TOWN OF LYNDON COMBINING BALANCE SHEET - ALL GENERAL FUNDS December 31, 2012

A CONTROL	General Fund		Highway Fund		Totals	
ASSETS						
Cash	\$ 468,580.50	\$	-	\$	468,580.50	
Receivables						
Delinquent Taxes	397,536.30		-		397,536.30	
Due From Other Governments	21,262.53		121,017.52		142,280.05	
Due From State	10,060.73				10,060.73	
Tax Sale Property	 2,611.96				2,611.96	
Total Assets	\$ 900,052.02	\$	121,017.52	\$	1,021,069.54	
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts Payable	\$ 183,435.68	\$	-	\$	183,435.68	
Accrued Payroll	7,690.34		8,505.11		16,195.45	
Due to Other Funds	348,934.95		-		348,934.95	
Due to Lyndon Outing Club	5.00				5.00	
Total Liabilities	540,065.97		8,505.11		548,571.08	
Fund Balances:						
Unreserved	 359,986.05		112,512.41		472,498.46	
Total Fund Balances	 359,986.05		112,512.41		472,498.46	
Total Liabilities and Fund Balances	\$ 900,052.02	\$	121,017.52	\$	1,021,069.54	

TOWN OF LYNDON COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GENERAL FUNDS For the Year Ended December 31, 2012

REVENUES \$ 992,729.61 \$ 958,203.53 \$ 1,950,933.14 Intergovernmental 400,731.51 167,726.51 568,458.02 Licenses, Permits, Fines, and Fees 93,399.09 - 93,399.09 Charges for Goods and Services 235,712.96 22,583.92 258,296.88 Charges for Services to Others 48,160.00 - 48,160.00 Interest Income 23,353.07 - 23,353.07 Rents 57,067.27 - 57,067.27 In Lieu of Taxes 1,510.00 - 1,510.00 Miscellaneous 15,000.00 - 1,500.00 Insurance Refunds 6,162.00 - 6,162.00 Trust Fund Distributions 16,650.05 - 16,650.05 EXPENDITURES General Government 703,920.21 - 703,920.21 Highways, Streets, and Bridges 110,988.67 942,393.48 1,053,382.15 Health and Welfare 51,491.00 - 438,020.76 Public Safety 438,020.76 - 438,02			General Fund		Highway Fund		Totals
Intergovernmental	REVENUES						
Licenses, Permits, Fines, and Fees 93,399.09 - 93,399.09 Charges for Goods and Services 235,712.96 22,583.92 258,296.88 Charges for Services to Others 48,160.00 - 48,160.00 In Licend Form 23,353.07 - 23,353.07 Rents 57,067.27 - 57,067.27 In Licu of Taxes 1,510.00 - 1,510.00 Miscellaneous 15,000.00 - 6,162.00 Insurance Refunds 6,162.00 - 6,1652.00 Trust Fund Distributions 16,650.05 - 16,650.05 EXPENDITURES General Government 703,920.21 - 703,920.21 Highways, Streets, and Bridges 110,988.67 942,393.48 1,053,382.15 Health and Welfare 51,491.00 - 51,491.00 Public Safety 438,020.76 - 438,020.76 Culture and Recreation 263,611.27 - 263,611.27 Debt Service 207,223.35 43,007.77 250,231.12	Taxes	\$	992,729.61	\$	958,203.53	\$	1,950,933.14
Charges for Goods and Services 235,712.96 22,583.92 258,296.88 Charges for Services to Others 48,160.00 - 48,160.00 Interest Income 23,353.07 - 23,353.07 Rents 57,067.27 - 57,067.27 In Lieu of Taxes 1,510.00 - 1,510.00 Miscellaneous 15,000.00 - 15,000.00 Insurance Refunds 6,162.00 - 6,162.00 Trust Fund Distributions 16,650.05 - 16,650.05 Total Revenues 1,890,475.56 1,148,513.96 3,038,989.52 EXPENDITURES Seneral Government 703,920.21 - 703,920.21 Highways, Streets, and Bridges 110,988.67 942,393.48 1,053,382.15 Health and Welfare 51,491.00 - 51,491.00 Public Safety 438,020.76 - 438,020.76 Culture and Recreation 263,611.27 - 263,611.27 Debt Service 207,223.35 43,007.77 250,231.12 Total Expendit	Intergovernmental		400,731.51		167,726.51		568,458.02
