

TOWN OF BOULDER JUNCTION
Statement of Net Assets
As of December 31, 2015

	Dec 31, 15
ASSETS	
Current Assets	
Checking/Savings	
101 · CASH-GENERAL CHECKING	\$ 56,686.08
102 · CHECKING/MM-GENERAL FUND	82,708.55
104 · SAVINGS-FIRE DEPARTMENT	122,388.26
106.01 · CEMETERY PERPETUAL CARE CD11247	13,784.22
108 · SAVINGS-PARK BOARD	19,580.98
109 · SAVINGS-ROADS	137,288.69
110 · SAVINGS-ROOM TAX	223,294.81
111 · CHECKING-MM/TAX ACCOUNT	1,471,872.86
112 · SAVINGS-AMBULANCE	146,688.44
115 · BJFD DONATION ACCT/CHECKING	85,031.53
117 · SAVINGS-LIBRARY	26,314.41
120 · SAVINGS - LONG TERM BIKE	62,784.73
123 · SAVINGS - POLICE FUND	6,922.34
124 · SAVINGS - FIREWORKS	14,642.92
125 · DONATIONS/BLDG PROJECT	147,449.71
Total Checking/Savings	2,617,438.53
Other Current Assets	
118 · CASH ON HAND	
118.1 · PETTY CASH-TOWN OFFICE	100.00
118.2 · CASH DRAWER-TOWN OFFICE	150.00
Total 118 · CASH ON HAND	250.00
Total Other Current Assets	250.00
Total Current Assets	2,617,688.53
Other Assets	
140 · Provision for Long-Term Debt	2,115,824.15
Total Other Assets	2,115,824.15
TOTAL ASSETS	\$ 4,733,512.68
LIABILITIES & FUND BALANCES	
Liabilities	
Current Liabilities	
Accounts Payable	
DUE TO OTHER GOVERNMENTS	2,584.20
Total Accounts Payable	2,584.20
Other Current Liabilities	
WI - UNEMPLOYMENT TAX	59.27
210 · ADVANCE TAX COLLECTIONS	1,424,933.40
2100 · PAYROLL LIABILITIES	4,974.22
215 · WAGES PAYABLE	956.44
239 · CURRENT PORTION OF L/T DEBT	166,030.52
Total Other Current Liabilities	1,596,953.85
Total Current Liabilities	\$ 1,599,538.05
Long Term Liabilities	
240.14 · 2014 Volvo Truck Loan	\$ 67,841.13
240.13 · BUILDING PROJECT CONST LOAN	1,660,000.00
240.11 · State Trust Fund - FD Add-on	60,748.90
240.12 · State Trust Fund -2012 Dump Trk	54,967.14
240.2 · Citizens Loan #56569	96,000.00
240.3 · State Trust Fund - Snow. Club	81,071.46
240.7 · State Trust Fund - FD Pumper Tr	95,195.52
250 · CURRENT PORTION L/T DEBT	-166,030.52
Total Long Term Liabilities	1,949,793.63
Total Liabilities	3,549,331.68

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Fund Balances	
280 - FUND BALANCES	
280.101 - GENERAL FUND	43,351.80
280.103 - COMMUNITY CENTER	7,963.17
280.104 - FIRE FUND	122,027.74
280.106 - CEMETERY PERPETUAL CARE FUND	13,766.15
280.107 - MISC. DESIGNATED FUNDS	
280.118 - DOWNTOWN FLOWERS DONATION	900.00
280.000 - SHORT-TERM BIKE TRAIL MAINT.	27,600.03
280.001 - LONG-TERM BIKE TRAIL MAINT.	62,784.73
280.002 - INTEREST	302.65
280.003 - FIRE DEPT MAJOR REPAIR	9,100.00
280.005 - BASKETBALL COURT	279.65
280.006 - POLICE FUND	6,922.34
280.007 - FIREWORKS	13,620.72
280.009 - FIRE DEPT LOSA	422.73
280.010 - AIRPORT	205.34
280.011 - HOLIDAY DECORATIONS	3,919.95
280.012 - BASEBALL SAVINGS	3,148.05
280.013 - ANIMAL CONTROL FUND	1,252.75
280.014 - LEGAL FUND	5,000.00
280.015 - HUMAN RESOURCES FUND	5,250.00
280.016 - LANDFILL	16,800.55
Total 280.107 - MISC. DESIGNATED FUNDS	157,509.49
280.108 - PARKS FUND	19,580.98
280.109 - ROADS FUND	137,288.69
280.110 - ROOM TAX FUND	223,294.81
280.112 - AMBULANCE FUND	146,688.44
280.115 - BJVFD VOLUNTEER FUND	85,031.53
280.117 - LIBRARY BOARD FUND	26,314.41
280.120 - LIBRARY COPIES & FINES FUND	2,128.45
Total 280 - FUND BALANCES	984,945.66
285 - DNR BIKE TRAIL GRANT RESERVES	1,891.38
Net Income	197,343.96
Total Fund Balances	1,184,181.00
TOTAL LIABILITIES & FUND BALANCES	\$ <u>4,733,512.68</u>

