

City of Fort Pierre
Balance Sheet
For General Fund (101)
Month Thirteen, December 31, 2002

Assets

Current Assets

101.0000.00.0100	Cash-In-Bank	14,996.81
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	1,800.00
101.0000.00.0760	Park Fund - Restricted Cash	3,945.18
101.0000.00.0780	Expo Building - Restricted Cash	936.13
101.0000.00.1080	Taxes Receivable-Current	467,069.00
101.0000.00.1100	Taxes Receivable-Delinquent	20,274.04
101.0000.00.1150	Accounts Receivable	23,270.02
101.0000.00.1152	NSF Checks Receivable	.00
101.0000.00.1210	Spec. Assess. Rec.-Current	570.14
101.0000.00.1220	Spec. Assess. Rec.-Delinquent	2,268.88
101.0000.00.1230	Spec. Assess. Rec.-Deferred	2,876.68
101.0000.00.1310	Due From _____ Fund	.00
101.0000.00.1320	Due From County Gov't.	12,749.28
101.0000.00.1322	Due From State Gov't.	32,343.65
101.0000.00.1330	Advance to Another Fund	.00
101.0000.00.1410	Inventory of Supplies	4,342.90
	Total Current Assets	587,862.71

Other Assets

101.0000.00.1720	Revenue Control	.00
101.0000.00.1760	Operating Transfers In (Credit)	.00
	Total Other Assets	.00
	Total Assets	\$ 587,862.71

Liabilities and Fund Balance

Current Liabilities

101.0000.00.2020	Accounts Payable	29,867.26
101.0000.00.2021	Payroll Payable	.00
101.0000.00.2060	Contracts Payable	.00
101.0000.00.2081	Due to Electric Fund	15,000.00
101.0000.00.2160	Accrued Wages Payable	.00
101.0000.00.2190	Amts. Held For Other	53.10
101.0000.00.2240	Deferred Revenue	493,058.74
	Total Current Liabilities	537,979.10

Long-Term Liabilities

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

City of Fort Pierre
Balance Sheet
For General Fund (101)
Month Thirteen, December 31, 2002

Total Long-Term Liabilities	.00
Total Liabilities	537,979.10

Fund Equity

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	4,342.90
101.0000.00.2615	Fund Balance Reserved for Cap. Outlay Accum.	1,800.00
101.0000.00.2616	Fund Balance Reserved for Park Reserve	3,945.18
101.0000.00.2618	Fund Balance Reserved for Expo Building	936.13
101.0000.00.2620	Unreserved Fund Balances	(29,491.51)
101.0000.00.2621	Unreserved Fund Balance-Next Year's Appro.	.00
101.0000.00.2629	Unreserved Fund Balance Undesignated	.00
	Total Fund Equity	(18,467.30)
	Excess of Revenue Over Expenditures	68,350.91
	Total Fund Balances	49,883.61
	Total Liabilities and Fund Balances	587,862.71 \$

City of Fort Pierre
Balance Sheet
For BBB (211)
Month Thirteen, December 31, 2002

Assets

Current Assets		
211.0000.00.0100	Cash-In-Bank	2,924.83
211.0000.00.1322	Due From State Gov't.	4,132.92
	Total Current Assets	7,057.75
Other Assets		
211.0000.00.1720	Revenue Control	.00
211.0000.00.1760	Operating Transfers In (Credit)	.00
	Total Other Assets	.00
	Total Assets	\$ 7,057.75

Liabilities and Fund Balance

Current Liabilities		
211.0000.00.2020	Accounts Payable	.00
211.0000.00.2240	Deferred Revenue	.00
	Total Current Liabilities	.00
Long-Term Liabilities		
211.0000.00.2400	Operating Transfers Out (Debit)	.00
211.0000.00.2420	Expenditures (Debit)	.00
211.0000.00.2430	Encumbrances (Debit)	.00
	Total Long-Term Liabilities	.00
	Total Liabilities	.00
Fund Equity		
211.0000.00.2620	Unreserved Fund Balances	2,905.35
	Total Fund Equity	2,905.35
	Excess of Revenue Over Expenditures	4,152.40
	Total Fund Balances	7,057.75
	Total Liabilities and Fund Balances	7,057.75 \$

City of Fort Pierre
Balance Sheet
For 2nd Penny Sales Tax (212)
Month Thirteen, December 31, 2002

Assets

Current Assets		
212.0000.00.0100	Cash-In-Bank	21,518.64
212.0000.00.0720	Debt Reserve-Restricted Cash	84,350.64
212.0000.00.1150	Accounts Receivable	.00
212.0000.00.1322	Due From State Gov't.	24,247.09
	Total Current Assets	130,116.37
Other Assets		
212.0000.00.1720	Revenue Control	.00
212.0000.00.1760	Operating Transfers In (Credit)	.00
	Total Other Assets	.00
	Total Assets	\$ 130,116.37

