## TOWN OF LIMON SCHEDULE OF REVENUES AND EXPENDITURES BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL ENTERPRISE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2002

## STATEMENT G

| REVENUES   | STATEMENT G                                 | WATER UTILITY FUND |            |            | SEWER UTILITY FUND |              |             |
|--|---|--------------------|------------|------------|--------------------|--------------|-------------|
| REVENUES:  |   |                    |            |            |                    |              |             |
| NEVENUES:  |   |                    |            |            |                    |              |             |
| REVENUES:   Sales   \$092,000   \$084,503   \$(8,007)   \$172,640   \$162,700   \$09,040     Other user charges   1500   177,240   2,420     Collection on Frazier Farm Note   96,050   88,916   (7,134)     Development Water Rights   15,390   15,390   4,000   2,000   4,000   2,000     Special assessments received   15,390   2,105   4,000   3,060   2,040     Doct maintenance expenses from restricted account   1,650   3,960   960   6,000   3,060   2,040     Transfers from other funds   1,650   3,960   960   6,000   3,060   2,040     Transfers from other funds   1,650   1,732  |   |                    |            |            |                    |              |             |
| Sales  |   | BUDGET             | ACTUAL.    | *          | BUDGET             | ACTUAL       | *           |
| Sales         \$ 092,600         \$ 648,503         \$ (8,007)         \$ 172,640         \$ 162,700         \$ (9,040)           Obler user charges         15,000         174,20         2,220         Collection on Frazier Farm Note         96,803         88,916         (7,134)         2,200         94         (2,106)           Development Water Rights         15,300         88,916         (7,134)         2,200         6,378         978           DOC maintenance         15,300         3,960         960         6,000         3,060         2,940           DOC maintenance expenses from restriced account         3,000         3,960         960         6,000         3,060         2,940           Transfers from other funds         1,650         3,555,41         2,125         15,000         15,000         15,000           Intergovernmental-Local         1,650         16,801 <t< th=""><th>REVENUES:</th><th>DebuEl</th><th></th><th>TIBLE)</th><th>DCDGET</th><th>Herenz</th><th>(RDEE)</th></t<>   | REVENUES:                                   | DebuEl             |            | TIBLE)     | DCDGET             | Herenz       | (RDEE)      |
| Obher user charges         15,000         17,420         2,420           Collection on Frazier Farm Note         96,050         88,916         (7,134)           Interest         19,228         40,347         21,119         2,200         94         (2,106)           Development Water Rights         15,300         (15,300)         4,100         2,234         (1,866)           DCD maintenance         5,400         6,378         978           DCD maintenance expenses from restriced account         7         5,000         5,600         3,660         (2940)           Transfes from other funds         2,125         2,125         6,000         3,660         (2940)           Intergovenmental-Local         1,650         95,504         93,854         115,000         15,000           Intergovenmental-Federal         1,660         16,801         17,8  |   | \$ 692 600         | \$ 684 503 | \$ (8.097) | \$ 172.640         | \$ 162,700   | \$ (9.940)  |
| Collection on Frazier Farm Note  |   |                    |            | * * * /    | \$ 172,040         | \$ 102,700   | \$ (9,940)  |
| Interest   19.28   40,347   21,119   2.200   94   (2.106)     Dovelopment Water Rights   15.300   15.300   15.300   3.000   3.000   5.000   5.000   3.000  |   |                    |            |            |                    |              |             |
| Development Water Rights   15,300   115,300   3,400   6,378   978   765   760   76   |   |                    |            |            | 2 200              | 0.4          | (2.106)     |
| Special assessments received   1,000   2,234   0,1866   1,000   1,00   |   |                    | 40,347     |            | 2,200              | 94           | (2,106)     |
| DOC maintenance expenses from   S,400   6,378   978   DOC maintenance expenses from   S,000   S,763      |   | 15,300             |            | (15,300)   |                    |              |             |
| DOC maintenance expenses from restriced account restriced restrict restriction of the funds account restriction of the service revenue voer expenditures restriction of account restriction restr   |   |                    |            |            |                    |              |             |
| restriced account  |   |                    |            |            | 5,400              | 6,378        | 978         |
| Taples   | DOC maintenance expenses from               |                    |            |            |                    |              |             |
| Transfers from other funds   | restriced account                           |                    |            |            | 5,000              | 5,763        | 763         |
| Donations  | Tap fees                                    | 3,000              | 3,960      | 960        | 6,000              | 3,060        | (2,940)     |
| Intergovernmental-Local   1,650   95,504   93,854   Intergovernmental-Federal   16,801   16   | Transfers from other funds                  |                    | 2,125      | 2,125      |                    |              |             |
| Thergovernmental-Federal   16,801   16,801   16,801   Rent   25,000   25,000   25,000   Miscellaneous   1,000   1,349   349   47   47   47   47   47   47   47   | Donations                                   |                    | 1,732      | 1,732      |                    | 15,000       | 15,000      |
