

**Town of Limon, Colorado**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**to the Government-Wide Statement of Net Assets**  
**December 31, 2013**

Total Fund Balances - Total Governmental Funds	\$ 1,296,156
<p>The following amounts reported for governmental activities are not current financial resources. Therefore, they are not reported in the Governmental Funds Balance Sheet.</p>	
Governmental Capital assets	11,311,951
Accumulated Depreciation	(4,084,658)
<p>Long term liabilities are not due and payable in the current period and therefore are not reported in governmental funds. Long term debt was adjusted as follows:</p>	
Special Assessment Bonds	(224,000)
Sale-Leaseback Payable	(477,214)
Compensated Absences	(10,582)
<p>Other long-term assets not available to pay for current period expenditures and therefore are deferred in the governmental funds.</p>	
Special Assessment Receivable	225,963
Special Assessment - Allowance for Doubtful Accounts	<u>(5,034)</u>
 <b>Net Position of Governmental Activities</b>	 <b><u>\$ 8,032,582</u></b>

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