

**City of Fort Pierre**  
**Balance Sheet**  
*For General (101)*  
**Month Thirteen, December 31, 2000**

**Assets**

<b>Current Assets</b>		
101.0000.00.0100	Cash-In-Bank	21,698.16
101.0000.00.0200	Cash Change	.00
101.0000.00.0300	Petty Cash	420.00
101.0000.00.0710	Facility Replace.-Restricted Cash	.00
101.0000.00.0730	Capital Outlay - Restricted Cash	21,800.00
101.0000.00.0760	Park Fund - Restricted Cash	2,915.85
101.0000.00.1080	Taxes Receivable-Current	393,320.00
101.0000.00.1100	Taxes Receivable-Delinquent	11,550.68
101.0000.00.1152	NSF Checks Receivable	.00
101.0000.00.1210	Spec. Assess. Rec.-Current	2,578.23
101.0000.00.1220	Spec. Assess. Rec.-Delinquent	4,571.83
101.0000.00.1230	Spec. Assess. Rec.-Deferred	6,971.93
101.0000.00.1310	Due From _____ Fund	.00
101.0000.00.1320	Due From County Gov't.	12,956.92
101.0000.00.1322	Due From State Gov't.	25,288.53
101.0000.00.1330	Advance to Another Fund	.00
101.0000.00.1410	Inventory of Supplies	2,876.50
	<b>Total Current Assets</b>	<b>506,948.63</b>
<b>Other Assets</b>		
101.0000.00.1720	Revenue Control	.00
101.0000.00.1760	Operating Transfers In (Credit)	.00
	<b>Total Other Assets</b>	<b>.00</b>
	<b>Total Assets</b>	<b>\$ 506,948.63</b>

**Liabilities and Fund Balance**

<b>Current Liabilities</b>		
101.0000.00.2020	Accounts Payable	8,653.72
101.0000.00.2021	Payroll Payable	.00
101.0000.00.2022	Health Payable	.00
101.0000.00.2023	FIT Payable	.00
101.0000.00.2024	FICA/Medicare Payable	.00
101.0000.00.2025	SDRS Payable	.00
101.0000.00.2026	AFLAC Payable	.00
101.0000.00.2027	United Way Payable	.00
101.0000.00.2028	Garnishment Payable	.00
101.0000.00.2029	Deferred Comp Payable	.00
101.0000.00.2030	SDRS Spouse Option Payable	.00
101.0000.00.2031	FLEX Payable	.00
101.0000.00.2060	Contracts Payable	.00
101.0000.00.2081	Due to Electric Fund	84,500.00
101.0000.00.2160	Accrued Wages Payable	.00

**City of Fort Pierre**  
**Balance Sheet**  
*For General (101)*  
**Month Thirteen, December 31, 2000**

101.0000.00.2190	Amts. Held For Other	.00
101.0000.00.2240	Deferred Revenue	418,992.67
	<b>Total Current Liabilities</b>	<b>512,146.39</b>
	<b>Long-Term Liabilities</b>	
101.0000.00.2330	Accrued Leave Payable	.00
101.0000.00.2400	Operating Transfers Out (Debit)	.00
101.0000.00.2420	Expenditures (Debit)	.00
101.0000.00.2430	Encumbrances (Debit)	.00
	<b>Total Long-Term Liabilities</b>	<b>.00</b>
	<b>Total Liabilities</b>	<b>512,146.39</b>
	<b>Fund Equity</b>	
101.0000.00.2450	Contributions From Other Gov'ts.	.00
101.0000.00.2451	Contributions From Other Funds	.00
101.0000.00.2611	Fund Balance Reserved for Encumbrances	.00
101.0000.00.2612	Fund Balance Reserved for Inventory	2,876.50
101.0000.00.2615	Fund Balance Reserved for Cap. Outlay Accum.	21,800.00
101.0000.00.2616	Fund Balance Reserved for Park Reserve	2,915.85
101.0000.00.2620	Unreserved Fund Balances	(60,815.29)
101.0000.00.2621	Unreserved Fund Balance-Next Year's Appro.	.00
101.0000.00.2629	Unreserved Fund Balance Undesignated	.00
	<b>Total Fund Equity</b>	<b>(33,222.94)</b>
	Excess of Revenue Over Expenditures	28,025.18
	<b>Total Fund Balances</b>	<b>(5,197.76)</b>
	<b>Total Liabilities and Fund Balances</b>	<b>506,948.63 \$</b>

**City of Fort Pierre**  
**Balance Sheet**  
For BBB (211)  
Month Thirteen, December 31, 2000

**Assets**

<b>Current Assets</b>		
211.0000.00.0100	Cash-In-Bank	(1,032.99)
211.0000.00.1322	Due From State Gov't.	2,921.66
	<b>Total Current Assets</b>	<b>1,888.67</b>
<b>Other Assets</b>		
211.0000.00.1720	Revenue Control	.00
211.0000.00.1760	Operating Transfers In (Credit)	.00
	<b>Total Other Assets</b>	<b>.00</b>
	<b>Total Assets</b>	<b>\$ 1,888.67</b>

**Liabilities and Fund Balance**

<b>Current Liabilities</b>		
211.0000.00.2020	Accounts Payable	.00
211.0000.00.2240	Deferred Revenue	.00
	<b>Total Current Liabilities</b>	<b>.00</b>

<b>Long-Term Liabilities</b>		
211.0000.00.2400	Operating Transfers Out (Debit)	.00
211.0000.00.2420	Expenditures (Debit)	.00
211.0000.00.2430	Encumbrances (Debit)	.00
	<b>Total Long-Term Liabilities</b>	<b>.00</b>
	<b>Total Liabilities</b>	<b>.00</b>

