

TOWN OF BOULDER JUNCTION
Statement of Net Position - Cash Basis with AUDIT ADJUSTMENTS
As of December 31, 2016

Fund Balances	
280 - FUND BALANCES	
280.101 - GENERAL FUND	-63,707.47
280.104 - FIRE FUND	109,982.61
280.106 - CEMETERY PERPETUAL CARE FUND	13,922.79
280.108 - PARKS FUND	33,626.96
280.109 - ROADS FUND	259,585.79
280.110 - ROOM TAX FUND	238,327.32
280.112 - AMBULANCE FUND	159,250.65
280.115 - BJVFD VOLUNTEER FUND	105,939.73
280.117 - LIBRARY BOARD FUND	22,687.97
280.001 - LONG-TERM BIKE TRAIL MAINT.	46,168.18
280.006 - POLICE FUND	56,983.12
280.007 - FIREWORKS	17,512.89
280.107 - MISC. DESIGNATED FUNDS	
280.000 - SHORT-TERM BIKE TRAIL MAINT.	27,600.03
280.002 - INTEREST	302.65
280.003 - FIRE DEPT MAJOR REPAIR	9,100.00
280.005 - BASKETBALL COURT	279.65
280.009 - FIRE DEPT LOSA	422.73
280.010 - AIRPORT	205.34
280.011 - HOLIDAY DECORATIONS	22,919.95
280.012 - BASEBALL SAVINGS	3,223.05
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
280.103 - COMMUNITY CENTER	7,963.17
280.105 - CEMETERY FUND	1,650.00
280.118 - DOWNTOWN FLOWERS DONATION	900.00
280.120 - LIBRARY COPIES & FINES FUND	2,957.86
Total 280.107 - MISC. DESIGNATED FUNDS	<u>105,827.73</u>
Total 280 - FUND BALANCES	<u>1,106,108.27</u>
Net Income	<u>394,962.09</u>
Total Fund Balances	<u>1,501,070.36</u>
TOTAL LIABILITIES & FUND BALANCES	<u><u>4,973,742.35</u></u>

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budgets and AUDIT ADJUSTMENTS
For The One Month & Twelve Months Ended December 31, 2016

Ordinary Income/Expense	Dec 16	Jan - Dec 16	YTD Budget	\$ Over Budget
Income				
41000 · PROPERTY TAXES				
41110 · PROPERTY TAX -TOWN SHARE	\$ 5,361.75	\$ 925,545.46	\$ 924,272.00	\$ 1,273.46
4111101 · ESCROW OVERPAYMENTS	-5,774.35	0.00	0.00	0.00
4111102 · OVERPAYMENTS REFUNDED	5,773.85	0.00	0.00	0.00
41112 · DELINQUENT PP TAXES	-2,943.06	0.00	0.00	0.00
41150 · FOREST CROP/MFL TAXES	500.72	794.81	0.00	794.81
Total 41000 · PROPERTY TAXES	2,918.91	926,340.27	924,272.00	2,068.27
41200 · OTHER TAXES				
41210 · ROOM TAX	1,910.00	118,150.45	115,000.00	3,150.45
Total 41200 · OTHER TAXES	1,910.00	118,150.45	115,000.00	3,150.45
43000 · INTERGOVERNMENT REVENUE				
43537 · OTHER ROAD AID	-47,163.90	0.00	0.00	0.00
43410 · STATE SHARED REVENUE	0.00	20,315.51	22,315.00	-1,999.49
43420 · FIRE INSURANCE TAX	0.00	12,166.85	9,955.00	2,211.85
43430 · EXEMPT COMPUTER AID	0.00	78.00	86.00	-8.00
43531 · GENERAL TRANSPORTATION AID (GTA)	0.00	199,258.98	199,259.00	-0.02
43532 · HIGHWAY CONTRACTS/LRIP AID	0.00	98,496.32	90,000.00	8,496.32
43545 · RECYCLING GRANTS	0.00	7,157.10	7,551.00	-393.90
43610 · MUNICIPAL SERVICES AID	0.00	9,010.58	4,767.00	4,243.58
43620 · IN LIEU OF TAX-ST LAND	0.00	40,968.39	42,000.00	-1,031.61
43650 · FOREST CROP/MFL AID	294.09	294.09	100.00	194.09
43660 · DNR STEWARDSHIP AID	0.00	0.00	50,000.00	-50,000.00
43690 · OTHER STATE AIDS/LOTTERY CREDIT	-3,283.00	0.00	3,400.00	-3,400.00
43780 · LIBRARY GRANTS	0.00	1,442.55	1,540.00	-97.45
43790 · COUNTY GRANT	47,163.90	49,963.90	2,800.00	47,163.90
Total 43000 · INTERGOVERNMENT REVENUE	-2,988.91	439,152.27	433,773.00	5,379.27
44000 · LICENSES & PERMITS				
44100 · BUSINESS LICENSES/SIGN PERMITS	32.00	64.00	32.00	32.00
44110 · LIQUOR LICENSES	0.00	2,824.17	2,800.00	24.17
44120 · CIGARETTE, OPERATOR LIC	330.00	2,041.00	1,900.00	141.00
44200 · DOG LICENSE FEES	0.00	530.00	600.00	-70.00
44201 · DOG LICENSE FEES-LOCAL	0.00	275.69	0.00	275.69
44210 · DOG LICENSE FEES-COUNTY	0.00	-606.00	0.00	-606.00
44910 · CEMETERY PLOTS	0.00	0.00	350.00	-350.00
Total 44000 · LICENSES & PERMITS	362.00	5,128.86	5,682.00	-553.14

