

TOWN OF LYNDON
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 2007 (Page 1 of 2)

| | Governmental Fund Types | | | Proprietary Fund Types | Fiduciary Fund Types | Account Groups | Total |
|---|-------------------------|--------------------------|-----------------------------|---------------------------|-------------------------|---|----------------------|
| | General Funds | Capital Project Funds | Special Revenue Funds | Enterprise Funds | Trust Funds | General Fixed Assets Long-term Debt | |
| ASSETS AND OTHER DEBITS | | | | | | | |
| Cash and Cash Equivalents | \$ 380,394.39 | \$ - | \$ - | \$ 364,879.86 | \$ 308,440.57 | \$ - | \$ 1,053,714.82 |
| Restricted Cash | | | 1,038,396.44 | | | | 1,038,396.44 |
| Investments | | | | | 797,252.20 | | 797,252.20 |
| Receivables | | | | | | | |
| Delinquent Taxes | 135,884.84 | | | | | | 135,884.84 |
| Accounts Receivable | | | | 66,045.35 | | | 66,045.35 |
| Due From Other Governments | 180,241.55 | | | | | | 180,241.55 |
| Due From Other Funds | 158,948.00 | | | | | | 158,948.00 |
| Notes and Mortgages Receivable | 4,000.00 | 733,600.00 | | 9,145.92 | | | 746,745.92 |
| Fixed Assets | | | | 3,199,932.63 | | 10,204,296.82 | 13,404,229.45 |
| Other Debits: | | | | | | | |
| Amount to be Provided for Retirement of Long-term Debt | | | | | | 2,161,795.00 | 2,161,795.00 |
| Total Assets and Other Debits | \$ 859,468.78 | \$ 733,600.00 | \$ 1,038,396.44 | \$ 3,640,003.76 | \$ 1,105,692.77 | \$ 12,366,091.82 | \$ 19,743,253.57 |

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COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 2007 (Page 2 of 2)

| | Governmental Fund Types | | | Proprietary Fund Types | Fiduciary Fund Types | Account Groups | Total |
|--|-------------------------|--------------------------|-----------------------------|---------------------------|-------------------------|---|-------------------------|
| | General Funds | Capital Project Funds | Special Revenue Funds | Enterprise Funds | Trust Funds | General Fixes Assets Long-term Debt | |
| LIABILITIES, EQUITY AND OTHER CREDITS | | | | | | | |
| Liabilities: | | | | | | | |
| Accounts Payable | \$ 251,967.53 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 251,967.53 |
| Accrued Payroll | 14,199.36 | | | | | | 14,199.36 |
| Other Payables | | | | | | | - |
| Due to Other Governments | | | | | | | - |
| Due to Other Funds | 156,641.67 | | | 2,306.33 | | | 158,948.00 |
| Notes Payable | 40,320.00 | | | | | 15,914.93 | 56,234.93 |
| Bonds Payable | | | | 611,961.22 | | 2,145,880.07 | 2,757,841.29 |
| Total Liabilities | <u>463,128.56</u> | <u>-</u> | <u>-</u> | <u>614,267.55</u> | <u>-</u> | <u>2,161,795.00</u> | <u>3,239,191.11</u> |
| Equity and Other Credits: | | | | | | | |
| Contributed Capital | | | | 2,107,939.93 | | 1,145,465.85 | 3,253,405.78 |
| Investment in General Fixed Assets | | | | | | 9,058,830.97 | 9,058,830.97 |
| Retained Earnings: | | | | | | | |
| Unreserved | | | | 917,796.28 | | | 917,796.28 |
| Fund Balances: | | | | | | | |
| Reserved | | 733,600.00 | 1,038,396.44 | | 1,105,692.77 | | 2,877,689.21 |
| Unreserved: | | | | | | | |
| Undesignated | <u>396,340.22</u> | <u></u> | <u></u> | <u></u> | <u></u> | <u></u> | <u>396,340.22</u> |
| Total Equity and Other Credits | <u>396,340.22</u> | <u>733,600.00</u> | <u>1,038,396.44</u> | <u>3,025,736.21</u> | <u>1,105,692.77</u> | <u>10,204,296.82</u> | <u>16,504,062.46</u> |
| Total Liabilities, Equity and Other Credits | <u>\$ 859,468.78</u> | <u>\$ 733,600.00</u> | <u>\$ 1,038,396.44</u> | <u>\$ 3,640,003.76</u> | <u>\$ 1,105,692.77</u> | <u>\$ 12,366,091.82</u> | <u>\$ 19,743,253.57</u> |