

CITY OF FORT PIERRE

Balance Sheet

For General Fund (101)

July 31, 2009

Assets**Current Assets**

101.0000.00.0100	Cash-In-Bank	(550,840.41)
101.0000.00.0200	Cash Change	500.00
101.0000.00.0300	Petty Cash	500.00
101.0000.00.0710	Facility Replace - Firehall Reserve	7,500.00
101.0000.00.0720	Debt Reserve - Debt Reserve for Teton Island	1,023,949.32
101.0000.00.0755	Deposit-SD Public Assurance Alliance	29,390.19
101.0000.00.0760	Park Fund - Restricted Cash	27,746.39
101.0000.00.0780	Expo Building - Restricted Cash	6,492.48
101.0000.00.1080	Taxes Receivable-Current	346,257.97
101.0000.00.1100	Taxes Receivable-Delinquent	41,337.61
101.0000.00.1150	Accounts Receivable	(.01)
101.0000.00.1153	Accounts Receivables	12,009.11
101.0000.00.1210	Spec. Assess. Rec.-Current	418.38
101.0000.00.1220	Spec. Assess. Rec.-Delinquent	2,583.76
101.0000.00.1230	Spec. Assess. Rec.-Deferred	13,084.99
101.0000.00.1240	Spec. Assess. - Teton Island	378,472.88
101.0000.00.1250	Spec. Assess. - Broken Timber	62,316.72
101.0000.00.1410	Inventory of Supplies	105,863.04
101.0000.00.1420	Land Held for Resale	362,304.75
	Total Current Assets	1,869,887.18
	Total Assets	\$ 1,869,887.18

Liabilities and Fund Balance**Current Liabilities**

101.0000.00.2020	Accounts Payable	6,194.02
101.0000.00.2060	Contracts Payable	328,383.20
101.0000.00.2170	Sales Tax Payable	1,237.22
101.0000.00.2190	Amts. Held For Other	(4,941.87)
101.0000.00.2240	Deferred Revenue	844,472.31
	Total Current Liabilities	1,175,344.88

Long-Term Liabilities

101.0000.00.2330	Accrued Leave Payable	3,333.98
	Total Long-Term Liabilities	3,333.98
	Total Liabilities	1,178,678.86

Fund Equity

101.0000.00.2608	Fund Balance Reserved for Facility Replacement	7,500.00
101.0000.00.2609	Fund Balance Reserved for Deposits	29,390.19
101.0000.00.2612	Fund Balance Reserved for Inventory	468,167.79
101.0000.00.2614	Fund Balance Reserved for Debt Service	1,023,949.32
101.0000.00.2616	Fund Balance Reserved for Park Reserve	27,746.39

CITY OF FORT PIERRE

Balance Sheet

For General Fund (101)

July 31, 2009

101.0000.00.2618	Fund Balance Reserved for Expo Building	6,492.48
101.0000.00.2620	Unreserved Fund Balances	<u>(454,728.56)</u>
	Total Fund Equity	<u>1,108,517.62</u>
	Excess of Revenue Over Expenditures	<u>(417,309.30)</u>
	Total Fund Balances	<u>691,208.32</u>
	Total Liabilities and Fund Balances	<u>\$ 1,869,887.18</u>

CITY OF FORT PIERRE

Balance Sheet

For BBB Sales & Use Tax (211)

July 31, 2009

Assets

Current Assets

211.0000.00.0100	Cash-In-Bank	(33,818.97)
	Total Current Assets	<u>(33,818.97)</u>
	Total Assets	<u>\$ (33,818.97)</u>

Liabilities and Fund Balance

Current Liabilities

	Total Current Liabilities	<u>.00</u>
	Total Liabilities	<u>.00</u>

Fund Equity

211.0000.00.2620	Unreserved Fund Balances	(453.86)
	Total Fund Equity	<u>(453.86)</u>
	Excess of Revenue Over Expenditures	(33,365.11)
	Total Fund Balances	<u>(33,818.97)</u>
	Total Liabilities and Fund Balances	<u>\$ (33,818.97)</u>

CITY OF FORT PIERRE**Balance Sheet**

For 2nd Percent Sales & Use Tax (212)

July 31, 2009

Assets**Current Assets**

212.0000.00.0100	Cash-In-Bank	2,774.21
212.0000.00.1210	Spec. Assess. Rec.-Current	431.00
212.0000.00.1220	Spec. Assess. Rec.-Delinquent	1,431.00
212.0000.00.1230	Spec. Assess. Rec.-Deferred	2,972.40
212.0000.00.1330	Advance to Another Fund	40,000.00
	Total Current Assets	47,608.61
	Total Assets	\$ 47,608.61

