

Town of Boulder Junction

Boulder Junction, Wisconsin

Financial Statements with Audit Adjustments

For The Twelve Months Ended December 31, 2017

Prepared By:

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TOWN OF BOULDER JUNCTION

Statement of Net Position - Cash Basis with Prior Year Comparison

As of December 31, 2017 and 2016 - With Audit Adjustments

	Dec 31, 17	Dec 31, 16
ASSETS		
Current Assets		
Checking/Savings		
101 · CASH-GENERAL CHECKING	\$ 16,312.34	\$ 51,752.11
102 · CHECKING/MM-GENERAL FUND	31,821.12	31,777.60
111 · CHECKING-MM/TAX ACCOUNT	1,918,638.67	1,645,165.09
104 · SAVINGS-FIRE DEPARTMENT	91,562.30	109,982.61
106.01 · CEMETERY PERPETUAL CARE CD11247	14,062.37	13,922.79
108 · SAVINGS-PARK BOARD	33,918.10	33,626.96
109 · SAVINGS-ROADS	246,290.13	259,585.79
110 · SAVINGS-ROOM TAX	267,169.53	238,327.32
112 · SAVINGS-AMBULANCE	1,662.98	159,250.65
113 · HOMETOWN BANK CHKG - AMBULANCE	3,021.33	0.00
115 · BJFD DONATION ACCT/CHECKING	145,779.32	105,939.73
117 · SAVINGS-LIBRARY BOARD	29,059.85	22,687.97
120 · SAVINGS - LONG TERM BIKE	48,638.84	46,168.18
123 · SAVINGS - POLICE FUND	31,712.24	56,983.12
124 · SAVINGS - FIREWORKS	21,717.62	17,512.89
125 · DONATIONS/BLDG PROJECT	83,355.27	130,075.15
Total Checking/Savings	<u>2,984,722.01</u>	<u>2,922,757.96</u>
Other Current Assets		
118 · CASH ON HAND		
118.1 · PETTY CASH-TOWN OFFICE	100.00	100.00
118.2 · CASH DRAWER-TOWN OFFICE	150.00	150.00
Total 118 · CASH ON HAND	<u>250.00</u>	<u>250.00</u>
Total Other Current Assets	<u>250.00</u>	<u>250.00</u>
Total Current Assets	<u>2,984,972.01</u>	<u>2,923,007.96</u>
Other Assets		
140 · Provision for Long-Term Debt	1,794,654.15	2,050,734.39
Total Other Assets	<u>1,794,654.15</u>	<u>2,050,734.39</u>
TOTAL ASSETS	<u>\$ 4,779,626.16</u>	<u>\$ 4,973,742.35</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Current Liabilities		
209 · ADVANCE ESCROW OVERPAYMENTS	\$ 2,312.58	\$ 8,039.58
210 · ADVANCE TAX COLLECTIONS	1,594,083.22	1,408,742.89
211 · ADVANCE LICENSE COLLECTIONS	0.00	185.00
WI - UNEEMPLOYMENT TAX	74.06	84.23
WI - WITHHOLDING TAX	920.53	733.66
2100 · PAYROLL LIABILITIES	7,385.82	4,102.24
229 · DEFERRED COMP PAYABLE	0.00	50.00
239 · CURRENT PORTION OF L/T DEBT	195,327.00	166,030.52
Total Other Current Liabilities	<u>1,800,103.21</u>	<u>1,587,968.12</u>
Total Current Liabilities	<u>1,800,103.21</u>	<u>1,587,968.12</u>