| Intergovernmental-Federal   16,801   16,801   Rent   25,000   25,000   25,000   Miscellaneous   1,000   1,349   349   47   47   47   47   47   47   47   | Intergovernmental-Local                     | 1,650              | 95,504     | 93,854     |                    |              |             |
| Rent         25,000         25,000         25,000         1349         349         47         47           Miscellaneous         1,000         1,349         349         195,340         195,276         640           EXPENDITURES:           Operating expenses (other than depreciation and amortization)         255,405         363,474         (108,069)         189,887         273,631         (83,744)           Transfers to Other Funds         25,000         (25,000)         189,887         273,631         (83,744)           Capital expenditures         248,578         243,366         5,212         5,225         5,072         153           Capital expenditures         38,185         568,738         (30,553)         18,050         24,793         (6,748)           DOC maintenance revenue         5,400         6,378         5978         598         69,782         598         69,789         69,788         69,788 <t< td=""><td>•</td><td></td><td>16.801</td><td>16.801</td><td></td><td></td><td></td></t<>   | •   |                    | 16.801     | 16.801     |                    |              |             |
| Miscellaneous  | •   |                    |            |            |                    |              |             |
| Total revenues   |   | 1 000              |            |            |                    | 47           | 47          |
| Page  |   |                    |            |            | 195 340            |              |             |
| Operating expenses (other than depreciation and amortization)         255,405         363,474         (108,069)         189,887         273,631         (83,744)           Transfers to Other Funds         25,000         (25,000)         25,000         25,000         25,000         25,000         25,000         25,000         25,000         25,000         25,000         25,000         25,000         26,733         26,733         26,733         26,743         26,743         26,743         27,832         27,832         28,832         28,832         28,832         27,830         28,932         27,830         28,932         27,832         27,832         51,438         51,438         51,438         51,438         51,438         51,438         51,438         69,422         275,000         315,637         40,637         28,632         275,000         315,637         40,637         28,632         28,632         28,632         275,000         315,637         40,637         36,637         40,637         28,632         28,632         28,632         28,632         28,632         28,632         28,632         28,632         28,632         28,632         28,632         28,632         28,632         28,632         28,632         28,632         28,632         28,632         28,632  | Total Tevenues                              | 043,020            | 711,031    | 155,027    | 175,540            | 173,270      | (04)        |
| and amortization)         255,405         363,474         (108,069)         189,887         273,631         (83,744)           Transfers to Other Funds         25,000         (25,000)         25,000         25,000         25,000         25,000         25,000         25,000         153 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>   |   |                    |            |            |                    |              |             |
| Transfers to Other Funds         25,000         (25,000)         15         20         15  | Operating expenses (other than depreciation | l                  |            |            |                    |              |             |
| Debt service   248,578   243,366   5,212   5,225   5,072   153     Capital expenditures   538,185   568,738   (30,553)   18,050   24,793   (6,743)     DOC maintenance revenue   | and amortization)                           | 255,405            | 363,474    | (108,069)  | 189,887            | 273,631      | (83,744)    |
| Capital expenditures         538,185         568,738         (30,553)         18,050         24,793         (6,743)           DOC maintenance revenue to restricted account         5,400         6,378         (978)           System maintenance paid from Colorado reserve account         5,000         5,763         (763)           Supplemental appropriation         227,832         227,832         51,438         51,438           Total expenditures         1,270,000         1,200,578         69,422         275,000         315,637         (40,637)           Excess (deficiency) of revenues over expenditures         \$ (426,172)         (222,921)         \$ 203,251         \$ (79,660)         (120,361)         \$ (40,701)           RECONCILIATION TO GAAP BASIS         Sex spenditures         \$ (22,492)         \$ 203,251         \$ (79,660)         (120,361)         \$ (40,701)           Principal portion of debt service         118,298         \$ (79,660)         24,793         \$ (40,701)           Less budgetary items shown as Revenue:         568,738         \$ (2,234)         \$ (2,234)           Principal portion of:         \$ (2,234)         \$ (2,234)         \$ (2,234)           Note receivable         (88,916)         \$ (3,960)         \$ (3,960)         \$ (3,960)         \$ (3,960)         \$ (4,678)   | Transfers to Other Funds                    |                    | 25,000     | (25,000)   |                    |              |             |
| DOC maintenance revenue to restricted account   S,400   6,378   (978)  | Debt service                                | 248,578            | 243,366    | 5,212      | 5,225              | 5,072        | 153         |
