.8

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 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	485,995.13	9,190,145.09	6,182,497.15	(3,007,647.94)	148.7

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 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	.00	1,325.00	6,000.00	4,675.00	22.1
10-41-290 TRAVEL, MEALS AND LODGING	1,499.06	4,858.72	5,500.00	641.28	88.3
10-41-295 MEALS AND ENTERTAINMENT	518.77	5,311.40	10,000.00	4,688.60	53.1
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	4,500.00	4,500.00	5,000.00	500.00	90.0
10-41-862 FRASER/WINTER PARK POLICE DEPT	54,841.00	532,922.00	650,000.00	117,078.00	82.0
10-41-863 STREET LIGHTING AND SIGNALS	1,300.38	12,969.74	22,750.00	9,780.26	57.0
10-41-864 SPECIAL EVENTS	.00	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	13,148.89	113,648.89	82,500.00	(31,148.89)	137.8
10-41-872 SUSTAINABILITY	128.52	2,472.60	15,000.00	12,527.40	16.5
10-41-873 RECYCLE FACILITY	4,993.22	64,840.40	50,000.00	(14,840.40)	129.7
10-41-874 COMMUNITY HOUSING	.00	.00	750,000.00	750,000.00	.0
10-41-875 MARKETING	2,098.19	22,024.38	25,000.00	2,975.62	88.1
TOTAL TOWN BOARD	83,028.03	829,862.59	1,696,075.00	866,212.41	48.9

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-45-110 SALARIES	33,407.44	442,368.12	500,000.00	57,631.88	88.5
10-45-210 HEALTH INSURANCE	5,907.00	71,282.05	90,000.00	18,717.95	79.2
10-45-220 FICA TAX	2,402.72	27,663.54	32,000.00	4,336.46	86.5
10-45-230 RETIREMENT	1,276.53	18,847.68	20,000.00	1,152.32	94.2
10-45-250 UNEMPLOYMENT TAX	100.22	1,140.20	1,200.00	59.80	95.0
10-45-280 TRAINING PROGRAMS	.00	5,272.50	8,000.00	2,727.50	65.9
10-45-290 TRAVEL, MEALS AND LODGING	1,041.28	13,728.18	10,000.00	(3,728.18)	137.3
10-45-295 MEALS AND ENTERTAINMENT	2,335.68	7,590.29	6,000.00	(1,590.29)	126.5
10-45-310 LEGAL FEES	11,386.10	221,080.04	175,000.00	(46,080.04)	126.3
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	2,380.79	73,268.10	90,000.00	16,731.90	81.4
10-45-370 OTHER PROFESSIONAL SERVICES	3,014.37	54,364.00	90,000.00	35,636.00	60.4
10-45-375 REIMBURSABLE PROF SERVICES	117.67	32,216.72	50,000.00	17,783.28	64.4
10-45-380 JANITORIAL SERVICES	985.11	11,683.44	15,918.12	4,234.68	73.4
10-45-385 TREASURER'S FEES	11.70	7,013.31	7,725.00	711.69	90.8
10-45-395 RECORDING FEES	.00	750.00	1,500.00	750.00	50.0
10-45-410 BANK CHARGES	1,662.00	9,338.93	8,000.00	(1,338.93)	116.7
10-45-420 ELECTIONS	.00	.00	5,000.00	5,000.00	.0
10-45-430 INSURANCE - ALL DEPARTMENTS	1,536.31	80,045.99	75,000.00	(5,045.99)	106.7
10-45-440 ADVERTISING	31.72	791.75	2,500.00	1,708.25	31.7
10-45-490 PROFESSIONAL MEMBERSHIPS	.00	11,504.27	12,000.00	495.73	95.9
10-45-500 OPERATING SUPPLIES	785.96	11,692.78	15,435.00	3,742.22	75.8
10-45-510 EQUIPMENT PURCHASE AND REPAIR	.00	209.99	10,000.00	9,790.01	2.1
10-45-550 POSTAGE	2.36	1,385.65	2,500.00	1,114.35	55.4
10-45-560 UTILITIES -TELEPHONE	466.40	6,631.40	7,500.00	868.60	88.4
10-45-561 UTILITIES - NATURAL GAS	378.09	2,720.89	3,500.00	779.11	77.7
10-45-562 UTILITIES - ELECTRICITY	689.67	8,346.91	6,400.00	(1,946.91)	130.4
10-45-670 PROP MGMT - 107 EISENHOWER DR	932.06	30,161.45	20,000.00	(10,161.45)	150.8
10-45-671 PROP MGMT - 105 FRASER AVE	542.83	766.96	500.00	(266.96)	153.4
10-45-673 PROP MGMT - 153 FRASER AVE	1,057.34	13,723.21	60,000.00	46,276.79	22.9
10-45-674 PROP MGMT - 200 EISENHOWER DR	.00	92.63	500.00	407.37	18.5
10-45-690 MISCELLANEOUS EXPENSE	340.73	13,614.68	20,000.00	6,385.32	68.1
10-45-830 LOAN - PRINCIPAL	384.03	38,796.81	.00	(38,796.81)	.0
10-45-840 LOAN - INTEREST	4.35	86.99	.00	(86.99)	.0
TOTAL ADMINISTRATION	73,180.46	1,239,076.96	1,367,878.12	128,801.16	90.6