TOWN OF BOULDER JUNCTION

Statement of Net Position - Cash Basis with Prior Year Comparison

As of December 31, 2017 and 2016 - With Audit Adjustments

	Dec 31, 17	Dec 31, 16
Long Term Liabilities		
240.15 · First Merit - BCPL Refi & Truck	\$ 195,340.42	\$ 270,320.54
240.14 · First Merit - RubberTireWhlLdr	34,625.35	51,417.98
240.13 · BUILDING PROJECT CONST LOAN	1,510,000.00	1,585,000.00
240.2 · Citizens Loan #56569	54,688.38	75,601.01
240.3 · First Merit - Snow. Club	0.00	68,394.86
250 · CURRENT PORTION L/T DEBT	-195,327.00	-166,030.52
Total Long Term Liabilities	<u>1,599,327.15</u>	<u>1,884,703.87</u>
Total Liabilities	<u>3,399,430.36</u>	<u>3,472,671.99</u>
Fund Balances		
280 · FUND BALANCES		
280.101 · GENERAL FUND	143,491.15	-63,707.47
280.104 · FIRE FUND	101,085.03	109,982.61
280.106 · CEMETERY PERPETUAL CARE FUND	14,062.37	13,922.79
280.108 · PARKS FUND	37,420.80	33,626.96
280.109 · ROADS FUND	246,290.13	259,585.79
280.110 · ROOM TAX FUND	267,169.53	238,327.32
280.112 · AMBULANCE FUND	1,662.98	159,250.65
280.111 · AMBULANCE HOMETOWN BANK	3,021.33	0.00
280.115 · BJVFD VOLUNTEER FUND	145,779.32	105,939.73
280.117 · LIBRARY BOARD FUND	29,059.85	22,687.97
280.001 · LONG-TERM BIKE TRAIL MAINT.	76,238.87	46,168.18
280.006 · POLICE FUND	31,712.24	56,983.12
280.007 · FIREWORKS	21,717.62	17,512.89
280.125 · DONATIONS/BLDG PROJECT FUND	91,318.44	0.00
280.107 · MISC. DESIGNATED FUNDS		
280.000 · SHORT-TERM BIKE TRAIL MAINT.	0.00	27,600.03
280.002 · INTEREST	0.00	302.65
280.003 · FIRE DEPT MAJOR REPAIR	0.00	9,100.00
280.005 · BASKETBALL COURT	0.00	279.65
280.009 · FIRE DEPT LOSA	0.00	422.73
280.010 · AIRPORT	205.34	205.34
280.011 · HOLIDAY DECORATIONS	20,819.95	22,919.95
280.012 · BASEBALL SAVINGS	0.00	3,223.05
280.013 · ANIMAL CONTROL FUND	1,252.75	1,252.75
280.014 · LEGAL FUND	5,000.00	5,000.00
280.015 · HUMAN RESOURCES FUND	5,250.00	5,250.00
280.016 · LANDFILL	2,276.43	16,800.55
280.103 · COMMUNITY CENTER	0.00	7,963.17
280.105 · CEMETERY FUND	0.00	1,650.00
280.118 · DOWNTOWN FLOWERS DONATION	0.00	900.00
280.120 · LIBRARY COPIES & FINES FUND	5,054.11	2,957.86
Total 280.107 · MISC. DESIGNATED FUNDS	<u>39,858.58</u>	<u>105,827.73</u>
Total 280 · FUND BALANCES	<u>1,249,888.24</u>	<u>1,106,108.27</u>
Net Income	130,307.56	394,962.09
Total Fund Balances	<u>1,380,195.80</u>	<u>1,501,070.36</u>
TOTAL LIABILITIES & FUND BALANCES	<u>\$ 4,779,626.16</u>	<u>\$ 4,973,742.35</u>

TOWN OF BOULDER JUNCTION

Statement of Activities - Cash Basis With Budgets

For The One Month & Twelve Months Ended December 31, 2017 - With Audit Adjustments

Ordinary Income/Expense	Dec 17	Jan - Dec 17	Amended Budget	\$ Over/(Under) Budget
Income				
41000 · PROPERTY TAXES				
41110 · PROPERTY TAX -TOWN SHARE	\$ 4,825.73	\$ 924,795.94	\$ 924,272.00	\$ 523.94
411101 · ESCROW OVERPAYMENTS	-16,707.11	0.00	0.00	0.00
411102 · OVERPAYMENTS REFUNDED	16,707.03	0.00	0.00	0.00
41112 · DELINQUENT PP TAXES	-2,503.75	0.00	0.00	0.00
41150 · FOREST CROP/MFL TAXES	770.80	770.80	0.00	770.80
Total 41000 · PROPERTY TAXES	3,092.70	925,566.74	924,272.00	1,294.74
41200 · OTHER TAXES				
41210 · ROOM TAX	0.00	140,851.60	135,000.00	5,851.60
Total 41200 · OTHER TAXES	0.00	140,851.60	135,000.00	5,851.60
43000 · INTERGOVERNMENT REVENUE				
43410 · STATE SHARED REVENUE	0.00	20,315.51	22,315.00	-1,999.49
43420 · FIRE INSURANCE TAX	0.00	12,088.03	10,000.00	2,088.03
43430 · EXEMPT COMPUTER AID	0.00	70.00	80.00	-10.00
43531 · GENERAL TRANSPORTATION AID (GTA	0.00	199,258.98	199,259.00	-0.02
43532 · HIGHWAY CONTRACTS/LRIP AID	0.00	0.00	60,000.00	-60,000.00
43545 · RECYCLING GRANTS	0.00	7,230.80	7,200.00	30.80
43610 · MUNICIPAL SERVICES AID	0.00	8,005.97	5,057.00	2,948.97
43620 · IN LIEU OF TAX-ST LAND	0.00	41,057.10	42,000.00	-942.90
43650 · FOREST CROP/MFL AID	0.00	1,174.84	0.00	1,174.84
43690 · OTHER STATE AIDS/LOTTERY CREDIT	2,216.42	5,970.00	3,400.00	2,570.00
43780 · LIBRARY GRANTS	0.00	1,449.97	1,400.00	49.97
43790 · COUNTY GRANT	0.00	2,800.00	2,800.00	0.00
Total 43000 · INTERGOVERNMENT REVENUE	2,216.42	299,421.20	353,511.00	-54,089.80
44000 · LICENSES & PERMITS				
44100 · BUSINESS LICENSES/SIGN PERMITS	0.00	64.00	200.00	-136.00
44110 · LIQUOR LICENSES	0.00	2,815.00	2,800.00	15.00
44120 · CIGARETTE, OPERATOR LIC	54.00	463.00	200.00	263.00
44200 · DOG LICENSE FEES	195.00	775.00	600.00	175.00
44910 · CEMETERY PLOTS	0.00	2,000.00	350.00	1,650.00
Total 44000 · LICENSES & PERMITS	249.00	6,117.00	4,150.00	1,967.00

