

CITY OF FORT PIERRE

ANNUAL REPORT



CITY OF FORT PIERRE
BALANCE SHEET
GOVERNMENTAL FUNDS
For the Year Ending 12/31/2018

	General	Capital Project Funds	Other Governmental Funds	Total Governmental Funds
ASSETS:				
0100 Cash	\$476,067.53	\$0.00	\$158,445.54	\$634,513.07
0710 Restricted Cash Firehall Reserve	\$40,000.00			\$40,000.00
0720 Restricted Cash - Debt Reserve	\$14,479.50			\$14,479.50
0730 Capital Outlay - Restricteed Cash	\$327,221.62			\$327,221.62
0740 Bond Reserve - Restricted Cash	\$375,165.62			\$375,165.62
0760 Restricted Cash - Park Reserve	\$27,746.39			\$27,746.39
0755 Restricted Cash - SD Public Assurance Alliance	\$29,390.19			\$29,390.19
0770 Cemetery Trust Fund			\$31,926.51	\$31,926.51
0780 Restricted Cash - Expo Building	\$15,021.17			\$15,021.17
0790 Restricted Cash - Rec Assn Reserve			\$0.00	\$0.00
1100 Taxes Receivable	\$33,271.95		\$104.86	\$33,376.81
1150 Accounts Receivable	\$15,921.68			\$15,921.68
1210 Special Assessments--Current	\$0.00		\$0.00	\$0.00
1220 Special Assessments--Delinquent	\$544.20		\$0.00	\$544.20
1230 Special Assessments-Deferred	\$0.00		\$0.00	\$0.00
1230 Special Assessments-Teton Island	\$199,237.44			\$199,237.44
1320 Due From County Government	\$12,968.40		\$987.37	\$13,955.77
1321 Due From Other Govt			\$0.00	\$0.00
1322 Due From State Government	\$126,723.19		\$12,120.91	\$138,844.10
1310 Due From Electric Fund				\$0.00
1410 Inventory of Supplies	\$21,101.76			\$21,101.76
1420 Land Held for Resale	\$161,184.82			\$161,184.82
1430 Prepaid Expenses				\$0.00
1890 Net Pension Asset	\$0.00			\$0.00
1960 Pension Related Deferred Outflows	\$0.00			\$0.00
TOTAL ASSETS	<u>\$1,876,045.46</u>	<u>\$0.00</u>	<u>\$203,585.19</u>	<u>\$2,079,630.65</u>
LIABILITIES AND FUND BALANCES:				
LIABILITIES				
2020 Accounts Payable	\$41,448.02		\$4,646.00	\$46,094.02
2160 Accrued Wages Payable	\$16,260.41			\$16,260.41
2090 Due to Other Government		\$0.00		\$0.00
2190 Amounts Held For Others	\$0.00			\$0.00
2360 Advance from Other Fund				\$0.00
2240 Deferred Revenue	\$233,053.59	\$0.00	\$104.86	\$233,158.45
2391 Pension Liability	\$0.00			\$0.00
2480 Pension Related Deferred Inflows	\$0.00			\$0.00
TOTAL LIABILITIES	<u>\$290,762.02</u>	<u>\$0.00</u>	<u>\$4,750.86</u>	<u>\$295,512.88</u>
FUND BALANCES:				
Reserved For Advance to Other Fund			\$0.00	\$0.00
2539 Restricted Net Pension	\$0.00			\$0.00
2631 Nonspendable Fund Balance-Inventory	\$182,286.58			\$182,286.58
2632 Nonspendable Fund Balance-SDPAA Deposits	\$29,390.19			\$29,390.19
2635 Nonspendable Fund Bal-Perpetual Cemetery Tru			\$31,926.51	\$31,926.51
2639 Nonspendable Fund Bal-Expo	\$15,021.17			\$15,021.17
2641 Restricted Fund Balance-Debt Service	\$389,645.12		\$136,167.08	\$525,812.20
2646 Restricted Fund Balance-Park	\$27,746.39			\$27,746.39
2654 Assigned Fund Bal-Firehall	\$40,000.00			\$40,000.00
2654 Assigned Fund Bal-Fort Pierre Rec Assn			\$0.00	\$0.00
2662 Assigned Fund Bal-Capital Outlay Accumulations	\$327,221.62			\$327,221.62
Restricted for Cemetery Improvements			\$10,403.31	\$10,403.31
Restricted for Promotion of City			\$20,337.43	\$20,337.43
2670 Unrestricted Fund Balance (Deficit)	\$573,972.37			\$573,972.37
TOTAL FUND BALANCES	<u>\$1,585,283.44</u>	<u>\$0.00</u>	<u>\$198,834.33</u>	<u>\$1,784,117.77</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$1,876,045.46</u>	<u>\$0.00</u>	<u>\$203,585.19</u>	<u>\$2,079,630.65</u>

The Notes to the Financial Statements are an integral part of this statement.