Liabilities and Fund Balance

Current Liabilities		
212.0000.00.2020	Accounts Payable	798.93
212.0000.00.2060	Contracts Payable	31,431.87
212.0000.00.2240	Deferred Revenue	.00
	Total Current Liabilities	32,230.80
Long-Term Liabilities		
212.0000.00.2400	Operating Transfers Out (Debit)	.00
212.0000.00.2420	Expenditures (Debit)	.00
212.0000.00.2430	Encumbrances (Debit)	.00
	Total Long-Term Liabilities	.00
	Total Liabilities	32,230.80
Fund Equity		
212.0000.00.2614	Fund Balance Reserved for Debt Service	84,350.64
212.0000.00.2620	Unreserved Fund Balances	71,951.41
212.0000.00.2621	Unreserved Fund Balance-Next Year's Appro.	.00
	Total Fund Equity	156,302.05
	Excess of Revenue Over Expenditures	(58,416.48)
	Total Fund Balances	97,885.57
	Total Liabilities and Fund Balances	130,116.37 \$

City of Fort Pierre
Balance Sheet
For Expo Bldg (302)
Month Thirteen, December 31, 2002

Assets

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

Liabilities and Fund Balance

Current Liabilities		
302.0000.00.2020	Accounts Payable	.00
302.0000.00.2262	Bonds Payable-Revenue Obligation	.00
	Total Current Liabilities	.00
 Long-Term Liabilities		
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
	Total Long-Term Liabilities	.00
	Total Liabilities	.00
 Fund Equity		
302.0000.00.2620	Unreserved Fund Balances	.00
	Total Fund Equity	.00
	Excess of Revenue Over Expenditures	.00
	Total Fund Balances	.00
	Total Liabilities and Fund Balances	.00 \$

City of Fort Pierre
Balance Sheet

For Construct, Relocation, & Alteration of Facilities (510)
Month Thirteen, December 31, 2002

Assets

Current Assets		
510.0000.00.0100	Cash-In-Bank	914,086.31
510.0000.00.1410	Inventory of Supplies	.00
	Total Current Assets	914,086.31
Other Assets		
510.0000.00.1720	Revenue Control	.00
	Total Other Assets	.00
	Total Assets	\$ 914,086.31

Liabilities and Fund Balance

Current Liabilities		
510.0000.00.2020	Accounts Payable	50,111.21
510.0000.00.2021	Payroll Payable	.00
510.0000.00.2060	Contracts Payable	15,952.20
510.0000.00.2240	Deferred Revenue	839,307.18
	Total Current Liabilities	905,370.59
Long-Term Liabilities		
510.0000.00.2420	Expenditures (Debit)	.00
510.0000.00.2430	Encumbrances (Debit)	.00
	Total Long-Term Liabilities	.00
	Total Liabilities	905,370.59

Fund Equity		
510.0000.00.2620	Unreserved Fund Balances	(57,216.11)
	Total Fund Equity	(57,216.11)
	Excess of Revenue Over Expenditures	65,931.83
	Total Fund Balances	8,715.72
	Total Liabilities and Fund Balances	914,086.31 \$

City of Fort Pierre
Balance Sheet
For Water (602)
Month Thirteen, December 31, 2002

Assets

Current Assets		
602.0000.00.0100	Cash-In-Bank	30,826.46
602.0000.00.0200	Cash Change	.00
602.0000.00.0710	Facility Replace.-Restricted Cash	85,165.40
602.0000.00.0720	Debt Reserve-Restricted Cash	18,138.48
602.0000.00.1150	Accounts Receivable	19,548.85
602.0000.00.1154	Accts Rec.-Unapplied Cash	.00
602.0000.00.1410	Inventory of Supplies	56,745.72
	Total Current Assets	210,424.91
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)	(402,057.37)
602.0000.00.1640	Improvements Other Than Buildings	1,274,563.33
602.0000.00.1650	Accum. Depr.-Improve. Other Than Bldgs.	(531,572.52)
602.0000.00.1660	Machinery & Equipment	73,340.51
602.0000.00.1670	Accum. Depr.-Mach. & Equip. (Credit)	(25,619.73)
602.0000.00.1680	Construction Work In Progress	12,530.22
	Total Fixed Assets	1,237,166.99
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
	Total Other Assets	.00
	Total Assets	\$ 1,447,591.90

Liabilities and Fund Balance

Current Liabilities		
602.0000.00.2020	Accounts Payable	4,676.34
602.0000.00.2021	Payroll Payable	.00
602.0000.00.2060	Contracts Payable	.00
602.0000.00.2160	Accrued Wages Payable	.00
602.0000.00.2261	Bonds Payable-General Obligation	15,827.78
	Total Current Liabilities	20,504.12
Long-Term Liabilities		
602.0000.00.2310	Bonds Payable	34,110.05
602.0000.00.2330	Accrued Leave Payable	766.22
602.0000.00.2370	Other Long-term Debt	4,135.89
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