Liabilities and Fund Balance**Current Liabilities**

212.0000.00.2240	Deferred Revenue	4,834.40
	Total Current Liabilities	4,834.40
	Total Liabilities	4,834.40

Fund Equity

212.0000.00.2610	Fund Balance Reserved for Advance to Fund	40,000.00
212.0000.00.2620	Unreserved Fund Balances	1,774.21
	Total Fund Equity	41,774.21
	Excess of Revenue Over Expenditures	1,000.00
	Total Fund Balances	42,774.21
	Total Liabilities and Fund Balances	\$ 47,608.61

CITY OF FORT PIERRE

Balance Sheet

For TIF District No. 2 Debt Service Reserve (301)

July 31, 2009

Assets

Current Assets

301.0000.00.0100	Cash-In-Bank	22,869.32
301.0000.00.1080	Taxes Receivable-Current	(2,603.19)
	Total Current Assets	<u>20,266.13</u>
	Total Assets	<u>\$ 20,266.13</u>

Liabilities and Fund Balance

Current Liabilities

Total Current Liabilities	<u>.00</u>
Total Liabilities	<u>.00</u>

Fund Equity

301.0000.00.2614	Fund Balance Reserved for Debt Service	44,398.89
	Total Fund Equity	<u>44,398.89</u>
	Excess of Revenue Over Expenditures	(24,132.76)
	Total Fund Balances	<u>20,266.13</u>
	Total Liabilities and Fund Balances	<u>\$ 20,266.13</u>

CITY OF FORT PIERRE

Balance Sheet

For Construction, Relocation, and Alteration of Facili (510)

July 31, 2009

Assets

Current Assets

510.0000.00.0100	Cash-In-Bank	1,253,550.64
	Total Current Assets	<u>1,253,550.64</u>
	Total Assets	<u>\$ 1,253,550.64</u>

Liabilities and Fund Balance

Current Liabilities

510.0000.00.2090	Due to Other Government	150.62
510.0000.00.2240	Deferred Revenue	1,253,400.02
	Total Current Liabilities	<u>1,253,550.64</u>
	Total Liabilities	<u>1,253,550.64</u>

Fund Equity

	Total Fund Equity	<u>.00</u>
	Excess of Revenue Over Expenditures	.00
	Total Fund Balances	<u>.00</u>
	Total Liabilities and Fund Balances	<u>\$ 1,253,550.64</u>

CITY OF FORT PIERRE

Balance Sheet

For Water (602)

July 31, 2009

Assets**Current Assets**

602.0000.00.0100	Cash-In-Bank	(147,128.67)
602.0000.00.0750	Meter Deposits-Restricted Cash	2,000.00
602.0000.00.1150	Accounts Receivable - Utilities	34,521.24
602.0000.00.1153	Accounts Receivables	1,383.15
602.0000.00.1210	Spec. Assess. Rec.-Current	(3,652.10)
602.0000.00.1220	Spec. Assess. Rec.-Delinquent	22,221.52
602.0000.00.1410	Inventory of Supplies	34,033.09
Total Current Assets		<u>(56,621.77)</u>

Fixed Assets

602.0000.00.1600	Land	27,587.32
602.0000.00.1620	Buildings	810,296.25
602.0000.00.1630	Accum. Depr.-Buildings (Credit)	(509,548.39)
602.0000.00.1640	Improvements Other Than Buildings	2,279,777.98
602.0000.00.1650	Accum. Depr.-Improve. Other Than Bldgs.	(878,443.38)
602.0000.00.1660	Machinery & Equipment	72,283.91
602.0000.00.1670	Accum. Depr.-Mach. & Equip. (Credit)	(46,014.84)
Total Fixed Assets		<u>1,755,938.85</u>

Other Assets

Total Other Assets	<u>.00</u>
Total Assets	<u>\$ 1,699,317.08</u>

Liabilities and Fund Balance**Current Liabilities**

602.0000.00.2200	Customer Deposits	2,250.00
602.0000.00.2240	Deferred Revenue	18,569.42
602.0000.00.2261	Bonds Payable-General Obligation	41,262.08
Total Current Liabilities		<u>62,081.50</u>