<b>Fund Equity</b>		
211.0000.00.2620	Unreserved Fund Balances	2,954.49
	<b>Total Fund Equity</b>	<b>2,954.49</b>
	Excess of Revenue Over Expenditures	(1,065.82)
	<b>Total Fund Balances</b>	<b>1,888.67</b>
	<b>Total Liabilities and Fund Balances</b>	<b>1,888.67 \$</b>

**City of Fort Pierre**  
**Balance Sheet**  
*For 2nd Penny Sales Tax (212)*  
*Month Thirteen, December 31, 2000*

**Assets**

<b>Current Assets</b>		
212.0000.00.0100	Cash-In-Bank	81,081.14
212.0000.00.0720	Debt Reserve-Restricted Cash	84,341.86
212.0000.00.1150	Accounts Receivable	5,776.75
212.0000.00.1322	Due From State Gov't.	16,816.65
	<b>Total Current Assets</b>	<b>188,016.40</b>
<b>Other Assets</b>		
212.0000.00.1720	Revenue Control	.00
212.0000.00.1760	Operating Transfers In (Credit)	.00
	<b>Total Other Assets</b>	<b>.00</b>
	<b>Total Assets</b>	<b>\$ 188,016.40</b>

**Liabilities and Fund Balance**

<b>Current Liabilities</b>		
212.0000.00.2020	Accounts Payable	1,580.00
212.0000.00.2240	Deferred Revenue	.00
	<b>Total Current Liabilities</b>	<b>1,580.00</b>
<b>Long-Term Liabilities</b>		
212.0000.00.2400	Operating Transfers Out (Debit)	.00
212.0000.00.2420	Expenditures (Debit)	.00
212.0000.00.2430	Encumbrances (Debit)	.00
	<b>Total Long-Term Liabilities</b>	<b>.00</b>
	<b>Total Liabilities</b>	<b>1,580.00</b>

<b>Fund Equity</b>		
212.0000.00.2614	Fund Balance Reserved for Debt Service	84,341.86
212.0000.00.2620	Unreserved Fund Balances	92,349.50
212.0000.00.2621	Unreserved Fund Balance-Next Year's Appro.	.00
	<b>Total Fund Equity</b>	<b>176,691.36</b>
	Excess of Revenue Over Expenditures	9,745.04
	<b>Total Fund Balances</b>	<b>186,436.40</b>
	<b>Total Liabilities and Fund Balances</b>	<b>188,016.40 \$</b>

**City of Fort Pierre**  
**Balance Sheet**  
*For G.O. Street (301)*  
*Month Thirteen, December 31, 2000*

**Assets**

<b>Current Assets</b>		
301.0000.00.0100	Cash-In-Bank	.00
301.0000.00.0720	Debt Reserve-Restricted Cash	.00
301.0000.00.1080	Taxes Receivable-Current	.00
301.0000.00.1100	Taxes Receivable-Delinquent	.00
301.0000.00.1320	Due From County Gov't.	.00
	<b>Total Current Assets</b>	<b>.00</b>
<b>Other Assets</b>		
301.0000.00.1720	Revenue Control	.00
301.0000.00.1760	Operating Transfers In (Credit)	.00
	<b>Total Other Assets</b>	<b>.00</b>
	<b>Total Assets</b>	<b>\$ .00</b>

**Liabilities and Fund Balance**

<b>Current Liabilities</b>		
301.0000.00.2020	Accounts Payable	.00
301.0000.00.2240	Deferred Revenue	.00
	<b>Total Current Liabilities</b>	<b>.00</b>
<b>Long-Term Liabilities</b>		
301.0000.00.2310	Bonds Payable	.00
301.0000.00.2400	Operating Transfers Out (Debit)	.00
301.0000.00.2420	Expenditures (Debit)	.00
301.0000.00.2430	Encumbrances (Debit)	.00
	<b>Total Long-Term Liabilities</b>	<b>.00</b>
	<b>Total Liabilities</b>	<b>.00</b>
<b>Fund Equity</b>		
301.0000.00.2614	Fund Balance Reserved for Debt Service	.00
301.0000.00.2620	Unreserved Fund Balances	13,464.22
301.0000.00.2621	Unreserved Fund Balance-Next Year's Appro.	.00
	<b>Total Fund Equity</b>	<b>13,464.22</b>
	Excess of Revenue Over Expenditures	(13,464.22)
	<b>Total Fund Balances</b>	<b>.00</b>
	<b>Total Liabilities and Fund Balances</b>	<b>.00 \$</b>

**City of Fort Pierre**  
**Balance Sheet**  
*For Expo Bldg (302)*  
*Month Thirteen, December 31, 2000*

**Assets**

<b>Current Assets</b>		
302.0000.00.0100	Cash-In-Bank	.00
	<b>Total Current Assets</b>	<b>.00</b>
 <b>Other Assets</b>		
302.0000.00.1720	Revenue Control	.00
	<b>Total Other Assets</b>	<b>.00</b>
	<b>Total Assets</b>	<b>\$ .00</b>