Charges for Services to Others 48,160.00 - 48,160.00 Interest Income 23,353.07 - 23,353.07 Rents 57,067.27 - 57,067.27 In Lieu of Taxes 1,510.00 - 1,510.00 Miscellaneous 15,000.00 - 15,000.00 Insurance Refunds 6,162.00 - 6,162.00 Trust Fund Distributions 16,650.05 - 16,650.05 EXPENDITURES General Government 703,920.21 - 703,920.21 Highways, Streets, and Bridges 110,988.67 942,393.48 1,053,382.15 Health and Welfare 51,491.00 - 51,491.00 Public Safety 438,020.76 - 438,020.76 Culture and Recreation 263,611.27 - 263,611.27 Debt Service 207,223.35 43,007.77 250,231.12 Total Expenditures 1,775,255.26 985,401.25 2,760,656.51 Excess of Revenues Over (Under) Expenditures 35,000.00 1	Licenses, Permits, Fines, and Fees		93,399.09		-		93,399.09
Interest Income	Charges for Goods and Services		235,712.96		22,583.92		258,296.88
Interest Income	Charges for Services to Others		48,160.00		-		48,160.00
In Lieu of Taxes 1,510.00 - 1,510.00 Miscellaneous 15,000.00 - 15,000.00 Insurance Refunds 6,162.00 - 6,162.00 Trust Fund Distributions 16,650.05 - 16,650.05 EXPENDITURES General Government 703,920.21 - 703,920.21 Highways, Streets, and Bridges 110,988.67 942,393.48 1,053,382.15 Health and Welfare 51,491.00 - 51,491.00 Public Safety 438,020.76 - 438,020.76 Culture and Recreation 263,611.27 - 263,611.27 Debt Service 207,223.35 43,007.77 250,231.12 Total Expenditures 1,775,255.26 985,401.25 2,760,656.51 Excess of Revenues Over (Under) Expenditures 115,220.30 163,112.71 278,333.01 OTHER FINANCING SOURCES (USES) Transfers from Restricted Cash Accounts 35,000.00 14,165.74 49,165.74 Capital Outlays (27,280.90) (135,549.21) (162,830.11) </td <td></td> <td></td> <td>23,353.07</td> <td></td> <td>-</td> <td></td> <td>23,353.07</td>			23,353.07		-		23,353.07
Miscellaneous 15,000.00 - 15,000.00 Insurance Refunds 6,162.00 - 6,162.00 Trust Fund Distributions 16,650.05 - 16,650.05 Total Revenues 1,890,475.56 1,148,513.96 3,038,989.52 EXPENDITURES General Government 703,920.21 - 703,920.21 Highways, Streets, and Bridges 110,988.67 942,393.48 1,053,382.15 Health and Welfare 51,491.00 - 51,491.00 Public Safety 438,020.76 - 438,020.76 Culture and Recreation 263,611.27 - 263,611.27 Debt Service 207,223.35 43,007.77 250,231.12 Total Expenditures 1,775,255.26 985,401.25 2,760,656.51 Excess of Revenues Over (Under) Expenditures 115,220.30 163,112.71 278,333.01 OTHER FINANCING SOURCES (USES) Transfers from Restricted Cash Accounts 35,000.00 14,165.74 49,165.74 Capital Outlays (27,280.90) (135,549.21) <	Rents		57,067.27		-		57,067.27
Insurance Refunds	In Lieu of Taxes		1,510.00		-		1,510.00
Trust Fund Distributions 16,650.05 - 16,650.05 Total Revenues 1,890,475.56 1,148,513.96 3,038,989.52 EXPENDITURES General Government 703,920.21 - 703,920.21 Highways, Streets, and Bridges 110,988.67 942,393.48 1,053,382.15 Health and Welfare 51,491.00 - 51,491.00 Public Safety 438,020.76 - 438,020.76 Culture and Recreation 263,611.27 - 263,611.27 Debt Service 207,223.35 43,007.77 250,231.12 Total Expenditures 1,775,255.26 985,401.25 2,760,656.51 Excess of Revenues Over (Under) Expenditures 115,220.30 163,112.71 278,333.01 OTHER FINANCING SOURCES (USES) Transfers from Restricted Cash Accounts 35,000.00 14,165.74 49,165.74 Capital Outlays (27,280.90) (135,549.21) (162,830.11) Transfers to Restricted Cash Accounts (56,691.50) (73,000.00) (129,691.50) Total Other Financing Sources (Uses) </td <td>Miscellaneous</td> <td></td> <td>15,000.00</td> <td></td> <td>-</td> <td></td> <td>15,000.00</td>	Miscellaneous		15,000.00		-		15,000.00