Long-Term Liabilities

602.0000.00.2310	Bonds Payable	147,880.02
602.0000.00.2330	Accrued Leave Payable	5,089.21
Total Long-Term Liabilities		<u>152,969.23</u>
Total Liabilities		<u>215,050.73</u>

Fund Equity

602.0000.00.2520	Unreserved Retained Earnings	1,478,834.26
Total Fund Equity		<u>1,478,834.26</u>
Excess of Revenue Over Expenditures		5,432.09
Total Fund Balances		<u>1,484,266.35</u>

CITY OF FORT PIERRE

Balance Sheet

For Water (602)

July 31, 2009

Total Liabilities and Fund Balances

\$ 1,699,317.08

Balance Sheet

For Electric (603)

July 31, 2009

Assets**Current Assets**

603.0000.00.0100	Cash-in-Bank	139,912.09
603.0000.00.0400	Needy Reserve	100.00
603.0000.00.0710	Facility Replace.-Restricted Cash	129,792.08
603.0000.00.0720	Debt Reserve-Restricted Cash	339,449.55
603.0000.00.0730	Capital Outlay - Bond Proceeds for Infrastructure	406,374.36
603.0000.00.0740	Bond Reserve-Restricted Cash	123,971.46
603.0000.00.0750	Meter Deposits-Restricted Cash	74,475.53
603.0000.00.1150	Accounts Receivable - Utilities	181,153.82
603.0000.00.1151	Accounts Receivable - Electric Surcharge	20,374.87
603.0000.00.1152	NSF Checks Receivable	467.51
603.0000.00.1153	Accounts Receivables	7,308.65
603.0000.00.1410	Inventory of Supplies	841,178.00
Total Current Assets		2,264,557.92

Fixed Assets

603.0000.00.1600	Land	115,999.00
603.0000.00.1620	Buildings	3,802,895.88
603.0000.00.1630	Accum. Depr.-Buildings (Credit)	(751,483.68)
603.0000.00.1640	Improvements Other Than Buildings	2,350,972.71
603.0000.00.1650	Accum. Depr.-Improve. Other Than Bldgs.	(932,796.67)
603.0000.00.1660	Machinery & Equipment	326,731.29
603.0000.00.1670	Accum. Depr.-Mach. & Equip. (Credit)	(246,987.93)
603.0000.00.1680	Construction Work In Progress	40,035.00
Total Fixed Assets		4,705,365.60
Total Assets		\$ 6,969,923.52

Liabilities and Fund Balance**Current Liabilities**

603.0000.00.2170	Sales Tax Payable	1,059.29
603.0000.00.2200	Customer Deposits	74,436.99
603.0000.00.2261	Bonds Payable-General Obligation	219,890.53
Total Current Liabilities		295,386.81

Long-Term Liabilities

603.0000.00.2230	Revenues Collection in Advance	1,062.51
603.0000.00.2310	Bonds Payable	3,077,516.21
603.0000.00.2330	Accrued Leave Payable	11,844.45
603.0000.00.2370	Other Long-term Debt	57,332.84
Total Long-Term Liabilities		3,147,756.01
Total Liabilities		3,443,142.82

Fund Equity

CITY OF FORT PIERRE

Balance Sheet

For Electric (603)

July 31, 2009

603.0000.00.2511	Retained Earnings Reserved for Debt Service	339,449.55
603.0000.00.2512	Retained Earnings Reserved for Bond Reserve	123,971.46
603.0000.00.2516	Retained Earnings Reserved for Facility Replacemen	129,792.08
603.0000.00.2519	Retained Earnings Reserved for Capital Outlay	406,374.36
603.0000.00.2520	Unreserved Retained Earnings	2,365,108.89
Total Fund Equity		3,364,696.34
	Excess of Revenue Over Expenditures	162,084.37
Total Fund Balances		3,526,780.71
Total Liabilities and Fund Balances	\$	6,969,923.53

CITY OF FORT PIERRE

Balance Sheet

For Sanitary Sewer (604)

July 31, 2009

Assets**Current Assets**

604.0000.00.0100	Cash-In-Bank	(31,864.70)
604.0000.00.0710	Facility Replace.-Restricted Cash	40,810.18
604.0000.00.0730	Capital Outlay - Restricted Cash	52,734.44
604.0000.00.1150	Accounts Receivable - Utilities	28,176.44
604.0000.00.1153	Accounts Receivables	10,501.79
604.0000.00.1230	Spec. Assess. Rec.-Deferred	5,844.84
604.0000.00.1410	Inventory of Supplies	7,534.30
Total Current Assets		113,737.29