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
10-60-110 SALARIES	34,528.31	464,597.01	735,000.00	270,402.99	63.2
10-60-210 HEALTH INSURANCE	10,458.40	129,964.20	215,000.00	85,035.80	60.5
10-60-220 FICA TAX	2,321.10	31,720.41	58,000.00	26,279.59	54.7
10-60-230 RETIREMENT	1,256.72	21,350.97	33,000.00	11,649.03	64.7
10-60-250 UNEMPLOYMENT TAX	103.58	1,390.31	2,350.00	959.69	59.2
10-60-280 TRAINING PROGRAMS	175.00	2,135.00	3,500.00	1,365.00	61.0
10-60-290 TRAVEL, MEALS AND LODGING	160.99	191.19	2,500.00	2,308.81	7.7
10-60-295 MEALS AND ENTERTAINMENT	257.63	678.94	1,500.00	821.06	45.3
10-60-330 ENGINEERING FEES	.00	5,770.00	50,000.00	44,230.00	11.5
10-60-360 COMPUTER NETWORK SUPPORT	773.47	38,187.87	33,075.00	(5,112.87)	115.5
10-60-370 OTHER PROFESSIONAL SERVICES	957.52	26,948.50	90,000.00	63,051.50	29.9
10-60-480 EQUIPMENT RENTAL	.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	5,940.66	91,277.08	90,000.00	(1,277.08)	101.4
10-60-506 PLANTS/PLANTER SUPPLIES	423.24	17,304.51	70,000.00	52,695.49	24.7
10-60-510 EQUIPMENT PURCHASE AND REPAIR	1,609.22	92,574.87	75,000.00	(17,574.87)	123.4
10-60-560 UTILITIES - TELEPHONE	405.29	4,073.22	4,000.00	(73.22)	101.8
10-60-561 UTILITIES - NATURAL GAS	426.25	3,717.44	5,000.00	1,282.56	74.4
10-60-670 PROP MGMT - 125 FRASER AVE	140.21	11,259.70	7,500.00	(3,759.70)	150.1
10-60-673 PROP MGMT - FRASER RIVER TRAIL	.00	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	653.58	6,586.01	5,000.00	(1,586.01)	131.7
10-60-680 PROP MGMT - GARDNER SHED	.00	130.00	.00	(130.00)	.0
10-60-681 PROP MGMT - COZENS RANCH PARK	699.55	12,977.30	15,000.00	2,022.70	86.5
10-60-684 PROP MGMT - FRODO	743.75	79,749.36	5,000.00	(74,749.36)	1595.0
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	609.50	11,542.27	8,000.00	(3,542.27)	144.3
10-60-740 ART IN PUBLIC PLACES	185.78	65,652.64	90,000.00	24,347.36	73.0
TOTAL PUBLIC WORKS	62,829.75	1,131,205.85	1,630,425.00	499,219.15	69.4
<u>120 ZEREX AVENUE</u>					
10-65-370 OTHER PROFESSIONAL SERVICES	.00	172.63	.00	(172.63)	.0
10-65-380 JANITORIAL SERVICES	1,350.00	12,420.41	15,000.00	2,579.59	82.8
10-65-561 UTILITIES - NATURAL GAS	122.84	994.11	1,236.36	242.25	80.4
10-65-562 UTILITIES - ELECTRICITY	101.07	1,099.53	1,236.36	136.83	88.9
10-65-670 PROP MGMT - 120 ZEREX	.00	533.24	5,000.00	4,466.76	10.7
TOTAL 120 ZEREX AVENUE	1,573.91	15,219.92	22,472.72	7,252.80	67.7