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budgets and AUDIT ADJUSTMENTS
For The One Month & Twelve Months Ended December 31, 2016

45000 · FINES & PENALTIES	0.00	0.00	40.00	-40.00
46000 · PUBLIC CHRGS FOR SERVICE				
46101 · COPIES/ADMN SERVICE FEES	22.50	197.75	200.00	-2.25
46230 · AMBULANCE FEES	4,789.70	28,835.13	30,000.00	-1,164.87
46310 · SNOWPLOWING FEES	-50.00	17,966.60	19,000.00	-1,033.40
46431 · GARBAGE BAG SALES	1,569.60	21,254.56	21,000.00	254.56
46435 · RECYCLING SALES	0.00	440.00	300.00	140.00
46710 · LIBRARY	486.48	1,851.96	1,500.00	351.96
46743 · COMMUNITY CENTER FEES	0.00	1,980.00	2,500.00	-520.00
46745 · COM.CTR. KEY DEPOSIT	0.00	105.00	0.00	105.00
46750 · PARK & RECREATION FEES	0.00	4,211.50	5,500.00	-1,288.50
46755 · BASEBALL FEES	0.00	125.00	400.00	-275.00
Total 46000 · PUBLIC CHRGS FOR SERVICE	<u>6,818.28</u>	<u>76,967.50</u>	<u>80,400.00</u>	<u>-3,432.50</u>
48000 · MISCELLANEOUS REVENUES				
48990 · LIBRARY BOARD MISC REVENUE	24,319.74	24,319.74	0.00	24,319.74
48110 · INTEREST-GENERAL	110.04	1,232.91	1,300.00	-67.09
48111 · INTEREST-OTHER FUNDS	264.81	1,366.65	1,220.00	146.65
48500 · CONTRIBUTIONS	40,903.50	42,188.56	0.00	42,188.56
48901 · REIMBURSEMENTS	-40,792.90	12,641.88	8,857.00	3,784.88
48910 · INSURANCE REIMBURSEMENTS	0.00	1,865.00	1,700.00	165.00
48912 · AIRPORT FUND	0.00	0.00	1,500.00	-1,500.00
48913 · FIREWORKS FUND	0.00	3,869.51	4,500.00	-630.49
48918 · BASEBALL DONATIONS	0.00	580.00	700.00	-120.00
48919 · BIKE TRAIL DONATIONS/MAPS	53.00	2,923.18	3,000.00	-76.82
48920 · SNOWMOBILE CLB DEBT SERVICE	0.00	14,743.14	14,743.00	0.14
48925 · SNOWMOBILE CLB EXP REIMB	0.00	2,904.56	16,250.00	-13,345.44
Total 48000 · MISCELLANEOUS REVENUES	<u>24,858.19</u>	<u>108,635.13</u>	<u>53,770.00</u>	<u>54,865.13</u>
49000 · OTHER FINANCING SOURCES				
49100 · PROCEEDS FROM LONG TERM DEBT	169,412.45	307,384.86	93,000.00	214,384.86
Total 49000 · OTHER FINANCING SOURCES	<u>169,412.45</u>	<u>307,384.86</u>	<u>93,000.00</u>	<u>214,384.86</u>
49300 · APPLIED FUNDS				
49340 · SURPLUS APPLIED-ROADS	0.00	14,943.02	0.00	14,943.02
49330 · SURPLUS APPLIED - LIBRARY	3,626.44	4,648.99	0.00	4,648.99
49310 · FIRE DEPT. APPLIED FUNDS	8,857.00	10,058.78	0.00	10,058.78
49300 · APPLIED FUNDS - Other	46,530.56	48,421.94	0.00	48,421.94
Total 49300 · APPLIED FUNDS	<u>59,014.00</u>	<u>78,072.73</u>	<u>0.00</u>	<u>78,072.73</u>
Total Income	<u>262,304.92</u>	<u>2,059,832.07</u>	<u>1,705,937.00</u>	<u>353,895.07</u>

