

Financial Report

Town of Blue River

For the period ended January 31, 2025



Prepared by

Marchetti & Weaver, LLC

Prepared on

February 17, 2025

Table of Contents

Statement of Financial Position1

Statement of Revenues, Expenditures and Changes in Fund Balance with Budget Comparison.....2-6

January 2025 A/P Aging Summary..... 7

TOWN OF BLUE RIVER
Statement of Financial Position

Preliminary - Subject to Change

	General Fund	General Fund
	<u>12/31/2024</u>	<u>1/31/2025</u>
Assets:		
Operating - Alpine Bank	1,017,414	1,042,873
Petty Cash	250	250
American Rescue Plan Funds 3090	185,716	186,459
Credit Card - Alpine	-	-
Reserve1 - Alpine Bank	256,348	257,474
Reserve2 - Alpine Bank	1,222,126	1,227,018
CD's - Citywide Banks	-	-
Alpine Bank CTF 4100	161,618	162,265
FirstBank - Reserves	-	-
ColoTrust	3,394,852	3,407,901
CSAFE	133	133
Illiquid Trust Funds	1,187	1,187
Cash with the County Treasurer	-	-
Total Cash in Bank	6,239,644	6,285,561
AR:Sales Tax	102,093	-
AR:Lodging Tax	82,769	(82,769)
AR:Use Tax	-	-
AR:Specific Ownership Tax	4,029	-
AR:Defensible Space - Prior Years Grant	-	-
Property Taxes Receivable	870,812	870,812
Prepaid expenses CEBT	-	-
Prepaid Expenses	11,960	-
Total Assets	7,311,308	7,073,603
Liabilities		
Accounts Payable	27,218	8,018
Payroll Liabilities	857	857
Payroll Liabilities:Cebt	-	(912)
Payroll Liabilities:CO Income Tax	7,702	-
Payroll Liabilities:CRA 457	2,298	2,298
Payroll Liabilities:Federal Tax	15,322	-
Wages Payable	17,983	17,983
Total Liabilities	71,379	28,244
Deferred Inflows		
Deferred Revenue - Property Tax	870,812	870,812
Deferred Revenue - ARP	40,800	-
Total Deferred Inflows	911,612	870,812
Equity:		
Fund Balance - Capital	2,137,720	2,137,720
Fund Balance - Amendment 1	46,804	46,804
Fund Balance - Conservation Trs	143,338	172,730
General Fund Balance	2,539,106	3,088,478
Reserves-Land Acquisition	300,000	300,000
Reserves-Road Improvements	400,000	400,000
Reserves-Town Hall Renovations	100,000	100,000
Current Surplus (Deficit) GF	1,400,036	(71,184)
Current Surplus (Deficit) Capital	(846,551)	-
Current Surplus (Deficit) Broadband	100,000	-
Current Surplus (Deficit) CTF	7,864	-
Ending Fund Balance	6,328,317	6,174,548
Total Liabilities, Deferred Inflows & Fund Balance	7,311,308	7,073,603

No assurance provided on these financial statements; substantially all disclosures required by GAAP omitted.

