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|--|------------|-----------|-----------------------|--------------|-----------|-------|------------------|------|------|------------|
| | | | | | | | | | | Exhibit 1 |
| MUNICIPALITY OF BUFFALO GAP | | | | | | | | | | |
| STATEMENT OF FUND CASH BALANCES | | | | | | | | | | |
| ALL FUNDS | | | | | | | | | | |
| December 31, 2018 | | | | | | | | | | |
| | | | | Other | | | Enterprise Funds | | | |
| | General | Rd & St | Park | Governmental | Water | Sewer | | | | |
| | Fund | Fund | Fund | Funds | Fund | Fund | Fund | Fund | Fund | Total |
| Cash Assets: | | | | | | | | | | |
| Cash in Checking Accounts | 106,738.24 | | | | | | | | | 106,738.24 |
| Change and Petty Cash | | | | | | | | | | 0.00 |
| Passbook Savings | | 57,463.35 | 1,739.27 | | 19,120.20 | | | | | 78,322.82 |
| Savings Certificates | 5,000.00 | | | | | | | | | 5,000.00 |
| | | | | | | | | | | 0.00 |
| | | | | | | | | | | 0.00 |
| | | | | | | | | | | 0.00 |
| | | | | | | | | | | 0.00 |
| 101 FUND CASH BALANCES | 111,738.24 | 57,463.35 | 1,739.27 | 0.00 | 19,120.20 | 0.00 | 0.00 | 0.00 | 0.00 | 190,061.06 |
| Municipal funds are deposited or invested with the following depositories: | | | | | | | | | | |
| | | | | | | | | | | 106,738.24 |
| | | | First Interstate Bank | | | | | | | 57,463.35 |
| | | | PO Box 1110 | | | | | | | 1,739.27 |
| | | | Hot Springs SD 57747 | | | | | | | 19,120.20 |
| | | | | | | | | | | 5,000.00 |
| | | | | | | | | | | 190,061.06 |