NO ASSURANCE PROVIDED -

SUBSTANTIALLY ALL DISCLOSURES AND THE STATEMENT OF CASH FLOWS ARE OMITTED

TOWN OF BOULDER JUNCTION

Statement of Activities - Cash Basis With Budgets

For The One Month & Twelve Months Ended December 31, 2017 - With Audit Adjustments

	Dec 17	Jan - Dec 17	Amended Budget	\$ Over/(Under) Budget
45000 · FINES & PENALTIES				
46000 · PUBLIC CHRGS FOR SERVICE	0.00	0.00	40.00	-40.00
46101 · COPIES/ADMN SERVICE FEES				
46230 · AMBULANCE FEES	20.00	116.75	200.00	-83.25
46310 · SNOWPLOWING FEES	6,650.45	23,804.22	30,000.00	-6,195.78
46431 · GARBAGE BAG SALES	1,040.00	17,802.60	19,000.00	-1,197.40
46435 · RECYCLING SALES	2,682.20	20,971.32	21,000.00	-28.68
46710 · LIBRARY	44.00	484.00	300.00	184.00
46743 · COMMUNITY CENTER FEES	1,712.43	2,096.25	1,600.00	496.25
46745 · COM.CTR. KEY DEPOSIT	0.00	1,735.00	2,500.00	-765.00
46750 · PARK & RECREATION FEES	-35.00	70.00	0.00	70.00
46756 · CONCESSION FEES	0.00	5,179.57	5,500.00	-320.43
	0.00	155.25	0.00	155.25
Total 46000 · PUBLIC CHRGS FOR SERVICE	12,114.08	72,414.96	80,100.00	-7,685.04
48000 · MISCELLANEOUS REVENUES				
48990 · LIBRARY BOARD MISC REVENUE	30,143.81	30,143.81	0.00	30,143.81
48110 · INTEREST-GENERAL	97.29	1,435.97	1,300.00	135.97
48111 · INTEREST-OTHER FUNDS	230.88	1,273.76	1,220.00	53.76
48901 · REIMBURSEMENTS	-5,970.00	4,481.17	8,857.00	-4,375.83
48910 · INSURANCE REIMBURSEMENTS	0.00	1,839.00	1,700.00	139.00
48913 · FIREWORKS FUND	890.00	4,177.77	4,500.00	-322.23
48918 · BASEBALL DONATIONS	0.00	245.00	500.00	-255.00
48919 · BIKE TRAIL DONATIONS/MAPS	0.00	2,406.72	3,000.00	-593.28
48920 · SNOWMOBILE CLB DEBT SERVICE	0.00	70,908.82	14,743.00	56,165.82
48925 · SNOWMOBILE CLB EXP REIMB	0.00	5,332.63	16,250.00	-10,917.37
Total 48000 · MISCELLANEOUS REVENUES	25,391.98	122,244.65	52,070.00	70,174.65
49300 · APPLIED FUNDS				
49350 · SURPLUS APPLIED-OTHER	14,524.12	60,004.12	45,480.00	14,524.12
49340 · SURPLUS APPLIED-ROADS	3,000.00	3,000.00	6,511.00	-3,511.00
49310 · FIRE DEPT. APPLIED FUNDS	0.00	188,178.00	188,178.00	0.00
Total 49300 · APPLIED FUNDS	17,524.12	251,182.12	240,169.00	11,013.12
Total Income	60,588.30	1,817,798.27	1,789,312.00	28,486.27

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TOWN OF BOULDER JUNCTION

Statement of Activities - Cash Basis With Budgets

For The One Month & Twelve Months Ended December 31, 2017 - With Audit Adjustments