TOWN OF BLUE RIVER

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED

MODIFIED ACCRUAL BASIS

Printed: 2/17/2025

Preliminary - Subject to Change

	2024 Cal Yr	2025 Annual			2025 YTD			Current Month			2026
		2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	1 Months Ended 1/31/2025 Actual	1 Months Ended 1/31/2025 Budget	Variance Favorable (Unfavor)	1/31/2025 Actual	1/31/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Placeholder
GENERAL FUND	Preliminary										
Assessed Value		91,200,272		91,200,272							93,936,280
Mill Levy Rate		12.290		12.290							12.290
Temporary mill levy credit		(2.742)		(2.742)							(3.020)
Mill Levy Rate		9.548		9.548							9.270
Operations											
Tax Revenue											
General Property Tax	853,782	870,812	-	870,812	-	72,568	(72,568)	-	72,568	(72,568)	870,812
Delinquent Taxes	(55)	-	-	-	-	-	-	-	-	-	-
Lodging Tax	466,481	350,000	-	350,000	944	29,167	(28,223)	944	29,167	(28,223)	350,000
Specific Ownership Tax	33,145	26,000	-	26,000	-	2,167	(2,167)	-	2,167	(2,167)	26,000
Exempt Personal Property	16,293	22,000	-	22,000	-	1,833	(1,833)	-	1,833	(1,833)	22,000
Motor Vehicle License Fees	15,616	13,000	-	13,000	-	1,083	(1,083)	-	1,083	(1,083)	13,000
Sales Tax	1,269,775	1,000,000	-	1,000,000	-	83,333	(83,333)	-	83,333	(83,333)	1,000,000
Cigarette Tax	1,329	1,200	-	1,200	137	100	37	137	100	37	1,200
Highway User's Tax	53,828	45,050	-	45,050	4,517	3,754	763	4,517	3,754	763	45,050
Road & Bridge	15,606	20,000	-	20,000	-	1,667	(1,667)	-	1,667	(1,667)	20,000
	2,725,799	2,348,062	-	2,348,062	5,598	195,672	(190,074)	5,598	195,672	(190,074)	2,348,062
Building Department											
Building Inspection Dept	109,295	85,000	-	85,000	1,521	7,083	(5,562)	1,521	7,083	(5,562)	85,000
Architectural Review Fees	-	-	-	-	-	-	-	-	-	-	-
Development Fees	-	-	-	-	-	-	-	-	-	-	-
	109,295	85,000	-	85,000	1,521	7,083	(5,562)	1,521	7,083	(5,562)	85,000
Municipal Court Revenue											
Municipal Court Fines	34,528	35,000	-	35,000	1,442	2,917	(1,475)	1,442	2,917	(1,475)	35,000
Code Enforcement Surcharge	1,145	1,300	-	1,300	11	108	(97)	11	108	(97)	1,300
Marshal Office Revenue	1,721	1,700	-	1,700	-	142	(142)	-	142	(142)	1,700
	37,394	38,000	-	38,000	1,453	3,167	(1,714)	1,453	3,167	(1,714)	38,000
Tarn Revenue											
Boat Permits	7,903	8,000	-	8,000	-	667	(667)	-	667	(667)	8,000
	7,903	8,000	-	8,000	-	667	(667)	-	667	(667)	8,000
Other Income											
Interest on Investments	293,285	220,000	-	220,000	20,357	18,333	2,023	20,357	18,333	2,023	220,000
Interest on Taxes	1,393	1,000	-	1,000	-	83	(83)	-	83	(83)	1,000
Natural Gas Franchise	80,244	85,000	-	85,000	9,488	7,083	2,404	9,488	7,083	2,404	85,000
1041 Process Payments	-	50,000	-	50,000	-	4,167	(4,167)	-	4,167	(4,167)	50,000
Forestry Income	45,348	50,000	-	50,000	-	4,167	(4,167)	-	4,167	(4,167)	50,000
DOLA Grant - Admin Salary	-	-	-	-	-	-	-	-	-	-	-
CDOT Marshal Grants	4,075	5,000	-	5,000	3,220	417	2,803	3,220	417	2,803	5,000
CO State Forest Service Grants	-	50,000	-	50,000	-	4,167	(4,167)	-	4,167	(4,167)	50,000
DOLA Town Hall Expansion	-	-	-	-	-	-	-	-	-	-	-
Credit Card Fees	809	-	-	-	-	-	-	-	-	-	-
Lodging Tax Registration	70,277	70,000	-	70,000	49,800	5,833	43,967	49,800	5,833	43,967	70,000
Business Licenses	10,506	12,100	-	12,100	862	1,008	(147)	862	1,008	(147)	12,100
Admin Miscellaneous Income	172,314	10,000	-	10,000	140	833	(693)	140	833	(693)	10,000
Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-
	678,251	553,100	-	553,100	83,866	46,092	37,774	83,866	46,092	37,774	553,100
General Fund Contribution											
Total Revenues	3,558,643	3,032,162	-	3,032,162	92,438	252,680	(160,242)	92,438	252,680	(160,242)	3,032,162

