

VILLAGE OF BYRON

STATEMENT OF ACTIVITIES

Year Ended February 28, 2022

Functions/Programs	<u>Program Revenues</u>			<u>Net (Expense) Revenue</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
PRIMARY GOVERNMENT:				
<i>Governmental activities:</i>				
General government	\$ 70,119	\$ 24,964	\$ -	\$ (45,155)
Public safety	36,242	1,408	-	(34,834)
Public works	207,882	46,978	99,990	(60,914)
Interest on long-term debt	4,973	-	-	(4,973)
Total governmental activities	<u>319,216</u>	<u>73,350</u>	<u>99,990</u>	<u>(145,876)</u>
<i>Business-type activities:</i>				
Sewer	127,398	94,752	-	(32,646)
Water	119,081	160,162	-	41,081
Total business-type activities	<u>246,479</u>	<u>254,914</u>	<u>-</u>	<u>8,435</u>
Total primary government	<u>\$ 565,695</u>	<u>\$ 328,264</u>	<u>\$ 99,990</u>	<u>\$ (137,441)</u>
COMPONENT UNIT:				
Downtown development authority	<u>\$ 10,305</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,305)</u>

continued

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

VILLAGE OF BYRON

STATEMENT OF ACTIVITIES, CONTINUED

Year Ended February 28, 2022

	<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	\$ (145,876)	\$ 8,435	\$ (137,441)	\$ (10,305)
General revenues:				
Taxes:				
Property taxes, levied for general purpose	83,760	-	83,760	-
Property taxes, levied for local streets	20,937	-	20,937	-
Property taxes, captured by DDA	-	-	-	8,261
Franchise fees	6,470	-	6,470	-
Grants and contributions not restricted to specific programs	76,046	-	76,046	-
Unrestricted investment earnings	59	155	214	-
Other	1,037	-	1,037	4,378
Special items:				
Gain on sale of capital asset	3,000	-	3,000	-
Total general revenues and special item	191,309	155	191,464	12,639
Changes in net position	45,433	8,590	54,023	2,334
Net position, beginning of year	1,090,771	1,597,923	2,688,694	36,633
Net position, end of year	\$ 1,136,204	\$ 1,606,513	\$ 2,742,717	\$ 38,967

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