Expense	Dec 17	Jan - Dec 17	Amended Budget	\$ Over/(Under) Budget
51000 · GENERAL GOVERNMENT				
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	891.98	5,585.86	1,200.00	4,385.86
51400 · ADMINISTRATION EXPENSES	52.00	3,690.90	7,511.00	-3,820.10
51420 · SALARY-CLERK/TREASURER	3,315.40	41,996.30	43,100.00	-1,103.70
51422 · CLERK-RETIREMENT	225.44	2,855.68	2,563.00	292.68
51430 · SALARY-DEPUTY CLERK/TREASURER	744.25	7,915.75	7,200.00	715.75
51520 · ACCOUNTING/AUDITOR FEES	315.00	16,896.05	19,500.00	-2,603.95
51530 · ASSESSOR FEES				
51760 · ASSESSMENT OF PROPERTY	0.00	17,549.00	18,000.00	-451.00
Total 51530 · ASSESSOR FEES	0.00	17,549.00	18,000.00	-451.00
51440 · ELECTION EXPENSE				
51406 · OFFICE - ELECTION	0.00	0.00	150.00	-150.00
51440 · ELECTION EXPENSE - Other	113.47	2,913.62	1,500.00	1,413.62
Total 51440 · ELECTION EXPENSE	113.47	2,913.62	1,650.00	1,263.62
51600 · SOCIAL SECURITY EXPENSE	599.51	6,076.76	6,000.00	76.76
51614 · HEALTH INS - CLERK	1,291.93	17,643.88	17,500.00	143.88
51620 · MILEAGE EXPENSE	125.61	1,171.62	1,500.00	-328.38
51700 · OFFICE EXPENSES				
51701 · WEBSITE & COMMUNICATIONS	0.00	415.00	450.00	-35.00
51702 · POSTAGE	931.00	2,419.56	2,500.00	-80.44
51704 · OFFICE - CLERK	84.80	2,064.30	2,000.00	64.30
51705 · OFFICE EQUIPMENT	0.00	1,165.94	500.00	665.94
Total 51700 · OFFICE EXPENSES	1,015.80	6,064.80	5,450.00	614.80
51720 · DUES & FEES				
51721 · DUES-TOWN BOARD	0.00	306.58	700.00	-393.42
51724 · DUES & FEES - CLERK	0.00	744.76	750.00	-5.24
51720 · DUES & FEES - Other	0.00	355.00	0.00	355.00
Total 51720 · DUES & FEES	0.00	1,406.34	1,450.00	-43.66
51728 · WORKSHOPS & CONV. - BOARD	0.00	1,298.72	1,500.00	-201.28
51729 · WORKSHOPS & CONV. - CLERK	0.00	1,759.64	1,500.00	259.64
51740 · PRINTING & PUBLISHING				
51744 · PRINTING-CLERK	285.00	609.55	600.00	9.55
51740 · PRINTING & PUBLISHING - Other	71.83	766.12	1,000.00	-233.88
Total 51740 · PRINTING & PUBLISHING	356.83	1,375.67	1,600.00	-224.33
51930 · PROPERTY & LIAB. INSURANCE	0.00	27,930.00	25,305.00	2,625.00
51938 · OTHER INSURANCE				
51640 · UNEMPLOYMENT CONTRIBUION	3.50	37.20	100.00	-62.80
51920 · WORKERS COMPENSATION INSURANCE	0.00	12,366.00	10,000.00	2,366.00
Total 51938 · OTHER INSURANCE	3.50	12,403.20	10,100.00	2,303.20
Total 51000 · GENERAL GOVERNMENT	12,827.64	207,633.75	203,729.00	3,904.75

NO ASSURANCE PROVIDED -

SUBSTANTIALLY ALL DISCLOSURES AND THE STATEMENT OF CASH FLOWS ARE OMITTED

TOWN OF BOULDER JUNCTION

Statement of Activities - Cash Basis With Budgets

For The One Month & Twelve Months Ended December 31, 2017 - With Audit Adjustments

