

Town of Limon, Colorado
Statement of Activities
For the Year Ended December 31, 2014

<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	\$ 815,123	\$ 195,311	\$ 10,154	\$ -
Airport	31,781	5,150	-	107,720
Public Works -Streets	584,467	42,959	270,329	-
Public Works - Sanitation	231,244	252,483	-	-
Public Safety - Police	420,110	60	2,725	-
Public Health - Cemetery	63,048	9,475	-	-
Culture and Recreation	364,067	67,242	21,841	-
Head Start Program	648,961	-	648,961	-
Interest and Related Costs	<u>27,429</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Governmental Activities	<u>3,186,230</u>	<u>572,680</u>	<u>954,010</u>	<u>107,720</u>
Business-Type Activities:				
Water	492,510	699,483	82,034	17,000
Water Treatment Plant	234,886	205,870	10,060	-
Sewer	332,296	189,826	-	-
Ambulance Service Fund	444,379	371,039	53,986	-
Recreation and Airport Fuel Funds	<u>274,083</u>	<u>179,660</u>	<u>15,350</u>	<u>-</u>
Total Business-Type Activities	<u>1,778,154</u>	<u>1,645,878</u>	<u>161,430</u>	<u>17,000</u>
Total Primary Government	<u>\$ 4,964,384</u>	<u>\$ 2,218,558</u>	<u>\$ 1,115,440</u>	<u>\$ 124,720</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>
\$ (609,658)	\$ -	\$ (609,658)
81,089	-	81,089
(271,179)	-	(271,179)
21,239	-	21,239
(417,325)	-	(417,325)
(53,573)	-	(53,573)
(274,984)	-	(274,984)
-	-	-
(27,429)	-	(27,429)
<u>(1,551,820)</u>	<u>-</u>	<u>(1,551,820)</u>
-	306,007	306,007
-	(18,956)	(18,956)
-	(142,470)	(142,470)
-	(19,354)	(19,354)
-	(79,073)	(79,073)
-	46,154	46,154
<u>\$ (1,551,820)</u>	<u>\$ 46,154</u>	<u>\$ (1,505,666)</u>
\$ 329,081	\$ -	\$ 329,081
94,233	-	94,233
1,062,079	-	1,062,079
41,974	-	41,974
26,605	-	26,605
7,454	-	7,454
8,999	-	8,999
4,942	12,988	17,930
61,649	61,719	123,368
(100,875)	100,875	-
54,509	-	54,509
<u>1,590,650</u>	<u>175,582</u>	<u>1,766,232</u>
<u>38,830</u>	<u>221,736</u>	<u>260,566</u>
<u>8,032,582</u>	<u>8,204,754</u>	<u>16,237,336</u>
<u>\$ 8,071,412</u>	<u>\$ 8,426,490</u>	<u>\$ 16,497,902</u>

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