	2024 Cal Yr	2025 Annual			2025 YTD			Current Month			2026
		2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	1 Months Ended 1/31/2025 Actual	1 Months Ended 1/31/2025 Budget	Variance Favorable (Unfavor)	1/31/2025 Actual	1/31/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Placeholder
GENERAL FUND	Preliminary										
Expenditures											
Broadband	13,065	-	-	-	390	-	(390)	390	-	(390)	
Personnel											
Salaries - Elected Officials	14,568	14,400	-	14,400	1,561	1,200	(361)	1,561	1,200	(361)	14,400
Salary - Town Manager	142,167	127,196	-	127,196	11,516	10,600	(916)	11,516	10,600	(916)	127,196
Salary - Town Clerk	75,029	67,879	-	67,879	5,345	5,657	312	5,345	5,657	312	67,879
Payroll Taxes - All Employees	46,327	45,000	-	45,000	3,983	3,750	(233)	3,983	3,750	(233)	45,000
Payroll Service Fees	3,714	6,500	-	6,500	-	542	542	-	542	542	6,500
Workman's Comp Insurance	8,298	7,500	-	7,500	778	625	(153)	778	625	(153)	7,500
Unemployment Payments	-	-	-	-	-	-	-	-	-	-	-
Health Insurance	78,827	110,000	-	110,000	10,571	9,167	(1,405)	10,571	9,167	(1,405)	110,000
Empower Retirement 457	737	-	-	-	-	-	-	-	-	-	-
Retirement-Town Match	10,462	12,000	-	12,000	740	1,000	260	740	1,000	260	12,000
Town Attorney	41,491	75,000	-	75,000	2,013	6,250	4,238	2,013	6,250	4,238	75,000
Accountant	19,924	18,000	-	18,000	-	1,500	1,500	-	1,500	1,500	18,000
Auditor	10,250	11,000	-	11,000	-	917	917	-	917	917	11,000
Other Business Expenses	-	100	-	100	-	8	8	-	8	8	100
	451,794	494,575	-	494,575	36,507	41,215	4,707	36,507	41,215	4,707	494,575
Administration											
Miscellaneous	-	50	-	50	-	4	4	-	4	4	50
Office Supplies	3,597	4,000	-	4,000	1,377	333	(1,044)	1,377	333	(1,044)	4,000
Uniforms	1,922	5,000	-	5,000	-	417	417	-	417	417	5,000
Telephone	5,640	6,000	-	6,000	486	500	14	486	500	14	6,000
Postage and Delivery	-	50	-	50	-	4	4	-	4	4	50
Printing & Publishing	3,174	4,000	-	4,000	540	333	(207)	540	333	(207)	4,000