**Liabilities and Fund Balance**

<b>Current Liabilities</b>		
302.0000.00.2020	Accounts Payable	.00
302.0000.00.2262	Bonds Payable-Revenue Obligation	.00
	<b>Total Current Liabilities</b>	<b>.00</b>
 <b>Long-Term Liabilities</b>		
302.0000.00.2320	Bonds Payable-Revenue Obligation	.00
302.0000.00.2400	Operating Transfers Out (Debit)	.00
302.0000.00.2420	Expenditures (Debit)	.00
302.0000.00.2430	Encumbrances (Debit)	.00
	<b>Total Long-Term Liabilities</b>	<b>.00</b>
	<b>Total Liabilities</b>	<b>.00</b>
 <b>Fund Equity</b>		
302.0000.00.2620	Unreserved Fund Balances	.00
	<b>Total Fund Equity</b>	<b>.00</b>
	Excess of Revenue Over Expenditures	.00
	<b>Total Fund Balances</b>	<b>.00</b>
	<b>Total Liabilities and Fund Balances</b>	<b>.00 \$</b>

**City of Fort Pierre**  
**Balance Sheet**  
*For 2nd Ave. Street Reconstruction (506)*  
*Month Thirteen, December 31, 2000*

**Assets**

<b>Current Assets</b>		
506.0000.00.0100	Cash-In-Bank	.00
	<b>Total Current Assets</b>	<b>.00</b>
 <b>Other Assets</b>		
506.0000.00.1720	Revenue Control	.00
506.0000.00.1760	Operating Transfers In (Credit)	.00
	<b>Total Other Assets</b>	<b>.00</b>
	<b>Total Assets</b>	<b>.00</b>

\$

**Liabilities and Fund Balance**

<b>Current Liabilities</b>		
506.0000.00.2020	Accounts Payable	.00
	<b>Total Current Liabilities</b>	<b>.00</b>
 <b>Long-Term Liabilities</b>		
506.0000.00.2400	Operating Transfers Out (Debit)	.00
506.0000.00.2420	Expenditures (Debit)	.00
506.0000.00.2430	Encumbrances (Debit)	.00
	<b>Total Long-Term Liabilities</b>	<b>.00</b>
	<b>Total Liabilities</b>	<b>.00</b>
 <b>Fund Equity</b>		
506.0000.00.2620	Unreserved Fund Balances	.00
	<b>Total Fund Equity</b>	<b>.00</b>
	Excess of Revenue Over Expenditures	.00
	<b>Total Fund Balances</b>	<b>.00</b>
	<b>Total Liabilities and Fund Balances</b>	<b>.00 \$</b>

**City of Fort Pierre**  
**Balance Sheet**  
*For Expo Building Parking / Storm Sewer (508)*  
*Month Thirteen, December 31, 2000*

**Assets**

<b>Current Assets</b>		
508.0000.00.0100	Cash-In-Bank	.00
508.0000.00.1150	Accounts Receivable	.00
	<b>Total Current Assets</b>	<b>.00</b>
<b>Other Assets</b>		
508.0000.00.1720	Revenue Control	.00
508.0000.00.1760	Operating Transfers In (Credit)	.00
	<b>Total Other Assets</b>	<b>.00</b>
	<b>Total Assets</b>	<b>\$ .00</b>

**Liabilities and Fund Balance**

<b>Current Liabilities</b>		
508.0000.00.2020	Accounts Payable	.00
508.0000.00.2080	Due to General Fund	.00
	<b>Total Current Liabilities</b>	<b>.00</b>
<b>Long-Term Liabilities</b>		
508.0000.00.2400	Operating Transfers Out (Debit)	.00
508.0000.00.2420	Expenditures (Debit)	.00
508.0000.00.2430	Encumbrances (Debit)	.00
	<b>Total Long-Term Liabilities</b>	<b>.00</b>
	<b>Total Liabilities</b>	<b>.00</b>
<b>Fund Equity</b>		
508.0000.00.2620	Unreserved Fund Balances	.00
	<b>Total Fund Equity</b>	<b>.00</b>
	Excess of Revenue Over Expenditures	.00
	<b>Total Fund Balances</b>	<b>.00</b>
	<b>Total Liabilities and Fund Balances</b>	<b>.00 \$</b>

**City of Fort Pierre**  
**Balance Sheet**  
*For 2000 Water / Sanitary Sewer Improvements (509)*  
*Month Thirteen, December 31, 2000*

**Assets**

<b>Current Assets</b>		
509.0000.00.0100	Cash-In-Bank	.00
	<b>Total Current Assets</b>	<b>.00</b>
 <b>Other Assets</b>		
509.0000.00.1720	Revenue Control	.00
509.0000.00.1760	Operating Transfers In (Credit)	.00
	<b>Total Other Assets</b>	<b>.00</b>
	<b>Total Assets</b>	<b>.00</b>

\$

**Liabilities and Fund Balance**

<b>Current Liabilities</b>		
509.0000.00.2020	Accounts Payable	.00
	<b>Total Current Liabilities</b>	<b>.00</b>
 <b>Long-Term Liabilities</b>		
509.0000.00.2400	Operating Transfers Out (Debit)	.00
509.0000.00.2420	Expenditures (Debit)	.00
509.0000.00.2430	Encumbrances (Debit)	.00
	<b>Total Long-Term Liabilities</b>	<b>.00</b>
	<b>Total Liabilities</b>	<b>.00</b>
 <b>Fund Equity</b>		
509.0000.00.2620	Unreserved Fund Balances	.00
	<b>Total Fund Equity</b>	<b>.00</b>
	Excess of Revenue Over Expenditures	.00
	<b>Total Fund Balances</b>	<b>.00</b>
	<b>Total Liabilities and Fund Balances</b>	<b>.00 \$</b>