Total Revenues 1,890,475.56 1,148,513.96 3,038,989.52 EXPENDITURES General Government 703,920.21 - 703,920.21 Highways, Streets, and Bridges 110,988.67 942,393.48 1,053,382.15 Health and Welfare 51,491.00 - 51,491.00 Public Safety 438,020.76 - 438,020.76 Culture and Recreation 263,611.27 - 263,611.27 Debt Service 207,223.35 43,007.77 250,231.12 Total Expenditures 1,775,255.26 985,401.25 2,760,656.51 Excess of Revenues Over (Under) Expenditures 115,220.30 163,112.71 278,333.01 OTHER FINANCING SOURCES (USES) Transfers from Restricted Cash Accounts 35,000.00 14,165.74 49,165.74 Capital Outlays (27,280.90) (135,549.21) (162,830.11) Transfers to Restricted Cash Accounts (56,691.50) (73,000.00) (129,691.50) Total Other Financing Sources (Uses) (48,972.40) (194,383.47) (243,355.87) <t< td=""><td>Insurance Refunds</td><td></td><td>6,162.00</td><td></td><td>-</td><td></td><td>6,162.00</td></t<>	Insurance Refunds		6,162.00		-		6,162.00
EXPENDITURES General Government 703,920.21 - 703,920.21 Highways, Streets, and Bridges 110,988.67 942,393.48 1,053,382.15 Health and Welfare 51,491.00 - 51,491.00 Public Safety 438,020.76 - 438,020.76 Culture and Recreation 263,611.27 - 263,611.27 Debt Service 207,223.35 43,007.77 250,231.12 Total Expenditures 1,775,255.26 985,401.25 2,760,656.51 Excess of Revenues Over (Under) Expenditures 115,220.30 163,112.71 278,333.01 OTHER FINANCING SOURCES (USES) Transfers from Restricted Cash Accounts 35,000.00 14,165.74 49,165.74 Capital Outlays (27,280.90) (135,549.21) (162,830.11) Transfers to Restricted Cash Accounts (56,691.50) (73,000.00) (129,691.50) Total Other Financing Sources (Uses) (48,972.40) (194,383.47) (243,355.87) Excess of Revenues and Other Sources 66,247.90 (31,270.76) 34,977.14 Fund Balances, Beginning of Year 293,738.15 <td>Trust Fund Distributions</td> <td></td> <td>16,650.05</td> <td></td> <td></td> <td></td> <td>16,650.05</td>	Trust Fund Distributions		16,650.05				16,650.05
General Government 703,920.21 - 703,920.21 Highways, Streets, and Bridges 110,988.67 942,393.48 1,053,382.15 Health and Welfare 51,491.00 - 51,491.00 Public Safety 438,020.76 - 438,020.76 Culture and Recreation 263,611.27 - 263,611.27 Debt Service 207,223.35 43,007.77 250,231.12 Total Expenditures 1,775,255.26 985,401.25 2,760,656.51 Excess of Revenues Over (Under) Expenditures 115,220.30 163,112.71 278,333.01 OTHER FINANCING SOURCES (USES) 115,220.30 14,165.74 49,165.74 Capital Outlays (27,280.90) (135,549.21) (162,830.11) Transfers to Restricted Cash Accounts (56,691.50) (73,000.00) (129,691.50) Total Other Financing Sources (Uses) (48,972.40) (194,383.47) (243,355.87) Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses 66,247.90 (31,270.76) 34,977.14 Fund Balances, Beginning of Year 293,738.15 143,783.17	Total Revenues		1,890,475.56		1,148,513.96		3,038,989.52
General Government 703,920.21 - 703,920.21 Highways, Streets, and Bridges 110,988.67 942,393.48 1,053,382.15 Health and Welfare 51,491.00 - 51,491.00 Public Safety 438,020.76 - 438,020.76 Culture and Recreation 263,611.27 - 263,611.27 Debt Service 207,223.35 43,007.77 250,231.12 Total Expenditures 1,775,255.26 985,401.25 2,760,656.51 Excess of Revenues Over (Under) Expenditures 115,220.30 163,112.71 278,333.01 OTHER FINANCING SOURCES (USES) 115,220.30 14,165.74 49,165.74 Capital Outlays (27,280.90) (135,549.21) (162,830.11) Transfers to Restricted Cash Accounts (56,691.50) (73,000.00) (129,691.50) Total Other Financing Sources (Uses) (48,972.40) (194,383.47) (243,355.87) Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses 66,247.90 (31,270.76) 34,977.14 Fund Balances, Beginning of Year 293,738.15 143,783.17	EXPENDITURES						
