

TOWN OF FRASER
COMBINED CASH INVESTMENT
JANUARY 31, 2022

COMBINED CASH ACCOUNTS

01-10200	GENERAL CHECKING #878-000884	430,392.16
01-10215	XPRESS DEPOSIT ACCOUNT	94,645.79
01-10220	GENERAL CO-01-0160-8001	16,666,623.71
	TOTAL COMBINED CASH	17,191,661.66
01-10100	CASH ALLOCATED TO OTHER FUNDS	(17,191,661.66)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	8,167,545.62
12	ALLOCATION TO RESTRICTED REVENUE FUND	927,342.98
20	ALLOCATION TO CONSERVATION TRUST FUND	28,727.35
30	ALLOCATION TO CAPITAL EQUIP REPLACEMENT FUND	310,523.10
32	ALLOCATION TO CAPITAL ASSET FUND	(375,712.02)
35	ALLOCATION TO CROS FUND	200,641.02
40	ALLOCATION TO DEBT SERVICE FUND	35,539.44
50	ALLOCATION TO WATER FUND	2,544,793.65
55	ALLOCATION TO WASTEWATER FUND	5,352,260.52
	TOTAL ALLOCATIONS TO OTHER FUNDS	17,191,661.66
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(17,191,661.66)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF FRASER
BALANCE SHEET
JANUARY 31, 2022

GENERAL FUND

ASSETS

10-10100	CASH - COMBINED FUND	8,167,545.62	
10-11100	PROPERTY TAXES RECEIVABLE	575,735.00	
10-11110	SALES TAXES RECEIVABLE	484,225.70	
10-11190	OTHER TAXES RECEIVABLE	9,994.61	
10-11550	ACCTS REC - BILLINGS	153,735.62	
10-11600	MISCELLANEOUS RECEIVABLES	1,298.78	
	TOTAL ASSETS		9,392,535.33

LIABILITIES AND EQUITY

LIABILITIES

10-20200	ACCOUNTS PAYABLE TRADE	303,668.93	
10-21720	SALES TAX PAYABLE	69.59	
10-21755	457 DEFERRED COMP PAYABLE	1,768.92	
10-21760	HEALTH INSURANCE PAYABLE	18,564.81	
10-21773	DEPENDENT CARE PAYABLE	3,342.00	
10-21775	FLEX HEALTH PLAN PAYABLE	(32.26)	
10-21900	ECONOMIC INCENTIVE FEE REBATE	45,038.00	
10-22210	DEFERRED TAXES	575,735.00	
10-22920	SUBDIVISION IMP SECURITY DEP	74,564.50	
10-22950	RENTAL PROPERTY DEPOSITS HELD	500.00	
	TOTAL LIABILITIES		1,023,219.49

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:		
10-29800	FUND BALANCE - BEGINNING OF YR	4,698,162.52	
	REVENUE OVER EXPENDITURES - YTD	(257,961.88)	
	BALANCE - CURRENT DATE	4,440,200.64	
	TOTAL FUND EQUITY		8,369,315.84
	TOTAL LIABILITIES AND EQUITY		9,392,535.33

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100 GENERAL FUND PROPERTY TAX	.00	.00	575,735.28	575,735.28	.0
10-31-200 SPECIFIC OWNERSHIP TAX	.00	.00	12,000.00	12,000.00	.0
10-31-300 MOTOR VEHICLE TAX	.00	.00	500.00	500.00	.0
10-31-400 TOWN SALES TAX	.00	.00	3,200,000.00	3,200,000.00	.0
10-31-410 USE TAX - BUILDING MATERIALS	1,842.21	1,842.21	250,000.00	248,157.79	.7
10-31-420 USE TAX - MOTOR VEHICLE SALES	11,346.52	11,346.52	140,000.00	128,653.48	8.1
10-31-430 STATE CIGARETTE TAX	.00	.00	3,000.00	3,000.00	.0
10-31-800 FRANCHISE FEES	.00	.00	60,000.00	60,000.00	.0
TOTAL TAXES	13,188.73	13,188.73	4,241,235.28	4,228,046.55	.3
<u>LICENSES & PERMITS</u>					
10-32-100 BUSINESS LICENSE FEES	120.00	120.00	15,000.00	14,880.00	.8
10-32-110 REGULATED INDUSTRY FEES/TAXES	622.50	622.50	200,000.00	199,377.50	.3
TOTAL LICENSES & PERMITS	742.50	742.50	215,000.00	214,257.50	.4
<u>INTERGOVERNMENTAL</u>					
10-33-100 GRANTS	11,630.39	11,630.39	221,644.89	210,014.50	5.3
TOTAL INTERGOVERNMENTAL	11,630.39	11,630.39	221,644.89	210,014.50	5.3
<u>CHARGES FOR SERVICES</u>					
10-34-100 ANNEXATION FEES	.00	.00	1,000.00	1,000.00	.0
10-34-110 ZONING FEES	.00	.00	1,500.00	1,500.00	.0
10-34-120 SUBDIVISION FEES	1,600.00	1,600.00	1,500.00	(100.00)	106.7
10-34-130 MISCELLANEOUS PLANNING FEES	.00	.00	1,000.00	1,000.00	.0
10-34-300 PAYT	4,804.00	4,804.00	70,000.00	65,196.00	6.9
10-34-600 DISTRIBUTION	.00	.00	182,000.00	182,000.00	.0
TOTAL CHARGES FOR SERVICES	6,404.00	6,404.00	257,000.00	250,596.00	2.5
<u>MISCELLANEOUS REVENUE</u>					
10-36-100 INTEREST EARNINGS	499.71	499.71	4,500.00	4,000.29	11.1
10-36-300 RENTAL INCOME	425.00	425.00	10,000.00	9,575.00	4.3
10-36-600 COMMUNITY HOUSING	1,200.00	1,200.00	15,000.00	13,800.00	8.0
10-36-610 REIMBURSABLE - PROF SERVICES	4,872.97	4,872.97	100,000.00	95,127.03	4.9
10-36-630 DISPOSABLE BAG FEES	11,411.64	11,411.64	25,000.00	13,588.36	45.7
10-36-900 MISCELLANEOUS REVENUE	53,149.75	53,149.75	30,000.00	(23,149.75)	177.2
TOTAL MISCELLANEOUS REVENUE	71,559.07	71,559.07	184,500.00	112,940.93	38.8