Section 1

CITY OF FORT PIERRE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ending 12/31/18

Revenue	General Fund	Capital Project Funds	Other Governmental Funds	Total Governmental Funds
310 Taxes				
311 General Property Taxes	\$1,117,011.04		\$108,075.14	\$1,225,086.18
313 General Sales Taxes	\$1,149,382.59		\$120,599.45	\$1,269,982.04
315 Amusement Taxes	\$384.00			\$384.00
319 Penalties & Interest On Delinquent Taxes	\$2,750.85		\$0.00	\$2,750.85
Total Taxes	<u>\$2,269,528.48</u>	<u>\$0.00</u>	<u>\$228,674.59</u>	<u>\$2,498,203.07</u>
320 Licenses & Permits	<u>\$47,113.35</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$47,113.35</u>
330 Intergovernmental Revenue				
331 Federal Revenue	\$2,780.51	\$0.00		\$2,780.51
334 State Grant	\$7,241.00			\$7,241.00
335 State Shared Revenue				
3351 Bank Franchise Tax	\$13,973.46			\$13,973.46
3352 Motor Vehicle Comm. Prorate	\$5,159.87			\$5,159.87
3353 Liquor Tax Reversion	\$12,703.12			\$12,703.12
3354 Motor Vehicle	\$36,043.37			\$36,043.37
3358 Highway & Bridge	\$32,198.80			\$32,198.80
338 County Shared Taxes				
3381 County Road Tax	\$4,444.00			\$4,444.00
Total Intergovernmental Revenue	<u>\$114,544.13</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$114,544.13</u>
340 Charges for Goods & Services				
341 General Government	\$45,803.00			\$45,803.00
343 Highway, Streets, & Roadways	\$68,167.46			\$68,167.46
344 Sanitation	\$3,605.00			\$3,605.00
345 Health	\$950.00			\$950.00
346 Culture & Recreation	\$40,249.23			\$40,249.23
349 Economic Development Activity	\$0.00			\$0.00
Total Charges for Goods & Services	<u>\$158,774.69</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$158,774.69</u>
350 Fines & Forfeits				
351 Court Fines	\$205.16			\$205.16
353 Parking Fines	\$900.00			\$900.00
Total Fines & Forfeits	<u>\$1,105.16</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,105.16</u>
360 Miscellaneous Revenue				
361 Interest Earned	\$27,329.13		\$198.06	\$27,527.19
362 Rentals	\$1,250.00			\$1,250.00
363 Special Assessments	\$754.65		\$0.00	\$754.65
364 Special Maintenance Fee	\$131,531.46		\$0.00	\$131,531.46
367 Contributions & Donations From Private	\$3,875.50		\$85,588.00	\$89,463.50
369 Misc. Revenue	\$40,248.45			\$40,248.45
369 T.V. Franchise	\$30,166.79			\$30,166.79
369 Recovery of Prior Years Exp	\$922.00			\$922.00
369 Bond Proceeds	\$0.00			\$0.00
369 Sale of Fixed Assets	\$0.00			\$0.00
Total Miscellaneous Revenue	<u>\$236,077.98</u>	<u>\$0.00</u>	<u>\$85,786.06</u>	<u>\$321,864.04</u>
380 Cemetery				
861 Sale of Lots			\$0.00	\$0.00
Total Cemetery Revenue	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total Revenue	<u>\$2,827,143.79</u>	<u>\$0.00</u>	<u>\$314,460.65</u>	<u>\$3,141,604.44</u>

	<u>General Fund</u>	<u>Capital Project Funds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Expenditures				
410 General Government				
411 Executive	\$100,520.49			\$100,520.49
413 Elections	\$11.83			\$11.83
414 Legal	\$49,507.40			\$49,507.40
414 Financial Administration	\$142,058.06			\$142,058.06
419 General Gov't Buildings	\$0.00			\$0.00
419 Planning/Zoning & Building Services	\$46,364.03			\$46,364.03
Total General Government	<u>\$338,461.81</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$338,461.81</u>
420 Public Safety				
421 Police	\$323,717.78			\$323,717.78
422 Fire	\$90,736.00			\$90,736.00
423 Building Inspection	\$20,584.85			\$20,584.85
429 Civil Defense	\$40.81			\$40.81
Total Public Safety	<u>\$435,079.44</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$435,079.44</u>
430 Public Works				
430 Shop	\$94,959.23			\$94,959.23
431 Public Works Administration	\$114,952.14			\$114,952.14
431 Highways, Streets, & Roadways	\$440,842.89			\$440,842.89
431 Snow Removal	\$25,331.18			\$25,331.18
432 Sanitation	\$24,230.97	\$0.00		\$24,230.97
434 Electric		\$0.00		\$0.00
432 Solid Waste Disposal	\$13,506.81			\$13,506.81
437 Cemetery				\$0.00
439 Transit	\$28,000.00			\$28,000.00
Total Public Works	<u>\$741,823.22</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$741,823.22</u>
440 Health & Welfare				
441 Public Health	\$26,110.00			\$26,110.00
Total Health & Welfare	<u>\$26,110.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$26,110.00</u>
450 Culture & Recreation				
451 Swimming Pool	\$101,777.60			\$101,777.60
451 Community & Youth Involved	\$10,999.92			\$10,999.92
452 Parks	\$267,162.58			\$267,162.58
455 Library	\$9,500.00			\$9,500.00
456 Expo Building	\$4,252.65			\$4,252.65
457 Cultural Arts	\$5,000.00			\$5,000.00
458 Museum	\$74,601.91			\$74,601.91
Total Culture & Recreation	<u>\$473,294.66</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$473,294.66</u>
460 Conservation & Development				
429 Dues & Fees	\$500.00		\$1,659.08	\$2,159.08
453 BID Board-Econ Dev			\$83,928.92	\$83,928.92
460 Economic Development			\$129,200.08	\$129,200.08
461 Teton Island				\$0.00
Total Conservation & Development	<u>\$500.00</u>	<u>\$0.00</u>	<u>\$214,788.08</u>	<u>\$215,288.08</u>
470 Debt Service				
470 Debt Service - Principal	\$415,585.55			\$415,585.55
470 Debt Service - Interest	\$150,345.91		\$0.00	\$150,345.91
Total Conservation & Development	<u>\$565,931.46</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$565,931.46</u>
Capital Outlay	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total Expenditures	<u>\$2,581,200.59</u>	<u>\$0.00</u>	<u>\$214,788.08</u>	<u>\$2,795,988.67</u>