Highways, Streets, and Bridges 110,988.67 942,393.48 1,053,382.15 Health and Welfare 51,491.00 - 51,491.00 Public Safety 438,020.76 - 438,020.76 Culture and Recreation 263,611.27 - 263,611.27 Debt Service 207,223.35 43,007.77 250,231.12 Total Expenditures 1,775,255.26 985,401.25 2,760,656.51 Excess of Revenues Over (Under) Expenditures 115,220.30 163,112.71 278,333.01 OTHER FINANCING SOURCES (USES) Transfers from Restricted Cash Accounts 35,000.00 14,165.74 49,165.74 Capital Outlays (27,280.90) (135,549.21) (162,830.11) Transfers to Restricted Cash Accounts (56,691.50) (73,000.00) (129,691.50) Total Other Financing Sources (Uses) (48,972.40) (194,383.47) (243,355.87) Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses 66,247.90 (31,270.76) 34,977.14 Fund Balances, Beginning of Year 293,738.15 143,783.17 437,521.32 <			703,920.21		_		703,920.21
Health and Welfare 51,491.00 - 51,491.00 Public Safety 438,020.76 - 438,020.76 Culture and Recreation 263,611.27 - 263,611.27 Debt Service 207,223.35 43,007.77 250,231.12 Total Expenditures 1,775,255.26 985,401.25 2,760,656.51 Excess of Revenues Over (Under) Expenditures 115,220.30 163,112.71 278,333.01 OTHER FINANCING SOURCES (USES) Transfers from Restricted Cash Accounts 35,000.00 14,165.74 49,165.74 Capital Outlays (27,280.90) (135,549.21) (162,830.11) Transfers to Restricted Cash Accounts (56,691.50) (73,000.00) (129,691.50) Total Other Financing Sources (Uses) (48,972.40) (194,383.47) (243,355.87) Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses 66,247.90 (31,270.76) 34,977.14 Fund Balances, Beginning of Year 293,738.15 143,783.17 437,521.32	Highways, Streets, and Bridges		•		942,393.48		
Public Safety 438,020.76 - 438,020.76 Culture and Recreation 263,611.27 - 263,611.27 Debt Service 207,223.35 43,007.77 250,231.12 Total Expenditures 1,775,255.26 985,401.25 2,760,656.51 Excess of Revenues Over (Under) Expenditures 115,220.30 163,112.71 278,333.01 OTHER FINANCING SOURCES (USES) Transfers from Restricted Cash Accounts 35,000.00 14,165.74 49,165.74 Capital Outlays (27,280.90) (135,549.21) (162,830.11) Transfers to Restricted Cash Accounts (56,691.50) (73,000.00) (129,691.50) Total Other Financing Sources (Uses) (48,972.40) (194,383.47) (243,355.87) Excess of Revenues and Other Sources 66,247.90 (31,270.76) 34,977.14 Fund Balances, Beginning of Year 293,738.15 143,783.17 437,521.32			*		, -		·
Culture and Recreation 263,611.27 - 263,611.27 Debt Service 207,223.35 43,007.77 250,231.12 Total Expenditures 1,775,255.26 985,401.25 2,760,656.51 Excess of Revenues Over (Under) Expenditures 115,220.30 163,112.71 278,333.01 OTHER FINANCING SOURCES (USES) Transfers from Restricted Cash Accounts 35,000.00 14,165.74 49,165.74 Capital Outlays (27,280.90) (135,549.21) (162,830.11) Transfers to Restricted Cash Accounts (56,691.50) (73,000.00) (129,691.50) Total Other Financing Sources (Uses) (48,972.40) (194,383.47) (243,355.87) Excess of Revenues and Other Sources 66,247.90 (31,270.76) 34,977.14 Fund Balances, Beginning of Year 293,738.15 143,783.17 437,521.32	Public Safety				-		
Debt Service 207,223.35 43,007.77 250,231.12 Total Expenditures 1,775,255.26 985,401.25 2,760,656.51 Excess of Revenues Over (Under) Expenditures 115,220.30 163,112.71 278,333.01 OTHER FINANCING SOURCES (USES) Transfers from Restricted Cash Accounts 35,000.00 14,165.74 49,165.74 Capital Outlays (27,280.90) (135,549.21) (162,830.11) Transfers to Restricted Cash Accounts (56,691.50) (73,000.00) (129,691.50) Total Other Financing Sources (Uses) (48,972.40) (194,383.47) (243,355.87) Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses 66,247.90 (31,270.76) 34,977.14 Fund Balances, Beginning of Year 293,738.15 143,783.17 437,521.32	•				-		
Excess of Revenues Over (Under) Expenditures 115,220.30 163,112.71 278,333.01 OTHER FINANCING SOURCES (USES) Transfers from Restricted Cash Accounts 35,000.00 14,165.74 49,165.74 Capital Outlays (27,280.90) (135,549.21) (162,830.11) Transfers to Restricted Cash Accounts (56,691.50) (73,000.00) (129,691.50) Total Other Financing Sources (Uses) (48,972.40) (194,383.47) (243,355.87) Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses 66,247.90 (31,270.76) 34,977.14 Fund Balances, Beginning of Year 293,738.15 143,783.17 437,521.32	Debt Service				43,007.77		