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2022

GENERAL FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>OTHER SOURCES & TRANSFERS</u>					
10-39-920 TRANSFER IN FROM GF RESERVES	.00	.00	6,379.00	6,379.00	.0
10-39-999 UNASSIGNED FUND BALANCE	.00	.00	4,176,643.24	4,176,643.24	.0
TOTAL OTHER SOURCES & TRANSFERS	<u>.00</u>	<u>.00</u>	<u>4,183,022.24</u>	<u>4,183,022.24</u>	<u>.0</u>
TOTAL FUND REVENUE	<u>103,524.69</u>	<u>103,524.69</u>	<u>9,302,402.41</u>	<u>9,198,877.72</u>	<u>1.1</u>

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN BOARD</u>					
10-41-110 SALARIES	.00	.00	35,000.00	35,000.00	.0
10-41-220 FICA TAX	.00	.00	2,677.50	2,677.50	.0
10-41-280 TRAINING PROGRAMS	.00	.00	6,000.00	6,000.00	.0
10-41-290 TRAVEL, MEALS AND LODGING	.00	.00	6,000.00	6,000.00	.0
10-41-295 MEALS AND ENTERTAINMENT	2,219.71	2,219.71	10,000.00	7,780.29	22.2
10-41-690 MISCELLANEOUS EXPENSE	.00	.00	20,000.00	20,000.00	.0
10-41-860 GRANTS AND AID TO AGENCIES	500.00	500.00	5,000.00	4,500.00	10.0
10-41-861 INTERGOVERNMENTAL AGREEMENTS	.00	.00	5,250.00	5,250.00	.0
10-41-862 FRASER/WINTER PARK POLICE DEPT	60,811.00	60,811.00	732,000.00	671,189.00	8.3
10-41-863 STREET LIGHTING AND SIGNALS	2,256.29	2,256.29	23,000.00	20,743.71	9.8
10-41-864 SPECIAL EVENTS	.00	.00	20,000.00	20,000.00	.0
10-41-870 BUSINESS DIST STREETScape	.00	.00	5,000.00	5,000.00	.0
10-41-871 BUSINESS ENHANCEMENT PROGRAMS	.00	.00	82,500.00	82,500.00	.0
10-41-872 SUSTAINABILITY	409.14	409.14	10,000.00	9,590.86	4.1
10-41-873 RECYCLE FACILITY	2,830.24	2,830.24	60,000.00	57,169.76	4.7
10-41-874 COMMUNITY HOUSING	50,000.00	50,000.00	800,000.00	750,000.00	6.3
10-41-875 MARKETING	4,379.97	4,379.97	25,000.00	20,620.03	17.5
10-41-885 ECONOMIC INCENTIVES	44,938.68	44,938.68	.00	(44,938.68)	.0
TOTAL TOWN BOARD	168,345.03	168,345.03	1,847,427.50	1,679,082.47	9.1