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 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
TOTAL FUND EXPENDITURES	220,612.15	5,385,865.32	6,178,729.84	792,864.52	87.2
NET REVENUE OVER EXPENDITURES	265,382.98	3,804,279.77	3,767.31	(3,800,512.46)	10098

TOWN OF FRASER
BALANCE SHEET
NOVEMBER 30, 2021

RESTRICTED REVENUE FUND

ASSETS

12-10100	CASH COMBINED FUND	810,033.03	
	TOTAL ASSETS		810,033.03

LIABILITIES AND EQUITY

FUND EQUITY

12-27000	RESTRICTED RESERVE - TRANSPORT	210,000.00	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	600,033.03	
	BALANCE - CURRENT DATE	600,033.03	
	TOTAL FUND EQUITY		810,033.03
	TOTAL LIABILITIES AND EQUITY		810,033.03

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021

RESTRICTED REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
12-31-100	RESTRICTED 1% GF SALES TAX	109,927.09	796,141.75	687,500.00	(108,641.75) 115.8
12-31-800	INTEREST INCOME	16.90	223.19	500.00	276.81 44.6
	TOTAL TAXES	<u>109,943.99</u>	<u>796,364.94</u>	<u>688,000.00</u>	<u>(108,364.94) 115.8</u>
<u>INTERGOVENMENTAL</u>					
12-33-100	GRANTS & AID TO AGENCIES	8,263.00	10,460.03	11,000.00	539.97 95.1
	TOTAL INTERGOVENMENTAL	<u>8,263.00</u>	<u>10,460.03</u>	<u>11,000.00</u>	<u>539.97 95.1</u>
<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	<u>.00</u>	<u>537,576.89</u>	<u>38,838.25</u>	<u>(498,738.64) 1384.1</u>
	TOTAL FUND REVENUE	<u>118,206.99</u>	<u>1,344,401.86</u>	<u>737,838.25</u>	<u>(606,563.61) 182.2</u>

TOWN OF FRASER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 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	82,795.06	464,441.77	680,000.00	215,558.23	68.3
12-40-710 TRAILS O&M	.00	34,927.06	20,000.00	(14,927.06)	174.6
12-40-715 TRAILS - CAPITAL EXPENDITURES	.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>82,795.06</u>	<u>744,368.83</u>	<u>735,000.00</u>	<u>(9,368.83)</u>	<u>101.3</u>
TOTAL FUND EXPENDITURES	<u>82,795.06</u>	<u>744,368.83</u>	<u>735,000.00</u>	<u>(9,368.83)</u>	<u>101.3</u>
NET REVENUE OVER EXPENDITURES	<u>35,411.93</u>	<u>600,033.03</u>	<u>2,838.25</u>	<u>(597,194.78)</u>	<u>21141.</u>

TOWN OF FRASER
BALANCE SHEET
NOVEMBER 30, 2021

CONSERVATION TRUST FUND

ASSETS

20-10100	CASH - COMBINED FUND	26,680.73	
	TOTAL ASSETS		26,680.73

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	26,680.73	
	BALANCE - CURRENT DATE	26,680.73	
	TOTAL FUND EQUITY		26,680.73
	TOTAL LIABILITIES AND EQUITY		26,680.73