	Dec 17	Jan - Dec 17	Amended Budget	\$ Over/(Under) Budget
52000 - PUBLIC SAFETY				
FIRE DEPARTMENT				
522000 - FIRE/RESCUE EXPENSES				
522100 - FIRE MEMBERS				
522110 - PERSONNEL & WAGES	1,100.00	22,790.00	18,250.00	4,540.00
522120 - SOCIAL SECURITY EXPENSE	84.15	1,743.48	1,700.00	43.48
522125 - FIRE DEPT UNEMPLOYMENT EXPENSE	5.17	107.15	125.00	-17.85
522130 - LOSA FUND	0.00	6,447.54	7,500.00	-1,052.46
522140 - HEALTH/VACCINES/FITNESS	0.00	0.00	500.00	-500.00
522150 - RESCUE TRAINING	0.00	0.00	750.00	-750.00
522160 - FIRE TRAINING	0.00	335.12	1,000.00	-664.88
522170 - UNIFORMS/GEAR	0.00	502.74	500.00	2.74
522175 - REHAB	0.00	133.54	500.00	-366.46
522180 - MEMBER DUES & FEES	0.00	1,444.95	1,500.00	-55.05
522100 - FIRE MEMBERS - Other	0.00	1,002.20	250.00	752.20
Total 522100 - FIRE MEMBERS	1,189.32	34,506.72	32,575.00	1,931.72
522200 - INSPECTION SERVICE	1,155.64	3,885.08	2,500.00	1,385.08
522300 - BUILDING & GROUNDS				
522320 - REPAIRS & MAINTENANCE/SUPPLIES	0.00	918.28	600.00	318.28
522330 - UTILITIES-HEAT/GAS	355.64	2,645.37	3,500.00	-854.63
522340 - UTILITIES-ELECTRIC	226.40	2,963.17	5,000.00	-2,036.83
522300 - BUILDING & GROUNDS - Other	0.00	1,691.55	1,000.00	691.55
Total 522300 - BUILDING & GROUNDS	582.04	8,218.37	10,100.00	-1,881.63
522400 - VEHICLES				
522420 - VEHICLE LEASE	0.00	0.00	8,857.00	-8,857.00
522440 - GASOLINE, OIL & REPAIRS	473.67	3,382.17	1,750.00	1,632.17
522400 - VEHICLES - Other	893.40	1,864.78	7,000.00	-5,135.22
Total 522400 - VEHICLES	1,367.07	5,246.95	17,607.00	-12,360.05
522500 - EQUIPMENT				
522510 - COMMUNICATIONS REPAIRS & MAINT	2,545.89	2,645.89	1,500.00	1,145.89
522530 - TELEPHONE	378.81	2,776.45	2,750.00	26.45
522540 - EQUIPMENT REPAIRS & MAINTENANCE	784.88	810.60	2,000.00	-1,189.40
522500 - EQUIPMENT - Other	0.00	0.00	1,500.00	-1,500.00
Total 522500 - EQUIPMENT	3,709.58	6,232.94	7,750.00	-1,517.06
522600 - SUPPLIES				
522610 - FIRE SUPPLIES	0.00	1,804.65	1,250.00	554.65
522620 - RESCUE SUPPLIES	0.00	672.62	4,500.00	-3,827.38
522600 - SUPPLIES - Other	0.00	207.42	500.00	-292.58
Total 522600 - SUPPLIES	0.00	2,684.69	6,250.00	-3,565.31
522700 - OFFICE EXPENSE				
522710 - POSTAGE	0.00	146.08	100.00	46.08
522720 - OFFICE SUPPLIES	124.46	733.05	400.00	333.05
522730 - OFFICE EQUIPMENT	0.00	678.60	250.00	428.60
522740 - OFFICE COMPUTERS	0.00	496.24	400.00	96.24
522700 - OFFICE EXPENSE - Other	0.00	192.71	100.00	92.71
Total 522700 - OFFICE EXPENSE	124.46	2,246.68	1,250.00	996.68
522900 - COMMUNITY OUTREACH	0.00	528.00	750.00	-222.00
522000 - FIRE/RESCUE EXPENSES - Other	67.92	626.71	3,500.00	-2,873.29
Total 522000 - FIRE/RESCUE EXPENSES	8,196.03	64,176.14	82,282.00	-18,105.86

NO ASSURANCE PROVIDED -

SUBSTANTIALLY ALL DISCLOSURES AND THE STATEMENT OF CASH FLOWS ARE OMITTED

TOWN OF BOULDER JUNCTION

Statement of Activities - Cash Basis With Budgets

For The One Month & Twelve Months Ended December 31, 2017 - With Audit Adjustments

