

TOWN OF LYNDON
 COMBINING BALANCE SHEET-ALL GENERAL FUNDS
 December 31, 2014

	General <u>Fund</u>	Highway <u>Fund</u>	<u>Totals</u>
<u>ASSETS</u>			
Cash	\$ 764,480.43	\$ -	\$ 764,480.43
Accounts Receivable			
Delinquent Taxes Receivable	272,967.76		272,967.76
Due From State of VT	59,351.95		59,351.95
Due From Other Funds		201,908.40	201,908.40
Tax Sale Property	<u>8,059.83</u>	<u>-</u>	<u>8,059.83</u>
			-
TOTAL ASSETS	<u><u>\$ 1,104,859.97</u></u>	<u><u>\$ 201,908.40</u></u>	<u><u>\$ 1,306,768.37</u></u>
<u>LIABILITIES</u>			
Accounts Payable	99,433.91		99,433.91
Accrued Payroll	9,170.67	5,613.67	14,784.34
Due to Other Funds	433,288.12		433,288.12
Due To Other Governments	<u>1,551.10</u>	<u>-</u>	<u>1,551.10</u>
TOTAL LIABILITIES	<u><u>543,443.80</u></u>	<u><u>5,613.67</u></u>	<u><u>549,057.47</u></u>
<u>FUND BALANCE</u>			
Reserved	113,944.65	17,222.13	131,166.78
Unreserved	<u>447,471.52</u>	<u>179,072.60</u>	<u>626,544.12</u>
Fund Balance, 12/31/14	<u><u>\$ 1,104,859.97</u></u>	<u><u>\$ 201,908.40</u></u>	<u><u>\$ 1,306,768.37</u></u>

TOWN OF LYNDON
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL GENERAL FUNDS
For the Year Ended December 31, 2014

	General Fund	Highway Fund	Totals
REVENUES			
Taxes	\$ 1,034,755.09	\$ 988,919.66	\$ 2,023,674.75
Intergovernmental	436,054.45	178,499.29	614,553.74
Licenses, Permits, Fines, and Fees	82,271.11	-	82,271.11
Charges for Goods and Services	171,679.16	29,624.80	201,303.96
Charges for Services to Others	48,412.50	-	48,412.50
Interest Income	46,645.41	-	46,645.41
Rents	60,048.52	-	60,048.52
Sale of Real Estate	10,000.00	-	10,000.00
Miscellaneous	605.00	-	605.00
Insurance Refunds	2,949.05	-	2,949.05
Trust Fund Distributions	14,103.16	-	14,103.16
Total Revenues	1,907,523.45	1,197,043.75	3,104,567.20
EXPENDITURES			
General Government	672,662.66	-	672,662.66
Highways, Streets, and Bridges	80,026.27	1,001,699.12	1,081,725.39
Health and Welfare	34,375.00	-	34,375.00
Public Safety	511,185.41	-	511,185.41
Culture and Recreation	269,350.15	-	269,350.15
Debt Service	182,079.15	44,007.71	226,086.86
Total Expenditures	1,749,678.64	1,045,706.83	2,795,385.47
Excess of Revenues Over (Under) Expenditures	157,844.81	151,336.92	309,181.73
OTHER FINANCING SOURCES (USES)			
Transfers from Restricted Cash Accounts	42,000.00	84,494.10	126,494.10
Capital Outlays	(79,648.11)	(136,157.65)	(215,805.76)
Transfers to Restricted Cash Accounts	(33,054.95)	(35,000.00)	(68,054.95)
Total Other Financing Sources (Uses)	(70,703.06)	(86,663.55)	(157,366.61)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	87,141.75	64,673.37	151,815.12
Fund Balances, Beginning of Year	473,531.38	125,658.16	599,189.54
Fund Balances, End of Year	\$ 560,673.13	\$ 190,331.53	\$ 751,004.66