

TOWN OF LYNDON
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 2018

	Governmental Fund Types			Proprietary	Fiduciary	Account	Total
	General Funds	Capital Project Funds	Special Revenue Funds	Fund Types	Fund Types	Groups General Fixed Assets Long-term Debt	
ASSETS & OTHER DEBITS							
Cash and Cash Equivalents	\$ 726,077.96	\$ -	\$ -	\$ 359,356.67	\$ 341,850.55	\$ -	\$ 1,427,285.18
Restricted Cash			1,345,804.07				1,345,804.07
Investments					895,644.39		895,644.39
Receivables: Delinquent Taxes	235,554.44						235,554.44
Accounts Receivable				37,758.10			37,758.10
Due From State of Vermont	0.01						0.01
Due From Other Funds	420.00			316,893.86			317,313.86
Tax Sale Property	3,360.84						3,360.84
Notes and Mortgages Receivable		998,172.39					998,172.39
Pre-paid Assets	-			-			-
Fixed Assets				6,830,465.40		10,624,281.17	17,454,746.57
Other Debits: Retirement Long-term Debt						3,006,485.99	3,006,485.99
Deferred Pension						120,502.00	120,502.00
Total Assets & Other Debits	\$ 965,413.25	\$ 998,172.39	\$ 1,345,804.07	\$ 7,544,474.03	\$ 1,237,494.94	\$ 13,751,269.16	\$ 25,842,627.84
LIAB., EQUITY & OTHER CREDITS							
Liabilities:							
Accounts Payable	\$ 85,085.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,085.39
Accrued Payroll	9,628.02						9,628.02
Due to Other Governments	5,848.40						5,848.40
Due to Other Funds	507,995.48					-	507,995.48
Tax Credits	3,028.35						3,028.35
Notes Payable				84,763.85		37,025.81	121,789.66
Bonds Payable	-			1,563,982.14		2,969,460.18	4,533,442.32
Pension						277,288.00	277,288.00
Total Liabilities	611,585.64	-	-	1,648,745.99	-	3,283,773.99	5,544,105.62
Equity and Other Credits:							
Invest In General Fixed Assets						11,690,472.49	11,690,472.49
Retained Earnings: Unreserved				5,907,525.26			5,907,525.26
Fund Balances:							
VMERS						(132,101.00)	(132,101.00)
Reserved	199,769.52	998,172.39	1,345,804.07	(11,797.22)	1,237,494.94	(1,090,876.32)	2,678,567.38
Unreserved:	154,058.09						154,058.09
Total Equity & Other Credits	353,827.61	998,172.39	1,345,804.07	5,895,728.04	1,237,494.94	10,467,495.17	20,298,522.22
Total Liabilities, Equity & Other Credits	\$ 965,413.25	\$ 998,172.39	\$ 1,345,804.07	\$ 7,544,474.03	\$ 1,237,494.94	\$ 13,751,269.16	\$ 25,842,627.84