	<u>General Fund</u>	<u>Capital Project Funds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Excess (deficiency) of Rev over Expenditures	\$245,943.20	\$0.00	\$99,672.57	\$345,615.77
Other Financing Sources (Uses)				
391 SFR Loan Proceeds				\$0.00
392 Street Loan Proceeds				\$0.00
391 Lease Purchase Proceeds				\$0.00
391 Operating Transfers In				\$0.00
511 Operating Transfers Out				\$0.00
367 Contributions From Private Sources				\$0.00
393 Sale of FA-Loss/Damage FA				\$0.00
Total Other Financing Sources	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Other Change in Fund Balances:				
Net of Change in Nonspendable	-\$7,220.44	\$0.00	\$0.00	-\$7,220.44
other fund balance change	\$960.78	\$0.00	\$0.00	\$960.78
Net Change in Fund Balances	\$239,683.54	\$0.00	\$99,672.57	\$339,356.11
Fund Balance January 1, 2018	\$1,345,599.90	\$0.00	\$99,161.76	\$1,444,761.66
Fund Balance December 31, 2018	<u>\$1,585,283.44</u>	<u>\$0.00</u>	<u>\$198,834.33</u>	<u>\$1,784,117.77</u>

CITY OF FORT PIERRE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
For the Year Ending 12/31/2018

	Business-type Activities-Enterprise Funds			Totals Current Year
	Water	Electric	Sanitary Sewer	
ASSETS:				
CURRENT ASSETS:				
0100 Cash	\$217,020.16	\$995,706.62	\$195,642.21	\$1,408,368.99
1150 Accounts Receivable	\$55,886.78	\$254,576.79	\$48,664.30	\$359,127.87
1151 Accounts Receivable - Surcharge		\$23,362.87	\$1,205.63	\$24,568.50
1152 NSF Checks Receivables		\$542.37		\$542.37
1230 Special Assessments Receivables				\$0.00
1320 due from County	\$1,195.26			\$1,195.26
1410 Inventory of Supplies	\$157,777.35	\$368,877.42	\$9,083.40	\$535,738.17
TOTAL CURRENT ASSETS:	\$431,879.55	\$1,643,066.07	\$254,595.54	\$2,329,541.16
NONCURRENT ASSETS:				
0710 Restricted Cash - Facility Replacement		\$339,254.16		\$339,254.16
0720 Restricted Cash - Debt Service		\$208,503.06	\$34,737.42	\$243,240.48
0730 Restricted Cash - Capital Outlay				\$0.00
0740 Restricted Cash - Bond Reserve		\$17,137.61		\$17,137.61
0750 Restricted Cash - Meter Deposits	\$5,000.00	\$103,483.14		\$108,483.14
Capital Assets:				
1600 Land	\$27,587.32	\$115,999.00	\$19,990.56	\$163,576.88
1620 Buildings	\$751,806.33	\$3,885,261.92		\$4,637,068.25
1640 Improvements Other Than Buildings	\$3,010,424.56	\$4,903,633.75	\$8,241,231.61	\$16,155,289.92
1660 Machinery & Equipment	\$176,497.23	\$624,048.93	\$567,748.93	\$1,368,295.09
Less Accumulated Depreciation	-\$2,349,223.17	-\$3,880,037.94	-\$4,039,312.04	-\$10,268,573.15
1680 Construction in Progress				
1890 Net Pension Asset	\$106.19	\$352.69	\$97.86	\$556.74
1960 Pension Related Deferred Outflows	\$34,605.45	\$111,795.12	\$35,186.66	\$181,587.23
TOTAL NONCURRENT ASSETS:	\$1,656,803.91	\$6,429,431.44	\$4,859,681.00	\$12,945,916.35
TOTAL ASSETS	\$2,088,683.46	\$8,072,497.51	\$5,114,276.54	\$15,275,457.51
LIABILITIES				
CURRENT LIABILITIES				
2020 Accounts Payable	\$12,739.99	\$166,105.08	\$6,926.71	\$185,771.78
2160 Accrued Wages Payable	\$4,695.27	\$12,137.22	\$3,593.24	\$20,425.73
2080 Due to General Fund				\$0.00
2200 Customer Deposits	\$5,000.00	\$103,483.14		\$108,483.14
2240 Deferred Revenue				\$0.00
2261 Bonds Payable	\$15,977.46	\$424,361.59	\$70,142.94	\$510,481.99
TOTAL CURRENT LIABILITIES	\$38,412.72	\$706,087.03	\$80,662.89	\$825,162.64
NONCURRENT LIABILITIES				
2310 Bonds Payable			\$370,940.67	\$370,940.67
2330 Accrued Leave Payable	\$10,464.00	\$29,492.04	\$10,464.00	\$50,420.04
2360 Advance from Another Fund				\$0.00
2370 Other Long Term Payable	\$21,591.60	\$21,591.60	\$129,549.61	\$172,732.81
2391 Net Pension Liability	\$0.00	\$0.00	\$0.00	\$0.00
2480 Pension Related Deferred Inflows	\$8,366.23	\$24,995.60	\$7,520.90	\$40,882.73
TOTAL NONCURRENT LIABILITIES	\$40,421.83	\$76,079.24	\$518,475.18	\$634,976.25
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt	\$1,601,114.81	\$5,224,544.07	\$4,348,575.45	\$11,174,234.33
2511 Restricted for Debt Service		\$208,503.06	\$34,737.42	\$243,240.48
2512 Restricted for Bond Reserve		\$17,137.61		\$17,137.61
2516 Restricted for Facility Replacement		\$339,254.16		\$339,254.16
Restricted for Customer Deposits	\$5,000.00	\$103,483.14		\$108,483.14
2519 Restricted for Capital Outlay				\$0.00
2520 Unrestricted Net Assets	\$377,388.69	\$1,310,256.99	\$104,061.98	\$1,791,707.66
2539 Restricted Net Pension	\$26,345.41	\$87,152.21	\$27,763.62	\$141,261.24
TOTAL NET ASSETS	\$2,009,848.91	\$7,290,331.24	\$4,515,138.47	\$13,815,318.62
TOTAL LIABILITIES AND NET ASSETS	\$2,088,683.46	\$8,072,497.51	\$5,114,276.54	\$15,275,457.51