TOWN OF FRASER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 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	.00	6,063.36	6,800.00	736.64	89.2
20-30-800 INTEREST EARNINGS	.58	9.83	75.00	65.17	13.1
20-30-999 UNASSIGNED FUND BALANCE	.00	20,607.54	20,637.32	29.78	99.9
	<u>.58</u>	<u>26,680.73</u>	<u>27,512.32</u>	<u>831.59</u>	<u>97.0</u>
TOTAL REVENUE					
	<u>.58</u>	<u>26,680.73</u>	<u>27,512.32</u>	<u>831.59</u>	<u>97.0</u>
TOTAL FUND REVENUE					

TOWN OF FRASER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 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	.58	26,680.73	17,512.32	(9,168.41)	152.4

TOWN OF FRASER
BALANCE SHEET
NOVEMBER 30, 2021

CAPITAL EQUIP REPLACEMENT FUND

ASSETS

30-10100	CASH - COMBINED FUND	250,450.79	
	TOTAL ASSETS		250,450.79

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	250,450.79	
	BALANCE - CURRENT DATE	250,450.79	
	TOTAL FUND EQUITY		250,450.79
	TOTAL LIABILITIES AND EQUITY		250,450.79

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021

CAPITAL EQUIP REPLACEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
30-30-100 HWY USE TAX PROCEEDS	5,085.96	50,369.36	47,393.85	(2,975.51)	106.3
30-30-500 SALE OF CERF ASSETS	.00	8,730.00	.00	(8,730.00)	.0
30-30-800 INTEREST EARNINGS	5.41	81.79	2,500.00	2,418.21	3.3
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	5,091.37	404,875.93	389,733.24	(15,142.69)	103.9
TOTAL FUND REVENUE	5,091.37	404,875.93	389,733.24	(15,142.69)	103.9

TOWN OF FRASER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 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	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	2,405.87	94,796.59	100,000.00	5,203.41	94.8
30-40-820 LEASE/PURCHASE - INTEREST	121.48	9,172.46	15,000.00	5,827.54	61.2
TOTAL EXPENDITURES	<u>2,527.35</u>	<u>154,425.14</u>	<u>375,000.00</u>	<u>220,574.86</u>	<u>41.2</u>
TOTAL FUND EXPENDITURES	<u>2,527.35</u>	<u>154,425.14</u>	<u>375,000.00</u>	<u>220,574.86</u>	<u>41.2</u>
NET REVENUE OVER EXPENDITURES	<u>2,564.02</u>	<u>250,450.79</u>	<u>14,733.24</u>	<u>(235,717.55)</u>	<u>1699.9</u>

TOWN OF FRASER
BALANCE SHEET
NOVEMBER 30, 2021

CAPITAL ASSET FUND

ASSETS

32-10100	CASH - COMBINED FUND	(14,705.04)		
	TOTAL ASSETS			(14,705.04)

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:				
32-29800	FUND BALANCE - BEGINNING OF YR	(276,568.37)		
	REVENUE OVER EXPENDITURES - YTD		261,863.33		
	BALANCE - CURRENT DATE	(14,705.04)		
	TOTAL FUND EQUITY			(14,705.04)
	TOTAL LIABILITIES AND EQUITY			(14,705.04)

TOWN OF FRASER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 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	.90	(79.59)	.00	79.59	.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	.90	603,353.98	743,178.62	139,824.64	81.2
TOTAL FUND REVENUE	.90	603,353.98	743,178.62	139,824.64	81.2