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budgets and AUDIT ADJUSTMENTS
For The One Month & Twelve Months Ended December 31, 2016

Expense				
51000 · GENERAL GOVERNMENT				
51615 · CLERK/TREAS - ACCUM SICK PAYOUT	0.00	8,700.00	0.00	8,700.00
51100 · SALARY-TOWN CHAIRMAN	1,776.92	23,099.96	23,100.00	-0.04
51101 · SALARIES-SUPERVISORS	2,000.00	8,000.00	8,000.00	0.00
51300 · LEGAL FEES	0.00	450.00	1,200.00	-750.00
51400 · ADMINISTRATION EXPENSES	0.00	997.32	1,000.00	-2.68
51420 · SALARY-CLERK/TREASURER	3,000.00	39,000.00	39,000.00	0.00
51422 · CLERK-RETIREMENT	198.00	2,574.00	2,563.00	11.00
51430 · SALARY-DEPUTY CLERK/TREASURER	66.00	6,925.95	7,200.00	-274.05
51520 · ACCOUNTING/AUDITOR FEES	700.00	19,866.35	15,740.00	4,126.35
51530 · ASSESSOR FEES				
51760 · ASSESSMENT OF PROPERTY	0.00	17,548.00	0.00	17,548.00
51530 · ASSESSOR FEES - Other	0.00	0.00	18,000.00	-18,000.00
Total 51530 · ASSESSOR FEES	0.00	17,548.00	18,000.00	-452.00
51440 · ELECTION EXPENSE				
51406 · OFFICE - ELECTION	369.18	604.29	5,000.00	-4,395.71
51440 · ELECTION EXPENSE - Other	29.25	14,479.10	9,000.00	5,479.10
Total 51440 · ELECTION EXPENSE	398.43	15,083.39	14,000.00	1,083.39
51600 · SOCIAL SECURITY EXPENSE	515.02	6,463.54	6,000.00	463.54
51610 · HEALTH INSURANCE	0.00	0.00	650.00	-650.00
51614 · HEALTH INS - CLERK	897.17	17,691.19	15,000.00	2,691.19
51620 · MILEAGE EXPENSE	293.28	2,131.22	1,000.00	1,131.22
51700 · OFFICE EXPENSES				
51701 · WEBSITE & COMMUNICATIONS	0.00	794.00	689.00	105.00
51702 · POSTAGE	15.65	888.05	2,500.00	-1,611.95
51704 · OFFICE - CLERK	459.67	2,362.12	2,000.00	362.12
51705 · OFFICE EQUIPMENT	48.00	1,507.87	500.00	1,007.87
51700 · OFFICE EXPENSES - Other	0.00	110.00	0.00	110.00
Total 51700 · OFFICE EXPENSES	523.32	5,662.04	5,689.00	-26.96
51720 · DUES & FEES				
51721 · DUES-TOWN BOARD	85.00	782.34	500.00	282.34
51724 · DUES & FEES - CLERK	0.00	467.70	750.00	-282.30
51720 · DUES & FEES - Other	0.00	345.00	0.00	345.00
Total 51720 · DUES & FEES	85.00	1,595.04	1,250.00	345.04
51728 · WORKSHOPS & CONV. - BOARD	0.00	130.00	1,500.00	-1,370.00
51729 · WORKSHOPS & CONV. - CLERK	0.00	1,548.13	1,500.00	48.13
51740 · PRINTING & PUBLISHING				
51744 · PRINTING-CLERK	0.00	80.00	600.00	-520.00
51740 · PRINTING & PUBLISHING - Other	290.47	1,037.92	1,000.00	37.92
Total 51740 · PRINTING & PUBLISHING	290.47	1,117.92	1,600.00	-482.08
51930 · PROPERTY & LIAB. INSURANCE	0.00	28,764.00	25,305.00	3,459.00
51938 · OTHER INSURANCE				
51640 · UNEMPLOYMENT CONTRIBUTION	0.33	35.64	400.00	-364.36
51920 · WORKERS COMPENSATION INSURANCE	0.00	10,279.50	10,000.00	279.50
Total 51938 · OTHER INSURANCE	0.33	10,315.14	10,400.00	-84.86
Total 51000 · GENERAL GOVERNMENT	10,743.94	217,663.19	199,697.00	17,966.19