The Notes to the Financial Statements are an integral part of this statement.

Section 3

CITY OF FORT PIERRE
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS

For the Fiscal Year Ended December 31, 2018

	Business-type Activities-Enterprise Funds			Totals
	Water Fund	Electric Fund	Sanitary Sewer Fund	
Operating Revenue				
Charges for Goods and Services	\$689,276.85	\$2,885,323.42	\$489,034.66	\$4,063,634.93
Total Operating Revenue	\$689,276.85	\$2,885,323.42	\$489,034.66	\$4,063,634.93
Operating Expenses				
Personal Services	\$163,550.70	\$344,555.04	\$127,296.92	\$635,402.66
Other Current Expense (incl bad debt)	\$64,534.22	\$154,020.38	\$117,815.29	\$336,369.89
Costs of Goods Sold	\$220,059.00	\$1,627,512.79		\$1,847,571.79
Depreciation	\$109,717.28	\$360,110.18	\$289,910.96	\$759,738.42
Total Operating Expenses	\$557,861.20	\$2,486,198.39	\$535,023.17	\$3,579,082.76
Operating Income (Loss)	\$131,415.65	\$399,125.03	-\$45,988.51	\$484,552.17
Non-Operating Revenue (Expenses)				
State Grant				\$0.00
Interest Revenue		\$4,804.84		\$4,804.84
Special Assessment	\$603.62			\$603.62
Rentals		\$94.50		\$94.50
Bond/Loan Proceeds				\$0.00
Misc. Non-operating Revenue (expense)	\$1,202.10	\$155,166.57	\$456.50	\$156,825.17
Interest Expense	-\$1,452.76	-\$31,910.51	-\$20,274.07	-\$53,637.34
Sale of Fixed Assets		\$116,397.13		\$116,397.13
Compensation for Loss/Damage to FA				\$0.00
Total Non-Operating Revenue (Expenses)	\$352.96	\$244,552.53	-\$19,817.57	\$225,087.92
Income (Loss) before Contributions	\$131,768.61	\$643,677.56	-\$65,806.08	\$709,640.09
Change in Fund Equity:	\$0.00	\$0.00	\$0.00	\$0.00
Change in Restricted Net Pension	-\$7,989.26	-\$26,127.28	-\$7,362.66	-\$41,479.20
Change in Debt				\$0.00
Change in Reserves				
Change in Special Assessments	\$591.64			\$591.64
Change in Assets/Depreciation	\$35,493.16	\$32,550.00	\$17,571.06	\$85,614.22
Changes in Net Assets	\$159,864.15	\$650,100.28	-\$55,597.68	\$754,366.75
Total Net Assets, January 1, 2018	\$1,849,984.76	\$6,640,230.96	\$4,570,736.15	\$13,060,951.87
Adjustments to Retained Earnings				\$0.00
Total Net Assets, December 31, 2018	\$2,009,848.91	\$7,290,331.24	\$4,515,138.47	\$13,815,318.62

CITY OF FORT PIERRE
BALANCE SHEET
FIDUCIARY FUNDS
For the Year Ending 12/31/2018

	Agency Funds
ASSETS:	
0100 Cash	\$100,764.89
1210 Special Assessments--Current	\$0.00
1220 Special Assessments--Delinquent	\$114,607.62
1230 Special Assessments-Deferred	\$0.00
TOTAL ASSETS	\$215,372.51
 LIABILITIES AND FUND BALANCES:	
LIABILITIES	
2180 Amts. Held for Spec. Assess. Debt Service	\$0.00
2240 Deferred Revenue	\$114,607.62
TOTAL LIABILITIES	\$114,607.62
 FUND BALANCES:	
2670 Unassigned Fund Balance	\$100,764.89
TOTAL FUND BALANCES	\$100,764.89
TOTAL LIABILITIES AND FUND BALANCES	\$215,372.51

CITY OF FORT PIERRE
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ending 12/31/2018