TOWN OF FRASER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021

CAPITAL ASSET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL ASSET EXPENDITURES</u>					
32-40-810 CAPITAL PROJ- STREETS EXISTING	37,635.07	303,737.64	740,000.00	436,262.36	41.1
32-40-820 CAPITAL PROJ - BUILDINGS EXIST	18,101.46	37,753.01	.00	(37,753.01)	.0
TOTAL CAPITAL ASSET EXPENDITURES	<u>55,736.53</u>	<u>341,490.65</u>	<u>740,000.00</u>	<u>398,509.35</u>	<u>46.2</u>
TOTAL FUND EXPENDITURES	<u>55,736.53</u>	<u>341,490.65</u>	<u>740,000.00</u>	<u>398,509.35</u>	<u>46.2</u>
NET REVENUE OVER EXPENDITURES	<u>(55,735.63)</u>	<u>261,863.33</u>	<u>3,178.62</u>	<u>(258,684.71)</u>	<u>8238.3</u>

TOWN OF FRASER
BALANCE SHEET
NOVEMBER 30, 2021

CROS FUND

ASSETS

35-10100	CASH COMBINED FUND	275,617.45	
	TOTAL ASSETS		275,617.45

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	275,617.45	
	BALANCE - CURRENT DATE	275,617.45	
	TOTAL FUND EQUITY		275,617.45
	TOTAL LIABILITIES AND EQUITY		275,617.45

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 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	6.02	95.58	.00	(95.58)	.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	6.02	288,087.45	1,284,341.79	996,254.34	22.4
TOTAL FUND REVENUE	6.02	288,087.45	1,284,341.79	996,254.34	22.4

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 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	220.00	1,955.00	600,000.00	598,045.00	.3
35-40-340 TRAILS	.00	10,515.00	.00	(10,515.00)	.0
TOTAL PROJECT WIDE SCOPE - EXPENSES	<u>220.00</u>	<u>12,470.00</u>	<u>1,260,000.00</u>	<u>1,247,530.00</u>	<u>1.0</u>
TOTAL FUND EXPENDITURES	<u>220.00</u>	<u>12,470.00</u>	<u>1,260,000.00</u>	<u>1,247,530.00</u>	<u>1.0</u>
NET REVENUE OVER EXPENDITURES	<u>(213.98)</u>	<u>275,617.45</u>	<u>24,341.79</u>	<u>(251,275.66)</u>	<u>1132.3</u>

TOWN OF FRASER
BALANCE SHEET
NOVEMBER 30, 2021

DEBT SERVICE FUND

ASSETS

40-10100	CASH - COMBINED FUND	35,535.80	
	TOTAL ASSETS		35,535.80

LIABILITIES AND EQUITY

FUND EQUITY

40-27100	DSF COMMITTED RESERVE BALANCE	33,693.16	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	1,842.64	
	BALANCE - CURRENT DATE	1,842.64	
	TOTAL FUND EQUITY		35,535.80
	TOTAL LIABILITIES AND EQUITY		35,535.80

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 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	.78	15.63	1,000.00	984.37	1.6
40-30-999	CARRYOVER BALANCE	.00	1,827.01	2,572.53	745.52	71.0
	TOTAL REVENUE	<u>.78</u>	<u>1,842.64</u>	<u>3,572.53</u>	<u>1,729.89</u>	<u>51.6</u>
	TOTAL FUND REVENUE	<u>.78</u>	<u>1,842.64</u>	<u>3,572.53</u>	<u>1,729.89</u>	<u>51.6</u>
	NET REVENUE OVER EXPENDITURES	<u>.78</u>	<u>1,842.64</u>	<u>3,572.53</u>	<u>1,729.89</u>	<u>51.6</u>

TOWN OF FRASER
BALANCE SHEET
NOVEMBER 30, 2021

WATER FUND

ASSETS

50-10100	CASH - COMBINED FUND	2,472,218.09	
50-10290	CASH W/TREASURER - COLLECTIONS	8,918.37	
50-11500	A/R CUSTOMER SERVICE CHARGES	9,018.68	
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		12,726,550.97

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	12,443.75	
50-22920	BULK WATER SECURITY DEP	21,500.00	
	TOTAL LIABILITIES		607,546.75