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budgets
For The Twelve Months Ended December 31, 2015

Ordinary Income/Expense	<u>Jan - Dec 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
41000 · PROPERTY TAXES			
41110 · PROPERTY TAX -TOWN SHARE	\$ 907,585.84	\$ 908,000.00	\$ -414.16
41114 · MFL TAXES	794.81	0.00	794.81
Total 41000 · PROPERTY TAXES	<u>908,380.65</u>	<u>908,000.00</u>	<u>380.65</u>
41200 · OTHER TAXES			
41210 · ROOM TAX	118,288.31	104,000.00	14,288.31
Total 41200 · OTHER TAXES	<u>118,288.31</u>	<u>104,000.00</u>	<u>14,288.31</u>
43000 · INTERGOVERNMENT REVENUE			
43410 · STATE SHARED REVENUE	20,315.51	22,315.00	-1,999.49
43420 · FIRE INSURANCE TAX	9,955.33	10,400.00	-444.67
43430 · EXEMPT COMPUTER AID	86.00	82.00	4.00
43529 · OTHER PUBLIC SAFETY	160.00	0.00	160.00
43531 · GENERAL TRANSPORTATION AID (GTA)	199,258.98	199,258.98	0.00
43532 · HIGHWAY CONTRACTS/LRIP AID	0.00	60,000.00	-60,000.00
43537 · OTHER ROAD AID	12,300.00	0.00	12,300.00
43545 · RECYCLING GRANTS	7,551.38	8,000.00	-448.62
43610 · MUNICIPAL SERVICES AID	8,752.38	4,600.00	4,152.38
43620 · IN LIEU OF TAX-ST LAND	41,778.61	42,000.00	-221.39
43640 · SEVERANCE/WITHDRAWAL TAX	5,321.76	0.00	5,321.76
43650 · FOREST CROP/MFL AID	104.38	100.00	4.38
43670 · DNR BIKE TRAIL GRANT	201,438.00	0.00	201,438.00
43690 · OTHER STATE AIDS/LOTTERY CREDIT	0.00	2,600.00	-2,600.00
43780 · LIBRARY GRANTS	1,338.84	6,900.00	-5,561.16
43790 · COUNTY GRANT	2,800.00	2,800.00	0.00
43000 · INTERGOVERNMENT REVENUE - Other	0.00	125,000.00	-125,000.00
Total 43000 · INTERGOVERNMENT REVENUE	<u>511,161.17</u>	<u>484,055.98</u>	<u>27,105.19</u>
44000 · LICENSES & PERMITS			
44100 · BUSINESS LICENSES/SIGN PERMITS	32.00	100.00	-68.00
44110 · LIQUOR LICENSES	2,785.00	2,800.00	-15.00
44120 · CIGARETTE, OPERATOR LIC	196.00	100.00	96.00
44200 · DOG LICENSE FEES	685.00	550.00	135.00
44201 · DOG LICENSE FEES-LOCAL	143.18	0.00	143.18
44910 · CEMETERY PLOTS	775.00	250.00	525.00
Total 44000 · LICENSES & PERMITS	<u>4,616.18</u>	<u>3,800.00</u>	<u>816.18</u>

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budgets
For The Twelve Months Ended December 31, 2015

