

**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

**GOVERNMENTAL FUNDS--MODIFIED ACCRUAL BASIS**

	<b>General Fund</b>	<b>Capital Improvement Fund</b>	<b>TIF Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Beginning Balance</b>	<u>2,654,638.43</u>	<u>-632,546.00</u>	<u>-1,753,826.35</u>	<u>3,056,002.65</u>	<u>3,324,268.73</u>
<b>Revenues and Other Sources:</b>					
Taxes:					
Property Taxes	<u>2,665,126.04</u>		<u>123,413.24</u>	<u>374,632.99</u>	<u>3,163,172.27</u>
General Sales and Use Taxes	<u>1,719,820.84</u>	<u>1,444,649.50</u>		<u>340,663.33</u>	<u>3,505,133.67</u>
Amusement Taxes	<u>744.00</u>				<u>744.00</u>
Penalties and Interest on					
Delinquent Taxes	<u>9,144.15</u>			<u>195.46</u>	<u>9,339.61</u>
Licenses and Permits	<u>620,873.88</u>				<u>620,873.88</u>
Intergovernmental Revenues:					
Federal Grants	<u>11,778.62</u>	<u>309,215.84</u>			<u>320,994.46</u>
State Grants	<u>37,163.70</u>				<u>37,163.70</u>
Bank Franchise Tax	<u>14,556.59</u>				<u>14,556.59</u>
Motor Vehicle License	<u>94,000.61</u>				<u>94,000.61</u>
Liquor Tax Reversion	<u>40,511.82</u>				<u>40,511.82</u>
Local Govt Highway & Bridge Fund	<u>137,302.64</u>				<u>137,302.64</u>
County Road & Bridge Tax	<u>5,855.00</u>				<u>5,855.00</u>
Other	<u>14,198.75</u>				<u>14,198.75</u>
Charges for Goods and Services:					
General Government	<u>2,083,361.41</u>	<u>150,000.00</u>		<u>106,998.96</u>	<u>2,340,360.37</u>
Public Safety	<u>44,567.00</u>				<u>44,567.00</u>
Health	<u>8,348.49</u>				<u>8,348.49</u>
Culture and Recreation	<u>252,619.64</u>				<u>252,619.64</u>
Fines and Forfeits					
Court Fines and Forfeits	<u>2,299.61</u>				<u>2,299.61</u>
Parking Meter Fines	<u>2,110.00</u>				<u>2,110.00</u>
Miscellaneous Revenue and Other Sources:					
Investment Earnings	<u>34,423.08</u>		<u>313.98</u>	<u>12,356.97</u>	<u>47,094.03</u>
Rentals	<u>17,542.60</u>				<u>17,542.60</u>
Special Assessments	<u>81,228.04</u>				<u>81,228.04</u>

Contributions and Donations from Private Sources	54,138.96	79,016.20		59,947.95	193,103.11
Other Revenues	4,643.56			5,031.83	9,675.39
<b>Total Revenue and Other Sources</b>	<u>7,956,359.03</u>	<u>1,982,881.54</u>	<u>123,727.22</u>	<u>899,827.49</u>	<u>10,962,795.28</u>
<b>Expenditures and Other Uses:</b>					
Legislative	221,229.48				221,229.48
Administration	1,250,290.71				1,250,290.71
Other General Government	1,961,841.11			135,476.17	2,097,317.28
Police	2,002,025.55				2,002,025.55
Fire	123,761.28				123,761.28
Highways and Streets	838,345.50	48,837.76			887,183.26

Airport	63,114.74				63,114.74
Cemeteries	102,705.62				102,705.62
Recreation	753,292.02	30,177.47		189,121.21	972,590.70
Parks	564,252.23	59,820.26			624,072.49
Libraries	349,405.66			9,772.69	359,178.35
Auditorium	33,741.43				33,741.43
Chamber of Commerce				108,072.88	108,072.88
Economic Development and Assistance (Industrial Development)				115,710.07	115,710.07
Debt Service		1,180,047.56	76,887.73		1,256,935.29
Capital Outlay		5,015,374.54	115,000.00	163,248.99	5,293,623.53
Other Expenditures			91,228.04		91,228.04
<b>Total Expenditures and Other Uses</b>	<b>8,264,005.33</b>	<b>6,334,257.59</b>	<b>283,115.77</b>	<b>721,402.01</b>	<b>15,602,780.70</b>
<b>Transfers In (Out)</b>	<b>328,751.59</b>			<b>-6,243.59</b>	<b>322,508.00</b>
<b>Sale of Municipal Property</b>		9,061.49		28,257.63	37,319.12
<b>Long Term Debt Issued</b>		4,499,891.20			4,499,891.20
<b>Compensation for Loss</b>	<b>34,715.51</b>				<b>34,715.51</b>
<b>Increase/Decrease in Fund Balance</b>	<b>55,820.80</b>	<b>157,576.64</b>	<b>-159,388.55</b>	<b>200,439.52</b>	<b>254,448.41</b>
<b>Ending Balance:</b>					
Nonspendable	1,186,681.95			377,535.00	1,564,216.95
Restricted				2,553,616.01	2,553,616.01
Committed	137,742.00				137,742.00
Assigned	100,631.62				100,631.62
Unassigned	1,285,403.66	-474,969.36	-1,913,214.90	325,291.16	-777,489.44
<b>Governmental Long-term Debt</b>					<b>9,697,116.30</b>

#### PROPRIETARY FUNDS--ACCRUAL BASIS

	<b>Liquor Fund</b>	<b>Water Fund</b>	<b>Sewer Fund</b>	<b>Garbage Fund</b>	<b>Ambulance Fund</b>
<b>Beginning Balance</b>	267,933.64	10,246,261.41	9,353,513.93	1,553,988.68	557,696.83
<b>Revenues</b>	2,605,527.09	1,730,649.00	2,199,735.82	1,352,883.44	1,144,161.55

<b>Expenses</b>	<u>(2,429,339.57)</u>	<u>(1,651,207.29)</u>	<u>(1,064,235.26)</u>	<u>(1,786,418.66)</u>	<u>(1,217,007.18)</u>
<b>Transfers In (Out)</b>	<u>(192,500.00)</u>	<u></u>	<u>(100,008.00)</u>	<u>(30,000.00)</u>	<u></u>
<b>Ending Balance:</b>					
Net Investment in Capital Assets		7,937,873.82	8,826,637.67	752,914.10	593,157.26
Restricted for Debt Service	<u>32,784.00</u>	<u>143,232.00</u>	<u></u>	<u></u>	<u></u>
SDRS Pension	<u>26,444.07</u>	<u>63,809.17</u>	<u>91,286.41</u>	<u>115,072.51</u>	<u>232,819.25</u>
Unrestricted	<u>192,393.09</u>	<u>2,180,788.13</u>	<u>1,470,382.59</u>	<u>481,966.67</u>	<u>(341,125.31)</u>
<b>Long-term Debt</b>	<u>715,652.84</u>	<u>4,680,855.26</u>	<u>3,027,291.34</u>	<u>-</u>	<u>-</u>

The preceding financial data does not include fiduciary funds or component units. Information pertaining to those activities may be obtained by contacting the municipal finance officer at 347-4422.

Municipal funds are deposited as follows:

<b>Depository</b>	<b>Amount</b>
First Interstate Bank Checking	3,862,053.68
First Interstate Bank Savings	431,325.78
Pioneer Bank CD's	1,585,185.02
Wells Fargo	873,728.90
Xpress Bill Account	31,538.32