Meetings and Events	7,542	10,000	-	10,000	318	833	516	318	833	516	10,000
Training & Travel	1,977	6,000	-	6,000	-	500	500	-	500	500	6,000
Sales & Lodging Tax Admin	10,372	5,000	-	5,000	-	417	417	-	417	417	5,000
Professional Services	4,970	5,000	-	5,000	220	417	197	220	417	197	5,000
Equipment Repairs & Lease	5,422	5,500	-	5,500	382	458	76	382	458	76	5,500
Technology	92,110	85,000	-	85,000	15,745	7,083	(8,661)	15,745	7,083	(8,661)	85,000
Community Engagement/Marketing	439	500	-	500	-	42	42	-	42	42	500
Community Fund	15,540	50,000	-	50,000	150	4,167	4,017	150	4,167	4,017	50,000
Scholarships	5,000	5,000	-	5,000	-	417	417	-	417	417	5,000
Insurance	68,262	40,000	-	40,000	7,360	3,333	(4,027)	7,360	3,333	(4,027)	40,000
Codifying	-	3,000	-	3,000	-	250	250	-	250	250	3,000
Elections	16,190	-	-	-	88	-	(88)	88	-	(88)	-
Cnty Treasurer's Fees	16,314	20,000	-	20,000	-	1,667	1,667	-	1,667	1,667	20,000
NWC of Govt	-	1,400	-	1,400	1,541	117	(1,424)	1,541	117	(1,424)	1,400
CML	1,348	1,300	-	1,300	-	108	108	-	108	108	1,300
CAST	1,584	1,584	-	1,584	-	132	132	-	132	132	1,584
Credit Card Charges	611	1,000	-	1,000	-	83	83	-	83	83	1,000
Charitable Contributions	-	-	-	-	-	-	-	-	-	-	-
	262,014	259,384	-	259,384	28,207	21,615	(6,591)	28,207	21,615	(6,591)	259,384
Town Hall Expense											
Utilities	12,551	13,000	-	13,000	1,694	1,083	(611)	1,694	1,083	(611)	13,000
Trash	2,995	4,000	-	4,000	308	333	26	308	333	26	4,000
Supplies	-	500	-	500	-	42	42	-	42	42	500
Grounds & Snow Removal	-	-	-	-	-	-	-	-	-	-	-
Cleaning	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	3,513	1,000	-	1,000	-	83	83	-	83	83	1,000
Employee Housing HOA	4,349	4,848	-	4,848	404	404	-	404	404	-	4,848
Employee Housing Utilities	4,996	5,500	-	5,500	398	458	61	398	458	61	5,500
Employee Housing Supplies	-	100	-	100	-	8	8	-	8	8	100
Tarn Utilities	-	-	-	-	-	-	-	-	-	-	-
	28,404	28,948	-	28,948	2,803	2,412	(391)	2,803	2,412	(391)	28,948