45000 · FINES & PENALTIES	40.00	40.00	0.00
46000 · PUBLIC CHRGS FOR SERVICE			
46101 · COPIES/ADMN SERVICE FEES	125.90	250.00	-124.10
46230 · AMBULANCE FEES	30,146.97	25,000.00	5,146.97
46310 · SNOWPLOWING FEES	18,616.60	18,700.00	-83.40
46431 · GARBAGE BAG SALES	21,380.16	21,000.00	380.16
46435 · RECYCLING SALES	612.00	200.00	412.00
46710 · LIBRARY	3,911.08	1,300.00	2,611.08
46743 · COMMUNITY CENTER FEES	1,705.00	2,000.00	-295.00
46744 · COM. CTR. SECURITY DEPOSIT	-100.00	0.00	-100.00
46745 · COM.CTR. KEY DEPOSIT	-70.00	0.00	-70.00
46750 · PARK & RECREATION FEES	0.00	3,000.00	-3,000.00
46755 · BASEBALL FEES	436.00	100.00	336.00
Total 46000 · PUBLIC CHRGS FOR SERVICE	<u>76,763.71</u>	<u>71,550.00</u>	<u>5,213.71</u>
48000 · MISCELLANEOUS REVENUES			
48110 · INTEREST-GENERAL	1,175.43	1,700.00	-524.57
48111 · INTEREST-OTHER FUNDS	1,073.28	700.00	373.28
48302 · SALE OF AMBULANCE/ FIRE VEHICLE	1,000.00	0.00	1,000.00
48303 · SALE OF HIGHWAY EQUIP & VEHICLE	13,500.00	0.00	13,500.00
48500 · CONTRIBUTIONS	19,791.51	5,000.00	14,791.51
48901 · REIMBURSEMENTS	6,673.72	9,089.51	-2,415.79
48910 · INSURANCE REIMBURSEMENTS	3,571.88	1,000.00	2,571.88
48912 · AIRPORT FUND	200.00	1,500.00	-1,300.00
48913 · FIREWORKS FUND	5,288.71	3,800.00	1,488.71
48918 · BASEBALL DONATIONS	665.00	0.00	665.00
48919 · BIKE TRAIL DONATIONS/MAPS	2,149.00	1,500.00	649.00
48920 · SNOWMOBILE CLB DEBT SERVICE	14,743.14	15,200.00	-456.86
48925 · SNOWMOBILE CLB EXP REIMB	4,261.82	20,000.00	-15,738.18
48990 · LIBRARY BOARD MISC REVENUE	28,099.79	0.00	28,099.79
Total 48000 · MISCELLANEOUS REVENUES	<u>102,193.28</u>	<u>59,489.51</u>	<u>42,703.77</u>
49000 · OTHER FINANCING SOURCES			
49100 · PROCEEDS FROM LONG TERM DEBT	96,000.00	0.00	96,000.00
Total 49000 · OTHER FINANCING SOURCES	<u>96,000.00</u>	<u>0.00</u>	<u>96,000.00</u>
49300 · APPLIED FUNDS			
49340 · SURPLUS APPLIED-ROADS	0.00	5,250.00	-5,250.00
49310 · FIRE DEPT. APPLIED FUNDS	0.00	5,355.00	-5,355.00
49300 · APPLIED FUNDS - Other	0.00	0.00	0.00
Total 49300 · APPLIED FUNDS	<u>0.00</u>	<u>10,605.00</u>	<u>-10,605.00</u>
Total Income	<u>1,817,443.30</u>	<u>1,641,540.49</u>	<u>175,902.81</u>

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budgets
For The Twelve Months Ended December 31, 2015

Expense

51000 · GENERAL GOVERNMENT

51100 · SALARY-TOWN CHAIRMAN	23,099.96	23,100.00	-0.04
51101 · SALARIES-SUPERVISORS	8,050.59	8,000.00	50.59
51300 · LEGAL FEES	1,515.00	1,200.00	315.00
51400 · ADMINISTRATION EXPENSES	847.82	150.00	697.82
51420 · SALARY-CLERK/TREASURER	39,000.00	39,000.00	0.00
51422 · CLERK-RETIREMENT	2,887.50	2,563.00	324.50
51430 · SALARY-DEPUTY CLERK/TREASURER	6,398.34	7,200.00	-801.66
51520 · ACCOUNTING/AUDITOR FEES	15,702.07	17,000.00	-1,297.93

51530 · ASSESSOR FEES			
51760 · ASSESSMENT OF PROPERTY	18,039.00	18,000.00	39.00
Total 51530 · ASSESSOR FEES	<u>18,039.00</u>	<u>18,000.00</u>	<u>39.00</u>