| DOC maintenance revenue to restricted account   S,400   6,378   (978)  | Capital expenditures                        | 538,185            | 568,738    | (30,553)   | 18,050             | 24,793       | (6,743)     |
| System maintenance paid from Colorado reserve account Colorado reserve account Supplemental appropriation 227,832 227,832 51,438 51,438 51,438 Total expenditures 1,270,000 1,200,578 69,422 275,000 315,637 (40,637)  |   |                    |            |            |                    |              |             |
| System maintenance paid from Colorado reserve account Colorado reserve account Supplemental appropriation 227,832 227,832 51,438 51,438 51,438 Total expenditures 1,270,000 1,200,578 69,422 275,000 315,637 (40,637)  | to restricted account                       |                    |            |            | 5,400              | 6.378        | (978)       |
| Colorado reserve account   Supplemental appropriation   227,832   227,832   51,438   51,438   51,438   Total expenditures   1,270,000   1,200,578   69,422   275,000   315,637   (40,637)   | System maintenance paid from                |                    |            |            | ,                  | ,            | ` ′         |
| Supplemental appropriation         227,832         227,832         51,438         51,438           Total expenditures         1,270,000         1,200,578         69,422         275,000         315,637         (40,637)           Excess (deficiency) of revenues over expenditures         \$ (426,172)         (222,921)         \$ 203,251         \$ (79,660)         (120,361)         \$ (40,701)           RECONCILIATION TO GAAP BASIS           Add budgetary items shown           as Expenditures:           Principal portion of debt service         118,298         5,000           Capital expenditures         568,738         24,793           Less budgetary items shown         as Revenue:           Principal portion of:         Special assessment receivable         (2,234)           Note receivable         (88,916)         (3,960)           Tap fees         (3,960)         (3,060)           Deletion of assets         Less depreciation and amortization         (136,336)         (64,678)  | •   |                    |            |            | 5.000              | 5.763        | (763)       |
| Total expenditures   |   | 227 832            |            | 227 832    |                    | 3,703        | ` '         |
| Excess (deficiency) of revenues over expenditures \$ (426,172) (222,921) \$ 203,251 \$ (79,660) (120,361) \$ (40,701) \$ (40,7   |   |                    | 1 200 578  |            |                    | 315 637      |             |
| revenues over expenditures \$ (426,172) (222,921) \$ 203,251 \$ (79,660) (120,361) \$ (40,70 | -   | 1,270,000          | 1,200,376  | 07,422     | 273,000            | 313,037      | (40,037)    |
| RECONCILIATION TO GAAP BASIS  Add budgetary items shown as Expenditures:  Principal portion of debt service  Principal portion of:  Special assessment receivable Note receivable Note receivable Tap fees Deletion of assets Less depreciation and amortization  (136,336)  RECONCILIATION TO GAAP BASIS  Add budgetary items shown as Expenditures  5,000  | **************************************      |                    |            |            |                    |              |             |
| Add budgetary items shown as Expenditures:  Principal portion of debt service 118,298 5,000 Capital expenditures 568,738 24,793 Less budgetary items shown as Revenue:  Principal portion of: Special assessment receivable Note receivable (88,916) Tap fees (3,960) (3,060) Deletion of assets Less depreciation and amortization (136,336) (64,678)   | revenues over expenditures                  | \$ (426,172)       | (222,921)  | \$ 203,251 | \$ (79,660)        | (120,361)    | \$ (40,701) |
| Add budgetary items shown as Expenditures:  Principal portion of debt service 118,298 5,000 Capital expenditures 568,738 24,793 Less budgetary items shown as Revenue:  Principal portion of: Special assessment receivable Note receivable (88,916) Tap fees (3,960) (3,060) Deletion of assets Less depreciation and amortization (136,336) (64,678)   | DECONCILIATION TO CAAD DASIS                |                    |            |            | ·                  |              | · <u> </u>  |
| as Expenditures:  Principal portion of debt service Capital expenditures Less budgetary items shown as Revenue:  Principal portion of: Special assessment receivable Note receivable Tap fees Deletion of assets Less depreciation and amortization  118,298 5,000 24,793  24,793  (2,234)  (2,234)  (3,060) (3,060) (3,060) (3,060) (64,678)  |   |                    |            |            |                    |              |             |
| Principal portion of debt service       118,298       5,000         Capital expenditures       568,738       24,793         Less budgetary items shown as Revenue:       Principal portion of:         Special assessment receivable       Note receivable       (88,916)         Tap fees       (3,960)       (3,060)         Deletion of assets         Less depreciation and amortization       (136,336)       (64,678)  | • •   |                    |            |            |                    |              |             |
| Capital expenditures       568,738       24,793         Less budgetary items shown as Revenue:       Principal portion of:         Special assessment receivable       (2,234)         Note receivable       (88,916)         Tap fees       (3,960)       (3,060)         Deletion of assets         Less depreciation and amortization       (136,336)       (64,678)  |   |                    | 110.200    |            |                    | 5.000        |             |
| Less budgetary items shown         as Revenue:         Principal portion of:         Special assessment receivable       (2,234)         Note receivable       (88,916)         Tap fees       (3,960)       (3,060)         Deletion of assets         Less depreciation and amortization       (136,336)       (64,678)  | * *   |                    |            |            |                    |              |             |