**City of Fort Pierre**  
**Balance Sheet**  
For Water (602)  
Month Thirteen, December 31, 2000

**Assets**

**Current Assets**

602.0000.00.0100	Cash-In-Bank	24,276.13
602.0000.00.0200	Cash Change	.00
602.0000.00.0710	Facility Replace.-Restricted Cash	63,440.33
602.0000.00.0720	Debt Reserve-Restricted Cash	.00
602.0000.00.1150	Accounts Receivable	18,048.96
602.0000.00.1154	Accts Rec.-Unapplied Cash	.00
602.0000.00.1410	Inventory of Supplies	170,491.89
	<b>Total Current Assets</b>	<b>276,257.31</b>

**Fixed Assets**

602.0000.00.1600	Land	25,686.30
602.0000.00.1610	Depletion (Credit)	.00
602.0000.00.1620	Buildings	810,296.25
602.0000.00.1630	Accum. Depr.-Buildings (Credit)	(366,234.03)
602.0000.00.1640	Improvements Other Than Buildings	1,023,422.27
602.0000.00.1650	Accum. Depr.-Improve. Other Than Bldgs.	(455,407.75)
602.0000.00.1660	Machinery & Equipment	47,288.70
602.0000.00.1670	Accum. Depr.-Mach. & Equip. (Credit)	(22,302.97)
602.0000.00.1680	Construction Work In Progress	.00
	<b>Total Fixed Assets</b>	<b>1,062,748.77</b>

**Other Assets**

602.0000.00.1720	Revenue Control	.00
602.0000.00.1750	Residual Equity Transfer In (Credit)	.00
602.0000.00.1760	Operating Transfers In (Credit)	.00
	<b>Total Other Assets</b>	<b>.00</b>

**Total Assets** \$ 1,339,006.08

**Liabilities and Fund Balance**

**Current Liabilities**

602.0000.00.2020	Accounts Payable	3,068.74
602.0000.00.2021	Payroll Payable	.00
602.0000.00.2022	Health Payable	.00
602.0000.00.2023	FIT Payable	.00
602.0000.00.2024	FICA/Medicare Payable	.00
602.0000.00.2025	SDRS Payable	.00
602.0000.00.2026	AFLAC Payable	.00
602.0000.00.2027	United Way Payable	.00
602.0000.00.2028	Garnishment Payable	.00
602.0000.00.2029	Deferred Comp Payable	.00
602.0000.00.2030	Deferred Comp. (Spouse) Payable	.00
602.0000.00.2031	FLEX Payable	.00
602.0000.00.2060	Contracts Payable	.00

**City of Fort Pierre**  
**Balance Sheet**  
*For Water (602)*  
**Month Thirteen, December 31, 2000**

602.0000.00.2160	Accrued Wages Payable	.00
602.0000.00.2261	Bonds Payable-General Obligation	.00
	<b>Total Current Liabilities</b>	<b>3,068.74</b>
	<b>Long-Term Liabilities</b>	
602.0000.00.2310	Bonds Payable	.00
602.0000.00.2330	Accrued Leave Payable	608.08
602.0000.00.2370	Other Long-term Debt	11,734.13
602.0000.00.2390	Residual Equity Transfers Out (Debit)	.00
602.0000.00.2400	Operating Transfers Out (Debit)	.00
602.0000.00.2420	Expenditures (Debit)	.00
602.0000.00.2430	Encumbrances (Debit)	.00
	<b>Total Long-Term Liabilities</b>	<b>12,342.21</b>
	<b>Total Liabilities</b>	<b>15,410.95</b>
	<b>Fund Equity</b>	
602.0000.00.2450	Contributions From Other Gov'ts.	.00
602.0000.00.2451	Contributions From Other Funds	906,265.33
602.0000.00.2510	Reserved Retained Earnings	.00
602.0000.00.2511	Retained Earnings Reserved for Debt Service	.00
602.0000.00.2516	Retained Earnings Reserved for Facility	63,440.33
602.0000.00.2520	Unreserved Retained Earnings	356,721.77
	<b>Total Fund Equity</b>	<b>1,326,427.43</b>
	Excess of Revenue Over Expenditures	(2,832.30)
	<b>Total Fund Balances</b>	<b>1,323,595.13</b>
	<b>Total Liabilities and Fund Balances</b>	<b>1,339,006.08 \$</b>

**City of Fort Pierre**  
**Balance Sheet**  
*For Electric (603)*  
**Month Thirteen, December 31, 2000**

**Assets**

**Current Assets**

603.0000.00.0100	Cash-In-Bank	203,258.50
603.0000.00.0200	Cash Change	.00
603.0000.00.0710	Facility Replace.-Restricted Cash	256,797.78
603.0000.00.0720	Debt Reserve-Restricted Cash	.00
603.0000.00.0750	Meter Deposits-Restricted Cash	66,257.85
603.0000.00.1150	Accounts Receivable	111,783.42
603.0000.00.1152	NSF Checks Receivable	268.00
603.0000.00.1154	Accts Rec.-Unapplied Cash	.00
603.0000.00.1280	Notes Receivable	84,500.00
603.0000.00.1410	Inventory of Supplies	112,718.47
	<b>Total Current Assets</b>	<b>835,584.02</b>

**Fixed Assets**

603.0000.00.1600	Land	1,296.00
603.0000.00.1610	Depletion (Credit)	.00
603.0000.00.1620	Buildings	703,243.73
603.0000.00.1630	Accum. Depr.-Buildings (Credit)	(287,690.42)
603.0000.00.1640	Improvements Other Than Buildings	1,240,575.21
603.0000.00.1650	Accum. Depr.-Improve. Other Than Bldgs.	(482,249.19)
603.0000.00.1660	Machinery & Equipment	281,701.93
603.0000.00.1670	Accum. Depr.-Mach. & Equip. (Credit)	(137,530.57)
603.0000.00.1680	Construction Work In Progress	.00
	<b>Total Fixed Assets</b>	<b>1,319,346.69</b>

