

MUNICIPALITY OF WENTWORTH
 STATEMENT OF FUND CASH BALANCES
 ALL FUNDS
 December 31, 2018

| | General Fund | Enterprise Funds | | Total |
|--------------------------------|-------------------|------------------|-------------------|-------------------|
| | | Water Fund | Sewer Fund | |
| Cash Assets: | | | | |
| Cash in Checking Accounts | 88,869.94 | | | 88,869.94 |
| Change and Petty Cash | 100.00 | | | 100.00 |
| GW Savings - Customer Deposits | | 5,170.00 | | 5,170.00 |
| GW Savings - Water Fund | | 60,942.37 | | 60,942.37 |
| GW Savings - Sewer Fund | | | 154,351.72 | 154,351.72 |
| SD Public FIT Funds | 112,609.30 | | | 112,609.30 |
| 101 FUND CASH BALANCES | 201,579.24 | 66,112.37 | 154,351.72 | 422,043.33 |

Municipal funds are deposited or invested with the following depositories:

| | |
|---------------------------------|-------------------|
| Great Western Bank, Madison, SD | 88,869.94 |
| Petty Cash | 100.00 |
| Great Western Bank, Water Fund | 66,112.37 |
| Great Western Bank, Sewer Fund | 154,351.72 |
| SD Public FIT Fund | 112,609.30 |
| | 422,043.33 |

MUNICIPALITY OF WENTWORTH
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES
ALL FUNDS
For the Year Ended December 31, 2018

| | General Fund | Enterprise Funds | | Total |
|--|-----------------|------------------|---------------|-----------|
| | | Water Fund | Sewer Fund | |
| Receipts (Source): | | | | |
| 311 Property Taxes | 43,376.54 | | | 43,376.54 |
| 313 Sales Tax | 64,172.69 | | | 64,172.69 |
| 311-319 Other Taxes (319) | 473.44 | | | 473.44 |
| 320 Licenses and Permits | 130.00 | | | 130.00 |
| 331 Federal Grants | 0.00 | | | 0.00 |
| 335.1 Bank Franchise Tax | 333.32 | | | 333.32 |
| 335.2 Prorate License Fees | 805.00 | | | 805.00 |
| 335.3 Liquor Tax Reversion | 1,075.53 | | | 1,075.53 |
| 335.4 Motor Vehicle Licenses (5%) | 7,163.81 | | | 7,163.81 |
| 335.6 Fire Insurance Premium Reversion | 0.00 | | | 0.00 |
| 335.8 Local Government Highway and Bridge Fund | 6,220.76 | | | 6,220.76 |
| 338.1 County Road Tax (25%) | 322.62 | | | 322.62 |
| 338.2 County Highway and Bridge Reserve Tax (25%) | 0.00 | | | 0.00 |
| 338.3 County Wheel Tax | 1.00 | | | 1.00 |
| 331-339 Other Intergovernmental Revenue (339) | 150.00 | | | 150.00 |
| 341-349 Charges for Goods and Services (341) | 14,765.72 | | | 14,765.72 |
| 351-359 Fines and Forfeits (351) | 0.00 | | | 0.00 |
| 361 Investment Earnings | 1,843.38 | | | 1,843.38 |
| 362 Rentals | 0.00 | | | 0.00 |
| 363-369 Other Revenues (369) | 1,284.54 | | | 1,284.54 |

MUNICIPALITY OF WENTWORTH
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES
ALL FUNDS
For the Year Ended December 31, 2018
(continued)