(Under) Expenditures 115,220.30 163,112.71 278,333.01 OTHER FINANCING SOURCES (USES) Transfers from Restricted Cash Accounts 35,000.00 14,165.74 49,165.74 Capital Outlays (27,280.90) (135,549.21) (162,830.11) Transfers to Restricted Cash Accounts (56,691.50) (73,000.00) (129,691.50) Total Other Financing Sources (Uses) (48,972.40) (194,383.47) (243,355.87) Excess of Revenues and Other Sources 66,247.90 (31,270.76) 34,977.14 Fund Balances, Beginning of Year 293,738.15 143,783.17 437,521.32	Total Expenditures		1,775,255.26		985,401.25		2,760,656.51
OTHER FINANCING SOURCES (USES) Transfers from Restricted Cash Accounts 35,000.00 14,165.74 49,165.74 Capital Outlays (27,280.90) (135,549.21) (162,830.11) Transfers to Restricted Cash Accounts (56,691.50) (73,000.00) (129,691.50) Total Other Financing Sources (Uses) (48,972.40) (194,383.47) (243,355.87) Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses 66,247.90 (31,270.76) 34,977.14 Fund Balances, Beginning of Year 293,738.15 143,783.17 437,521.32	Excess of Revenues Over		_		_		_
Transfers from Restricted Cash Accounts 35,000.00 14,165.74 49,165.74 Capital Outlays (27,280.90) (135,549.21) (162,830.11) Transfers to Restricted Cash Accounts (56,691.50) (73,000.00) (129,691.50) Total Other Financing Sources (Uses) (48,972.40) (194,383.47) (243,355.87) Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses 66,247.90 (31,270.76) 34,977.14 Fund Balances, Beginning of Year 293,738.15 143,783.17 437,521.32	(Under) Expenditures		115,220.30		163,112.71		278,333.01
Transfers from Restricted Cash Accounts 35,000.00 14,165.74 49,165.74 Capital Outlays (27,280.90) (135,549.21) (162,830.11) Transfers to Restricted Cash Accounts (56,691.50) (73,000.00) (129,691.50) Total Other Financing Sources (Uses) (48,972.40) (194,383.47) (243,355.87) Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses 66,247.90 (31,270.76) 34,977.14 Fund Balances, Beginning of Year 293,738.15 143,783.17 437,521.32	OTHER FINANCING SOURCES (USES)						
Transfers to Restricted Cash Accounts (56,691.50) (73,000.00) (129,691.50) Total Other Financing Sources (Uses) (48,972.40) (194,383.47) (243,355.87) Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses 66,247.90 (31,270.76) 34,977.14 Fund Balances, Beginning of Year 293,738.15 143,783.17 437,521.32			35,000.00		14,165.74		49,165.74
Transfers to Restricted Cash Accounts (56,691.50) (73,000.00) (129,691.50) Total Other Financing Sources (Uses) (48,972.40) (194,383.47) (243,355.87) Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses 66,247.90 (31,270.76) 34,977.14 Fund Balances, Beginning of Year 293,738.15 143,783.17 437,521.32	Capital Outlays		(27,280.90)		(135,549.21)		(162,830.11)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses 66,247.90 (31,270.76) 34,977.14 Fund Balances, Beginning of Year 293,738.15 143,783.17 437,521.32	-	_	*			_	
Over (Under) Expenditures and Other Uses 66,247.90 (31,270.76) 34,977.14 Fund Balances, Beginning of Year 293,738.15 143,783.17 437,521.32	Total Other Financing Sources (Uses)	_	(48,972.40)	_	(194,383.47)	_	(243,355.87)
Over (Under) Expenditures and Other Uses 66,247.90 (31,270.76) 34,977.14 Fund Balances, Beginning of Year 293,738.15 143,783.17 437,521.32	Excess of Revenues and Other Sources						
			66,247.90		(31,270.76)		34,977.14
	Fund Balances, Beginning of Year		293,738.15		143,783.17		437,521.32
	Fund Balances, End of Year	\$	359,986.05	\$	112,512.41	\$	472,498.46