**Other Assets**

603.0000.00.1720	Revenue Control	.00
603.0000.00.1750	Residual Equity Transfer In (Credit)	.00
603.0000.00.1760	Operating Transfers In (Credit)	.00
	<b>Total Other Assets</b>	<b>.00</b>

**Total Assets** \$ 2,154,930.71

**Liabilities and Fund Balance**

**Current Liabilities**

603.0000.00.2020	Accounts Payable	74,865.60
603.0000.00.2021	Payroll Payable	.00
603.0000.00.2022	Health Payable	.00
603.0000.00.2023	FIT Payable	.00
603.0000.00.2024	FICA/Medicare Payable	.00
603.0000.00.2025	SDRS Payable	.00
603.0000.00.2026	AFLAC Payable	.00
603.0000.00.2027	United Way Payable	.00
603.0000.00.2028	Garnishment Payable	.00
603.0000.00.2029	Deferred Comp Payable	.00

**City of Fort Pierre**  
**Balance Sheet**  
*For Electric (603)*  
**Month Thirteen, December 31, 2000**

603.0000.00.2030	SDRS Spouse Option Payable	.00
603.0000.00.2031	FLEX Payable	.00
603.0000.00.2060	Contracts Payable	.00
603.0000.00.2160	Accrued Wages Payable	.00
603.0000.00.2170	Sales Tax Payable	274.13
603.0000.00.2200	Customer Deposits	66,257.85
603.0000.00.2261	Bonds Payable-General Obligation	.00
	<b>Total Current Liabilities</b>	<b>141,397.58</b>
	<b>Long-Term Liabilities</b>	
603.0000.00.2310	Bonds Payable	.00
603.0000.00.2330	Accrued Leave Payable	5,678.55
603.0000.00.2370	Other Long-term Debt	11,734.12
603.0000.00.2390	Residual Equity Transfers Out (Debit)	.00
603.0000.00.2400	Operating Transfers Out (Debit)	.00
603.0000.00.2420	Expenditures (Debit)	.00
603.0000.00.2430	Encumbrances (Debit)	.00
	<b>Total Long-Term Liabilities</b>	<b>17,412.67</b>
	<b>Total Liabilities</b>	<b>158,810.25</b>
	<b>Fund Equity</b>	
603.0000.00.2450	Contributions From Other Gov'ts.	.00
603.0000.00.2451	Contributions From Other Funds	.00
603.0000.00.2510	Reserved Retained Earnings	.00
603.0000.00.2511	Retained Earnings Reserved for Debt Service	.00
603.0000.00.2516	Retained Earnings Reserved for Facility	256,797.78
603.0000.00.2520	Unreserved Retained Earnings	1,612,864.28
	<b>Total Fund Equity</b>	<b>1,869,662.06</b>
	Excess of Revenue Over Expenditures	126,458.41
	<b>Total Fund Balances</b>	<b>1,996,120.47</b>
	<b>Total Liabilities and Fund Balances</b>	<b>2,154,930.72 \$</b>

**City of Fort Pierre**  
**Balance Sheet**  
*For Sanitary Sewer (604)*  
*Month Thirteen, December 31, 2000*

**Assets**

<b>Current Assets</b>		
604.0000.00.0100	Cash-In-Bank	4,696.57
604.0000.00.0200	Cash Change	.00
604.0000.00.0710	Facility Replace.-Restricted Cash	37,245.90
604.0000.00.0720	Debt Reserve-Restricted Cash	.00
604.0000.00.0730	Capital Outlay - Restricted Cash	44,650.54
604.0000.00.1150	Accounts Receivable	18,093.95
604.0000.00.1154	Accts Rec.-Unapplied Cash	.00
604.0000.00.1210	Spec. Assess. Rec.-Current	.00
604.0000.00.1220	Spec. Assess. Rec.-Delinquent	1,890.54
604.0000.00.1230	Spec. Assess. Rec.-Deferred	.00
604.0000.00.1280	Notes Receivable	.00
604.0000.00.1410	Inventory of Supplies	12,968.67
	<b>Total Current Assets</b>	<b>119,546.17</b>
<b>Fixed Assets</b>		
604.0000.00.1600	Land	17,209.00
604.0000.00.1610	Depletion (Credit)	.00
604.0000.00.1620	Buildings	602.40
604.0000.00.1630	Accum. Depr.-Buildings (Credit)	(361.44)
604.0000.00.1640	Improvements Other Than Buildings	1,381,684.66
604.0000.00.1650	Accum. Depr.-Improve. Other Than Bldgs.	(411,243.29)
604.0000.00.1660	Machinery & Equipment	148,855.54
604.0000.00.1670	Accum. Depr.-Mach. & Equip. (Credit)	(48,461.92)
604.0000.00.1680	Construction Work In Progress	.00
	<b>Total Fixed Assets</b>	<b>1,088,284.95</b>
<b>Other Assets</b>		
604.0000.00.1720	Revenue Control	.00
604.0000.00.1750	Residual Equity Transfer In (Credit)	.00
604.0000.00.1760	Operating Transfers In (Credit)	.00
	<b>Total Other Assets</b>	<b>.00</b>
	<b>Total Assets</b>	<b>\$ 1,207,831.12</b>