| | General Fund | Enterprise Funds | | Total |
|---|-------------------|------------------|------------------|-------------------|
| | | Water Fund | Sewer Fund | |
| ENTERPRISE FUNDS | | | | |
| 371 Surcharge as Security of Debt | 0.00 | | | 0.00 |
| 380 Enterprise Operating Revenue | | 31,945.39 | 30,016.12 | 61,961.51 |
| 380.05 Lottery Revenues | 0.00 | | | 0.00 |
| 330 Operating Grants - West Nile | 1,062.00 | | | 1,062.00 |
| Total Receipts | 143,180.35 | 31,945.39 | 30,016.12 | 205,141.86 |
| Disbursements (Function): | | | | |
| 411-419 General Government (414) | 38,103.99 | | | 38,103.99 |
| 421 Police | 0.00 | | | 0.00 |
| 422 Fire | 0.00 | | | 0.00 |
| 423-429 Other Public Safety (429) | 0.00 | | | 0.00 |
| 431 Highways and Streets (includes snow removal & street lights) | 38,947.80 | | | 38,947.80 |
| 432 Sanitation (includes garbage & rubble sites) | 10,768.77 | | | 10,768.77 |
| 437 Cemeteries | 0.00 | | | 0.00 |
| 433-439 Other Public Works (435) | 0.00 | | | 0.00 |
| 441-449 Health and Welfare (441) | 6,904.24 | | | 6,904.24 |
| 451-459 Culture-Recreation (451) | 7,175.17 | | | 7,175.17 |
| 461-469 Conservation and Development (465) | 378.96 | | | 378.96 |
| 470 Debt Service | 0.00 | | | 0.00 |
| 480 Intergovernmental Expenditures | | | | 0.00 |
| 490-493 Miscellaneous (492) | | | | 0.00 |

MUNICIPALITY OF WENTWORTH
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES
ALL FUNDS
For the Year Ended December 31, 2018
(continued)

| | General Fund | Enterprise Funds | | Total |
|---|-----------------|------------------|---------------|-------------|
| | | Water Fund | Sewer Fund | |
| ENTERPRISE FUNDS | | | | |
| 410 Personal Services | | 9,347.38 | 8,760.01 | 18,107.39 |
| 420 Other Expenses | | 8,277.32 | 15,393.38 | 23,670.70 |
| 426 Supplies and Materials | | 9,030.20 | 0.00 | 9,030.20 |
| Total Disbursements | 102,278.93 | 26,654.90 | 24,153.39 | 153,087.22 |
| 391.01 Transfers In | | 4,030.91 | 6,306.42 | 10,337.33 |
| 51100 Transfers Out | (10,337.33) | () | () | (10,337.33) |
| 391.03 Sale of Municipal Property | | | | 0.00 |
| 391.04 Compensation for Loss or Damage to Capital Assets | | | | 0.00 |
| 391.2 Money Received From Borrowing | | | | 0.00 |
| 391.07 Capital Contributions (Grants) | | | | 0.00 |
| 441 Debt Service-Principal | | () | () | 0.00 |
| 442 Debt Service-Interest | | () | () | 0.00 |
| | | | | 0.00 |
| | | | | 0.00 |
| Subtotal of Receipts, Disbursements and Transfers | 30,564.09 | 9,321.40 | 12,169.15 | 52,054.64 |
| Fund Cash Balance, January 1, 2018 | 171,015.15 | 56,790.97 | 142,182.57 | 369,988.69 |
| Adjustments: | | | | 0.00 |
| | | | | 0.00 |
| | | | | 0.00 |
| Restated Fund Cash Balance, January 1, 2018 | 171,015.15 | 56,790.97 | 142,182.57 | 369,988.69 |
| FUND CASH BALANCE, DECEMBER 31, 2018 | 201,579.24 | 66,112.37 | 154,351.72 | 422,043.33 |

MUNICIPALITY OF WENTWORTH
 STATEMENT OF CHANGES IN LONG-TERM DEBT
 For the Year Ended December 31, 2018

| | General Long-Term Debt | | | Enterprise | Total |
|------------------------------------|--------------------------------|--------------------------------|-------|------------------|-------|
| | General Obligation Bonds | Special Assessment Bonds | Other | Revenue Bonds | |
| Debt Payable, January 1, 2018 | | | | | 0.00 |
| Add New Issues: | | | | | 0.00 |
| _____ | | | | | 0.00 |
| _____ | | | | | 0.00 |
| _____ | | | | | 0.00 |
| Less Debt Retired | | | | | 0.00 |
| DEBT PAYABLE, DECEMBER 31, 2018 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Note: Amounts reported do not include interest.