51440 · ELECTION EXPENSE

51406 · OFFICE - ELECTION	147.77	4,000.00	-3,852.23
51440 · ELECTION EXPENSE - Other	1,413.84	0.00	1,413.84
Total 51440 · ELECTION EXPENSE	<u>1,561.61</u>	<u>4,000.00</u>	<u>-2,438.39</u>

51500 · FINANCE EXPENSES

51600 · SOCIAL SECURITY EXPENSE	5,742.44	6,000.00	-257.56
51610 · HEALTH INSURANCE	750.00	650.00	100.00
51614 · HEALTH INS - CLERK	21,437.38	11,500.00	9,937.38
51620 · MILEAGE EXPENSE	978.70	1,000.00	-21.30

51700 · OFFICE EXPENSES

51701 · WEBSITE & COMMUNICATIONS	415.00	310.00	105.00
51702 · POSTAGE	2,349.55	1,500.00	849.55
51704 · OFFICE - CLERK	2,510.17	1,700.00	810.17
51705 · OFFICE EQUIPMENT	163.99	925.00	-761.01
51700 · OFFICE EXPENSES - Other	94.94	0.00	94.94
Total 51700 · OFFICE EXPENSES	<u>5,533.65</u>	<u>4,435.00</u>	<u>1,098.65</u>

51720 · DUES & FEES

51721 · DUES-TOWN BOARD	0.00	500.00	-500.00
51724 · DUES & FEES - CLERK	90.00	750.00	-660.00
51720 · DUES & FEES - Other	831.43	0.00	831.43
Total 51720 · DUES & FEES	<u>921.43</u>	<u>1,250.00</u>	<u>-328.57</u>

51728 · WORKSHOPS & CONV. - BOARD

51729 · WORKSHOPS & CONV. - CLERK	477.25	1,500.00	-1,022.75
51740 · PRINTING & PUBLISHING	971.20	1,500.00	-528.80

51740 · PRINTING & PUBLISHING

51744 · PRINTING-CLERK	137.00	0.00	137.00
51740 · PRINTING & PUBLISHING - Other	627.44	2,500.00	-1,872.56
Total 51740 · PRINTING & PUBLISHING	<u>764.44</u>	<u>2,500.00</u>	<u>-1,735.56</u>

51930 · PROPERTY & LIAB. INSURANCE

51938 · OTHER INSURANCE	25,795.00	23,000.00	2,795.00
51640 · UNEMPLOYMENT CONTRIBUTION	33.91	400.00	-366.09
51920 · WORKERS COMPENSATION INSURANCE	10,968.11	10,000.00	968.11
Total 51938 · OTHER INSURANCE	<u>11,002.02</u>	<u>10,400.00</u>	<u>602.02</u>

Total 51000 · GENERAL GOVERNMENT	<u>191,837.30</u>	<u>183,948.00</u>	<u>7,889.30</u>
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TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budgets
For The Twelve Months Ended December 31, 2015

52000 - PUBLIC SAFETY
FIRE DEPARTMENT

522000 - FIRE/RESCUE EXPENSES

522100 - FIRE MEMBERS

522110 - PERSONNEL & WAGES	23,776.87	0.00	23,776.87
522120 - SOCIAL SECURITY EXPENSE	1,836.62	0.00	1,836.62
522125 - FIRE DEPT UNEMPLOYMENT EXPENSE	124.60	0.00	124.60
522130 - LOSA FUND	6,005.32	0.00	6,005.32
522150 - RESCUE TRAINING	88.98	0.00	88.98
522160 - FIRE TRAINING	1,298.23	0.00	1,298.23
522170 - UNIFORMS/GEAR	2,938.80	0.00	2,938.80
522175 - REHAB	613.44	0.00	613.44
522180 - MEMBER DUES & FEES	3,364.50	0.00	3,364.50
522100 - FIRE MEMBERS - Other	0.00	21,000.00	-21,000.00

Total 522100 - FIRE MEMBERS	40,047.36	21,000.00	19,047.36
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522200 - INSPECTION SERVICE	2,452.54	2,600.00	-147.46
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522300 - BUILDING & GROUNDS