	2024 Cal Yr	2025 Annual			2025 YTD			Current Month			2026
		2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	1 Months Ended 1/31/2025 Actual	1 Months Ended 1/31/2025 Budget	Variance Favorable (Unfavor)	1/31/2025 Actual	1/31/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Placeholder
GENERAL FUND	Preliminary										
Planning & Zoning											
P&Z Commission Salaries	8,400	8,400	-	8,400	600	700	100	600	700	100	8,400
Comprehensive Plan	-	-	-	-	-	-	-	-	-	-	-
P&Z Professional Fees	-	-	-	-	-	-	-	-	-	-	-
	8,400	8,400	-	8,400	600	700	100	600	700	100	8,400
Municipal Court											
Municipal Judge	6,500	6,500	-	6,500	542	542	(0)	542	542	(0)	6,500
Prosecutor	9,600	9,600	-	9,600	800	800	-	800	800	-	9,600
Clerk - Municipal Court	-	-	-	-	-	-	-	-	-	-	-
Court Administration	459	500	-	500	69	42	(27)	69	42	(27)	500
	16,559	16,600	-	16,600	1,410	1,383	(27)	1,410	1,383	(27)	16,600
Public Safety											
Telephone (deleted)	-	-	-	-	-	-	-	-	-	-	-
FPPA (deleted)	-	-	-	-	-	-	-	-	-	-	-
Salary - Police Department	312,760	321,572	-	321,572	27,345	26,798	(547)	27,345	26,798	(547)	321,572
Fuel Benefit	-	-	-	-	-	-	-	-	-	-	-
Office/General Administrative Expenditures	-	-	-	-	-	-	-	-	-	-	-
MERT	-	-	-	-	-	-	-	-	-	-	-
Fuel	4,907	6,000	-	6,000	429	500	71	429	500	71	6,000
Supplies - Police	11,173	15,000	-	15,000	378	1,250	872	378	1,250	872	15,000
Auto Repair & Maintenance	9,950	61,000	-	61,000	3,172	5,083	1,912	3,172	5,083	1,912	61,000
Animal Shelter	2,179	2,100	-	2,100	551	175	(376)	551	175	(376)	2,100
Communication	71,428	58,000	-	58,000	-	4,833	4,833	-	4,833	4,833	58,000
Survivor Support	-	-	-	-	-	-	-	-	-	-	-
HASMAT	2,407	2,500	-	2,500	-	208	208	-	208	208	2,500
Radar Recertification	-	-	-	-	-	-	-	-	-	-	-
Training	1,264	5,000	-	5,000	-	417	417	-	417	417	5,000
Professional Services	7,453	4,500	-	4,500	3,455	375	(3,080)	3,455	375	(3,080)	4,500
CDOT/Extra Work	-	-	-	-	-	-	-	-	-	-	-
	423,521	475,672	-	475,672	35,330	39,639	4,309	35,330	39,639	4,309	475,672
Public Works											
Building Inspector	-	-	-	-	-	-	-	-	-	-	-
Building Contract	76,204	60,000	-	60,000	1,452	5,000	3,548	1,452	5,000	3,548	60,000
Building Dept Fuel	-	-	-	-	-	-	-	-	-	-	-
Building Dept Auto Repair	-	-	-	-	-	-	-	-	-	-	-
Street Lights Utilities	2,037	1,200	-	1,200	333	100	(233)	333	100	(233)	1,200
Snow Removal	212,311	252,350	-	252,350	50,657	21,029	(29,628)	50,657	21,029	(29,628)	252,350
Street Maintenance	294,377	360,000	-	360,000	-	30,000	30,000	-	30,000	30,000	360,000
Engineering	12,291	8,000	-	8,000	-	667	667	-	667	667	8,000
1041 Process Expenses	4,801	5,000	-	5,000	228	417	189	228	417	189	5,000
Road Signs	17,986	8,000	-	8,000	-	667	667	-	667	667	8,000
Wildfire Grant Expenses	48,716	80,000	-	80,000	-	6,667	6,667	-	6,667	6,667	80,000
High Country Conservation Grant	-	-	-	-	-	-	-	-	-	-	-
Town Park Maintenance	1,600	-	-	-	-	-	-	-	-	-	-
Blue River Recreation Ambassadors	8,680	62,400	-	62,400	5,320	5,200	(120)	5,320	5,200	(120)	62,400
Tarn Improvements	-	-	-	-	-	-	-	-	-	-	-
Tarn/Park Trash & Facilities	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous Service Cost	-	-	-	-	-	-	-	-	-	-	-
Auto Repair/Maintenance Bldg Dept	-	-	-	-	-	-	-	-	-	-	-
Summit Stage	-	-	-	-	-	-	-	-	-	-	-
Trail Easements	-	-	-	-	-	-	-	-	-	-	-
Open Space/Trails Surveys	6,910	-	-	-	-	-	-	-	-	-	-
Open Space/Trails Town Park	-	-	-	-	-	-	-	-	-	-	-
Tarn Maintenance Improvements	5,263	6,000	-	6,000	-	500	500	-	500	500	6,000
Admin Vehicle	-	-	-	-	-	-	-	-	-	-	-
	691,555	842,950	-	842,950	57,990	70,246	12,256	57,990	70,246	12,256	842,950