Fixed Assets

604.0000.00.1600	Land	19,990.56
604.0000.00.1640	Improvements Other Than Buildings	6,591,069.70
604.0000.00.1650	Accum. Depr.-Improve. Other Than Bldgs.	(1,452,913.59)
604.0000.00.1660	Machinery & Equipment	159,696.03
604.0000.00.1670	Accum. Depr.-Mach. & Equip. (Credit)	(85,686.47)
604.0000.00.1680	Construction Work In Progress	7,780.00
Total Fixed Assets		5,239,936.23
Total Assets		\$ 5,353,673.52

Liabilities and Fund Balance**Current Liabilities**

604.0000.00.2170	Sales Tax Payable	8.10
604.0000.00.2240	Deferred Revenue	5,844.84
604.0000.00.2261	Bonds Payable-General Obligation	62,571.40
Total Current Liabilities		68,424.34

Long-Term Liabilities

604.0000.00.2310	Bonds Payable	690,328.40
604.0000.00.2330	Accrued Leave Payable	4,975.55
Total Long-Term Liabilities		695,303.95
Total Liabilities		763,728.29

Fund Equity

604.0000.00.2516	Retained Earnings Reserved for Facility Replacemen	42,025.00
604.0000.00.2519	Retained Earnings Reserved for Capital Outlay	52,734.44
604.0000.00.2520	Unreserved Retained Earnings	4,467,145.80
Total Fund Equity		4,561,905.24
Excess of Revenue Over Expenditures		28,039.99
Total Fund Balances		4,589,945.23
Total Liabilities and Fund Balances		\$ 5,353,673.52

CITY OF FORT PIERRE

Balance Sheet

For Cemetery (701)

July 31, 2009

Assets

Current Assets

701.0000.00.0100	Cash-In-Bank	4,349.05
701.0000.00.0770	Cemetery Trust Fund	31,926.51
	Total Current Assets	<u>36,275.56</u>

Other Assets

Total Other Assets	<u>.00</u>
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Total Assets	<u>\$ 36,275.56</u>
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Liabilities and Fund Balance

Current Liabilities

Total Current Liabilities	<u>.00</u>
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Long-Term Liabilities

Total Long-Term Liabilities	<u>.00</u>
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Total Liabilities	<u>.00</u>
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Fund Equity

701.0000.00.2617	Fund Balance Reserved for Trust Fund	31,926.51
701.0000.00.2620	Unreserved Fund Balances	4,138.56

Total Fund Equity	<u>36,065.07</u>
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Excess of Revenue Over Expenditures	<u>210.49</u>
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Total Fund Balances	<u>36,275.56</u>
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Total Liabilities and Fund Balances	<u>\$ 36,275.56</u>
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CITY OF FORT PIERRE

Balance Sheet

For 5th/2nd Ave. Curb and Gutter Special Assess (751)

July 31, 2009

Assets**Current Assets**

751.0000.00.0100	Cash-In-Bank	(325.49)
751.0000.00.1210	Spec. Assess. Rec.-Current	501.94
751.0000.00.1220	Spec. Assess. Rec.-Delinquent	3,573.63
	Total Current Assets	<u>3,750.08</u>

Other Assets

	Total Other Assets	<u>.00</u>
	Total Assets	<u>\$ 3,750.08</u>

Liabilities and Fund Balance**Current Liabilities**

751.0000.00.2180	Amts. Held for Spec. Assess. Debt Ser.	(485.06)
751.0000.00.2240	Deferred Revenue	4,075.57
	Total Current Liabilities	<u>3,590.51</u>

Long-Term Liabilities

	Total Long-Term Liabilities	<u>.00</u>
	Total Liabilities	<u>3,590.51</u>

Fund Equity

	Total Fund Equity	<u>.00</u>
	Excess of Revenue Over Expenditures	159.57
	Total Fund Balances	<u>159.57</u>
	Total Liabilities and Fund Balances	<u>\$ 3,750.08</u>

CITY OF FORT PIERRE

Balance Sheet

For Stanley Townsite Special Assessment Fund (752)