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-45-110 SALARIES	33,013.61	33,013.61	471,545.00	438,531.39	7.0
10-45-210 HEALTH INSURANCE	8,102.74	8,102.74	88,663.00	80,560.26	9.1
10-45-220 FICA TAX	2,387.44	2,387.44	36,073.00	33,685.56	6.6
10-45-230 RETIREMENT	2,464.52	2,464.52	47,155.00	44,690.48	5.2
10-45-250 UNEMPLOYMENT TAX	62.42	62.42	1,415.00	1,352.58	4.4
10-45-280 TRAINING PROGRAMS	.00	.00	6,000.00	6,000.00	.0
10-45-290 TRAVEL, MEALS AND LODGING	.00	.00	7,000.00	7,000.00	.0
10-45-295 MEALS AND ENTERTAINMENT	3,076.30	3,076.30	6,000.00	2,923.70	51.3
10-45-310 LEGAL FEES	24,834.36	24,834.36	175,000.00	150,165.64	14.2
10-45-320 AUDIT FEES	.00	.00	24,000.00	24,000.00	.0
10-45-330 ENGINEERING FEES	.00	.00	4,000.00	4,000.00	.0
10-45-360 COMPUTERS-NETWORKS AND SUPPORT	11,045.76	11,045.76	90,000.00	78,954.24	12.3
10-45-370 OTHER PROFESSIONAL SERVICES	4,333.60	4,333.60	210,000.00	205,666.40	2.1
10-45-375 REIMBURSABLE PROF SERVICES	1,923.18	1,923.18	100,000.00	98,076.82	1.9
10-45-380 JANITORIAL SERVICES	93.36	93.36	16,561.21	16,467.85	.6
10-45-385 TREASURER'S FEES	.00	.00	10,815.00	10,815.00	.0
10-45-395 RECORDING FEES	1,500.00	1,500.00	1,500.00	.00	100.0
10-45-410 BANK CHARGES	539.98	539.98	8,000.00	7,460.02	6.8
10-45-420 ELECTIONS	.00	.00	5,000.00	5,000.00	.0
10-45-430 INSURANCE - ALL DEPARTMENTS	35,833.39	35,833.39	83,000.00	47,166.61	43.2
10-45-440 ADVERTISING	1,621.14	1,621.14	2,500.00	878.86	64.9
10-45-490 PROFESSIONAL MEMBERSHIPS	485.00	485.00	11,000.00	10,515.00	4.4
10-45-500 OPERATING SUPPLIES	1,131.82	1,131.82	12,000.00	10,868.18	9.4
10-45-510 EQUIPMENT PURCHASE AND REPAIR	377.00	377.00	5,000.00	4,623.00	7.5
10-45-550 POSTAGE	600.00	600.00	2,500.00	1,900.00	24.0
10-45-560 UTILITIES -TELEPHONE	413.60	413.60	7,575.00	7,161.40	5.5
10-45-561 UTILITIES - NATURAL GAS	555.11	555.11	3,700.00	3,144.89	15.0
10-45-562 UTILITIES - ELECTRICITY	1,159.59	1,159.59	10,000.00	8,840.41	11.6
10-45-670 PROP MGMT - 107 EISENHOWER DR	2,493.14	2,493.14	70,000.00	67,506.86	3.6
10-45-671 PROP MGMT - 105 FRASER AVE	57.71	57.71	20,000.00	19,942.29	.3
10-45-673 PROP MGMT - 153 FRASER AVE	2,104.07	2,104.07	95,000.00	92,895.93	2.2
10-45-674 PROP MGMT - 200 EISENHOWER DR	.00	.00	1,000.00	1,000.00	.0
10-45-690 MISCELLANEOUS EXPENSE	.00	.00	20,000.00	20,000.00	.0
10-45-830 LOAN - PRINCIPAL	384.99	384.99	5,000.00	4,615.01	7.7
10-45-840 LOAN - INTEREST	3.39	3.39	100.00	96.61	3.4
TOTAL ADMINISTRATION	140,597.22	140,597.22	1,657,102.21	1,516,504.99	8.5

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
10-60-110 SALARIES	39,862.88	39,862.88	827,050.00	787,187.12	4.8
10-60-210 HEALTH INSURANCE	11,558.32	11,558.32	233,831.00	222,272.68	4.9
10-60-220 FICA TAX	2,748.62	2,748.62	63,269.00	60,520.38	4.3
10-60-230 RETIREMENT	2,343.80	2,343.80	74,958.00	72,614.20	3.1
10-60-250 UNEMPLOYMENT TAX	71.88	71.88	2,481.00	2,409.12	2.9
10-60-280 TRAINING PROGRAMS	225.00	225.00	3,000.00	2,775.00	7.5
10-60-290 TRAVEL, MEALS AND LODGING	.00	.00	3,000.00	3,000.00	.0
10-60-295 MEALS AND ENTERTAINMENT	116.12	116.12	1,500.00	1,383.88	7.7
10-60-330 ENGINEERING FEES	.00	.00	50,000.00	50,000.00	.0
10-60-360 COMPUTER NETWORK SUPPORT	6,864.95	6,864.95	50,000.00	43,135.05	13.7
10-60-370 OTHER PROFESSIONAL SERVICES	1,671.53	1,671.53	50,000.00	48,328.47	3.3
10-60-475 CONTRACT SNOW REMOVAL	2,447.50	2,447.50	.00	(2,447.50)	.0
10-60-480 EQUIPMENT RENTAL	.00	.00	2,500.00	2,500.00	.0
10-60-490 PROFESSIONAL MEMBERSHIPS	1,100.99	1,100.99	1,000.00	(100.99)	110.1
10-60-500 OPERATING SUPPLIES	10,537.15	10,537.15	94,000.00	83,462.85	11.2
10-60-506 PLANTS/PLANTER SUPPLIES	.00	.00	75,000.00	75,000.00	.0
10-60-510 EQUIPMENT PURCHASE AND REPAIR	94.90	94.90	90,000.00	89,905.10	.1
10-60-560 UTILITIES - TELEPHONE	403.24	403.24	4,080.00	3,676.76	9.9
10-60-561 UTILITIES - NATURAL GAS	1,233.61	1,233.61	8,000.00	6,766.39	15.4
10-60-670 PROP MGMT - 125 FRASER AVE	221.70	221.70	32,500.00	32,278.30	.7
10-60-673 PROP MGMT - FRASER RIVER TRAIL	161.98	161.98	160,000.00	159,838.02	.1
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	161.98	161.98	76,500.00	76,338.02	.2
10-60-679 PROP MGMT - SCHOOL BUS GARAGE	1,605.08	1,605.08	26,500.00	24,894.92	6.1
10-60-680 PROP MGMT - GARDNER SHED	.00	.00	5,000.00	5,000.00	.0
10-60-681 PROP MGMT - COZENS RANCH PARK	1,227.25	1,227.25	15,000.00	13,772.75	8.2
10-60-684 PROP MGMT - FRODO	.00	.00	40,000.00	40,000.00	.0
10-60-685 PROP MGMT - MTN MAN PARK	161.98	161.98	500.00	338.02	32.4
10-60-686 GORANSON STATION	.00	.00	750.00	750.00	.0
10-60-687 PROP MGMT - 6 W	.00	.00	50,000.00	50,000.00	.0
10-60-690 MISCELLANEOUS EXPENSE	247.70	247.70	10,000.00	9,752.30	2.5
10-60-725 STREET IMPROVEMENTS	820.00	820.00	250,000.00	249,180.00	.3
10-60-740 ART IN PUBLIC PLACES	2,322.82	2,322.82	91,100.00	88,777.18	2.6
TOTAL PUBLIC WORKS	88,210.98	88,210.98	2,399,019.00	2,310,808.02	3.7
<u>120 ZEREX AVENUE</u>					
10-65-380 JANITORIAL SERVICES	1,505.23	1,505.23	15,000.00	13,494.77	10.0
10-65-561 UTILITIES - NATURAL GAS	179.83	179.83	1,200.00	1,020.17	15.0
10-65-562 UTILITIES - ELECTRICITY	116.19	116.19	1,200.00	1,083.81	9.7
10-65-670 PROP MGMT - 120 ZEREX	.00	.00	60,000.00	60,000.00	.0
TOTAL 120 ZEREX AVENUE	1,801.25	1,801.25	77,400.00	75,598.75	2.3