522330 - UTILITIES-HEAT/GAS	2,772.18	5,000.00	-2,227.82
522340 - UTILITIES-ELECTRIC	3,675.74	3,300.00	375.74
522300 - BUILDING & GROUNDS - Other	2,467.39	0.00	2,467.39

Total 522300 - BUILDING & GROUNDS	8,915.31	8,300.00	615.31
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522400 - VEHICLES

522420 - VEHICLE LEASE	26,802.42	9,089.51	17,712.91
522440 - GASOLINE, OIL & REPAIRS	1,440.45	0.00	1,440.45
522400 - VEHICLES - Other	12,483.97	27,000.00	-14,516.03

Total 522400 - VEHICLES	40,726.84	36,089.51	4,637.33
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522500 - EQUIPMENT

522510 - COMMUNICATIONS REPAIRS & MAINT	0.00	3,000.00	-3,000.00
522530 - TELEPHONE	2,685.47	2,000.00	685.47
522540 - EQUIPMENT REPAIRS & MAINTENANCE	142.42	2,000.00	-1,857.58
522500 - EQUIPMENT - Other	14,360.07	5,355.00	9,005.07

Total 522500 - EQUIPMENT	17,187.96	12,355.00	4,832.96
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522600 - SUPPLIES

522610 - FIRE SUPPLIES	741.51	0.00	741.51
522620 - RESCUE SUPPLIES	4,942.37	0.00	4,942.37
522600 - SUPPLIES - Other	318.61	1,800.00	-1,481.39

Total 522600 - SUPPLIES	6,002.49	1,800.00	4,202.49
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522700 - OFFICE EXPENSE

522710 - POSTAGE	6.74	1,500.00	-1,493.26
522700 - OFFICE EXPENSE - Other	1,001.11	0.00	1,001.11

Total 522700 - OFFICE EXPENSE	1,007.85	1,500.00	-492.15
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522900 - COMMUNITY OUTREACH

522910 - FIRE COMMUNITY EDUCATION	0.00	500.00	-500.00
522900 - COMMUNITY OUTREACH - Other	972.83	0.00	972.83

Total 522900 - COMMUNITY OUTREACH	972.83	500.00	472.83
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Total 522000 - FIRE/RESCUE EXPENSES	117,313.18	84,144.51	33,168.67
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For The Twelve Months Ended December 31, 2015

523000 · EMS EXPENSES			
523100 · EMS MEMBERS			
523150 · EMS TRAINING	4,504.42	0.00	4,504.42
523170 · EMS UNIFORMS/GEAR	471.55	0.00	471.55
Total 523100 · EMS MEMBERS	<u>4,975.97</u>	<u>0.00</u>	<u>4,975.97</u>
523200 · EMS AMBULANCE BILLING	625.00	0.00	625.00
523400 · EMS VEHICLES			
523440 · EMS GASOLINE, OIL & REPAIRS	784.87	0.00	784.87
523400 · EMS VEHICLES - Other	134.41	0.00	134.41
Total 523400 · EMS VEHICLES	<u>919.28</u>	<u>0.00</u>	<u>919.28</u>
523600 · EMS SUPPLIES			
523610 · EMS DISPOSABLE SUPPLIES	0.00	1,210.49	-1,210.49
Total 523600 · EMS SUPPLIES	<u>0.00</u>	<u>1,210.49</u>	<u>-1,210.49</u>
523000 · EMS EXPENSES - Other	762.66	5,000.00	-4,237.34
Total 523000 · EMS EXPENSES	<u>7,282.91</u>	<u>6,210.49</u>	<u>1,072.42</u>
Total FIRE DEPARTMENT	124,596.09	90,355.00	34,241.09
POLICE DEPARTMENT			
52100 · POLICE WAGES	16,236.00	46,904.00	-30,668.00
52101 · POLICE EXPENSES	1,751.73	9,000.00	-7,248.27
52102 · POLICE-SOCIAL SECURITY EXPENSE	1,207.54	3,550.00	-2,342.46
52103 · POLICE-HEALTH INSURANCE	12,282.72	18,000.00	-5,717.28
52104 · POLICE-RETIREMENT	1,563.55	5,600.00	-4,036.45
52107 · POLICE-UNEMPLOYMENT	60.67	50.00	10.67
Total POLICE DEPARTMENT	<u>33,102.21</u>	<u>83,104.00</u>	<u>-50,001.79</u>
Total 52000 · PUBLIC SAFETY	157,698.30	173,459.00	-15,760.70