**Liabilities and Fund Balance**

<b>Current Liabilities</b>		
604.0000.00.2020	Accounts Payable	2,537.71
604.0000.00.2021	Payroll Payable	.00
604.0000.00.2022	Health Payable	.00
604.0000.00.2023	FIT Payable	.00
604.0000.00.2024	FICA/Medicare Payable	.00
604.0000.00.2025	SDRS Payable	.00
604.0000.00.2026	AFLAC Payable	.00
604.0000.00.2027	United Way Payable	.00

**City of Fort Pierre**  
**Balance Sheet**  
*For Sanitary Sewer (604)*  
**Month Thirteen, December 31, 2000**

604.0000.00.2028	Garnishment Payable	.00
604.0000.00.2029	Deferred Comp Payable	.00
604.0000.00.2030	SDRS Spouse Option Payable	.00
604.0000.00.2031	FLEX Payable	.00
604.0000.00.2050	Notes Payable	.00
604.0000.00.2060	Contracts Payable	.00
604.0000.00.2160	Accrued Wages Payable	.00
604.0000.00.2240	Deferred Revenue	1,890.54
604.0000.00.2261	Bonds Payable-General Obligation	.00
	<b>Total Current Liabilities</b>	<b>4,428.25</b>
	<b>Long-Term Liabilities</b>	
604.0000.00.2310	Bonds Payable	.00
604.0000.00.2330	Accrued Leave Payable	608.08
604.0000.00.2370	Other Long-term Debt	41,486.14
604.0000.00.2390	Residual Equity Transfers Out (Debit)	.00
604.0000.00.2400	Operating Transfers Out (Debit)	.00
604.0000.00.2420	Expenditures (Debit)	.00
604.0000.00.2430	Encumbrances (Debit)	.00
	<b>Total Long-Term Liabilities</b>	<b>42,094.22</b>
	<b>Total Liabilities</b>	<b>46,522.47</b>
	<b>Fund Equity</b>	
604.0000.00.2440	Contributions form Customers	28,999.52
604.0000.00.2450	Contributions From Other Gov'ts.	.00
604.0000.00.2451	Contributions From Other Funds	608,107.83
604.0000.00.2510	Reserved Retained Earnings	.00
604.0000.00.2511	Retained Earnings Reserved for Debt Service	.00
604.0000.00.2516	Retained Earnings Reserved for Facility	37,245.90
604.0000.00.2519	Retained Earnings Reserved for Capital Outlay	44,650.54
604.0000.00.2520	Unreserved Retained Earnings	389,896.29
	<b>Total Fund Equity</b>	<b>1,108,900.08</b>
	Excess of Revenue Over Expenditures	52,408.57
	<b>Total Fund Balances</b>	<b>1,161,308.65</b>
	<b>Total Liabilities and Fund Balances</b>	<b>1,207,831.12 \$</b>

**City of Fort Pierre**  
**Balance Sheet**  
*For Cedar Hills Cemetary Trust Fund (701)*  
*Month Thirteen, December 31, 2000*

**Assets**

<b>Current Assets</b>		
701.0000.00.0100	Cash-In-Bank	141.47
701.0000.00.0770	Cemetary Trust Fund	11,000.00
	<b>Total Current Assets</b>	<b>11,141.47</b>
<b>Other Assets</b>		
701.0000.00.1720	Revenue Control	.00
701.0000.00.1760	Operating Transfers In (Credit)	.00
	<b>Total Other Assets</b>	<b>.00</b>
	<b>Total Assets</b>	<b>\$ 11,141.47</b>

**Liabilities and Fund Balance**

<b>Current Liabilities</b>		
701.0000.00.2020	Accounts Payable	.00
	<b>Total Current Liabilities</b>	<b>.00</b>
<b>Long-Term Liabilities</b>		
701.0000.00.2400	Operating Transfers Out (Debit)	.00
701.0000.00.2420	Expenditures (Debit)	.00
701.0000.00.2430	Encumbrances (Debit)	.00
	<b>Total Long-Term Liabilities</b>	<b>.00</b>
	<b>Total Liabilities</b>	<b>.00</b>
<b>Fund Equity</b>		
701.0000.00.2617	Fund Balance Reserved for Trust Fund	.00
701.0000.00.2620	Unreserved Fund Balances	.00
	<b>Total Fund Equity</b>	<b>.00</b>
	Excess of Revenue Over Expenditures	11,141.47
	<b>Total Fund Balances</b>	<b>11,141.47</b>
	<b>Total Liabilities and Fund Balances</b>	<b>11,141.47 \$</b>

**City of Fort Pierre**  
**Balance Sheet**  
For Administration (702)  
Month Thirteen, December 31, 2000

**Assets**

<b>Current Assets</b>		
702.0000.00.0100	Cash-In-Bank	4,659.65
	<b>Total Current Assets</b>	4,659.65
<b>Other Assets</b>		
702.0000.00.1720	Revenue Control	.00
702.0000.00.1760	Operating Transfers In (Credit)	.00
	<b>Total Other Assets</b>	.00
	<b>Total Assets</b>	\$ 4,659.65

**Liabilities and Fund Balance**

<b>Current Liabilities</b>		
702.0000.00.2020	Accounts Payable	4,659.65
	<b>Total Current Liabilities</b>	4,659.65
<b>Long-Term Liabilities</b>		
702.0000.00.2400	Operating Transfers Out (Debit)	.00
702.0000.00.2420	Expenditures (Debit)	.00
702.0000.00.2430	Encumbrances (Debit)	.00
	<b>Total Long-Term Liabilities</b>	.00
	<b>Total Liabilities</b>	4,659.65
<b>Fund Equity</b>		
702.0000.00.2620	Unreserved Fund Balances	.00
	<b>Total Fund Equity</b>	.00
	Excess of Revenue Over Expenditures	.00
	<b>Total Fund Balances</b>	.00
	<b>Total Liabilities and Fund Balances</b>	4,659.65 \$