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS</u>					
10-90-920 TRANSFER TO CERF - POLICE DEPT	.00	.00	84,000.00	84,000.00	.0
10-90-930 TRANSFER TO CERF - PUBLICWORKS	.00	.00	170,000.00	170,000.00	.0
10-90-935 TRANSFER TO CAF	.00	.00	750,000.00	750,000.00	.0
10-90-960 TRANSFER TO CROS	.00	.00	326,379.00	326,379.00	.0
10-90-970 TRANSFER TO COMMITTED RESERVES	.00	.00	33,600.00	33,600.00	.0
TOTAL TRANSFERS	.00	.00	1,363,979.00	1,363,979.00	.0
<u>FISCAL AGENT</u>					
10-95-110 SALARIES	(27,656.25)	(27,656.25)	.00	27,656.25	.0
10-95-210 HEALTH INSURANCE	(6,376.94)	(6,376.94)	.00	6,376.94	.0
10-95-220 FICA TAX	(1,937.87)	(1,937.87)	.00	1,937.87	.0
10-95-230 RETIREMENT	(1,341.45)	(1,341.45)	.00	1,341.45	.0
10-95-250 UNEMPLOYMENT TAX	(82.97)	(82.97)	.00	82.97	.0
10-95-560 TELEPHONE	(43.00)	(43.00)	.00	43.00	.0
10-95-690 MISC. PAYROLL EXPENSE	(29.43)	(29.43)	.00	29.43	.0
TOTAL FISCAL AGENT	(37,467.91)	(37,467.91)	.00	37,467.91	.0
TOTAL FUND EXPENDITURES	361,486.57	361,486.57	7,344,927.71	6,983,441.14	4.9
NET REVENUE OVER EXPENDITURES	(257,961.88)	(257,961.88)	1,957,474.70	2,215,436.58	(13.2)

TOWN OF FRASER
BALANCE SHEET
JANUARY 31, 2022

RESTRICTED REVENUE FUND

ASSETS

12-10100	CASH COMBINED FUND	927,342.98	
12-11110	SALES TAX RECEIVABLE	121,056.43	
12-11550	ACCOUNTS RECEIVABLE - BILLINGS	11,000.00	
	TOTAL ASSETS		<u>1,059,399.41</u>

LIABILITIES AND EQUITY

LIABILITIES

12-20210	ACCRUED A/P AUDIT	(43,697.09)	
	TOTAL LIABILITIES		(43,697.09)

FUND EQUITY

12-27000	RESTRICTED RESERVE - TRANSPORT	210,000.00	
	UNAPPROPRIATED FUND BALANCE:		
12-29800	UNASSIGNED FUND BALANCE - BOY	893,040.84	
	REVENUE OVER EXPENDITURES - YTD	55.66	
	BALANCE - CURRENT DATE	893,096.50	
	TOTAL FUND EQUITY		<u>1,103,096.50</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,059,399.41</u>

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2022

RESTRICTED REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>TAXES</u>						
12-31-100	RESTRICTED 1% GF SALES TAX	.00	.00	800,000.00	800,000.00	.0
12-31-800	INTEREST INCOME	55.66	55.66	400.00	344.34	13.9
	TOTAL TAXES	55.66	55.66	800,400.00	800,344.34	.0
<u>INTERGOVENMENTAL</u>						
12-33-100	GRANTS & AID TO AGENCIES	.00	.00	11,000.00	11,000.00	.0
	TOTAL INTERGOVENMENTAL	.00	.00	11,000.00	11,000.00	.0
<u>OTHER SOURCES</u>						
12-39-999	UNASSIGNED FUND BALANCE	.00	.00	696,976.89	696,976.89	.0
	TOTAL OTHER SOURCES	.00	.00	696,976.89	696,976.89	.0
	TOTAL FUND REVENUE	55.66	55.66	1,508,376.89	1,508,321.23	.0

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2022

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	.00	400,000.00	400,000.00	.0
12-40-710 TRAILS O&M	.00	.00	193,500.00	193,500.00	.0
12-40-715 TRAILS - CAPITAL EXPENDITURES	.00	.00	30,000.00	30,000.00	.0
TOTAL EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>623,500.00</u>	<u>623,500.00</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>623,500.00</u>	<u>623,500.00</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	<u>55.66</u>	<u>55.66</u>	<u>884,876.89</u>	<u>884,821.23</u>	<u>.0</u>