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For The Twelve Months Ended December 31, 2015

53000 · TRANSPORTATION			
53300 · ROADS - WAGES	114,796.98	121,350.00	-6,553.02
53300.1 · ROADS-WAGES-OVERTIME	2,399.04	5,000.00	-2,600.96
53301 · ROADS - SOCIAL SECURITY	8,860.09	8,800.00	60.09
53302 · ROADS - HEALTH INSURANCE	46,432.40	46,600.00	-167.60
53303 · ROADS - RETIREMENT	7,274.64	6,884.00	390.64
53305 · UNEMPLOYMENT CONTRIBUTION	306.90	0.00	306.90
53306 · ROADS PRINTING & PUBLISHING	358.98	350.00	8.98
53307 · ROADS & GRAVEL			
53307.2 · MILLING	154.70	0.00	154.70
53307.3 · COLD PATCH	32,865.28	27,000.00	5,865.28
53307.4 · SAND/SALT	4,913.48	9,000.00	-4,086.52
53307.5 · ROADS CONTRACTS	196,992.64	125,000.00	71,992.64
53307.6 · SIGNAGE	2,396.74	1,200.00	1,196.74
53307.7 · SHOULDER REPAIRS	48,046.80	25,000.00	23,046.80
53307 · ROADS & GRAVEL - Other	8,401.74	114,656.24	-106,254.50
Total 53307 · ROADS & GRAVEL	293,771.38	301,856.24	-8,084.86
53308 · SHOP EXPENSES	21,348.66	20,000.00	1,348.66
53309 · GAS AND OIL	16,506.22	40,000.00	-23,493.78
53310 · NEW MACHINERY, MAJOR REPAIRS	79,754.50	100,000.00	-20,245.50
53311 · REPAIRS < \$1,000.00	14,231.97	8,000.00	6,231.97
53312 · MOWER REPAIRS	1,849.09	3,000.00	-1,150.91
53319 · NEW MACHINERY	209.00	0.00	209.00
53402 · LAND EXPENSES	15.71	0.00	15.71
53419 · FIRE #'S	363.07	1,000.00	-636.93
53420 · STREET LIGHTING	14,021.36	15,500.00	-1,478.64
Total 53000 · TRANSPORTATION	622,499.99	678,340.24	-55,840.25
53510 · AIRPORT	0.00	1,500.00	-1,500.00
53600 · SANITATION			
53619 · TRANSFER SITE-EQUIPMENT	0.00	2,500.00	-2,500.00
53620 · LANDFILL VENTURE GROUP	23,866.28	27,000.00	-3,133.72
53622 · LANDFILL-WAGES			
53622.1 · LANDFILL WAGES-OVERTIME	80.11	0.00	80.11
53622 · LANDFILL-WAGES - Other	12,395.55	13,000.00	-604.45
Total 53622 · LANDFILL-WAGES	12,475.66	13,000.00	-524.34
53623 · SOCIAL SECURITY-TRANSFER SITE	1,279.49	1,000.00	279.49
53625 · LANDFILL-RETIREMENT	876.20	800.00	76.20
53627 · LANDFILL-UNEMPLOYMENT	42.73	0.00	42.73
53628 · LANDFILL-MATERIALS & SUPPLIES	28,444.55	26,000.00	2,444.55
53630 · RECYCLING-WAGES	22,010.20	25,250.00	-3,239.80
53630.1 · RECYCLING-WAGES-OVERTIME	920.08	0.00	920.08
53631 · RECYCLING-SOCIAL SECURITY	2,275.82	2,000.00	275.82
53632 · RECYCLING-HEALTH INSURANCE	10,558.97	10,000.00	558.97
53633 · RECYCLING-RETIREMENT	1,529.39	2,900.00	-1,370.61
53635 · RECYCLE-UNEMPLOYMENT	72.18	0.00	72.18
53636 · RECYCLING-SUPPLIES & EXPENSE	4,494.64	8,400.00	-3,905.36
Total 53600 · SANITATION	108,846.19	118,850.00	-10,003.81

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budgets
For The Twelve Months Ended December 31, 2015