	Dec 17	Jan - Dec 17	Amended Budget	\$ Over/(Under) Budget
523000 · EMS EXPENSES				
523100 · EMS MEMBERS				
523150 · EMS TRAINING	949.55	4,241.05	3,000.00	1,241.05
523100 · EMS MEMBERS - Other	0.00	634.39	0.00	634.39
Total 523100 · EMS MEMBERS	949.55	4,875.44	3,000.00	1,875.44
523200 · EMS AMBULANCE BILLING	0.00	1,185.00	400.00	785.00
523400 · EMS VEHICLES				
523430 · EMS MAJOR REPAIRS	0.00	0.00	500.00	-500.00
523440 · EMS GASOLINE, OIL & REPAIRS	58.64	665.96	600.00	65.96
523400 · EMS VEHICLES - Other	0.00	188,507.76	188,178.00	329.76
Total 523400 · EMS VEHICLES	58.64	189,173.72	189,278.00	-104.28
523600 · EMS SUPPLIES				
523610 · EMS DISPOSABLE SUPPLIES	0.00	1,899.83	1,000.00	899.83
523620 · EMS OXGEN & MEDICINE	17.10	293.15	1,000.00	-706.85
523600 · EMS SUPPLIES - Other	0.00	166.26	0.00	166.26
Total 523600 · EMS SUPPLIES	17.10	2,359.24	2,000.00	359.24
523000 · EMS EXPENSES - Other	0.00	2,400.69	750.00	1,650.69
Total 523000 · EMS EXPENSES	1,025.29	199,994.09	195,428.00	4,566.09
Total FIRE DEPARTMENT	9,221.32	264,170.23	277,710.00	-13,539.77
POLICE DEPARTMENT				
52100 · POLICE WAGES	0.00	0.00	25,000.00	-25,000.00
52101 · POLICE EXPENSES	33.06	439.36	2,000.00	-1,560.64
52102 · POLICE-SOCIAL SECURITY EXPENSE	0.00	0.00	1,500.00	-1,500.00
52103 · POLICE-HEALTH INSURANCE	0.00	0.00	5,500.00	-5,500.00
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	33.06	439.36	35,000.00	-34,560.64
Total 52000 · PUBLIC SAFETY	9,254.38	264,609.59	312,710.00	-48,100.41

NO ASSURANCE PROVIDED -

SUBSTANTIALLY ALL DISCLOSURES AND THE STATEMENT OF CASH FLOWS ARE OMITTED

TOWN OF BOULDER JUNCTION
Statement of Activities - Cash Basis With Budgets
For The One Month & Twelve Months Ended December 31, 2017 - With Audit Adjustments

	Dec 17	Jan - Dec 17	Amended Budget	\$ Over/(Under) Budget
53000 · TRANSPORTATION				
53300 · ROADS - WAGES	8,483.33	100,991.31	109,000.00	-8,008.69
53300.1 · ROADS-WAGES-OVERTIME	1,376.81	5,394.57	5,000.00	394.57
53301 · ROADS - SOCIAL SECURITY	754.31	7,929.03	9,000.00	-1,070.97
53302 · ROADS - HEALTH INSURANCE	2,366.89	29,137.70	35,000.00	-5,862.30
53303 · ROADS - RETIREMENT	615.73	5,698.16	7,000.00	-1,301.84
53305 · UNEMPLOYMENT CONTRIBUTION	7.60	188.39	300.00	-111.61
53306 · ROADS PRINTING & PUBLISHING	0.00	593.78	700.00	-106.22
53307 · ROADS & GRAVEL				
53307.3 · COLD PATCH	0.00	28,763.34	35,000.00	-6,236.66
53307.4 · SAND/SALT	1,065.05	12,528.69	9,000.00	3,528.69
53307.5 · ROADS CONTRACTS	98,176.09	161,167.49	200,000.00	-38,832.51
53307.6 · SIGNAGE	0.00	1,175.36	1,200.00	-24.64
53307.7 · SHOULDER REPAIRS	0.00	253.12	0.00	253.12
53307 · ROADS & GRAVEL - Other	0.00	17,072.53	9,000.00	8,072.53
Total 53307 · ROADS & GRAVEL	99,241.14	220,960.53	254,200.00	-33,239.47
53308 · SHOP EXPENSES	1,613.81	17,889.39	20,000.00	-2,110.61
53309 · GAS AND OIL	819.33	16,012.97	36,000.00	-19,987.03
53310 · NEW MACHINERY, MAJOR REPAIRS	0.00	2,066.64	5,000.00	-2,933.36
53311 · REPAIRS < \$1,000.00	892.70	14,621.21	8,000.00	6,621.21
53312 · MOWER REPAIRS	0.00	1,183.56	1,500.00	-316.44
53319 · NEW MACHINERY	0.00	12,401.16	18,772.00	-6,370.84
53419 · FIRE #'S	87.12	702.18	250.00	452.18
53420 · STREET LIGHTING	6,019.35	16,265.29	15,000.00	1,265.29
Total 53000 · TRANSPORTATION	122,278.12	452,035.87	524,722.00	-72,686.13
53600 · SANITATION				
53619 · TRANSFER SITE-EQUIPMENT	0.00	0.00	300.00	-300.00
53620 · LANDFILL VENTURE GROUP	1,607.04	24,186.54	24,000.00	186.54
53622 · LANDFILL-WAGES				
53622.1 · LANDFILL WAGES-OVERTIME	0.00	81.72	100.00	-18.28
53622 · LANDFILL-WAGES - Other	5,060.07	16,530.80	13,000.00	3,530.80
Total 53622 · LANDFILL-WAGES	5,060.07	16,612.52	13,100.00	3,512.52
53623 · SOCIAL SECURITY-TRANSFER SITE	387.09	1,449.77	1,100.00	349.77
53625 · LANDFILL-RETIREMENT	341.45	1,125.56	800.00	325.56
53627 · LANDFILL-UNEMPLOYMENT	3.30	42.23	95.00	-52.77
53628 · LANDFILL-MATERIALS & SUPPLIES	1,132.77	24,396.67	24,000.00	396.67
53630 · RECYCLING-WAGES	11,374.36	33,931.86	25,250.00	8,681.86
53630.1 · RECYCLING-WAGES-OVERTIME	0.00	81.72	1,000.00	-918.28
53631 · RECYCLING-SOCIAL SECURITY	870.15	3,019.57	2,000.00	1,019.57
53632 · RECYCLING-HEALTH INSURANCE	0.00	8,747.42	11,750.00	-3,002.58
53633 · RECYCLING-RETIREMENT	770.82	2,311.76	2,300.00	11.76
53635 · RECYCLE-UNEMPLOYMENT	5.67	77.05	170.00	-92.95
53636 · RECYCLING-SUPPLIES & EXPENSE	164.78	4,495.83	7,600.00	-3,104.17
Total 53600 · SANITATION	21,717.50	120,478.50	113,465.00	7,013.50

