

**Town of Limon, Colorado**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended December 31, 2014**

	<b>CAPITAL CONSTRUCTION FUND</b>	<b>CONSER- VATION TRUST FUND</b>	<b>CEMETERY PERPET- UAL CARE</b>	<b>TOTALS</b>
<b>REVENUES:</b>				
Interest	\$ -	\$ 9	\$ -	\$ 9
Intergovernmental - Local	-	18,026	-	18,026
Intergovernmental - Federal	107,720			107,720
Perpetual Care	<u>-</u>	<u>-</u>	<u>3,138</u>	<u>3,138</u>
<b>TOTAL REVENUES</b>	<u>107,720</u>	<u>18,035</u>	<u>3,138</u>	<u>128,893</u>
<b>EXPENDITURES:</b>				
Capital Outlay	<u>125,460</u>	<u>24,563</u>	<u>7,630</u>	<u>157,653</u>
<b>TOTAL EXPENDITURES</b>	<u>125,460</u>	<u>24,563</u>	<u>7,630</u>	<u>157,653</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(17,740)	(6,528)	(4,492)	(28,760)
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(17,740)	(6,528)	(4,492)	(28,760)
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>31,571</u>	<u>21,549</u>	<u>8,938</u>	<u>62,058</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 13,831</u>	<u>\$ 15,021</u>	<u>\$ 4,446</u>	<u>\$ 33,298</u>

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