| as Revenue:  Principal portion of:  Special assessment receivable  Note receivable  Tap fees  (3,960)  Deletion of assets  Less depreciation and amortization  (136,336)  (2,234)  (3,060)  (3,060)  (3,060)  (64,678)   |   |                    | 568,738    |            |                    | 24,793       |             |
| Principal portion of:         (2,234)           Special assessment receivable         (88,916)           Note receivable         (3,960)           Tap fees         (3,960)           Deletion of assets         (3,060)           Less depreciation and amortization         (136,336)           (64,678)   |   |                    |            |            |                    |              |             |
| Special assessment receivable         (2,234)           Note receivable         (88,916)           Tap fees         (3,960)           Deletion of assets           Less depreciation and amortization         (136,336)           (64,678)   |   |                    |            |            |                    |              |             |
| Note receivable       (88,916)         Tap fees       (3,960)         Deletion of assets         Less depreciation and amortization       (136,336)         (64,678)   | Principal portion of:                       |                    |            |            |                    |              |             |
| Tap fees       (3,960)       (3,060)         Deletion of assets  | Special assessment receivable               |                    |            |            |                    | (2,234)      |             |
| Deletion of assets Less depreciation and amortization (136,336) (64,678)   | Note receivable                             |                    | (88,916)   |            |                    |              |             |
| Deletion of assets Less depreciation and amortization (136,336) (64,678)   | Tap fees                                    |                    | (3,960)    |            |                    | (3,060)      |             |
| amortization (136,336) (64,678)  | =   |                    |            |            |                    |              |             |
| amortization (136,336) (64,678)  | Less depreciation and                       |                    |            |            |                    |              |             |
|  |   |                    | (136.336)  |            |                    | (64.678)     |             |
| Net income (loss) GAAP \$ 234,903 \$ (160,540)   |   |                    |            |            |                    | -            | -           |
|  | Net income (loss) GAAP                      |                    | \$ 234,903 |            |                    | \$ (160,540) | =           |

| MUNICIPAL<br>RECREATION AREA |                       | AIRP  | ORT FUEL I      | FUND     | AMBIII.                                     | AMBULANCE SERVICE FUND |                                    |                                    |
|------------------------------|-----------------------|---|-----------------|----------|---|------------------------|------------------------------------|------------------------------------|
| BUDGET                       | ACTUAL                | VARIANCE<br>FAVORABLE<br>(UNFAVOR-<br>ABLE) | BUDGET          | ACTUAL   | VARIANCE<br>FAVORABLE<br>(UNFAVOR-<br>ABLE) | BUDGET                 | ACTUAL                             | VARIANCE<br>FAVORABLE<br>(UNFAVOR- |
| \$ 134,925<br>7,810          | \$109,808<br>5,935    | \$ (25,117)<br>(1,875)                      | \$ 16,000       | \$15,454 | \$ (546)                                    | \$ 123,000             | \$ 131,846                         | \$ 8,846                           |
| 600                          | 613                   | 13  |                 |          |   | 5,600                  | 2,815                              | (2,785)                            |
| 14,500                       | 108,387<br>6,000      | 93,887<br>6,000                             |                 |          |   | 2,700<br>5,000         | 1,185<br>1,200                     | (1,515)<br>(3,800)                 |
| 16,000<br>173,835            | 486<br>231,229        | (15,514)<br>57,394                          | 16,000          | 15,454   | (546)                                       | 4,600<br>140,900       | 7,042<br>144,088                   | 2,442<br>3,188                     |
| 144,075                      | 140,061               | 4,014                                       | 15,000<br>1,000 | 14,134   | 866<br>1,000                                | 97,906                 | 97,595                             | 311                                |
| 13,750<br>16,000             | 13,750<br>41,000      | (25,000)                                    |                 |          |   |                        | 4,421                              | (4,421)                            |
| 26,175                       |                       | 26,175                                      | 1,890           |          | 1,890                                       | 27,094                 |                                    | 27,094                             |
| \$ (26,165)                  | 36,418                | 5,189<br>\$ 62,583                          | \$ (1,890)      | 14,134   | 3,756<br>\$ 3,210                           | \$ 15,900              | 102,016<br>42,072                  | \$ 26,172                          |
|                              | 8,000<br>41,000       |   |                 |          |   |                        | 4,421                              |                                    |
|                              | (16,707)<br>\$ 68,711 |   |                 | \$ 1,320 |   |                        | (16,086)<br>(39,639)<br>\$ (9,232) |                                    |