

**TOWN OF LIMON, COLORADO**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 2003**

**STATEMENT 1**

	<b>GOVERNMENTAL FUND TYPES</b>		
	<b>GENERAL</b>	<b>SPECIAL REVENUE</b>	<b>CAPITAL PROJECTS</b>
<b>ASSETS</b>			
Cash (Notes 1 & 2)	\$161,483	\$56,161	\$3,394
Investments (Note 2)		25,218	
Accounts Receivable (Note 4)	40,076	20,679	
Intergovernmental Receivable	67,254	95,976	33,481
Property Tax Receivable (Note 1)	326,040		
Note Receivable - Frazier Farms (Note 5)			
Due From Other Funds (Note 18)	116,655		
Accrued Interest Receivable			
Special Assessments Receivable (Notes 1 & 4)			
Prepaid Expense	877		
Inventories (Note 1)	28,093		
Fixed Assets (Net, where applicable of accumulated depreciation - Notes 1 & 6)			
Bond Issue Costs (Note 1)			
Restricted Assets (Note 3)	213,541		
For Retirement of Long-Term Debt:			
To Be Provided			
Total Assets	\$954,019	\$198,034	\$36,875
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$36,175		\$30,777
Due To Other Funds (Note 18)	15,633	\$116,655	
Contingent Construction Payable (Note 21)			
Accrued Interest Payable			
Accrued Vacation Payable			
Deferred Revenues/Deposits (Notes 1 & 12)	357,034		
Obligation Under Capital Leases (Note 9)			
Landfill Monitoring Costs (Note 10)			
General Obligation Bonds and Loans (Note 10 )			
Revenue Bonds (Notes 10)			
Total Liabilities	408,842	116,655	30,777
<b>FUND EQUITY</b>			
Contributed Capital (Note 1)			
Investments in General Fixed Assets			
Retained Earnings			
Reserved (Note 13)			
Unreserved			
Fund Balances			
Reserved for Employees' Pension Benefits			
Reserved (Note 13)	240,587		6,098
Unreserved (Note 13)	304,590	81,379	
Total Fund Equity	545,177	81,379	6,098
Total Liabilities and Fund Equity	\$954,019	\$198,034	\$36,875

The accompanying accountant's report and notes are integral parts of the financial statements.

PROPRIETARY FUND TYPES	FIDUCIARY FUND TYPES AGENCY AND PENSION FUNDS	ACCOUNT GROUP		TOTALS (MEMORANDUM ONLY)	
		GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	2003	2002
\$453,394	\$5,264			\$679,696	\$579,013
	1,084,332			1,109,550	942,820
157,989				218,744	208,695
46,147				242,858	163,888
	7,522			333,562	349,073
					46,032
	19,976			136,631	94,955
1,545				1,545	3,012
				877	40,254
44,077				72,170	93,247
7,429,695		\$5,042,972		12,472,667	12,491,445
46,839				46,839	49,721
485,713				699,254	592,167
			\$535,081	535,081	601,848
<u>\$8,665,399</u>	<u>\$1,117,094</u>	<u>\$5,042,972</u>	<u>\$535,081</u>	<u>\$16,549,474</u>	<u>\$16,256,170</u>
\$78,061				\$145,013	\$110,115
4,343				136,631	94,955
72,378				72,378	72,378
54,366				54,366	56,629
			\$7,412	7,412	7,684
233,427	\$7,522			597,983	585,131
			3,973	3,973	7,164
			108,696	108,696	132,000
1,035,054				1,035,054	1,097,436
1,575,695			415,000	1,990,695	2,101,177
<u>3,053,324</u>	<u>7,522</u>	<u>NONE</u>	<u>535,081</u>	<u>4,152,201</u>	<u>4,264,669</u>
2,946,278				2,946,278	2,936,571
		\$5,042,972		5,042,972	5,029,056
222,299				222,299	288,855
2,443,498				2,443,498	2,262,019
	1,109,572			1,109,572	919,330
				246,685	186,121
				385,969	369,549
<u>5,612,075</u>	<u>1,109,572</u>	<u>5,042,972</u>	<u>NONE</u>	<u>12,397,273</u>	<u>11,991,501</u>
<u>\$8,665,399</u>	<u>\$1,117,094</u>	<u>\$5,042,972</u>	<u>\$535,081</u>	<u>\$16,549,474</u>	<u>\$16,256,170</u>