

**TOWN OF LIMON, COLORADO**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 2002**

**STATEMENT 1**

	<u>GOVERNMENTAL FUND TYPES</u>		<u>PROPRIETARY FUND TYPES</u>
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>ENTERPRISE</u>
<b>ASSETS</b>			
Cash (Notes 1 & 3)	\$134,820	\$46,911	\$390,575
Investments (Note 3)		31,535	
Accounts Receivable (Note 5)	35,250	15,383	158,062
Intergovernmental Receivable	63,333	78,234	22,321
Property Tax Receivable (Note 1)	341,375		
Note Receivable - Frazier Farms (Note 6)			46,032
Due From Other Funds (Note 19)	93,617		
Accrued Interest Receivable		222	2,790
Special Assessments Receivable (Notes 1 & 5)			
Prepaid Expense	540		39,714
Inventories (Note 1)	42,794		50,453
Fixed Assets (Net, where applicable of accumulated depreciation - Notes 1 & 7)			7,462,389
Bond Issue Costs (Note 1)			49,721
Restricted Assets (Note 4)	143,946		448,221
For Retirement of Long-Term Debt: To Be Provided			
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Total Assets	<u>\$855,675</u>	<u>\$172,285</u>	<u>\$8,670,278</u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$36,219		\$73,896
Due To Other Funds (Note 19)	1,079	\$93,617	259
Contingent Construction Payable (Note 22)			72,378
Accrued Interest Payable			56,629
Cash Overdraft-Pooled Account			
Accrued Vacation Payable			
Deferred Revenues/Deposits (Notes 1 & 13)	341,375		236,058
Obligation Under Capital Leases (Note 10)			
Landfill Monitoring Costs (Note 11)			
General Obligation Bonds and Loans (Note 11 )			1,097,436
Special Assessment Bonds			
Revenue Bonds (Notes 11 and 23)			1,646,177
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Total Liabilities	<u>378,673</u>	<u>93,617</u>	<u>3,182,833</u>
<b>FUND EQUITY</b>			
Contributed Capital (Note 1)			2,936,571
Investments in General Fixed Assets			
Retained Earnings			
Reserved (Note 14)			288,855
Unreserved (Note 2)			2,262,019
Fund Balances			

FIDUCIARY FUND TYPES AGENCY AND PENSION FUNDS	ACCOUNT GROUP		TOTALS (MEMORANDUM ONLY)	
	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	2002	2001
	\$6,707			\$579,013
911,285			942,820	1,127,156
			208,695	233,458
			163,888	294,604
7,698			349,073	340,215
			46,032	134,948
1,338			94,955	
			3,012	5,440
				2,302
			40,254	6,083
			93,247	96,224
	\$5,029,056		12,491,445	11,953,282
			49,721	52,603
			592,167	1,115,019
		\$601,848	601,848	644,635
<u>\$927,028</u>	<u>\$5,029,056</u>	<u>\$601,848</u>	<u>\$16,256,170</u>	<u>\$16,677,573</u>
			\$110,115	\$314,704
			94,955	
			72,378	72,378
			56,629	47,933
				138,046
		\$7,684	7,684	6,539
\$7,698			585,131	578,346
		7,164	7,164	10,096
		132,000	132,000	138,000
			1,097,436	1,158,868
				5,000
		455,000	2,101,177	2,201,043
<u>7,698</u>	<u>NONE</u>	<u>601,848</u>	<u>4,264,669</u>	<u>4,670,953</u>
			2,936,571	2,929,551
	\$5,029,056		5,029,056	4,859,282
			288,855	332,288
			2,262,019	2,100,225