	Special Revenue			Permanent		Cedar Hills Cemetery	Total Nonmajor Governmental Funds
	BBB Sales Tax	Second One Percent Sales Tax	BID Occ Tax	Tax Increment Finance District No. 2	Tax Increment Finance District No. 5		
ASSETS:							
0100 Cash	\$8,216.52	\$6,599.21	\$4,646.00	\$85,122.92	\$43,457.58	\$10,403.31	\$158,445.54
0770 Cemetery Trust Fund						\$31,926.51	\$31,926.51
0790 Fort Pierre Rec Assn							\$0.00
1100 Taxes Reveivable-Delinquent					\$104.86		\$104.86
1210 Special Assessments--Current							\$0.00
1220 Special Assessments--Delinquent							\$0.00
1230 Special Assessments-Deferred							\$0.00
1320 Due From County Government					\$987.37		\$987.37
1322 Due From State Government	\$12,120.91						\$12,120.91
1321 Due From Other Govt							\$0.00
1330 Advance to Another Fund							\$0.00
1430 Prepaid Expenses							\$0.00
TOTAL ASSETS	<u>\$20,337.43</u>	<u>\$6,599.21</u>	<u>\$4,646.00</u>	<u>\$85,122.92</u>	<u>\$44,549.81</u>	<u>\$42,329.82</u>	<u>\$203,585.19</u>
LIABILITIES AND FUND BALANCES:							
LIABILITIES							
2020 Accounts Payable			\$4,646.00				\$4,646.00
2240 Deferred Revenue					\$104.86		\$104.86
TOTAL LIABILITIES	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$4,646.00</u>	<u>\$0.00</u>	<u>\$104.86</u>	<u>\$0.00</u>	<u>\$4,750.86</u>
FUND BALANCES:							
2610 Restricted Fund Balance for Adv to Fund							\$0.00
2609 Restricted for Fort Pierre Rec Assn							\$0.00
2617 Nonspendable Fund Bal-Perpetual Cemetery Trust						\$31,926.51	\$31,926.51
2641 Restricted Funds Balance-Debt Service		\$6,599.21		\$85,122.92	\$44,444.95		\$136,167.08
Restricted for Cemetery Improvements			\$0.00			\$10,403.31	\$10,403.31
Restricted for Promotion of City	\$20,337.43		\$0.00				\$20,337.43
TOTAL FUND BALANCES	<u>\$20,337.43</u>	<u>\$6,599.21</u>	<u>\$0.00</u>	<u>\$85,122.92</u>	<u>\$44,444.95</u>	<u>\$42,329.82</u>	<u>\$198,834.33</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$20,337.43</u>	<u>\$6,599.21</u>	<u>\$4,646.00</u>	<u>\$85,122.92</u>	<u>\$44,549.81</u>	<u>\$42,329.82</u>	<u>\$203,585.19</u>

CITY OF FORT PIERRE
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ending 12/31/2018

	<u>Capital Projects Funds</u>		<u>Total Nonmajor Governmental Funds</u>
	<u>US COE</u>	<u>Stanley Townsite/ Vintage Square</u>	
ASSETS:			
0100 Cash	\$0.00		\$0.00
TOTAL ASSETS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
LIABILITIES AND FUND BALANCES:			
LIABILITIES			
2020 Accounts Payable			\$0.00
2090 Due to Other Government	\$0.00		\$0.00
2240 Deferred Revenue	\$0.00		\$0.00
2360 Advance from Another Fund			\$0.00
TOTAL LIABILITIES	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
FUND BALANCES:			
2670 Unassigned Fund Balance	\$0.00		\$0.00
TOTAL FUND BALANCES	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

CITY OF FORT PIERRE
 COMBINING BALANCE SHEET
 AGENCY FUNDS
 For the Year Ending 12/31/2018

	Agency Funds				Total Agency Funds
	5th/2nd Ave. Spec Assessment	Stanley Townsite Spec Assessment	Vintage Square Spec Assessment	Stanley County Law Enforcement	
ASSETS:					
0100 Cash	\$1,313.54	\$0.00	\$0.00	\$99,451.35	\$100,764.89
1210 Special Assessments--Current					\$0.00
1220 Special Assessments--Delinquent		\$114,607.62			\$114,607.62
1230 Special Assessments-Deferred					\$0.00
TOTAL ASSETS	<u>\$1,313.54</u>	<u>\$114,607.62</u>	<u>\$0.00</u>	<u>\$99,451.35</u>	<u>\$215,372.51</u>
LIABILITIES & FUND BALANCES:					
LIABILITIES					
2081 Due to Electric fund					\$0.00
2240 Deferred Revenue		\$114,607.62			\$114,607.62
TOTAL LIABILITIES	<u>\$0.00</u>	<u>\$114,607.62</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$114,607.62</u>
FUND BALANCES:					
2670 Unassigned Fund Balance	\$1,313.54	\$0.00	\$0.00	\$99,451.35	\$100,764.89
TOTAL FUND BALANCES	<u>\$1,313.54</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$99,451.35</u>	<u>\$100,764.89</u>
TOTAL LIABILITIES & FUND BALANCES	<u>\$1,313.54</u>	<u>\$114,607.62</u>	<u>\$0.00</u>	<u>\$99,451.35</u>	<u>\$215,372.51</u>

CITY OF FORT PIERRE
 COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ending 12/31/2018

