

VILLAGE OF BYRON

STATEMENT OF ACTIVITIES

Year Ended February 28, 2021

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Functions/Programs				
PRIMARY GOVERNMENT:				
<i>Governmental activities:</i>				
General government	\$ 103,455	\$ 20,454	\$ -	\$ (83,001)
Public safety	34,056	1,550	-	(32,506)
Public works	130,135	46,729	88,779	5,373
Interest on long-term debt	5,699	-	-	(5,699)
Total governmental activities	<u>273,345</u>	<u>68,733</u>	<u>88,779</u>	<u>(115,833)</u>
<i>Business-type activities:</i>				
Sewer	\$ 100,862	\$ 93,237	\$ -	\$ (7,625)
Water	118,173	158,025	-	39,852
Total business-type activities	<u>219,035</u>	<u>251,262</u>	<u>-</u>	<u>32,227</u>
Total primary government	<u>\$ 492,380</u>	<u>\$ 319,995</u>	<u>\$ 88,779</u>	<u>\$ (83,606)</u>
COMPONENT UNIT:				
Downtown development authority	<u>\$ 3,713</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,713)</u>

continued

The accompanying notes are an integral part of these financial statements.

VILLAGE OF BYRON

STATEMENT OF ACTIVITIES, CONTINUED

Year Ended February 28, 2021

	<i>Primary Government</i>			<i>Component Unit</i>
	<i>Governmental Activities</i>	<i>Business- type Activities</i>	<i>Total</i>	
<i>Changes in net position:</i>				
Net (Expense) Revenue	\$ (115,833)	\$ 32,227	\$ (83,606)	\$ (3,713)
General revenues:				
Taxes:				
Property taxes, levied for general purpose	83,327	-	83,327	-
Property taxes, levied for local streets	20,799	-	20,799	-
Property taxes, captured by DDA	-	-	-	6,761
Franchise fees	6,713	-	6,713	-
Grants and contributions not restricted to specific programs	66,547	-	66,547	-
Unrestricted investment earnings	2,201	1,242	3,443	-
Other	197	-	197	-
Total general revenues and special item	<u>179,784</u>	<u>1,242</u>	<u>181,026</u>	<u>6,761</u>
Changes in net position	63,951	33,469	97,420	3,048
Net position, beginning of year	<u>1,026,820</u>	<u>1,564,454</u>	<u>2,591,274</u>	<u>33,585</u>
Net position, end of year	<u>\$ 1,090,771</u>	<u>\$ 1,597,923</u>	<u>\$ 2,688,694</u>	<u>\$ 36,633</u>

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