	2024 Cal Yr	2025 Annual			2025 YTD			Current Month			2026
		2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	1 Months Ended 1/31/2025 Actual	1 Months Ended 1/31/2025 Budget	Variance Favorable (Unfavor)	1/31/2025 Actual	1/31/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Placeholder
GENERAL FUND	Preliminary										
Capital Improvements - General Expenditures											
Capital Expenses											
Road Projects	-	-	-	-	-	-	-	-	-	-	-
Road Projects:Road Infrastructure Construction	-	-	-	-	-	-	-	-	-	-	-
Road Projects:Road Project Engineering	-	-	-	-	-	-	-	-	-	-	-
Road Projects:Road Project Easements	-	-	-	-	-	-	-	-	-	-	-
Capital Planning:Engineering Capital Planning	-	-	-	-	-	-	-	-	-	-	-
Capital Town Hall:Town Hall Remodel	-	-	-	-	-	-	-	-	-	-	-
Land Acquisition:Land Purchase	-	-	-	-	-	-	-	-	-	-	-
Funding For Engineering/Projects	100,000	100,000	-	100,000	-	8,333	8,333	-	8,333	8,333	100,000
Transfer to Capital	-	-	-	-	-	-	-	-	-	-	-
Funding for Broadband	100,000	100,000	-	100,000	-	8,333	8,333	-	8,333	8,333	100,000
	200,000	200,000	-	200,000	-	16,667	16,667	-	16,667	16,667	200,000
Payroll Expenses											
Company Contributions	-	-	-	-	-	-	-	-	-	-	-
Company Contributions:Health Insurance	-	-	-	-	-	-	-	-	-	-	-
Company Contributions:Retirement	-	-	-	-	-	-	-	-	-	-	-
Wages	52,891	-	-	-	-	-	-	-	-	-	-
	52,891	-	-	-	-	-	-	-	-	-	-
Reimbursements	10,405	-	-	-	385	-	(385)	385	-	(385)	-
Total Operating Expenditures	2,158,608	2,326,529	-	2,326,529	163,623	193,877	30,255	163,623	193,877	30,255	2,326,529
		=									
Operating Surplus (deficit)	1,400,036	705,633	-	705,633	(71,184)	58,803	(129,987)	(71,184)	58,803	(129,987)	705,633
		=									
Beginning Fund Balance - General	2,539,106	2,529,353	1,409,789	3,939,142	3,939,142	2,529,353	1,409,789	3,939,142	2,529,353	1,409,789	4,644,775
Ending Fund Balance - General	3,939,142	3,234,986	1,409,789	4,644,775	3,867,957	2,588,155	1,279,802	3,867,957	2,588,155	1,279,802	5,350,408
					=	=		=	=		
Capital Fund											
Revenue and Other Financing Sources											
Contribution from General Fund	100,000	100,000	0	100,000	-	8,333	(8,333)	-	8,333	(8,333)	100,000
Interest Income	-	100,000	0	100,000	-	8,333	(8,333)	-	8,333	(8,333)	100,000
Total Revenues	100,000	200,000	-	200,000	-	16,667	(16,667)	-	16,667	(16,667)	200,000
Capital and Other projects											
Engineering	76,433	50,000	-	50,000	-	4,167	4,167	-	4,167	4,167	50,000
Legal	-	-	-	-	-	-	-	-	-	-	-
Easements	-	10,000	-	10,000	-	833	833	-	833	833	10,000
Surveys	-	6,000	-	6,000	-	500	500	-	500	500	6,000
Construction	-	600,000	-	600,000	-	50,000	50,000	-	50,000	50,000	600,000
Capital Town Hall:Town Hall Remodel	10,711	-	-	-	-	-	-	-	-	-	-
Land Acquisition											
Land Acquisition	859,408	450,000	-	450,000	-	37,500	37,500	-	37,500	37,500	450,000
Legal	-	-	-	-	-	-	-	-	-	-	-
Total Capital and Non-Routine Exp	946,551	1,116,000	-	1,116,000	-	0	93,000	-	-	93,000	1,116,000
Surplus after other sources / uses	(846,551)	(916,000)	-	(916,000)	0	16,667	76,333	0	16,667	76,333	(916,000)
Fund balance - beginning Capital	3,253,111	2,943,779	(537,220)	2,406,559	2,406,559	846,551	3,253,111	2,406,559	846,551	1,560,008	2,943,779
Fund balance - ending Capital	2,406,559	2,027,779	(537,220)	1,490,559	2,406,559	863,218	3,329,444	2,406,559	863,218	1,636,341	2,027,779