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budgets and AUDIT ADJUSTMENTS
For The One Month & Twelve Months Ended December 31, 2016

52000 · PUBLIC SAFETY

FIRE DEPARTMENT

522000 · FIRE/RESCUE EXPENSES

522100 · FIRE MEMBERS

522110 · PERSONNEL & WAGES	1,055.00	29,605.00	18,250.00	11,355.00
522120 · SOCIAL SECURITY EXPENSE	84.15	2,260.06	1,700.00	560.06
522125 · FIRE DEPT UNEMPLOYMENT EXPENSE	5.50	142.29	125.00	17.29
522130 · LOSA FUND	0.00	7,404.09	6,500.00	904.09
522140 · HEALTH/VACCINES/FITNESS	0.00	117.00	500.00	-383.00
522150 · RESCUE TRAINING	0.00	0.00	750.00	-750.00
522160 · FIRE TRAINING	0.00	519.21	2,000.00	-1,480.79
522170 · UNIFORMS/GEAR	0.00	72.82	0.00	72.82
522175 · REHAB	0.00	198.73	500.00	-301.27
522180 · MEMBER DUES & FEES	0.00	1,254.00	2,250.00	-996.00
5221901 · FIRE DEPT SUTA EXPENSE	0.00	5.50	150.00	-144.50

Total 522100 · FIRE MEMBERS	1,144.65	41,578.70	32,725.00	8,853.70
-----------------------------	----------	-----------	-----------	----------

522200 · INSPECTION SERVICE	0.00	3,336.59	2,500.00	836.59
-----------------------------	------	----------	----------	--------

522300 · BUILDING & GROUNDS

522310 · IMPROVEMENTS	0.00	500.00	0.00	500.00
522330 · UTILITIES-HEAT/GAS	324.56	2,287.64	3,500.00	-1,212.36
522340 · UTILITIES-ELECTRIC	265.96	5,542.69	4,000.00	1,542.69
522300 · BUILDING & GROUNDS - Other	15.65	292.80	1,500.00	-1,207.20

Total 522300 · BUILDING & GROUNDS	606.17	8,623.13	9,000.00	-376.87
-----------------------------------	--------	----------	----------	---------

522400 · VEHICLES

522420 · VEHICLE LEASE	0.00	0.00	8,857.00	-8,857.00
522440 · GASOLINE, OIL & REPAIRS	42.50	1,082.40	1,750.00	-667.60
522400 · VEHICLES - Other	0.00	4,469.24	6,000.00	-1,530.76

Total 522400 · VEHICLES	42.50	5,551.64	16,607.00	-11,055.36
-------------------------	-------	----------	-----------	------------

522500 · EQUIPMENT

522510 · COMMUNICATIONS REPAIRS & MAINT	332.00	912.39	1,500.00	-587.61
522520 · COMMUNICATIONS PURCHASES	0.00	2,080.78	0.00	2,080.78
522530 · TELEPHONE	229.16	2,839.39	2,750.00	89.39
522540 · EQUIPMENT REPAIRS & MAINTENANCE	0.00	1,061.71	2,000.00	-938.29
522500 · EQUIPMENT - Other	819.91	2,014.46	1,500.00	514.46