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	1,357,451.53	
	BALANCE - CURRENT DATE	11,324,979.22	
	TOTAL FUND EQUITY		12,119,004.22
	TOTAL LIABILITIES AND EQUITY		12,726,550.97

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LICENSES & PERMITS</u>					
50-32-100 EXCAVATION PERMIT FEES	.00	2,475.00	275.00	(2,200.00)	900.0
TOTAL LICENSES & PERMITS	.00	2,475.00	275.00	(2,200.00)	900.0
<u>CHARGES FOR SERVICES</u>					
50-34-100 CUSTOMER SERVICE CHARGES	268.87	836,554.37	1,100,000.00	263,445.63	76.1
50-34-150 PENALTIES & INTEREST	107.43	6,519.22	2,000.00	(4,519.22)	326.0
50-34-200 PLANT INVESTMENT FEES	.00	586,365.00	7,700.00	(578,665.00)	7615.1
50-34-300 WATER METER SALES	.00	92,461.63	50,000.00	(42,461.63)	184.9
TOTAL CHARGES FOR SERVICES	376.30	1,521,900.22	1,159,700.00	(362,200.22)	131.2
<u>MISCELLANEOUS REVENUE</u>					
50-36-100 INTEREST EARNINGS	54.77	854.16	6,000.00	5,145.84	14.2
50-36-900 MISCELLANEOUS REVENUE	1,010.00	3,762.00	2,500.00	(1,262.00)	150.5
TOTAL MISCELLANEOUS REVENUE	1,064.77	4,616.16	8,500.00	3,883.84	54.3
<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	1,441.07	2,310,529.62	1,932,598.50	(377,931.12)	119.6

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
50-40-110 SALARIES	21,593.14	263,851.20	310,000.00	46,148.80	85.1
50-40-210 HEALTH INSURANCE	4,658.34	56,034.65	80,000.00	23,965.35	70.0
50-40-220 FICA TAX	1,540.14	18,885.72	25,000.00	6,114.28	75.5
50-40-230 RETIREMENT	1,070.16	14,623.77	15,000.00	376.23	97.5
50-40-250 UNEMPLOYMENT TAX	64.78	783.62	1,000.00	216.38	78.4
50-40-280 TRAINING PROGRAMS	150.00	1,467.50	3,500.00	2,032.50	41.9
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	74.00	2,000.00	1,926.00	3.7
50-40-310 LEGAL FEES	8,998.75	48,130.25	65,000.00	16,869.75	74.1
50-40-330 ENGINEERING FEES	6,681.50	98,119.41	100,000.00	1,880.59	98.1
50-40-360 COMPUTERS-NETWORKS AND SUPPORT	1,436.71	45,819.45	7,000.00	(38,819.45)	654.6
50-40-370 OTHER PROFESSIONAL SERVICES	366.29	4,399.20	60,000.00	55,600.80	7.3
50-40-430 INSURANCE	.00	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	5,718.69	42,072.09	160,000.00	117,927.91	26.3
50-40-465 SYSTEM REPAIR AND MAINT - DIST	1,885.41	10,842.67	265,000.00	254,157.33	4.1
50-40-490 PROFESSIONAL MEMBERSHIPS	.00	5,542.12	9,500.00	3,957.88	58.3
50-40-500 OPERATING SUPPLIES-PRODUCTION	23.38	12,967.15	25,000.00	12,032.85	51.9
50-40-505 OPERATING SUPPLIES-DISTRIB	2,215.74	66,163.93	80,000.00	13,836.07	82.7
50-40-510 EQUIPMENT PURCHASE AND REPAIR	.00	22.04	15,000.00	14,977.96	.2
50-40-520 TESTING	350.00	2,787.14	10,000.00	7,212.86	27.9
50-40-550 POSTAGE & BILLING SUPPLIES	.00	989.75	3,000.00	2,010.25	33.0
50-40-560 UTILITIES - TELEPHONE	965.01	9,882.55	10,000.00	117.45	98.8
50-40-562 UTILITIES - ELECTRICITY	3,209.08	34,922.31	50,000.00	15,077.69	69.8
50-40-670 PROP MGMT - FRASER WTP	.00	4,035.26	60,000.00	55,964.74	6.7
50-40-680 PROP MGMT - MARYVALE WTP	.00	235.78	8,000.00	7,764.22	3.0
50-40-690 MISCELLANEOUS EXPENSE	.00	1,192.05	1,500.00	307.95	79.5
50-40-715 WATER RIGHTS - DIVERSION & DEV	214.11	10,034.83	45,000.00	34,965.17	22.3
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	61,141.23	953,078.09	1,919,200.00	966,121.91	49.7
TOTAL FUND EXPENDITURES	61,141.23	953,078.09	1,919,200.00	966,121.91	49.7
NET REVENUE OVER EXPENDITURES	(59,700.16)	1,357,451.53	13,398.50	(1,344,053.03)	10131.