TOWN OF FRASER
BALANCE SHEET
JANUARY 31, 2022

CONSERVATION TRUST FUND

ASSETS

20-10100	CASH - COMBINED FUND	28,727.35	
	TOTAL ASSETS		28,727.35

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
20-29800	FUND BALANCE - BEGINNING OF YR	28,725.55	
	REVENUE OVER EXPENDITURES - YTD	1.80	
	BALANCE - CURRENT DATE	28,727.35	
	TOTAL FUND EQUITY		28,727.35
	TOTAL LIABILITIES AND EQUITY		28,727.35

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2022

CONSERVATION TRUST FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>REVENUE</u>					
20-30-100 CONS TRUST (LOTTERY) PROCEEDS	.00	.00	7,000.00	7,000.00	.0
20-30-800 INTEREST EARNINGS	1.80	1.80	75.00	73.20	2.4
20-30-999 UNASSIGNED FUND BALANCE	.00	.00	27,682.54	27,682.54	.0
TOTAL REVENUE	<u>1.80</u>	<u>1.80</u>	<u>34,757.54</u>	<u>34,755.74</u>	<u>.0</u>
TOTAL FUND REVENUE	<u>1.80</u>	<u>1.80</u>	<u>34,757.54</u>	<u>34,755.74</u>	<u>.0</u>

TOWN OF FRASER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2022

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	1.80	1.80	24,757.54	24,755.74	.0

TOWN OF FRASER
BALANCE SHEET
JANUARY 31, 2022

CAPITAL EQUIP REPLACEMENT FUND

ASSETS

30-10100	CASH - COMBINED FUND		310,523.10	
	TOTAL ASSETS			<u>310,523.10</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
30-29800	FUND BALANCE - BEGINNING OF YR	313,031.14		
	REVENUE OVER EXPENDITURES - YTD	(2,508.04)		
	BALANCE - CURRENT DATE		<u>310,523.10</u>	
	TOTAL FUND EQUITY			<u>310,523.10</u>
	TOTAL LIABILITIES AND EQUITY			<u>310,523.10</u>

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2022

CAPITAL EQUIP REPLACEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
30-30-100 HWY USE TAX PROCEEDS	.00	.00	48,346.46	48,346.46	.0
30-30-800 INTEREST EARNINGS	19.31	19.31	200.00	180.69	9.7
30-30-900 TRANSFER FROM G/F - POLICEDEPT	.00	.00	84,000.00	84,000.00	.0
30-30-910 TRANSFER FROM G/F - PUBLICWORK	.00	.00	170,000.00	170,000.00	.0
30-30-920 TRANSFER FROM UTILITY FUNDS	.00	.00	90,000.00	90,000.00	.0
30-30-999 UNASSIGNED FUND BALANCE	.00	.00	97,894.78	97,894.78	.0
TOTAL REVENUE	19.31	19.31	490,441.24	490,421.93	.0
TOTAL FUND REVENUE	19.31	19.31	490,441.24	490,421.93	.0

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2022

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	84,000.00	84,000.00	.0
30-40-750 REGULAR FLEET PURCHASE	.00	.00	140,000.00	140,000.00	.0
30-40-755 HEAVY EQUIPMENT PURCHASE	.00	.00	150,000.00	150,000.00	.0
30-40-810 LEASE/PURCHASE - PRINCIPAL	2,429.52	2,429.52	100,000.00	97,570.48	2.4
30-40-820 LEASE/PURCHASE - INTEREST	97.83	97.83	15,000.00	14,902.17	.7
TOTAL EXPENDITURES	<u>2,527.35</u>	<u>2,527.35</u>	<u>489,000.00</u>	<u>486,472.65</u>	<u>.5</u>
TOTAL FUND EXPENDITURES	<u>2,527.35</u>	<u>2,527.35</u>	<u>489,000.00</u>	<u>486,472.65</u>	<u>.5</u>
NET REVENUE OVER EXPENDITURES	<u>(2,508.04)</u>	<u>(2,508.04)</u>	<u>1,441.24</u>	<u>3,949.28</u>	<u>(174.0)</u>

TOWN OF FRASER
BALANCE SHEET
JANUARY 31, 2022

CAPITAL ASSET FUND

ASSETS

32-10100	CASH - COMBINED FUND	(375,712.02)	
	TOTAL ASSETS		(375,712.02)

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
32-29800	FUND BALANCE - BEGINNING OF YR	(375,688.53)	
	REVENUE OVER EXPENDITURES - YTD	(23.49)	
	BALANCE - CURRENT DATE	(375,712.02)	
	TOTAL FUND EQUITY		(375,712.02)
	TOTAL LIABILITIES AND EQUITY		(375,712.02)

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2022

CAPITAL ASSET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CAPITAL ASSET REVENUE</u>					
32-30-800 INTEREST EARNINGS	(23.49)	(23.49)	.00	23.49	.0
32-30-910 TRANSFER IN FROM GENERAL FUND	.00	.00	750,000.00	750,000.00	.0
32-30-999 UNASSIGNED FUND BALANCE	.00	.00	133.57	133.57	.0
TOTAL CAPITAL ASSET REVENUE	(23.49)	(23.49)	750,133.57	750,157.06	.0
TOTAL FUND REVENUE	(23.49)	(23.49)	750,133.57	750,157.06	.0