Total 522500 · EQUIPMENT	1,381.07	8,908.73	7,750.00	1,158.73
--------------------------	----------	----------	----------	----------

522600 · SUPPLIES

522610 · FIRE SUPPLIES	0.00	64.43	1,250.00	-1,185.57
522620 · RESCUE SUPPLIES	2,925.09	5,962.76	6,500.00	-537.24
522600 · SUPPLIES - Other	0.00	232.49	500.00	-267.51

Total 522600 · SUPPLIES	2,925.09	6,259.68	8,250.00	-1,990.32
-------------------------	----------	----------	----------	-----------

522700 · OFFICE EXPENSE	22.85	766.83	1,250.00	-483.17
-------------------------	-------	--------	----------	---------

522900 · COMMUNITY OUTREACH	0.00	902.41	2,000.00	-1,097.59
-----------------------------	------	--------	----------	-----------

522000 · FIRE/RESCUE EXPENSES - Other	-25.89	429.92	4,500.00	-4,070.08
---------------------------------------	--------	--------	----------	-----------

Total 522000 · FIRE/RESCUE EXPENSES	6,096.44	76,357.63	84,582.00	-8,224.37
-------------------------------------	----------	-----------	-----------	-----------

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budgets and AUDIT ADJUSTMENTS
For The One Month & Twelve Months Ended December 31, 2016

523000 - EMS EXPENSES				
523100 - EMS MEMBERS				
523150 - EMS TRAINING	381.31	3,247.36	4,000.00	-752.64
Total 523100 - EMS MEMBERS	<u>381.31</u>	<u>3,247.36</u>	<u>4,000.00</u>	<u>-752.64</u>
523200 - EMS AMBULANCE BILLING	0.00	625.00	400.00	225.00
523400 - EMS VEHICLES				
523440 - EMS GASOLINE, OIL & REPAIRS	0.00	336.68	0.00	336.68
Total 523400 - EMS VEHICLES	<u>0.00</u>	<u>336.68</u>	<u>0.00</u>	<u>336.68</u>
523000 - EMS EXPENSES - Other	68.40	4,746.56	1,500.00	3,246.56
Total 523000 - EMS EXPENSES	<u>449.71</u>	<u>8,955.60</u>	<u>5,900.00</u>	<u>3,055.60</u>
Total FIRE DEPARTMENT	6,546.15	85,313.23	90,482.00	-5,168.77
POLICE DEPARTMENT				
52100 - POLICE WAGES	0.00	0.00	25,000.00	-25,000.00
52101 - POLICE EXPENSES	0.00	424.23	3,000.00	-2,575.77
52102 - POLICE-SOCIAL SECURITY EXPENSE	0.00	0.00	1,500.00	-1,500.00
52103 - POLICE-HEALTH INSURANCE	0.00	-661.01	7,500.00	-8,161.01
52104 - POLICE-RETIREMENT	0.00	0.00	500.00	-500.00
52106 - POLICE-OTHER	0.00	0.00	500.00	-500.00
Total POLICE DEPARTMENT	<u>0.00</u>	<u>-236.78</u>	<u>38,000.00</u>	<u>-38,236.78</u>
Total 52000 - PUBLIC SAFETY	6,546.15	85,076.45	<u>128,482.00</u>	-43,405.55

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budgets and AUDIT ADJUSTMENTS
For The One Month & Twelve Months Ended December 31, 2016