July 31, 2009

Assets**Current Assets**

752.0000.00.0100	Cash-In-Bank	54,495.53
752.0000.00.1210	Spec. Assess. Rec.-Current	24,158.69
752.0000.00.1220	Spec. Assess. Rec.-Delinquent	10,705.22
752.0000.00.1230	Spec. Assess. Rec.-Deferred	376,207.48
	Total Current Assets	<u>465,566.92</u>
	Total Assets	<u>\$ 465,566.92</u>

Liabilities and Fund Balance**Current Liabilities**

752.0000.00.2240	Deferred Revenue	411,071.39
	Total Current Liabilities	<u>411,071.39</u>

Long-Term Liabilities

	Total Long-Term Liabilities	<u>.00</u>
	Total Liabilities	<u>411,071.39</u>

Fund Equity

752.0000.00.2620	Unreserved Fund Balances	92,250.73
	Total Fund Equity	<u>92,250.73</u>
	Excess of Revenue Over Expenditures	(37,755.20)
	Total Fund Balances	<u>54,495.53</u>
	Total Liabilities and Fund Balances	<u>\$ 465,566.92</u>

CITY OF FORT PIERRE

Balance Sheet

For Vintage Square Addition Spec Assessment (753)

July 31, 2009

Assets**Current Assets**

753.0000.00.0100	Cash-In-Bank	7,527.79
	Total Current Assets	<u>7,527.79</u>
	Total Assets	<u>\$ 7,527.79</u>

Liabilities and Fund Balance**Current Liabilities**

	Total Current Liabilities	<u>.00</u>
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Long-Term Liabilities

	Total Long-Term Liabilities	<u>.00</u>
	Total Liabilities	<u>.00</u>

Fund Equity

753.0000.00.2620	Unreserved Fund Balances	7,527.79
	Total Fund Equity	<u>7,527.79</u>
	Excess of Revenue Over Expenditures	.00
	Total Fund Balances	<u>7,527.79</u>
	Total Liabilities and Fund Balances	<u>\$ 7,527.79</u>

CITY OF FORT PIERRE

Balance Sheet

For General Fixed Assets Account Group (900)

July 31, 2009

Assets**Fixed Assets**

900.0000.00.1600	Land - Public ROW	350,220.91
900.0000.00.1601	Land - Deeded	615,573.09
900.0000.00.1620	Buildings	493,640.27
900.0000.00.1630	Accum. Depr.-Buildings (Credit)	(184,385.51)
900.0000.00.1640	Improvements Other Than Buildings	7,059,888.84
900.0000.00.1650	Accum. Depr.-Improve. Other Than Bldgs.	(1,308,479.61)
900.0000.00.1660	Machinery & Equipment	715,210.70
900.0000.00.1670	Accum. Depr.-Mach. & Equip. (Credit)	(224,222.31)
900.0000.00.1680	Construction Work In Progress	68,264.50
900.0000.00.1690	Equity in Law Enforcement Fixed Assets	57,433.47
900.0000.00.1692	Accum. Depr.-Equity in Law Enforcement	(40,110.42)
	Total Fixed Assets	<u>7,603,033.93</u>
	Total Assets	<u>\$ 7,603,033.93</u>

Fund Equity

900.0000.00.2531	Invested in Capital Assets, Net of Related Debt	7,603,033.93
	Total Fund Equity	<u>7,603,033.93</u>
	Excess of Revenue Over Expenditures	.00
	Total Fund Balances	<u>7,603,033.93</u>
	Total Liabilities and Fund Balances	<u>\$ 7,603,033.93</u>

CITY OF FORT PIERRE

Balance Sheet

For General Long-Term Debt Account Group (999)

July 31, 2009

Assets**Other Assets**

999.0000.00.1870	Amt. Provided for Other Long-Term Debt	261,377.92
999.0000.00.1900	Other Assets	2,848,695.79
	Total Other Assets	<u>3,110,073.71</u>
	Total Assets	<u>\$ 3,110,073.71</u>

Liabilities and Fund Balance**Current Liabilities**

999.0000.00.2262	Bonds Payable-Revenue Obligation	321,134.28
	Total Current Liabilities	<u>321,134.28</u>

Long-Term Liabilities

999.0000.00.2320	Bonds Payable-Revenue Obligation	2,527,561.51
999.0000.00.2330	Accrued Leave Payable	14,988.35
999.0000.00.2370	Other Long-term Debt	246,389.57
	Total Long-Term Liabilities	<u>2,788,939.43</u>
	Total Liabilities	<u>3,110,073.71</u>
	Total Liabilities and Fund Balances	<u>\$ 3,110,073.71</u>