TOWN OF FRASER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2022

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	.00	.00	700,000.00	700,000.00	.0
TOTAL CAPITAL ASSET EXPENDITURES	.00	.00	700,000.00	700,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	700,000.00	700,000.00	.0
NET REVENUE OVER EXPENDITURES	(23.49)	(23.49)	50,133.57	50,157.06	(.1)

TOWN OF FRASER
BALANCE SHEET
JANUARY 31, 2022

CROS FUND

ASSETS

35-10100	CASH COMBINED FUND		200,641.02	
	TOTAL ASSETS			200,641.02

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
35-29800	FUND BALANCE - BEGINNING OF YR	200,628.47		
	REVENUE OVER EXPENDITURES - YTD	12.55		
	BALANCE - CURRENT DATE		200,641.02	
	TOTAL FUND EQUITY			200,641.02
	TOTAL LIABILITIES AND EQUITY			200,641.02

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2022

CROS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL - REVENUE</u>					
35-30-100 GRANTS AND AWARDS	.00	.00	300,000.00	300,000.00	.0
35-30-130 INTEREST INCOME	12.55	12.55	.00 (12.55)	.0
35-30-910 TRANSFER IN FROM GENERAL FUND	.00	.00	326,379.00	326,379.00	.0
35-30-920 TRANSFER IN FROM CTF	.00	.00	10,000.00	10,000.00	.0
35-30-999 CARRYOVER BALANCE	.00	.00	274,891.87	274,891.87	.0
TOTAL INTERGOVERNMENTAL - REVENUE	12.55	12.55	911,270.87	911,258.32	.0
TOTAL FUND REVENUE	12.55	12.55	911,270.87	911,258.32	.0

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2022

CROS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROJECT WIDE SCOPE - EXPENSES</u>					
35-40-320 LANDSCAPE	.00	.00	50,000.00	50,000.00	.0
35-40-335 RESTROOMS	.00	.00	250,000.00	250,000.00	.0
35-40-345 UTILITIES	.00	.00	160,000.00	160,000.00	.0
TOTAL PROJECT WIDE SCOPE - EXPENSES	.00	.00	460,000.00	460,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	460,000.00	460,000.00	.0
NET REVENUE OVER EXPENDITURES	12.55	12.55	451,270.87	451,258.32	.0

TOWN OF FRASER
BALANCE SHEET
JANUARY 31, 2022

DEBT SERVICE FUND

ASSETS

40-10100	CASH - COMBINED FUND	35,539.44	
	TOTAL ASSETS		35,539.44

LIABILITIES AND EQUITY

FUND EQUITY

40-27100	DSF COMMITTED RESERVE BALANCE	33,693.16	
	UNAPPROPRIATED FUND BALANCE:		
40-29800	FUND BALANCE - BEGINNING OF YR	1,844.06	
	REVENUE OVER EXPENDITURES - YTD	2.22	
	BALANCE - CURRENT DATE	1,846.28	
	TOTAL FUND EQUITY		35,539.44
	TOTAL LIABILITIES AND EQUITY		35,539.44

TOWN OF FRASER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2022

DEBT SERVICE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
40-30-800 INTEREST EARNINGS	2.22	2.22	100.00	97.78	2.2
40-30-999 CARRYOVER BALANCE	.00	.00	1,927.01	1,927.01	.0
TOTAL REVENUE	<u>2.22</u>	<u>2.22</u>	<u>2,027.01</u>	<u>2,024.79</u>	<u>.1</u>
TOTAL FUND REVENUE	<u>2.22</u>	<u>2.22</u>	<u>2,027.01</u>	<u>2,024.79</u>	<u>.1</u>
NET REVENUE OVER EXPENDITURES	<u><u>2.22</u></u>	<u><u>2.22</u></u>	<u><u>2,027.01</u></u>	<u><u>2,024.79</u></u>	<u><u>.1</u></u>

TOWN OF FRASER
BALANCE SHEET
JANUARY 31, 2022

WATER FUND

ASSETS

50-10100	CASH - COMBINED FUND	2,544,793.65	
50-10290	CASH W/TREASURER - COLLECTIONS	8,918.37	
50-11500	A/R CUSTOMER SERVICE CHARGES	60,271.58	
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>12,850,379.43</u>

LIABILITIES AND EQUITY

LIABILITIES

50-20776	DUE TO GRAND PARK - TAPS	562,100.00	
50-21100	ACCRUED PTO AND BENEFITS	8,046.00	
50-22910	ROAD CUT SURITY FEES	12,443.75	
50-22920	BULK WATER SECURITY DEP	21,500.00	
	TOTAL LIABILITIES		604,089.75

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	11,513,944.32	
	REVENUE OVER EXPENDITURES - YTD	(61,679.64)	
	BALANCE - CURRENT DATE		<u>11,452,264.68</u>
	TOTAL FUND EQUITY		<u>12,246,289.68</u>
	TOTAL LIABILITIES AND EQUITY		<u>12,850,379.43</u>