53000 · TRANSPORTATION				
53300 · ROADS - WAGES	5,760.71	91,694.14	110,000.00	-18,305.86
53300.1 · ROADS-WAGES-OVERTIME	1,099.86	5,294.24	5,000.00	294.24
53301 · ROADS - SOCIAL SECURITY	510.20	7,203.72	9,000.00	-1,796.28
53302 · ROADS - HEALTH INSURANCE	3,322.74	28,332.70	40,000.00	-11,667.30
53303 · ROADS - RETIREMENT	482.58	4,454.54	7,000.00	-2,545.46
53305 · UNEMPLOYMENT CONTRIBUTION	11.79	306.33	250.00	56.33
53306 · ROADS PRINTING & PUBLISHING	0.00	621.02	350.00	271.02
53307 · ROADS & GRAVEL				
53307.3 · COLD PATCH	0.00	35,996.77	25,000.00	10,996.77
53307.4 · SAND/SALT	544.62	4,912.07	9,000.00	-4,087.93
53307.5 · ROADS CONTRACTS	0.00	0.00	200,000.00	-200,000.00
53307.6 · SIGNAGE	0.00	409.28	1,200.00	-790.72
53307.7 · SHOULDER REPAIRS	0.00	1,461.37	30,000.00	-28,538.63
53307 · ROADS & GRAVEL - Other	175.27	277.77	43,679.00	-43,401.23
Total 53307 · ROADS & GRAVEL	719.89	43,057.26	308,879.00	-265,821.74
53308 · SHOP EXPENSES	1,044.32	12,777.81	25,000.00	-12,222.19
53309 · GAS AND OIL	467.11	14,393.90	36,000.00	-21,606.10
53310 · NEW MACHINERY, MAJOR REPAIRS	0.00	17,103.11	5,000.00	12,103.11
53311 · REPAIRS < \$1,000.00	1,061.97	17,912.84	8,000.00	9,912.84
53312 · MOWER REPAIRS	0.00	2,184.15	1,500.00	684.15
53319 · NEW MACHINERY	0.00	39,018.00	42,500.00	-3,482.00
53419 · FIRE #'S	0.00	518.89	250.00	268.89
53420 · STREET LIGHTING	1,485.83	10,632.78	14,000.00	-3,367.22
Total 53000 · TRANSPORTATION	15,967.00	295,505.43	612,729.00	-317,223.57
53510 · AIRPORT	0.00	71.12	1,500.00	-1,428.88
53600 · SANITATION				
53619 · TRANSFER SITE-EQUIPMENT	0.00	0.00	300.00	-300.00
53620 · LANDFILL VENTURE GROUP	1,275.34	18,100.44	27,000.00	-8,899.56
53622 · LANDFILL-WAGES				
53622.1 · LANDFILL WAGES-OVERTIME	0.00	0.00	100.00	-100.00
53622 · LANDFILL-WAGES - Other	684.44	13,132.79	13,000.00	132.79
Total 53622 · LANDFILL-WAGES	684.44	13,132.79	13,100.00	32.79
53623 · SOCIAL SECURITY-TRANSFER SITE	70.25	1,191.66	1,100.00	91.66
53625 · LANDFILL-RETIREMENT	45.17	834.11	800.00	34.11
53627 · LANDFILL-UNEMPLOYMENT	0.14	41.30	95.00	-53.70
53628 · LANDFILL-MATERIALS & SUPPLIES	1,039.99	29,412.05	24,000.00	5,412.05
53630 · RECYCLING-WAGES	960.94	24,264.27	25,250.00	-985.73
53630.1 · RECYCLING-WAGES-OVERTIME	0.00	0.00	1,000.00	-1,000.00
53631 · RECYCLING-SOCIAL SECURITY	115.27	2,322.05	2,000.00	322.05
53632 · RECYCLING-HEALTH INSURANCE	779.65	10,307.94	11,750.00	-1,442.06
53633 · RECYCLING-RETIREMENT	-89.53	1,570.25	2,300.00	-729.75
53635 · RECYCLE-UNEMPLOYMENT	0.20	72.65	170.00	-97.35
53636 · RECYCLING-SUPPLIES & EXPENSE	234.24	2,933.77	7,600.00	-4,666.23
Total 53600 · SANITATION	5,116.10	104,183.28	116,465.00	-12,281.72

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budgets and AUDIT ADJUSTMENTS
For The One Month & Twelve Months Ended December 31, 2016