54000 · HEALTH & HUMAN SERVICES			
54110 · ANIMAL CONTROL	0.00	500.00	-500.00
54910 · CEMETERY	5,149.74	5,000.00	149.74
54920 · DOG LICENSE TAGS EXPENSE	538.00	0.00	538.00
Total 54000 · HEALTH & HUMAN SERVICES	<u>5,687.74</u>	<u>5,500.00</u>	<u>187.74</u>
55000 · CULTURE & RECREATION			
55109 · LIBRARY EXPENSES			
55110 · LIBRARY-WAGES	40,386.93	35,000.00	5,386.93
55111 · LIBRARY-SOCIAL SECURITY	3,089.43	2,700.00	389.43
55113 · LIBRARY-UNEMPLOYMENT	127.48	296.00	-168.52
55114 · LIBRARY-MAT & SUPPLIES	35,962.65	5,234.00	30,728.65
55115 · LIBRARY-RETIREMENT	2,096.64	1,570.00	526.64
55109 · LIBRARY EXPENSES - Other	15,273.54	17,000.00	-1,726.46
Total 55109 · LIBRARY EXPENSES	<u>96,936.67</u>	<u>61,800.00</u>	<u>35,136.67</u>
55189 · COMMUNITY CENTER			
55190 · COMM. CENTER-CLEANING	7,377.79	10,140.00	-2,762.21
55191 · COMM CENTER-SOCIAL SECURITY	51.18	0.00	51.18
55194 · COMMUNITY CENTER EXPENSES	26,303.26	18,000.00	8,303.26
55189 · COMMUNITY CENTER - Other	0.00	10,000.00	-10,000.00
Total 55189 · COMMUNITY CENTER	<u>33,732.23</u>	<u>38,140.00</u>	<u>-4,407.77</u>
55200 · PARK & RECREATION			
55199 · PARK BOARD & RECREATION	233.13	1,500.00	-1,266.87
55204 · PARK-SUPPLIES & MATERIALS	4,453.38	750.00	3,703.38
55303 · RECREATION-WAGES	2,908.39	15,000.00	-12,091.61
55304 · RECREATION-SOCIAL SECURITY	180.44	1,150.00	-969.56
55304.1 · RECREATION - SUTA EXPENSE	9.01	0.00	9.01
55307 · RECREATION-EXPENSES	2,663.96	4,900.00	-2,236.04
55308 · BASEBALL COSTS	562.77	750.00	-187.23
55309 · WINTER PARK	365.00	750.00	-385.00
Total 55200 · PARK & RECREATION	<u>11,376.08</u>	<u>24,800.00</u>	<u>-13,423.92</u>
55310 · CELEBRATIONS			
55312 · FIREWORKS DISPLAY	9,811.00	8,500.00	1,311.00
55313 · OTHER CELEBRATIONS	6,898.41	5,000.00	1,898.41
55310 · CELEBRATIONS - Other	775.20	0.00	775.20
Total 55310 · CELEBRATIONS	<u>17,484.61</u>	<u>13,500.00</u>	<u>3,984.61</u>
55314 · OTHER CONTRIBUTIONS	751.75	0.00	751.75
59911 · SNOWMOBILE CLUB EXPENSES			
59911.1 · GROOMER PAYMENT	0.00	14,743.14	-14,743.14
59911 · SNOWMOBILE CLUB EXPENSES - Other	10,143.25	10,000.00	143.25
Total 59911 · SNOWMOBILE CLUB EXPENSES	<u>10,143.25</u>	<u>24,743.14</u>	<u>-14,599.89</u>
Total 55000 · CULTURE & RECREATION	<u>170,424.59</u>	<u>162,983.14</u>	<u>7,441.45</u>

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budgets
For The Twelve Months Ended December 31, 2015

56000 - CONSERVATION & DEVELOPMENT

BIKE TRAIL

56704 - BIKE TRAIL EXPENSE

56704.3 - BIKE TRAIL WAGES	2,472.19	3,000.00	-527.81
56704.4 - BIKE TRAIL SOCIAL SECURITY	189.08	109.00	80.08
56704.6 - BIKE TRAIL RETIREMENT EXPENSE	48.42	30.00	18.42
56704.5 - BIKE TRAIL UNEMPLOYMENT EXPENSE	8.83	13.00	-4.17
56704 - BIKE TRAIL EXPENSE - Other	6,966.29	5,000.00	1,966.29
Total 56704 - BIKE TRAIL EXPENSE	<u>9,684.81</u>	<u>8,152.00</u>	<u>1,532.81</u>