	<u>Capital Projects</u>		<u>Total Nonmajor Governmental Funds</u>
	<u>US COE</u>	<u>Stanley Townsite/ Vintage Square</u>	
Revenue			
332 Intergovernmental Revenue			
3320 US COE Grant			\$0.00
Total Grants	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total Revenue	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>
Expenditures			
432 Sanitary Sewer			
432 Sanitary Sewer			\$0.00
Total Sanitary Sewer	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
434 Electric			
434 Electric	\$0.00		\$0.00
Total Electric	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Capital Outlay	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total Expenditures	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>
Excess (deficiency) of Rev over Expenditures	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Other Financing Sources (Uses)			
367 Contribution From Private Sources			\$0.00
391 Operating Transfers In		\$0.00	\$0.00
392 Proceeds From Long-term Liabilities			\$0.00
511 Operating Transfers Out			\$0.00
Total Other Financing Sources	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Other Change in Fund Balances:	\$0.00	\$0.00	\$0.00
Net Change in Fund Balances	\$0.00	\$0.00	\$0.00
Fund Balance January 1, 2018	\$0.00	\$0.00	\$0.00
Fund Balance December 31, 2018	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>

CITY OF FORT PIERRE
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ending 12/31/2018

	Special Revenue			Permanent		Total Nonmajor Governmental Funds
	BBB Sales Tax	Second One Percent Sales Tax	Tax Increment Finance District No. 2	Tax Increment Finance District No. 5	Cedar Hills Cemetery	
Revenue						
310 Taxes						
310 Property Taxes			\$73,374.49	\$34,700.65		\$108,075.14
313 Sales & Use Tax	\$120,599.45					\$120,599.45
319 Penalty & Interest on Delinq Taxes						\$0.00
Total Taxes	\$120,599.45	\$0.00	\$73,374.49	\$34,700.65	\$0.00	\$228,674.59
360 Miscellaneous Revenue						
361 Interest Earned			\$0.00	\$0.00	\$198.06	\$198.06
363 Special Assessments						\$0.00
367 Special Assessments						\$0.00
367 Contributions from Private Sources						\$0.00
369 Misc Rev-Deadwood Grant						\$0.00
369 Occupancy Tax/Fee-BID			\$85,588.00			\$85,588.00
Total Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$198.06	\$85,786.06
380 Sales of Goods & Services						
861 Sale of Cemetery Lots						\$0.00
Total Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$120,599.45	\$0.00	\$73,374.49	\$34,700.65	\$198.06	\$314,460.65

Expenditures										
429 Current Expenditures										
429 Dues & Fees										
Total Cemetery	\$0.00	\$0.00	\$1,659.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,659.08
456 Other Expenditures										
456 Economic Development Corp										
Total Cemetery	\$0.00	\$0.00	\$83,928.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83,928.92
460 Conservation & Development										
460 Economic Development	\$129,200.08									\$129,200.08
Total Conservation & Development	\$129,200.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$129,200.08
470 Debt Service										
470 Debt Service										\$0.00
Total Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay										
Total Expenditures	\$129,200.08	\$0.00	\$85,588.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214,788.08
Excess (deficiency) of Rev over Expenditures	-\$8,600.63	\$0.00	\$0.00	\$73,374.49	\$34,700.65	\$198.06				\$99,672.57
Other Financing Sources (Uses)										
391 Interfund Loan Payments										\$0.00
391 Long-Term Bond Proceeds										\$0.00
Total Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				\$0.00
Other Change in Fund Balances:										
change in special assessments										\$0.00
change in reserve										\$0.00
Net Change in Fund Balances	-\$8,600.63	\$0.00	\$0.00	\$73,374.49	\$34,700.65	\$198.06				\$99,672.57
Fund Balance January 1, 2018	\$28,938.06	\$6,599.21	\$0.00	\$11,748.43	\$9,744.30	\$42,131.76				\$99,161.76
Fund Balance December 31, 2018	\$20,337.43	\$6,599.21	\$0.00	\$85,122.92	\$44,444.95	\$42,329.82				\$198,834.33

The Notes to the Financial Statements are an integral part of this statement.

CITY OF FORT PIERRE
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ending 12/31/18

Governmental Activities

	Revenue Bonds	Special Assessment	Compensated Absences	Financing (Capital Acquisition) Leases	Total
Debt Payable, January 1, 2018	4,355,206	\$0	\$24,843	\$281,791	4,661,841
New Issues:					
Equip Lease					0
Change in Compensated Absences			1,123		1,123
Retired	(353,023)	0		(62,562)	-415,586
DEBT PAYABLE, DEC. 31, 2018	4,002,183	\$0	\$25,967	\$219,229	4,247,379

Business-Type Activities

	Revenue Bonds	Special Assessment	Transmission Capacity Agreement	Financing (Capital Acquisition) Leases	Compensated Absences	Total
Debt Payable, January 1, 2018	1,294,753	\$0	\$0	363,165	\$46,208	1,704,126
New Issues:						
Equip Lease						0
Change in Compensated Absences					4,212	4,212
Retired	(509,782)	0	0	(93,980)		-603,762
DEBT PAYABLE, DEC. 31, 2018	784,971	\$0	\$0	\$269,185	\$50,420	1,104,576

Debt payable at December 31, 2018 is comprised of the following:

Revenue Bonds:

Series 2002/2011 Electric Surcharge. Maturity date December 2019, 2.75% interest. Debt is repaid from the Electric Fund.	305,000.00
Series 2004 State Revolving Fund (SRF) Sanitary Sewer, maturity date June 1, 2026 3.5% interest. Debt is repaid from Sanitary Sewer Fund.	203,215.28
Series 2007 Electric Revenue Bond. Maturity date October 2019, 4.77% interest. Debt is repaid from the Electric Fund.	79,936.43
Series 2011 State Revolving Fund (SRF) Drainage Ditch, maturity date July 1, 2031, 3% interest. Debt is repaid from General Fund.	357,183.04
Series 2012 Sales Tax Revenue Bonds-Streets and Refunding maturity date December 1, 2032, varied% interest. Debt is repaid from General Fund.	2,455,000.00
Series 2014 Street Repairs Loan. Maturity date American Bank & Trust; May 1, 2034 varied% interest. Debt is repaid from General Fund.	1,190,000.00
Series 2013/14 State Revolving Fund (SRF) Sanitary Sewer, Clean Water #6, maturity date July 15, 2044 3.25% interest. Debt is repaid from Sanitary Sewer Fund.	196,819.06