MUNICIPALITY OF BUFFALO GAP

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES

ALL FUNDS

For the Year Ended December 31, 2018

| | General Fund | Rd & St Fund | Park Fund | Other Governmental Funds | Enterprise Funds | | | | | Total |
|---|--------------|--------------|-----------|--------------------------|------------------|------------|------|------|------|-----------|
| | Fund | Fund | Fund | Funds | Water Fund | Sewer Fund | Fund | Fund | Fund | |
| Receipts (Source): | | | | | | | | | | |
| 311 Property Taxes | 31,649.39 | | | | | | | | | 31,649.39 |
| 313 Sales Tax | | | | | | | | | | 0.00 |
| 311-319 Other Taxes | | | | | | | | | | 0.00 |
| 320 Licenses and Permits | 3,029.35 | | | | | | | | | 3,029.35 |
| 331 Federal Grants | | | | | | | | | | 0.00 |
| 335.1 Bank Franchise Tax | | | | | | | | | | 0.00 |
| 335.2 Prorate License Fees | | | | | | | | | | 0.00 |
| 335.3 Liquor Tax Reversion | 554.35 | | | | | | | | | 554.35 |
| 335.4 Motor Vehicle Licenses (5%) | | 3,794.56 | | | | | | | | 3,794.56 |
| 335.6 Fire Insurance Premium Reversion | | | | | | | | | | 0.00 |
| 335.8 Local Government Highway and Bridge Fund | | 11,745.42 | | | | | | | | 11,745.42 |
| 338.1 County Road Tax (25%) | | | | | | | | | | 0.00 |
| 338.2 County Highway and Bridge Reserve Tax (25%) | | | | | | | | | | 0.00 |
| 338.3 County Wheel Tax | | 1,153.43 | | | | | | | | 1,153.43 |
| 331-339 Other Intergovernmental Revenue | | | | | | | | | | 0.00 |
| 341-349 Charges for Goods and Services | 12,020.00 | | | | | | | | | 12,020.00 |
| 351-359 Fines and Forfeits | | | | | | | | | | 0.00 |
| 361 Investment Earnings | 100.88 | 73.56 | 1.25 | | 18.05 | | | | | 193.74 |
| 362 Rentals | | | | | | | | | | 0.00 |
| 363-369 Other Revenues | 3,120.00 | | 812.15 | | | | | | | 3,932.15 |
| ENTERPRISE FUNDS | | | | | | | | | | |
| 380 Enterprise Operating Revenue | | | | | 30,508.54 | | | | | 30,508.54 |
| 371 Surcharge as Security for Debt | | | | | | | | | | 0.00 |
| 380.05 Lottery Revenues | | | | | | | | | | 0.00 |
| 330 Operating Grants | | | | | | | | | | 0.00 |
| Total Receipts | 50,473.97 | 16,766.97 | 813.40 | 0.00 | 30,526.59 | 0.00 | 0.00 | 0.00 | 0.00 | 98,580.93 |
| Disbursements (Function): | | | | | | | | | | |
| 411-419 General Government | 15,295.36 | 2,716.87 | | | | | | | | 18,012.23 |
| 421 Police | | | | | | | | | | 0.00 |
| 422 Fire | 1,800.00 | | | | | | | | | 1,800.00 |
| 423-429 Other Public Safety | 3,414.00 | 1,896.18 | | | | | | | | 5,310.18 |
| 431 Highways and Streets | 1,172.48 | 7,468.80 | | | | | | | | 8,641.28 |
| 432 Sanitation | 12,090.00 | | | | | | | | | 12,090.00 |
| 437 Cemeteries | 3,186.93 | | | | | | | | | 3,186.93 |
| 433-439 Other Public Works | | | | | | | | | | 0.00 |
| 441-449 Health and Welfare | | | | | | | | | | 0.00 |
| 451-459 Culture-Recreation | | | | | | | | | | 0.00 |
| 461-469 Conservation and Development | | | | | | | | | | 0.00 |
| 470 Debt Service | | | | | | | | | | 0.00 |
| 480 Intergovernmental Expenditures | 1,440.20 | | | | | | | | | 1,440.20 |
| 490-493 Miscellaneous | 4,225.69 | | | | | | | | | 4,225.69 |
| ENTERPRISE FUNDS | | | | | | | | | | |
| 410 Personal Services | | | | | 1,512.00 | | | | | 1,512.00 |
| 420 Other Expenses | | | | | 5,796.00 | | | | | 5,796.00 |
| 426 Supplies and Materials | | | | | 6,898.61 | | | | | 6,898.61 |
| Total Disbursements | 42,624.66 | 12,081.85 | 0.00 | 0.00 | 14,206.61 | 0.00 | 0.00 | 0.00 | 0.00 | 68,913.12 |
| 391.01 Transfers In | | | 925.87 | | | | | | | 925.87 |
| 511 Transfers Out | 5,048.98 | | | 925.87 | | | | | | 5,974.85 |

[illegible]

| | | | | | |
|---|------------------------|------------|---------|------------|-----------|
| | | | | | Exhibit 3 |
| MUNICIPALITY OF BUFFALO GAP | | | | | |
| STATEMENT OF CHANGES IN LONG-TERM DEBT | | | | | |
| For the Year Ended December 31, 2018 | | | | | |
| | General Long-Term Debt | | | Enterprise | |
| | General | Special | | | |
| | Obligation | Assessment | | Revenue | |
| | Bonds | Bonds | Other | Bonds | Total |
| Debt Payable, | | | | | |
| January 1, 2018 | 63,058.54 | | | | 63,058.54 |
| Add New Issues: | | | | | |
| | | | | | 0.00 |
| | | | | | 0.00 |
| | | | | | 0.00 |
| Less Debt Retired | 8,380.40 | | | | 8,380.40 |
| DEBT PAYABLE, | | | | | |
| December 31, 2018 | 54,678.14 | 0.00 | 0.00 | 0.00 | 54,678.14 |
| | (23101) | (23103) | (23700) | (23102) | |
| Note: Amounts reported do not include interest. | | | | | |