**City of Fort Pierre**  
**Balance Sheet**  
*For Imprest (703)*  
**Month Thirteen, December 31, 2000**

**Assets**

<b>Current Assets</b>		
703.0000.00.0100	Cash-In-Bank	.00
	<b>Total Current Assets</b>	<b>.00</b>
 <b>Other Assets</b>		
703.0000.00.1720	Revenue Control	.00
703.0000.00.1760	Operating Transfers In (Credit)	.00
	<b>Total Other Assets</b>	<b>.00</b>
	<b>Total Assets</b>	<b>.00</b>

\$

**Liabilities and Fund Balance**

<b>Current Liabilities</b>		
703.0000.00.2020	Accounts Payable	.00
	<b>Total Current Liabilities</b>	<b>.00</b>
 <b>Long-Term Liabilities</b>		
703.0000.00.2400	Operating Transfers Out (Debit)	.00
703.0000.00.2420	Expenditures (Debit)	.00
703.0000.00.2430	Encumbrances (Debit)	.00
	<b>Total Long-Term Liabilities</b>	<b>.00</b>
	<b>Total Liabilities</b>	<b>.00</b>
 <b>Fund Equity</b>		
703.0000.00.2620	Unreserved Fund Balances	.00
	<b>Total Fund Equity</b>	<b>.00</b>
	Excess of Revenue Over Expenditures	.00
	<b>Total Fund Balances</b>	<b>.00</b>
	<b>Total Liabilities and Fund Balances</b>	<b>.00 \$</b>

**City of Fort Pierre**  
**Balance Sheet**  
*For Copier Trust (704)*  
*Month Thirteen, December 31, 2000*

**Assets**

<b>Current Assets</b>		
704.0000.00.0100	Cash-In-Bank	(1.28)
704.0000.00.1150	Accounts Receivable	527.06
	<b>Total Current Assets</b>	<b>525.78</b>
<b>Other Assets</b>		
704.0000.00.1720	Revenue Control	.00
704.0000.00.1760	Operating Transfers In (Credit)	.00
	<b>Total Other Assets</b>	<b>.00</b>
	<b>Total Assets</b>	<b>\$ 525.78</b>

**Liabilities and Fund Balance**

<b>Current Liabilities</b>		
704.0000.00.2020	Accounts Payable	.00
	<b>Total Current Liabilities</b>	<b>.00</b>
<b>Long-Term Liabilities</b>		
704.0000.00.2400	Operating Transfers Out (Debit)	.00
704.0000.00.2420	Expenditures (Debit)	.00
704.0000.00.2430	Encumbrances (Debit)	.00
	<b>Total Long-Term Liabilities</b>	<b>.00</b>
	<b>Total Liabilities</b>	<b>.00</b>
<b>Fund Equity</b>		
704.0000.00.2620	Unreserved Fund Balances	190.62
	<b>Total Fund Equity</b>	<b>190.62</b>
	Excess of Revenue Over Expenditures	335.16
	<b>Total Fund Balances</b>	<b>525.78</b>
	<b>Total Liabilities and Fund Balances</b>	<b>525.78 \$</b>

**City of Fort Pierre**  
**Balance Sheet**  
*For Hustan (735)*  
**Month Thirteen, December 31, 2000**

**Assets**

<b>Current Assets</b>		
735.0000.00.0100	Cash-In-Bank	33,579.86
	<b>Total Current Assets</b>	<b>33,579.86</b>
<b>Other Assets</b>		
735.0000.00.1720	Revenue Control	.00
735.0000.00.1760	Operating Transfers In (Credit)	.00
	<b>Total Other Assets</b>	<b>.00</b>
	<b>Total Assets</b>	<b>\$ 33,579.86</b>

**Liabilities and Fund Balance**

<b>Current Liabilities</b>		
735.0000.00.2020	Accounts Payable	.00
	<b>Total Current Liabilities</b>	<b>.00</b>
<b>Long-Term Liabilities</b>		
735.0000.00.2400	Operating Transfers Out (Debit)	.00
735.0000.00.2420	Expenditures (Debit)	.00
735.0000.00.2430	Encumbrances (Debit)	.00
	<b>Total Long-Term Liabilities</b>	<b>.00</b>
	<b>Total Liabilities</b>	<b>.00</b>
<b>Fund Equity</b>		
735.0000.00.2620	Unreserved Fund Balances	31,316.80
	<b>Total Fund Equity</b>	<b>31,316.80</b>
	Excess of Revenue Over Expenditures	2,263.06
	<b>Total Fund Balances</b>	<b>33,579.86</b>
	<b>Total Liabilities and Fund Balances</b>	<b>33,579.86 \$</b>

**City of Fort Pierre**  
**Balance Sheet**  
*For Unreimbursed Medical Savings Account (750)*  
*Month Thirteen, December 31, 2000*

**Assets**

<b>Current Assets</b>		
750.0000.00.0100	Cash-In-Bank	49.98
	<b>Total Current Assets</b>	<b>49.98</b>
<b>Other Assets</b>		
750.0000.00.1720	Revenue Control	.00
750.0000.00.1760	Operating Transfers In (Credit)	.00
	<b>Total Other Assets</b>	<b>.00</b>
	<b>Total Assets</b>	<b>\$ 49.98</b>

