

Town of Limon, Colorado
Statement of Activities
For the Year Ended December 31, 2013

<u>FUNCTIONS / PROGRAMS</u>	<u>EXPENSES</u>	<u>CHARGES FOR SERVICES</u>	<u>PROGRAM REVENUES</u>	
			<u>OPERATING GRANTS AND CONTRIBUTIONS</u>	<u>CAPITAL GRANTS AND CONTRIBUTIONS</u>
PRIMARY GOVERNMENT:				
Governmental activities:				
General Government	\$ 746,314	\$ 194,140	\$ 20,660	\$ 2,500
Airport	30,529	6,149	-	169,193
Public Works -Streets	508,823	32,380	217,258	-
Public Works - Sanitation	212,114	243,916	-	-
Public Safety - Police	415,445	20,122	2,171	-
Public Health - Cemetery	65,898	3,425	-	-
Recreation	539,347	53,637	20,267	-
Head Start Program	607,537	-	607,537	-
Interest and Related Costs	15,467	-	-	-
Total Governmental Activities	<u>3,141,474</u>	<u>553,769</u>	<u>867,893</u>	<u>171,693</u>
Business-Type Activities:				
Water	453,912	561,419	200,275	4,304
Water Treatment Plant	230,022	216,261	11,306	-
Sewer	312,005	185,547	-	-
Ambulance Service Fund	382,809	321,885	63,916	-
Recreation and Airport Fuel Funds	259,804	171,156	9,326	-
Total Business-Type Activities	<u>1,638,552</u>	<u>1,456,268</u>	<u>284,823</u>	<u>4,304</u>
Total Primary Government	<u>\$ 4,780,026</u>	<u>\$ 2,010,037</u>	<u>\$ 1,152,716</u>	<u>\$ 175,997</u>

Property Taxes
Franchise Taxes
Sales Taxes
Motor Vehicle
Severance Tax
Cigarette Tax
Use Tax
Interest Income
Insurance Proceeds
Transfers
Other
Total General Revenues
Change in Net Position
Net Position Beginning (as restated)
Net Position Ending

NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION

PRIMARY GOVERNMENT

<u>GOVERNMENTAL</u> <u>ACTIVITIES</u>	<u>BUSINESS-TYPE</u> <u>ACTIVITIES</u>	<u>TOTAL</u>
\$ (529,014)	\$ -	\$ (529,014)
144,813	-	144,813
(259,185)	-	(259,185)
31,802	-	31,802
(393,152)	-	(393,152)
(62,473)	-	(62,473)
(465,443)	-	(465,443)
-	-	-
<u>(15,467)</u>	<u>-</u>	<u>(15,467)</u>
<u>(1,548,119)</u>	<u>-</u>	<u>(1,548,119)</u>
-	312,086	312,086
-	(2,455)	(2,455)
-	(126,458)	(126,458)
-	2,992	2,992
-	<u>(79,322)</u>	<u>(79,322)</u>
-	<u>106,843</u>	<u>106,843</u>
\$ <u>(1,548,119)</u>	\$ <u>106,843</u>	\$ <u>(1,441,276)</u>
\$ 326,108	\$ -	\$ 326,108
89,685	-	89,685
943,410	-	943,410
45,052	-	45,052
8,436	-	8,436
7,609	-	7,609
6,533	-	6,533
13,122	15,763	28,885
-	2,042	2,042
(75,287)	75,287	-
<u>16,769</u>	<u>-</u>	<u>16,769</u>
<u>1,381,437</u>	<u>93,092</u>	<u>1,474,529</u>
<u>(166,682)</u>	<u>199,935</u>	<u>33,253</u>
<u>8,199,264</u>	<u>8,004,819</u>	<u>16,204,083</u>
\$ <u>8,032,582</u>	\$ <u>8,204,754</u>	\$ <u>16,237,336</u>

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