Compensated Absences:

Paid out of the General, Electric, Water and Sanitary Sewer Funds. Payment to be made by the fund that the payroll expenditures are charged to.	76,386.79
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Financing (Capital Acquisition) Leases:

2015 Lease Purchase - KS StateBank \$413,395 5/15/19 Maturity 2.39% General/Water/Sewer/Electric	84,607.82
2015 Lease Purchase - KS StateBank \$565,812.55 2/10/23 Maturity 2.97% General/Water/Sewer/Electric	403,805.96

Notes Payable (short-term, not included in schedule):

As of December 31, 2018, the City was acting as a fiscal agent for the following special assessment issues:

n/a -

The City is liable neither directly nor indirectly for the preceding special assessments.

REQUIRED SUPPLEMENTARY INFORMATION
CITY OF FORT PIERRE
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Positive (Negative)</u>
Revenues:				
310 Taxes:				
311 General Property Taxes	1,158,818.00	1,158,818.00	1,117,011.04	(41,806.96)
313 General Sales and Use Taxes	1,148,992.00	1,148,992.00	1,149,382.59	390.59
315 Amusement Taxes	450.00	450.00	384.00	(66.00)
319 Penalties and Interest on Delinquent Taxes	3,000.00	3,000.00	2,750.85	(249.15)
320 Licenses and Permits	40,800.00	40,800.00	47,113.35	6,313.35
330 Intergovernmental Revenue:				
331 Federal Grants	0.00	0.00	2,780.51	2,780.51
334 State Grants	0.00	0.00	7,241.00	7,241.00
335 State Shared Revenue:				
335.01 Bank Franchise Tax	1,800.00	1,800.00	13,973.46	12,173.46
335.02 Motor Vehicle Commercial Prorate	5,000.00	5,000.00	5,159.87	159.87
335.03 Liquor Tax Reversion	12,500.00	12,500.00	12,703.12	203.12
335.04 Motor Vehicle Licenses (5%)	30,000.00	30,000.00	36,043.37	6,043.37
335.08 Local Government Highway and Bridge Fund	30,000.00	30,000.00	32,198.80	2,198.80
335.20 Other	0.00	0.00	0.00	0.00
338 County Shared Revenue:				
338.01 County Road Tax (25%)	4,444.00	4,444.00	4,444.00	0.00
340 Charges for Goods and Services:				
341 General Government	59,200.00	59,200.00	45,803.00	(13,397.00)
342 Public Safety	0.00	0.00	0.00	0.00
343 Highways and Streets	103,360.00	103,360.00	68,167.46	(35,192.54)
344 Sanitation	600.00	600.00	3,605.00	3,005.00
345 Health	1,500.00	1,500.00	950.00	(550.00)
346 Culture and Recreation	31,000.00	31,000.00	40,249.23	9,249.23
349 Economic Development Activities	0.00	0.00	0.00	0.00
350 Fines and Forfeits:				
351 Court Fines and Costs	200.00	200.00	205.16	5.16
353 Parking Fines	500.00	500.00	900.00	400.00
360 Miscellaneous Revenue:				
361 Investment Earnings	2,500.00	2,500.00	27,329.13	24,829.13
362 Rentals	0.00	0.00	1,250.00	1,250.00
363 Special Assessments	500.00	500.00	754.65	254.65
364 Special Maintenance Fee	144,706.00	144,706.00	131,531.46	(13,174.54)
367 Contributions and Donations	0.00	83,500.00	3,875.50	(79,624.50)
369 Misc Revenue	0.00	0.00	40,248.45	40,248.45

REQUIRED SUPPLEMENTARY INFORMATION
CITY OF FORT PIERRE
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Positive (Negative)</u>
369 T.V. Franchise	30,000.00	30,000.00	30,166.79	166.79
369 Recovery of Prior Year Expenditures	0.00	0.00	922.00	922.00
391 SRF Loan Proceeds	0.00	0.00	0.00	0.00
392 Lease Purchase Proceeds	0.00	0.00	0.00	0.00
392 State Loan Proceeds-Flood	0.00	0.00	0.00	0.00
369 Sale of Fixed Assets	0.00	0.00	0.00	0.00
394 Comp for Loss/Damaged FA		0.00	0.00	0.00
Total Revenue	2,809,870.00	2,893,370.00	2,827,143.79	(66,226.21)
Expenditures:				
410 General Government:				
411 Mayor & Council	105,731.00	105,731.00	100,520.49	5,210.51
413 Elections	1,500.00	1,500.00	11.83	1,488.17
414 Legal	60,000.00	60,000.00	49,507.40	10,492.60
414 Financial Administration	149,211.00	149,211.00	142,058.06	7,152.94
419 General Gov't Building	0.00	0.00	0.00	0.00
419 Planning/Zoning	54,775.00	54,775.00	46,364.03	8,410.97
Total General Government	371,217.00	371,217.00	338,461.81	32,755.19
420 Public Safety:				
421 Police	323,839.00	324,839.00	323,717.78	1,121.22
422 Fire	90,986.00	90,986.00	90,736.00	250.00
423 Building Inspection	25,066.00	25,066.00	20,584.85	4,481.15
429 Civil Defense	1,500.00	1,500.00	40.81	1,459.19
Total Public Safety	441,391.00	442,391.00	435,079.44	7,311.56
430 Public Works:				
430 Shop	108,500.00	108,500.00	94,959.23	13,540.77
431 Public Works Administration	124,849.00	124,849.00	114,952.14	9,896.86
431 Highways and Streets	604,752.00	604,752.00	440,842.89	163,909.11
431 Snow Removal	16,129.00	48,129.00	25,331.18	22,797.82
432 Street Cleaning	40,970.00	40,970.00	24,230.97	16,739.03
432 Solid Waste	38,012.00	38,012.00	13,506.81	24,505.19
439 Transit	28,000.00	28,000.00	28,000.00	0.00
Total Public Works	961,212.00	993,212.00	741,823.22	251,388.78
440 Health and Welfare:				
441 Health	26,610.00	26,610.00	26,110.00	500.00
Total Health and Welfare	26,610.00	26,610.00	26,110.00	500.00