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TOWN OF BOULDER JUNCTION

Statement of Activities - Cash Basis With Budgets

For The One Month & Twelve Months Ended December 31, 2017 - With Audit Adjustments

	Dec 17	Jan - Dec 17	Amended Budget	\$ Over/(Under) Budget
54000 · HEALTH & HUMAN SERVICES				
54110 · ANIMAL CONTROL	0.00	0.00	150.00	-150.00
54910 · CEMETERY	0.00	8,078.66	6,250.00	1,828.66
54920 · DOG LICENSE TAGS EXPENSE	480.00	480.00	0.00	480.00
Total 54000 · HEALTH & HUMAN SERVICES	480.00	8,558.66	6,400.00	2,158.66
55000 · CULTURE & RECREATION				
55109 · LIBRARY EXPENSES				
55110 · LIBRARY-WAGES	3,457.40	42,102.70	44,257.20	-2,154.50
55111 · LIBRARY-SOCIAL SECURITY	264.49	3,220.84	3,385.68	-164.84
55113 · LIBRARY-UNEMPLOYMENT	4.66	112.86	234.56	-121.70
55114 · LIBRARY-MAT & SUPPLIES	28,535.06	33,201.45	8,468.00	24,733.45
55115 · LIBRARY-RETIREMENT	167.86	2,182.14	2,182.07	0.07
55109 · LIBRARY EXPENSES - Other	495.32	10,970.36	10,000.00	970.36
Total 55109 · LIBRARY EXPENSES	32,924.79	91,790.35	68,527.51	23,262.84
55189 · COMMUNITY CENTER				
55190 · COMM. CENTER-CLEANING	263.25	8,079.80	15,000.00	-6,920.20
55191 · COMM CENTER-SOCIAL SECURITY	0.00	7.38	0.00	7.38
55194 · COMMUNITY CENTER EXPENSES	1,414.57	15,610.66	10,000.00	5,610.66
Total 55189 · COMMUNITY CENTER	1,677.82	23,697.84	25,000.00	-1,302.16
55200 · PARK & RECREATION				
55199 · PARK BOARD & RECREATION	0.00	42.35	500.00	-457.65
55204 · PARK-SUPPLIES & MATERIALS	0.00	7,630.28	5,000.00	2,630.28
55303 · RECREATION-WAGES	0.00	12,771.90	12,250.00	521.90
55304 · RECREATION-SOCIAL SECURITY	0.00	950.17	850.00	100.17
55305 · RECREATION UNEMPLOYMENT	0.00	49.85	50.00	-0.15
55307 · RECREATION-EXPENSES	92.86	4,993.89	2,500.00	2,493.89
55308 · BASEBALL COSTS	0.00	549.99	500.00	49.99
55309 · WINTER PARK	70.00	1,375.00	750.00	625.00
Total 55200 · PARK & RECREATION	162.86	28,363.43	22,400.00	5,963.43
55310 · CELEBRATIONS				
55311 · CHRISTMAS DECORATIONS	586.98	4,939.32	9,000.00	-4,060.68
55312 · FIREWORKS DISPLAY	0.00	8,005.79	9,000.00	-994.21
55313 · OTHER CELEBRATIONS	29.00	342.30	350.00	-7.70
55310 · CELEBRATIONS - Other	0.00	217.05	500.00	-282.95
Total 55310 · CELEBRATIONS	615.98	13,504.46	18,850.00	-5,345.54
55314 · OTHER CONTRIBUTIONS	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	127.97	6,457.89	17,750.00	-11,292.11
Total 59911 · SNOWMOBILE CLUB EXPENSES	127.97	6,457.89	32,494.00	-26,036.11
Total 55000 · CULTURE & RECREATION	35,509.42	164,652.22	167,271.51	-2,619.29