	2024 Cal Yr	2025 Annual			2025 YTD			Current Month			2026
		2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	1 Months Ended 1/31/2025 Actual	1 Months Ended 1/31/2025 Budget	Variance Favorable (Unfavor)	1/31/2025 Actual	1/31/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Placeholder
GENERAL FUND	Preliminary										
Broadband Fund											
Revenue and Other Financing Sources											
Contribution from General Fund	100,000	100,000	0	100,000		8,333	(8,333)	8,333	(8,333)	100,000	
Grants			0			-	-	-	-		
Interest Income		5,000	0	5,000		417	(417)	417	(417)	5,000	
Total Revenues	100,000	105,000	-	105,000	-	8,750	(8,750)	-	8,750	(8,750)	105,000
Expenditures											
Match		200,000	-	200,000		16,667	16,667	-	16,667	16,667	200,000
Grant			-			-	-	-	-	-	
Total Capital and Non-Routine Exp	-	200,000	-	200,000	-	0	16,667	-	16,667	16,667	200,000
Surplus after other sources / uses	100,000	(95,000)		(95,000)	-	8,750	7,917	-	(7,917)	7,917	(95,000)
Fund balance - beginning Broadband	208,305	307,529	776	308,305	308,305	(100,000)	208,305	308,305	(83,333)	208,305	307,529
Fund balance - ending Broadband	308,305	212,529	776	213,305	308,305	(91,250)	216,222	308,305	(91,250)	216,222	212,529
American Rescue Plan Fund											
Revenue and Other Financing Sources											
Contributions			0				-		-		
Grants							-		-		
Interest Income		6,000	0	6,000		500	(500)	500	(500)	6,000	
Total Revenues	-	6,000	-	6,000	-	500	(500)	-	(500)	6,000	
Expenditures											
Planning		179,000	0	179,000						179,000	
Total Capital and Non-Routine Exp	-	179,000	-	179,000	-	0	0	-	-	0	179,000
Surplus after other sources / uses		(173,000)		(173,000)	-	500	(500)	-	0	(500)	(173,000)
Fund balance - beginning Am Rescue Plan		173,326	(173,326)	0	-	171,527	171,527	-	172,027	171,527	307,529
Fund balance - ending Am Rescue Plan	0	326	(173,326)	(173,000)	0	172,027	171,027	-	172,027	171,027	134,529
Conservation Trust Fund											
Revenue and Other Financing Sources											
Conservation Trust Fund	7,864	8,500	-	8,500	-	708	(708)	-	708	(708)	8,500
Interest Income		5,000	0	5,000							5,000
Total Revenues	7,864	13,500	-	13,500	-	708	(708)	-	708	(708)	13,500
Expenditures											
Trail Easements	-	3,000	-	3,000	-	250	250	-	250	250	3,000
Trails Legal	-		-		-	-	-	-	-	-	
Trails Survey	-	5,000	-	5,000	-	417	417	-	417	417	5,000
Signage		10,000	0	10,000		833	833		833	833	10,000
Town Park		2,000	0	2,000		167	167		167	167	2,000
Total	-	20,000	-	20,000	-	1,667	1,667	-	1,667	1,667	20,000
Surplus after other sources / uses	7,864	(6,500)	-	(6,500)	0	2,375	(2,375)	0	(958)	(2,375)	(6,500)
Fund balance - beginning Cons Trust Fnd	143,337	131,020	20,181	151,201	151,201	(7,864)	143,337	151,201	(4,531)	143,337	307,529
Fund balance - ending Cons Trust Fnd	151,201	124,520	20,181	144,701	151,201	(5,489)	140,962	151,201	(5,489)	140,962	301,029

Town of Blue River

A/P Aging Summary

As of January 31, 2025

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
1st Response Auto & Truck Repair DBA JH Mountain Auto	563.33					\$563.33
CIRSA	7,148.00					\$7,148.00
Common Spirit	155.80					\$155.80
Michelle Eddy*	38.00					\$38.00
Widner Juran LLP	112.50					\$112.50
TOTAL	\$8,017.63	\$0.00	\$0.00	\$0.00	\$0.00	\$8,017.63