

**TOWN OF LYNDON**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**December 31, 2013 (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	
<b>ASSETS AND OTHER DEBITS</b>							
Cash and Cash Equivalents	\$ 364,740.51	\$ -	\$ -	\$ 273,780.34	\$ 340,256.20	\$ -	\$ 978,777.05
Restricted Cash			977,755.12				977,755.12
Investments					901,057.51		901,057.51
Receivables							-
Delinquent Taxes	457,166.32						457,166.32
Accounts Receivable				55,800.82			55,800.82
Due From Other Governments	29,214.94						29,214.94
Due From Other Funds	131,965.10			179,399.15			311,364.25
Tax Sale Property	3,437.82						3,437.82
Notes and Mortgages Receivable		937,906.74					937,906.74
Fixed Assets				7,199,632.74		8,679,482.60	15,879,115.34
Other Debits:							-
Amount to be Provided for Retirement of Long-term Debt						1,551,239.32	1,551,239.32
 Total Assets and Other Debits	 \$ 986,524.69	 \$ 937,906.74	 \$ 977,755.12	 \$ 7,708,613.05	 \$ 1,241,313.71	 \$ 10,230,721.92	 \$ 22,082,835.23

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**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**December 31, 2013 (Page 2 of 2)**

	Governmental Fund Types			Proprietary Fund Types	Fiduciary Fund Types	Account Groups	
	General Funds	Capital Project Funds	Special Revenue Funds	Enterprise Funds	Trust Funds	General Fixes Assets Long-term Debt	Total
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>							
Liabilities:							
Accounts Payable	\$ 43,647.85	\$ -	\$ -	\$ 24,533.52	\$ -	\$ -	\$ 68,181.37
Accrued Payroll	13,817.96						13,817.96
Deferred Revenue	-						-
Due to Other Governments	-						-
Due to Other Funds	311,364.25				-		311,364.25
Notes Payable						183,623.48	183,623.48
Bonds Payable				2,042,156.86		1,367,615.84	3,409,772.70
<b>Total Liabilities</b>	<b>368,830.06</b>	<b>-</b>	<b>-</b>	<b>2,066,690.38</b>	<b>-</b>	<b>1,551,239.32</b>	<b>3,986,759.76</b>
Equity and Other Credits:							
Contributed Capital				-		-	-
Investment in General Fixed Assets						8,679,482.60	8,679,482.60
Retained Earnings:							
Unreserved				5,641,922.67			5,641,922.67
Fund Balances:							
Reserved		937,906.74	977,755.12		1,241,313.71		3,156,975.57
Unreserved:							
Undesignated	617,694.63						617,694.63
<b>Total Equity and Other Credits</b>	<b>617,694.63</b>	<b>937,906.74</b>	<b>977,755.12</b>	<b>5,641,922.67</b>	<b>1,241,313.71</b>	<b>8,679,482.60</b>	<b>18,096,075.47</b>
<b>Total Liabilities, Equity and Other Credits</b>	<b>\$ 986,524.69</b>	<b>\$ 937,906.74</b>	<b>\$ 977,755.12</b>	<b>\$ 7,708,613.05</b>	<b>\$ 1,241,313.71</b>	<b>\$ 10,230,721.92</b>	<b>\$ 22,082,835.23</b>