

The City of Hewitt, Minnesota  
Statement of Cash Receipts, Disbursements and Changes in Cash Fund Balances  
Governmental Fund  
Year Ended December 31, 2013

|   | Total<br>2013     | Total<br>2012     | Percent<br>Increase<br>(Decrease) |  |
|---|-------------------|-------------------|-----------------------------------|--|
| <b>CASH RECEIPTS</b>                                |                   |                   |                                   |  |
| Property Taxes                                      | \$ 58,794         | \$ 54,232         | 8.41 %                            |  |
| Special Assessments                                 | 195               | 527               | (63.00) %                         |  |
| Licenses and Permits                                | 2,540             | 2,720             | (6.62) %                          |  |
| Intergovernmental                                   | 98,944            | 74,443            | 32.91 %                           |  |
| Charges for Services                                | 21,055            | 22,260            | (5.41) %                          |  |
| Donations   | 493               | 2,077             | (76.26) %                         |  |
| Investment Earnings                                 | 3,441             | 789               | 336.12 %                          |  |
| Other   | 6,136             | 13,915            | (55.90) %                         |  |
|   | <u>\$ 191,598</u> | <u>\$ 170,963</u> | <u>12.07 %</u>                    |  |
| Total Receipts                                      |                   |                   |                                   |  |
| Per Capita  | \$ 743            | \$ 663            | 12.07 %                           |  |
| <b>CASH DISBURSEMENTS</b>                           |                   |                   |                                   |  |
| General Government                                  | \$ 76,005         | \$ 104,763        | (27.45) %                         |  |
| Public Safety                                       | 31,318            | 33,127            | (5.46) %                          |  |
| Public Works  | 22,383            | 15,268            | 46.60 %                           |  |
| Culture and Recreation                              | 8,170             | 14,890            | (45.13) %                         |  |
| Capital Outlay                                      | 71,000            | 16,750            | 323.88 %                          |  |
|   | <u>\$ 208,876</u> | <u>\$ 184,798</u> | <u>13.03 %</u>                    |  |
| Total Disbursements                                 |                   |                   |                                   |  |
| Per Capita  | \$ 810            | \$ 716            | 13.03 %                           |  |
| Total Cash Receipts Over (Under) Cash Disbursements | \$ (17,278)       | \$ (13,835)       | 1 %                               |  |
| Other Financing Sources (Uses)                      |                   |                   |                                   |  |
| Debt Proceeds                                       | \$ 25,000         | \$ -              | 0.00 %                            |  |
| Sale of Assets                                      | 3,000             | -                 | 0.00 %                            |  |
| De Total Other Financing Sources (Uses)             | <u>\$ 28,000</u>  | <u>\$ -</u>       | <u>0.00 %</u>                     |  |
| Net Changes in Cash Fund Balances                   | \$ 10,722         | \$ (13,835)       |                                   |  |
| <b>Fund Balances - beginning of year</b>            | <u>\$ 89,955</u>  | <u>\$ 103,790</u> | <u>(13.33) %</u>                  |  |
| <b>Fund Balances - end of year</b>                  | <u>\$ 100,677</u> | <u>\$ 89,955</u>  | <u>11.92 %</u>                    |  |

Note: Per Capita Values are based on the latest Federal Census