TOWN OF FRASER
BALANCE SHEET
NOVEMBER 30, 2021

WASTEWATER FUND

ASSETS

55-10100	CASH - COMBINED FUND	5,323,896.21	
55-10290	CASH W/TREASURER - COLLECTIONS	6,113.03	
55-11500	A/R CUSTOMER SERVICE CHARGES	10,681.16	
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			17,673,101.05

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	4,677,180.42	
BALANCE - CURRENT DATE			13,499,958.05
TOTAL FUND EQUITY			17,655,958.05
TOTAL LIABILITIES AND EQUITY			17,673,101.05

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
55-34-100	272.78	669,340.02	990,000.00	320,659.98	67.6
55-34-150	86.15	4,856.56	1,000.00	(3,856.56)	485.7
55-34-200	.00	796,875.00	300,000.00	(496,875.00)	265.6
	<u>358.93</u>	<u>1,471,071.58</u>	<u>1,291,000.00</u>	<u>(180,071.58)</u>	<u>114.0</u>
<u>MISCELLANEOUS REVENUE</u>					
55-36-100	116.48	2,248.44	18,500.00	16,251.56	12.2
55-36-500	.00	21,750.00	29,000.00	7,250.00	75.0
	<u>116.48</u>	<u>23,998.44</u>	<u>47,500.00</u>	<u>23,501.56</u>	<u>50.5</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>475.41</u>	<u>6,221,468.67</u>	<u>4,291,851.33</u>	<u>(1,929,617.34)</u>	<u>145.0</u>

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
55-40-110 SALARIES	23,700.61	277,760.11	325,000.00	47,239.89	85.5
55-40-210 HEALTH INSURANCE	5,067.70	58,912.87	83,000.00	24,087.13	71.0
55-40-220 FICA TAX	1,689.55	19,870.70	27,000.00	7,129.30	73.6
55-40-230 RETIREMENT	1,172.75	15,333.24	17,000.00	1,666.76	90.2
55-40-250 UNEMPLOYMENT TAX	71.11	825.05	1,000.00	174.95	82.5
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	1,011.72	15,807.11	7,000.00	(8,807.11)	225.8
55-40-370 OTHER PROFESSIONAL SERVICES	366.29	4,399.24	15,000.00	10,600.76	29.3
55-40-410 BANK CHARGES	.00	.00	100.00	100.00	.0
55-40-430 INSURANCE	.00	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	1,600.00	81,600.41	150,000.00	68,399.59	54.4
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	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	269.91	3,134.27	2,000.00	(1,134.27)	156.7
55-40-650 WW TREATMENT CHARGES/JFOC	.00	203,675.53	290,000.00	86,324.47	70.2
55-40-690 MISCELLANEOUS EXPENSE	.00	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	34,949.64	1,544,288.25	2,120,600.00	576,311.75	72.8
TOTAL FUND EXPENDITURES	34,949.64	1,544,288.25	2,120,600.00	576,311.75	72.8
NET REVENUE OVER EXPENDITURES	(34,474.23)	4,677,180.42	2,171,251.33	(2,505,929.09)	215.4

TOWN OF FRASER
BALANCE SHEET
NOVEMBER 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>