

Town of Limon, Colorado
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2013

	CAPITAL CONSTRUCTION FUND	CONSER- VATION TRUST FUND	CEMETERY PERPET- UAL CARE	TOTALS
REVENUES:				
Interest	\$ -	\$ 26	\$ -	\$ 26
Intergovernmental - Local	169,193	20,267	-	189,460
Perpetual Care	<u>-</u>	<u>-</u>	<u>400</u>	<u>400</u>
TOTAL REVENUES	<u>169,193</u>	<u>20,293</u>	<u>400</u>	<u>189,886</u>
EXPENDITURES:				
Current:				
Public Health - Cemetery	-	-	2,602	2,602
Recreation	224,186	-	-	224,186
Capital Outlay	<u>-</u>	<u>1,305</u>	<u>-</u>	<u>1,305</u>
TOTAL EXPENDITURES	<u>224,186</u>	<u>1,305</u>	<u>2,602</u>	<u>228,093</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(54,993)	18,988	(2,202)	(38,207)
OTHER FINANCING SOURCES (USES):				
Operating Transfers In (Out)	<u>86,557</u>	<u>(2,500)</u>	<u>-</u>	<u>84,057</u>
NET CHANGE IN FUND BALANCE	31,564	16,488	(2,202)	45,850
FUND BALANCE, BEGINNING OF YEAR	<u>7</u>	<u>5,061</u>	<u>11,140</u>	<u>16,208</u>
FUND BALANCE, END OF YEAR	<u>\$ 31,571</u>	<u>\$ 21,549</u>	<u>\$ 8,938</u>	<u>\$ 62,058</u>

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