54000 · HEALTH & HUMAN SERVICES				
54110 · ANIMAL CONTROL	90.00	250.00	150.00	100.00
54910 · CEMETERY	632.04	4,214.97	4,600.00	-385.03
Total 54000 · HEALTH & HUMAN SERVICES	<u>722.04</u>	<u>4,464.97</u>	<u>4,750.00</u>	<u>-285.03</u>
55000 · CULTURE & RECREATION				
55109 · LIBRARY EXPENSES				
55110 · LIBRARY-WAGES	3,187.44	40,823.05	41,870.00	-1,046.95
55111 · LIBRARY-SOCIAL SECURITY	243.85	3,122.96	3,238.00	-115.04
55113 · LIBRARY-UNEMPLOYMENT	3.84	116.85	212.00	-95.15
55114 · LIBRARY-MAT & SUPPLIES	29,000.83	37,143.41	8,537.00	28,606.41
55115 · LIBRARY-RETIREMENT	159.68	2,075.84	2,096.00	-20.16
55109 · LIBRARY EXPENSES - Other	565.07	10,499.80	10,038.00	461.80
Total 55109 · LIBRARY EXPENSES	<u>33,160.71</u>	<u>93,781.91</u>	<u>65,991.00</u>	<u>27,790.91</u>
55189 · COMMUNITY CENTER				
55190 · COMM. CENTER-CLEANING	944.54	8,483.45	11,000.00	-2,516.55
55191 · COMM CENTER-SOCIAL SECURITY	0.00	60.22	0.00	60.22
55194 · COMMUNITY CENTER EXPENSES	1,210.17	14,862.52	20,000.00	-5,137.48
Total 55189 · COMMUNITY CENTER	<u>2,154.71</u>	<u>23,406.19</u>	<u>31,000.00</u>	<u>-7,593.81</u>
55200 · PARK & RECREATION				
55199 · PARK BOARD & RECREATION	0.00	129.15	500.00	-370.85
55204 · PARK-SUPPLIES & MATERIALS	0.00	32,287.67	6,850.00	25,437.67
55303 · RECREATION-WAGES	0.00	16,071.52	12,250.00	3,821.52
55304 · RECREATION-SOCIAL SECURITY	0.00	1,217.50	850.00	367.50
55304.1 · RECREATION - SUTA EXPENSE	0.00	67.89	0.00	67.89
55305 · RECREATION UNEMPLOYMENT	0.00	0.00	50.00	-50.00
55307 · RECREATION-EXPENSES	74.85	11,588.86	0.00	11,588.86
55308 · BASEBALL COSTS	0.00	517.00	1,000.00	-483.00
55309 · WINTER PARK	105.00	939.53	500.00	439.53
Total 55200 · PARK & RECREATION	<u>179.85</u>	<u>62,819.12</u>	<u>22,000.00</u>	<u>40,819.12</u>
55310 · CELEBRATIONS				
55311 · CHRISTMAS DECORATIONS	6,468.11	6,468.11	7,500.00	-1,031.89
55312 · FIREWORKS DISPLAY	1,100.00	10,900.00	10,000.00	900.00
55313 · OTHER CELEBRATIONS	28.07	420.66	350.00	70.66
55310 · CELEBRATIONS - Other	0.00	765.39	500.00	265.39
Total 55310 · CELEBRATIONS	<u>7,596.18</u>	<u>18,554.16</u>	<u>18,350.00</u>	<u>204.16</u>
55314 · OTHER CONTRIBUTIONS	0.00	838.25	0.00	838.25
59911 · SNOWMOBILE CLUB EXPENSES				
59911.1 · GROOMER PAYMENT	0.00	0.00	14,744.00	-14,744.00
59911 · SNOWMOBILE CLUB EXPENSES - Other	123.34	3,634.48	17,750.00	-14,115.52
Total 59911 · SNOWMOBILE CLUB EXPENSES	<u>123.34</u>	<u>3,634.48</u>	<u>32,494.00</u>	<u>-28,859.52</u>
Total 55000 · CULTURE & RECREATION	<u>43,214.79</u>	<u>203,034.11</u>	<u>169,835.00</u>	<u>33,199.11</u>

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budgets and AUDIT ADJUSTMENTS
For The One Month & Twelve Months Ended December 31, 2016