**Liabilities and Fund Balance**

<b>Current Liabilities</b>		
750.0000.00.2020	Accounts Payable	.00
750.0000.00.2190	Amts. Held For Other	49.98
	<b>Total Current Liabilities</b>	<b>49.98</b>
<b>Long-Term Liabilities</b>		
750.0000.00.2400	Operating Transfers Out (Debit)	.00
750.0000.00.2420	Expenditures (Debit)	.00
750.0000.00.2430	Encumbrances (Debit)	.00
	<b>Total Long-Term Liabilities</b>	<b>.00</b>
	<b>Total Liabilities</b>	<b>49.98</b>
<b>Fund Equity</b>		
750.0000.00.2620	Unreserved Fund Balances	.00
	<b>Total Fund Equity</b>	<b>.00</b>
	Excess of Revenue Over Expenditures	.00
	<b>Total Fund Balances</b>	<b>.00</b>
	<b>Total Liabilities and Fund Balances</b>	<b>49.98 \$</b>

**City of Fort Pierre**  
**Balance Sheet**

*For 5th/2nd Ave. C&G Special Assess. (751)*  
*Month Thirteen, December 31, 2000*

**Assets**

<b>Current Assets</b>		
751.0000.00.0100	Cash-In-Bank	16,792.52
751.0000.00.1210	Spec. Assess. Rec.-Current	2,704.52
751.0000.00.1220	Spec. Assess. Rec.-Delinquent	2,894.14
751.0000.00.1230	Spec. Assess. Rec.-Deferred	21,584.58
	<b>Total Current Assets</b>	<b>43,975.76</b>
<b>Other Assets</b>		
751.0000.00.1720	Revenue Control	.00
751.0000.00.1760	Operating Transfers In (Credit)	.00
	<b>Total Other Assets</b>	<b>.00</b>
	<b>Total Assets</b>	<b>\$ 43,975.76</b>

**Liabilities and Fund Balance**

<b>Current Liabilities</b>		
751.0000.00.2020	Accounts Payable	.00
751.0000.00.2180	Amts. Held for Spec. Assess. Debt Ser.	3,946.37
751.0000.00.2240	Deferred Revenue	27,183.24
	<b>Total Current Liabilities</b>	<b>31,129.61</b>
<b>Long-Term Liabilities</b>		
751.0000.00.2310	Bonds Payable	.00
751.0000.00.2400	Operating Transfers Out (Debit)	.00
751.0000.00.2420	Expenditures (Debit)	.00
751.0000.00.2430	Encumbrances (Debit)	.00
	<b>Total Long-Term Liabilities</b>	<b>.00</b>
	<b>Total Liabilities</b>	<b>31,129.61</b>
<b>Fund Equity</b>		
751.0000.00.2620	Unreserved Fund Balances	.00
	<b>Total Fund Equity</b>	<b>.00</b>
	Excess of Revenue Over Expenditures	12,846.15
	<b>Total Fund Balances</b>	<b>12,846.15</b>
	<b>Total Liabilities and Fund Balances</b>	<b>43,975.76 \$</b>

**City of Fort Pierre**  
**Balance Sheet**  
*For General Fixed Assets Account Group (900)*  
*Month Thirteen, December 31, 2000*

**Assets**

<b>Fixed Assets</b>		
900.0000.00.1600	Land - Public ROW	752,862.09
900.0000.00.1620	Buildings	659,529.52
900.0000.00.1640	Improvements Other Than Buildings	27,473.75
900.0000.00.1660	Machinery & Equipment	430,944.92
900.0000.00.1680	Construction Work In Progress	.00
	<b>Total Fixed Assets</b>	<b>1,870,810.28</b>
	<b>Total Assets</b>	<b>\$ 1,870,810.28</b>

<b>Fund Equity</b>		
900.0000.00.2460	Investments In G.F.A.	1,870,810.28
	<b>Total Fund Equity</b>	<b>1,870,810.28</b>
	<b>Total Fund Balances</b>	<b>1,870,810.28</b>
	<b>Total Liabilities and Fund Balances</b>	<b>1,870,810.28 \$</b>

**City of Fort Pierre**  
**Balance Sheet**

*For General Long-Term Debt Account Group (999)*  
*Month Thirteen, December 31, 2000*

**Assets**

<b>Other Assets</b>		
999.0000.00.1810	Amount Available In Debt Service Funds	671,585.06
999.0000.00.1870	Amt. Provided for Other Long-Term Debt	87,944.76
	<b>Total Other Assets</b>	759,529.82
	<b>Total Assets</b>	\$ 759,529.82

**Liabilities and Fund Balance**

<b>Current Liabilities</b>		
999.0000.00.2080	Due to Electric Fund	.00
999.0000.00.2261	Bonds Payable-General Obligation	.00
999.0000.00.2262	Bonds Payable-Revenue Obligation	118,697.18
	<b>Total Current Liabilities</b>	118,697.18
<b>Long-Term Liabilities</b>		
999.0000.00.2310	Bonds Payable-General Obligation	.00
999.0000.00.2320	Bonds Payable-Revenue Obligation	552,887.88
999.0000.00.2330	Accrued Leave Payable	8,488.52
999.0000.00.2370	Other Long-term Debt	79,456.24
	<b>Total Long-Term Liabilities</b>	640,832.64
	<b>Total Liabilities</b>	759,529.82
	<b>Total Liabilities and Fund Balances</b>	759,529.82 \$