REQUIRED SUPPLEMENTARY INFORMATION
CITY OF FORT PIERRE
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Positive (Negative)</u>
450 Culture and Recreation:				
451 Swimming Pool	110,183.00	110,183.00	101,777.60	8,405.40
451 Community Youth Involved	11,000.00	11,000.00	10,999.92	0.08
452 Parks	278,085.00	278,085.00	267,162.58	10,922.42
455 Libraries	9,500.00	9,500.00	9,500.00	0.00
456 Expo Building	0.00	0.00	4,252.65	(4,252.65)
457 Cultural Arts	5,000.00	5,000.00	5,000.00	0.00
458 Museums	45,250.00	128,750.00	74,601.91	54,148.09
Total Culture and Recreation	459,018.00	542,518.00	473,294.66	69,223.34
460 Conservation and Development:				
460 Conservation & Development	500.00	500.00	500.00	0.00
461 Teton Island Addition	0.00	0.00	0.00	0.00
Total Conservation and Development	500.00	500.00	500.00	0.00
470 Debt Service	565,934.00	565,934.00	565,931.46	2.54
480 Intergovernmental Expenditures	0.00	0.00	0.00	0.00
490 Miscellaneous:				
491 Judgements and Losses	0.00	0.00	0.00	0.00
Total Miscellaneous	0.00	0.00	0.00	0.00
Total Expenditures	2,825,882.00	2,942,382.00	2,581,200.59	361,181.41

CITY OF FORT PIERRE

Balance Sheet

For General Fixed Assets Account Group (900)
Month Thirteen, December 31, 2018

Assets**Fixed Assets**

900.0000.00.1600	Land - Public ROW	350,220.91
900.0000.00.1601	Land - Deeded	661,732.89
900.0000.00.1620	Buildings	533,364.17
900.0000.00.1630	Accum. Depr.-Buildings (Credit)	(303,632.12)
900.0000.00.1640	Improvements Other Than Buildings	19,764,933.34
900.0000.00.1650	Accum. Depr.-Improve. Other Than Bldgs.	(6,815,694.17)
900.0000.00.1660	Machinery & Equipment	1,321,784.60
900.0000.00.1670	Accum. Depr.-Mach. & Equip. (Credit)	(709,967.26)
900.0000.00.1680	Construction Work In Progress	95,556.87
900.0000.00.1690	Equity in Law Enforcement Fixed Assets	142,999.71
900.0000.00.1692	Accum. Depr.-Equity in Law Enforcement	(91,678.11)
	Total Fixed Assets	<u>14,949,620.83</u>
	Total Assets	<u>\$ 14,949,620.83</u>

Fund Equity

900.0000.00.2531	Invested in Capital Assets, Net of Related Debt	\$ 14,949,620.83
	Total Fund Equity	<u>14,949,620.83</u>
	Excess of Revenue Over Expenditures	<u>.00</u>
	Total Fund Balances	<u>14,949,620.83</u>
	Total Liabilities and Fund Balances	<u>\$ 14,949,620.83</u>

CITY OF FORT PIERRE**Balance Sheet**

For General Long-Term Debt Account Group (999)

Month Thirteen, December 31, 2018

Assets**Other Assets**

999.0000.00.1870	Amt. Provided for Other Long-Term Debt	25,966.75
999.0000.00.1890	Net Pension Asset	491.21
999.0000.00.1900	Other Assets	4,221,411.77
999.0000.00.1960	Pension Related Deferred Outflows	163,153.71
	Total Other Assets	4,411,023.44
	Total Assets	\$ 4,411,023.44

Liabilities and Fund Balance**Current Liabilities**

999.0000.00.2262	Bonds Payable-Revenue Obligation	263,530.54
	Total Current Liabilities	263,530.54

Long-Term Liabilities

999.0000.00.2320	Bonds Payable-Revenue Obligation	3,802,912.41
999.0000.00.2330	Accrued Leave Payable	25,966.75
999.0000.00.2370	Other Long-term Debt	154,968.82
999.0000.00.2480	Pension Related Deferred Inflows	41,724.11
	Total Long-Term Liabilities	4,025,572.09
	Total Liabilities	4,289,102.63

Fund Equity

999.0000.00.2539	Restricted Net Position	121,920.81
	Total Fund Equity	121,920.81
	Total Fund Balances	121,920.81
	Total Liabilities and Fund Balances	\$ 4,411,023.44