56000 · CONSERVATION & DEVELOPMENT				
BIKE TRAIL				
56704 · BIKE TRAIL EXPENSE				
56704.1 · BIKE TRAIL GRANT-ENG&CONSULTING	0.00	21,674.33	0.00	21,674.33
56704.3 · BIKE TRAIL WAGES	0.00	5,404.52	3,000.00	2,404.52
56704.4 · BIKE TRAIL SOCIAL SECURITY	0.00	413.44	109.00	304.44
56704.6 · BIKE TRAIL RETIREMENT EXPENSE	0.00	110.15	30.00	80.15
56704.5 · BIKE TRAIL UNEMPLOYMENT EXPENSE	0.00	19.16	13.00	6.16
56704 · BIKE TRAIL EXPENSE - Other	0.00	36,477.91	5,000.00	31,477.91
Total 56704 · BIKE TRAIL EXPENSE	0.00	64,099.51	8,152.00	55,947.51
Total BIKE TRAIL	0.00	64,099.51	8,152.00	55,947.51
OTHER CONSERV & DEVELOPMNT				
56705 · AIS LAKE FUND	2,000.00	7,000.00	8,000.00	-1,000.00
Total OTHER CONSERV & DEVELOPMNT	2,000.00	7,000.00	8,000.00	-1,000.00
ROOM TAX EXPENSES				
56701 · ECO DEV-NEW BUSINESSES WKGRP/BD	85.00	727.46	5,000.00	-4,272.54
56700 · ECONOMIC DEV - ADVERTISING	0.00	15,120.00	15,100.00	20.00
56702 · ROOM TAX PAID TO CHAMBER	1,417.50	87,024.62	86,250.00	774.62
56703 · ECONOMIC DEVEL-ROOM TAX	0.00	0.00	28,750.00	-28,750.00
Total ROOM TAX EXPENSES	1,502.50	102,872.08	135,100.00	-32,227.92
Total 56000 · CONSERVATION & DEVELOPMENT	3,502.50	173,971.59	151,252.00	22,719.59
57000 · CAPITAL OUTLAY				
57324 · ROADS - EQUIPMENT/VEHICLES	0.00	137,246.00	93,000.00	44,246.00
57640 · BLDG PROJECT CAPITAL OUTLAY	7,859.61	18,574.62	15,000.00	3,574.62
Total 57000 · CAPITAL OUTLAY	7,859.61	155,820.62	108,000.00	47,820.62
58000 · DEBT SERVICE				
58099 · PRINCIPAL	169,412.45	372,509.41	153,353.57	219,155.84
58210 · INTEREST	0.00	64,962.75	58,373.43	6,589.32
Total 58000 · DEBT SERVICE	169,412.45	437,472.16	211,727.00	225,745.16
59000 · OTHER EXPENDITURES				
59901 · REFUNDS PAID OUT	0.00	85.00	0.00	85.00
59902 · BANK SERVICE CHARGES	107.35	2,573.55	1,500.00	1,073.55
Total 59000 · OTHER EXPENDITURES	107.35	2,658.55	1,500.00	1,158.55
Total Expense	263,191.93	1,679,921.47	1,705,937.00	-26,015.53
Net Ordinary Income	-887.01	379,910.60	0.00	379,910.60

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budgets and AUDIT ADJUSTMENTS
For The One Month & Twelve Months Ended December 31, 2016

Other Income/Expense				
Other Income				
70000 · BJ VOLUNTEER FIRE DEPT				
70100 · FIRE DEPT. DONATIONS	550.00	16,314.41	0.00	0.00
70200 · DENNIS MAURER MEMORIAL DONATION	0.00	-1,241.76	0.00	0.00
70300 · FIRE DEPT.- CHICKEN BBQ	-590.12	29,860.57	0.00	0.00
70400 · FIRE DEPT OTHER FUNDRAISING	0.00	2,180.00	0.00	0.00
70900 · MISCELLANEOUS INCOME	0.00	563.61	0.00	0.00
71100 · FUNDRAISING EXPENSES	0.00	-16,142.08	0.00	0.00
71900 · MISCELLANEOUS EXPENSE	-1,288.29	-16,483.26	0.00	0.00
Total 70000 · BJ VOLUNTEER FIRE DEPT	<u>-1,328.41</u>	<u>15,051.49</u>	<u>0.00</u>	<u>15,051.49</u>
Total Other Income	<u>-1,328.41</u>	<u>15,051.49</u>	<u>0.00</u>	<u>15,051.49</u>
Net Other Income	<u>-1,328.41</u>	<u>15,051.49</u>	<u>0.00</u>	<u>15,051.49</u>
Net Income	<u>\$ -2,215.42</u>	<u>\$ 394,962.09</u>	<u>\$ 0.00</u>	<u>\$ 394,962.09</u>