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TOWN OF BOULDER JUNCTION

Statement of Activities - Cash Basis With Budgets

For The One Month & Twelve Months Ended December 31, 2017 - With Audit Adjustments

	Dec 17	Jan - Dec 17	Amended Budget	\$ Over/(Under) Budget
56000 · CONSERVATION & DEVELOPMENT				
BIKE TRAIL				
56704 · BIKE TRAIL EXPENSE				
56704.3 · BIKE TRAIL WAGES	0.00	5,149.97	3,500.00	1,649.97
56704.4 · BIKE TRAIL SOCIAL SECURITY	0.00	393.97	250.00	143.97
56704.6 · BIKE TRAIL RETIREMENT EXPENSE	0.00	178.11	81.35	96.76
56704.5 · BIKE TRAIL UNEMPLOYMENT EXPENSE	0.00	17.79	25.00	-7.21
56704 · BIKE TRAIL EXPENSE - Other	0.00	949.44	5,000.00	-4,050.56
Total 56704 · BIKE TRAIL EXPENSE	0.00	6,689.28	8,856.35	-2,167.07
Total BIKE TRAIL	0.00	6,689.28	8,856.35	-2,167.07
OTHER CONSERV & DEVELOPMNT				
56705 · AIS LAKE FUND	3,950.00	9,000.00	9,000.00	0.00
Total OTHER CONSERV & DEVELOPMNT	3,950.00	9,000.00	9,000.00	0.00
ROOM TAX EXPENSES				
56701 · ECO DEV-NEW BUSINESSES WKGRP/BD	0.00	795.95	5,000.00	-4,204.05
56700 · ECONOMIC DEV - ADVERTISING	3,775.00	18,875.00	15,100.00	3,775.00
56702 · ROOM TAX PAID TO CHAMBER	0.00	105,589.88	101,250.00	4,339.88
56703 · ECONOMIC DEVEL-ROOM TAX	5,300.00	5,300.00	33,750.00	-28,450.00
Total ROOM TAX EXPENSES	9,075.00	130,560.83	155,100.00	-24,539.17
Total 56000 · CONSERVATION & DEVELOPMENT	13,025.00	146,250.11	172,956.35	-26,706.24
57000 · CAPITAL OUTLAY				
57640 · BLDG PROJECT CAPITAL OUTLAY	0.00	24,467.38	18,500.00	5,967.38
Total 57000 · CAPITAL OUTLAY	0.00	24,467.38	18,500.00	5,967.38
58000 · DEBT SERVICE				
58099 · PRINCIPAL				
58210 · INTEREST				
Total 58000 · DEBT SERVICE				
59000 · OTHER EXPENDITURES				
59901 · REFUNDS PAID OUT	0.00	150.00	0.00	150.00
59902 · BANK SERVICE CHARGES	114.47	2,112.15	3,000.00	-887.85
59913 · PURCHASES-LAND	0.00	25,330.00	25,330.00	0.00
Total 59000 · OTHER EXPENDITURES	114.47	27,592.15	28,330.00	-737.85
Total Expense	215,206.53	1,728,415.19	1,789,312.00	-60,896.81
Net Ordinary Income	-154,618.23	89,383.08	0.00	89,383.08
Other Income/Expense				
Other Income				
70000 · BJ VOLUNTEER FIRE DEPT				
70100 · FIRE DEPT. DONATIONS	2,030.00	61,889.94	0.00	61,889.94
70200 · DENNIS MAURER MEMORIAL DONATION	0.00	50.00	0.00	50.00
70300 · FIRE DEPT.- CHICKEN BBQ	-338.00	10,650.29	0.00	10,650.29
70400 · FIRE DEPT OTHER FUNDRAISING	0.00	1,898.70	0.00	1,898.70
70900 · MISCELLANEOUS INCOME	20.00	75.98	0.00	75.98
71100 · FUNDRAISING EXPENSES	0.00	-116.05	0.00	-116.05
71900 · MISCELLANEOUS EXPENSE	0.00	-33,524.38	0.00	-33,524.38
Total 70000 · BJ VOLUNTEER FIRE DEPT	1,712.00	40,924.48	0.00	40,924.48
Total Other Income	1,712.00	40,924.48	0.00	40,924.48
Net Other Income	1,712.00	40,924.48	0.00	40,924.48
Net Income	\$ -152,906.23	\$ 130,307.56	\$ 0.00	\$ 130,307.56

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