

**TOWN OF LYNDON**  
**COMBINING BALANCE SHEET-ALL GENERAL FUNDS**  
**December 31, 2016**

	<u>General</u> <u>Fund</u>	<u>Highway</u> <u>Fund</u>	<u>Totals</u>
<u>ASSETS</u>			
Cash	\$ 1,292,447.03	\$ -	\$ 1,292,447.03
Accounts Receivable	-	-	-
Delinquent Taxes Receivable	306,585.19		306,585.19
Due From State of VT	0.01		0.01
Due From Other Funds	5,343.34	665,633.03	670,976.37
Pre-paid Assets	18,940.34	12,939.72	31,880.06
Tax Sale Property	10,837.04	-	10,837.04
			-
<b>TOTAL ASSETS</b>	<u>\$ 1,634,152.95</u>	<u>\$ 678,572.75</u>	<u>\$ 2,312,725.70</u>
<u>LIABILITIES</u>			
Accounts Payable	154,961.45	(36,990.00)	117,971.45
Accrued Payroll	9,718.18	11,967.78	21,685.96
Due to Other Funds	943,590.43		943,590.43
Due To Other Governments	4,676.27	-	4,676.27
<b>TOTAL LIABILITIES</b>	<u>1,112,946.33</u>	<u>(25,022.22)</u>	<u>1,087,924.11</u>
<u>FUND BALANCE</u>			
Reserved	216,639.79	96,833.52	313,473.31
Unreserved	304,566.83	606,761.45	911,328.28
<b>Fund Balance, 12/31/16</b>	<u>\$ 1,634,152.95</u>	<u>\$ 678,572.75</u>	<u>\$ 2,312,725.70</u>

**TOWN OF LYNDON**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES - ALL GENERAL FUNDS**  
**For the Year Ended December 31, 2016**

	General Fund	Highway Fund	Totals
<b>REVENUES</b>			
Taxes	\$ 1,186,708.97	\$ 1,151,119.81	\$ 2,337,828.78
Intergovernmental	228,410.49	245,462.98	473,873.47
Licenses, Permits, Fines, and Fees	77,826.02	-	77,826.02
Charges for Goods and Services	157,938.57	19,366.15	177,304.72
Charges for Services to Others	53,722.11	-	53,722.11
Interest Income	30,667.46	-	30,667.46
Rents	60,789.69	-	60,789.69
Insurance Refunds	1,000.00	-	1,000.00
Trust Fund Distributions	16,462.00	-	16,462.00
 Total Revenues	 1,813,525.31	 1,415,948.94	 3,229,474.25
<b>EXPENDITURES</b>			
General Government	735,566.92	-	735,566.92
Highways, Streets, and Bridges	736.03	995,358.55	996,094.58
Health and Welfare	43,373.00	-	43,373.00
Public Safety	564,736.22	-	564,736.22
Culture and Recreation	265,294.36	-	265,294.36
Debt Service	331,592.83	48,113.19	379,706.02
 Total Expenditures	 1,941,299.36	 1,043,471.74	 2,984,771.10
Excess of Revenues Over (Under) Expenditures	(127,774.05)	372,477.20	244,703.15
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers from Restricted Cash Accounts	234,513.84	22,950.22	257,464.06
Loan Proceeds	-	2,040,000.00	2,040,000.00
Capital Outlays	(6,900.00)	(1,853,065.20)	(1,859,965.20)
Transfers to Restricted Cash Accounts	(155,602.73)	(90,000.00)	(245,602.73)
 Total Other Financing Sources (Uses)	 72,011.11	 119,885.02	 191,896.13
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(55,762.94)	492,362.22	436,599.28
 Fund Balances, Beginning of Year	 576,969.56	 211,232.75	 788,202.31
Fund Balances, End of Year	<u>\$ 521,206.62</u>	<u>\$ 703,594.97</u>	<u>\$ 1,224,801.59</u>