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LICENSES & PERMITS</u>					
50-32-100 EXCAVATION PERMIT FEES	.00	.00	275.00	275.00	.0
TOTAL LICENSES & PERMITS	.00	.00	275.00	275.00	.0
<u>CHARGES FOR SERVICES</u>					
50-34-100 CUSTOMER SERVICE CHARGES	183.50	183.50	1,093,074.84	1,092,891.34	.0
50-34-150 PENALTIES & INTEREST	2,253.53	2,253.53	5,000.00	2,746.47	45.1
50-34-200 PLANT INVESTMENT FEES	.00	.00	154,000.00	154,000.00	.0
50-34-300 WATER METER SALES	.00	.00	50,000.00	50,000.00	.0
TOTAL CHARGES FOR SERVICES	2,437.03	2,437.03	1,302,074.84	1,299,637.81	.2
<u>MISCELLANEOUS REVENUE</u>					
50-36-100 INTEREST EARNINGS	149.45	149.45	3,000.00	2,850.55	5.0
50-36-900 MISCELLANEOUS REVENUE	190.00	190.00	2,500.00	2,310.00	7.6
TOTAL MISCELLANEOUS REVENUE	339.45	339.45	5,500.00	5,160.55	6.2
<u>OTHER SOURCES & TRANSFERS</u>					
50-39-999 UNASSIGNED FUND BALANCE	.00	.00	1,382,493.24	1,382,493.24	.0
TOTAL OTHER SOURCES & TRANSFERS	.00	.00	1,382,493.24	1,382,493.24	.0
TOTAL FUND REVENUE	2,776.48	2,776.48	2,690,343.08	2,687,566.60	.1

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
50-40-110 SALARIES	22,811.44	22,811.44	350,659.00	327,847.56	6.5
50-40-210 HEALTH INSURANCE	5,050.04	5,050.04	81,878.00	76,827.96	6.2
50-40-220 FICA TAX	1,641.34	1,641.34	26,825.00	25,183.66	6.1
50-40-230 RETIREMENT	1,717.80	1,717.80	35,066.00	33,348.20	4.9
50-40-250 UNEMPLOYMENT TAX	42.91	42.91	1,052.00	1,009.09	4.1
50-40-280 TRAINING PROGRAMS	.00	.00	3,500.00	3,500.00	.0
50-40-290 TRAVEL, MEALS AND LODGING	.00	.00	3,500.00	3,500.00	.0
50-40-295 MEALS AND ENTERTAINMENT	.00	.00	2,000.00	2,000.00	.0
50-40-310 LEGAL FEES	6,025.00	6,025.00	65,000.00	58,975.00	9.3
50-40-330 ENGINEERING FEES	866.00	866.00	100,000.00	99,134.00	.9
50-40-360 COMPUTERS-NETWORKS AND SUPPORT	2,803.87	2,803.87	25,000.00	22,196.13	11.2
50-40-370 OTHER PROFESSIONAL SERVICES	219.34	219.34	105,000.00	104,780.66	.2
50-40-430 INSURANCE	.00	.00	20,000.00	20,000.00	.0
50-40-440 ADVERTISING	.00	.00	500.00	500.00	.0
50-40-460 SYSTEM REPAIR AND MAINT - PROD	10,053.88	10,053.88	245,000.00	234,946.12	4.1
50-40-465 SYSTEM REPAIR AND MAINT - DIST	4,215.52	4,215.52	162,000.00	157,784.48	2.6
50-40-490 PROFESSIONAL MEMBERSHIPS	300.00	300.00	9,500.00	9,200.00	3.2
50-40-500 OPERATING SUPPLIES-PRODUCTION	2,199.32	2,199.32	35,000.00	32,800.68	6.3
50-40-505 OPERATING SUPPLIES-DISTRIB	200.00	200.00	45,000.00	44,800.00	.4
50-40-510 EQUIPMENT PURCHASE AND REPAIR	.00	.00	5,000.00	5,000.00	.0
50-40-520 TESTING	125.00	125.00	10,000.00	9,875.00	1.3
50-40-550 POSTAGE & BILLING SUPPLIES	700.00	700.00	3,000.00	2,300.00	23.3
50-40-560 UTILITIES - TELEPHONE	943.54	943.54	12,000.00	11,056.46	7.9
50-40-562 UTILITIES - ELECTRICITY	4,381.15	4,381.15	50,000.00	45,618.85	8.8
50-40-670 PROP MGMT - FRASER WTP	.00	.00	60,000.00	60,000.00	.0
50-40-680 PROP MGMT - MARYVALE WTP	.00	.00	5,000.00	5,000.00	.0
50-40-690 MISCELLANEOUS EXPENSE	2.65	2.65	1,500.00	1,497.35	.2
50-40-715 WATER RIGHTS - DIVERSION & DEV	157.32	157.32	65,000.00	64,842.68	.2
50-40-730 CAPITAL PROJECTS	.00	.00	805,000.00	805,000.00	.0
50-40-930 TRANSFER TO CERF	.00	.00	45,000.00	45,000.00	.0
50-40-970 TRANSFER TO RESERVES	.00	.00	77,000.00	77,000.00	.0
50-40-980 TRANSFER TO STRATEGIC RESERVES	.00	.00	77,000.00	77,000.00	.0
TOTAL EXPENDITURES	<u>64,456.12</u>	<u>64,456.12</u>	<u>2,531,980.00</u>	<u>2,467,523.88</u>	<u>2.6</u>
TOTAL FUND EXPENDITURES	<u>64,456.12</u>	<u>64,456.12</u>	<u>2,531,980.00</u>	<u>2,467,523.88</u>	<u>2.6</u>
NET REVENUE OVER EXPENDITURES	<u>(61,679.64)</u>	<u>(61,679.64)</u>	<u>158,363.08</u>	<u>220,042.72</u>	<u>(39.0)</u>

TOWN OF FRASER
BALANCE SHEET
JANUARY 31, 2022

WASTEWATER FUND

ASSETS

55-10100	CASH - COMBINED FUND	5,352,260.52	
55-10290	CASH W/TREASURER - COLLECTIONS	6,113.03	
55-11500	A/R CUSTOMER SERVICE CHARGES	51,703.84	
55-11560	A/R - DEFERRED PIF	635,000.00	
55-11900	MISCELLANEOUS RECEIVABLES	7,378.40	
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>17,742,079.26</u>