Total BIKE TRAIL	9,684.81	8,152.00	1,532.81
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OTHER CONSERV & DEVELOPMNT

56705 - AIS LAKE FUND

56705 - AIS LAKE FUND	7,000.00	7,000.00	0.00
Total OTHER CONSERV & DEVELOPMNT	<u>7,000.00</u>	<u>7,000.00</u>	<u>0.00</u>

ROOM TAX EXPENSES

56700 - ECONOMIC DEV - ADVERTISING

56702 - ROOM TAX PAID TO CHAMBER

56703 - ECONOMIC DEVEL-ROOM TAX

56700 - ECONOMIC DEV - ADVERTISING	11,305.00	17,100.00	-5,795.00
56702 - ROOM TAX PAID TO CHAMBER	88,509.00	80,000.00	8,509.00
56703 - ECONOMIC DEVEL-ROOM TAX	0.00	24,000.00	-24,000.00
Total ROOM TAX EXPENSES	<u>99,814.00</u>	<u>121,100.00</u>	<u>-21,286.00</u>

Total 56000 - CONSERVATION & DEVELOPMENT	116,498.81	136,252.00	-19,753.19
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57000 - CAPITAL OUTLAY

57640 - BLDG PROJECT CAPITAL OUTLAY

57640 - BLDG PROJECT CAPITAL OUTLAY	30,879.22	0.00	30,879.22
Total 57000 - CAPITAL OUTLAY	<u>30,879.22</u>	<u>0.00</u>	<u>30,879.22</u>

58000 - DEBT SERVICE

58099 - PRINCIPAL

58210 - INTEREST

58099 - PRINCIPAL	160,827.08	180,708.11	-19,881.03
58210 - INTEREST	49,372.51	0.00	49,372.51
Total 58000 - DEBT SERVICE	<u>210,199.59</u>	<u>180,708.11</u>	<u>29,491.48</u>

59000 - OTHER EXPENDITURES

59902 - BANK SERVICE CHARGES

59902 - BANK SERVICE CHARGES	2,411.44	0.00	2,411.44
Total 59000 - OTHER EXPENDITURES	<u>2,411.44</u>	<u>0.00</u>	<u>2,411.44</u>

Total Expense	<u>1,616,983.17</u>	<u>1,641,540.49</u>	<u>-24,557.32</u>
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Net Ordinary Income	200,460.13	0.00	200,460.13
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TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budgets
For The Twelve Months Ended December 31, 2015

Other Income/Expense

Other Income

70000 - BJ VOLUNTEER FIRE DEPT

70100 - FIRE DEPT. DONATIONS	19,805.11	10,000.00	9,805.11
70200 - DENNIS MAURER MEMORIAL DONATION	500.00	200.00	300.00
70300 - FIRE DEPT.- CHICKEN BBQ	22,513.89	20,500.00	2,013.89
70400 - FIRE DEPT OTHER FUNDRAISING	2,290.35	1,800.00	490.35
70900 - MISCELLANEOUS INCOME	1,251.98	0.00	1,251.98
71100 - FUNDRAISING EXPENSES	-12,638.73	-11,500.00	-1,138.73
71900 - MISCELLANEOUS EXPENSE	-36,838.77	0.00	-36,838.77
Total 70000 - BJ VOLUNTEER FIRE DEPT	<u>-3,116.17</u>	<u>21,000.00</u>	<u>-24,116.17</u>

Total Other Income

-3,116.17 21,000.00 -24,116.17

Net Other Income

-3,116.17 21,000.00 -24,116.17

Net Income

\$ 197,343.96 \$ 21,000.00 \$ 176,343.96

2015 APPLICATION OF FUND BALANCES

49300 - APPLIED FUNDS

49340 - SURPLUS APPLIED-ROADS	\$ 5,250.00 *
49310 - FIRE DEPT. APPLIED FUNDS	5,355.00 *
49300 - APPLIED FUNDS - Other	<u>5,926.86 *</u>
Total 49300 - APPLIED FUNDS	<u>16,531.86</u>

Net Income After Application of Applied Funds

\$ 213,875.81

* Amounts were removed from the Revenue as it is Revenue recognized in previous years.