LIABILITIES AND EQUITY

LIABILITIES

55-21100	ACCRUED PTO AND BENEFITS	14,461.00	
	TOTAL LIABILITIES		14,461.00

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	12,865,592.30	
55-29810	RETAINED EARNINGS - UNRESTRICT	59,753.00	
55-29820	RETAINED EARNINGS - RESTRICTED	701,475.11	
	REVENUE OVER EXPENDITURES - YTD	(55,202.15)	
	BALANCE - CURRENT DATE	13,571,618.26	
	TOTAL FUND EQUITY		<u>17,727,618.26</u>
	TOTAL LIABILITIES AND EQUITY		<u>17,742,079.26</u>

TOWN OF FRASER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2022

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
55-34-100	152.78	152.78	982,701.50	982,548.72	.0
55-34-150	2,153.44	2,153.44	3,000.00	846.56	71.8
55-34-200	.00	.00	150,000.00	150,000.00	.0
	<u>2,306.22</u>	<u>2,306.22</u>	<u>1,135,701.50</u>	<u>1,133,395.28</u>	<u>.2</u>
<u>MISCELLANEOUS REVENUE</u>					
55-36-100	326.26	326.26	10,000.00	9,673.74	3.3
55-36-500	.00	.00	37,800.00	37,800.00	.0
	<u>326.26</u>	<u>326.26</u>	<u>47,800.00</u>	<u>47,473.74</u>	<u>.7</u>
<u>OTHER SOURCES & TRANSFERS</u>					
55-39-999	.00	.00	4,556,961.15	4,556,961.15	.0
	<u>.00</u>	<u>.00</u>	<u>4,556,961.15</u>	<u>4,556,961.15</u>	<u>.0</u>
	<u>2,632.48</u>	<u>2,632.48</u>	<u>5,740,462.65</u>	<u>5,737,830.17</u>	<u>.1</u>

TOWN OF FRASER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2022

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
55-40-110 SALARIES	24,660.83	24,660.83	378,751.00	354,090.17	6.5
55-40-210 HEALTH INSURANCE	5,378.10	5,378.10	87,908.00	82,529.90	6.1
55-40-220 FICA TAX	1,780.08	1,780.08	28,974.00	27,193.92	6.1
55-40-230 RETIREMENT	1,851.83	1,851.83	36,291.00	34,439.17	5.1
55-40-250 UNEMPLOYMENT TAX	46.55	46.55	1,136.00	1,089.45	4.1
55-40-280 TRAINING PROGRAMS	.00	.00	3,000.00	3,000.00	.0
55-40-290 TRAVEL, MEALS AND LODGING	.00	.00	3,000.00	3,000.00	.0
55-40-295 MEALS AND ENTERTAINMENT	.00	.00	2,000.00	2,000.00	.0
55-40-310 LEGAL FEES	.00	.00	5,000.00	5,000.00	.0
55-40-330 ENGINEERING FEES	.00	.00	85,000.00	85,000.00	.0
55-40-360 COMPUTERS-NETWORKS AND SUPPORT	2,803.85	2,803.85	15,000.00	12,196.15	18.7
55-40-370 OTHER PROFESSIONAL SERVICES	219.35	219.35	45,000.00	44,780.65	.5
55-40-410 BANK CHARGES	.00	.00	100.00	100.00	.0
55-40-430 INSURANCE	.00	.00	12,000.00	12,000.00	.0
55-40-440 ADVERTISING	.00	.00	500.00	500.00	.0
55-40-460 SYSTEM REPAIR AND MAINT-COLLEC	.00	.00	150,000.00	150,000.00	.0
55-40-490 PROFESSIONAL MEMBERSHIPS	.00	.00	6,000.00	6,000.00	.0
55-40-500 OPERATING SUPPLIES-COLLECTIONS	.00	.00	5,500.00	5,500.00	.0
55-40-510 EQUIPMENT PURCHASE AND REPAIR	.00	.00	55,000.00	55,000.00	.0
55-40-520 TESTING	.00	.00	1,000.00	1,000.00	.0
55-40-550 POSTAGE & BILLING SUPPLIES	700.00	700.00	2,500.00	1,800.00	28.0
55-40-560 UTILITIES - TELEPHONE	242.90	242.90	5,000.00	4,757.10	4.9
55-40-650 WW TREATMENT CHARGES/JFOC	20,148.49	20,148.49	325,000.00	304,851.51	6.2
55-40-690 MISCELLANEOUS EXPENSE	2.65	2.65	3,000.00	2,997.35	.1
55-40-730 CAPITAL PROJECTS	.00	.00	70,000.00	70,000.00	.0
55-40-930 TRANSFER TO CERF	.00	.00	45,000.00	45,000.00	.0
55-40-970 TRANSFER TO RESERVES	.00	.00	50,000.00	50,000.00	.0
TOTAL EXPENDITURES	57,834.63	57,834.63	1,421,660.00	1,363,825.37	4.1
TOTAL FUND EXPENDITURES	57,834.63	57,834.63	1,421,660.00	1,363,825.37	4.1
NET REVENUE OVER EXPENDITURES	(55,202.15)	(55,202.15)	4,318,802.65	4,374,004.80	(1.3)

TOWN OF FRASER
BALANCE SHEET
JANUARY 31, 2022

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>