City of Fort Pierre
Balance Sheet
For Water (602)
Month Thirteen, December 31, 2002

602.0000.00.2430	Encumbrances (Debit)	.00
	Total Long-Term Liabilities	39,012.16
	Total Liabilities	59,516.28
	Fund Equity	
602.0000.00.2450	Contributions From Other Gov'ts.	.00
602.0000.00.2451	Contributions From Other Funds	.00
602.0000.00.2510	Reserved Retained Earnings	.00
602.0000.00.2511	Retained Earnings Reserved for Debt Service	18,138.48
602.0000.00.2516	Retained Earnings Reserved for Facility	85,165.40
602.0000.00.2520	Unreserved Retained Earnings	1,234,869.73
	Total Fund Equity	1,338,173.61
	Excess of Revenue Over Expenditures	49,902.01
	Total Fund Balances	1,388,075.62
	Total Liabilities and Fund Balances	1,447,591.90 \$

City of Fort Pierre
Balance Sheet
For Electric (603)
Month Thirteen, December 31, 2002

Assets

Current Assets

603.0000.00.0100	Cash-In-Bank	85,715.64
603.0000.00.0200	Cash Change	.00
603.0000.00.0710	Facility Replace.-Restricted Cash	267,389.33
603.0000.00.0720	Debt Reserve-Restricted Cash	469,593.68
603.0000.00.0750	Meter Deposits-Restricted Cash	75,597.00
603.0000.00.0790	Construction Fund - Restricted Cash	2,710,149.78
603.0000.00.1150	Accounts Receivable	126,283.36
603.0000.00.1152	NSF Checks Receivable	271.82
603.0000.00.1154	Accts Rec.-Unapplied Cash	.00
603.0000.00.1280	Notes Receivable	15,000.00
603.0000.00.1410	Inventory of Supplies	151,417.26
	Total Current Assets	3,901,417.87

Fixed Assets

603.0000.00.1600	Land	1,296.00
603.0000.00.1610	Deplietion (Credit)	.00
603.0000.00.1620	Buildings	848,101.84
603.0000.00.1630	Accum. Depr.-Buildings (Credit)	(404,762.67)
603.0000.00.1640	Improvements Other Than Buildings	1,522,948.32
603.0000.00.1650	Accum. Depr.-Improve. Other Than Bldgs.	(550,384.91)
603.0000.00.1660	Machinery & Equipment	283,731.92
603.0000.00.1670	Accum. Depr.-Mach. & Equip. (Credit)	(154,230.94)
603.0000.00.1680	Construction Work In Progress	21,686.32
	Total Fixed Assets	1,568,385.88

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
	Total Other Assets	.00
	Total Assets	\$ 5,469,803.75

Liabilities and Fund Balance

Current Liabilities

603.0000.00.2020	Accounts Payable	81,881.80
603.0000.00.2021	Payroll Payable	.00
603.0000.00.2060	Contracts Payable	37,189.68
603.0000.00.2160	Accrued Wages Payable	.00
603.0000.00.2170	Sales Tax Payable	1,687.40
603.0000.00.2200	Customer Deposits	75,597.00
603.0000.00.2261	Bonds Payable-General Obligation	.00
	Total Current Liabilities	196,355.88

Long-Term Liabilities

City of Fort Pierre
Balance Sheet

For Electric (603)

Month Thirteen, December 31, 2002

603.0000.00.2310	Bonds Payable	3,225,000.00
603.0000.00.2330	Accrued Leave Payable	8,242.54
603.0000.00.2370	Other Long-term Debt	72,936.67
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
	Total Long-Term Liabilities	3,306,179.21
	Total Liabilities	3,502,535.09

Fund Equity

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	469,593.68
603.0000.00.2516	Retained Earnings Reserved for Facility	267,389.33
603.0000.00.2517	Retained Earnings Reserved for Construction Fund	2,710,149.78
603.0000.00.2520	Unreserved Retained Earnings	(1,317,881.28)
	Total Fund Equity	2,129,251.52
	Excess of Revenue Over Expenditures	(161,982.85)
	Total Fund Balances	1,967,268.67
	Total Liabilities and Fund Balances	5,469,803.76 \$

City of Fort Pierre
Balance Sheet
For Sanitary Sewer (604)
Month Thirteen, December 31, 2002

Assets

Current Assets

604.0000.00.0100	Cash-In-Bank	(1,222.51)
604.0000.00.0200	Cash Change	.00
604.0000.00.0710	Facility Replace.-Restricted Cash	.00
604.0000.00.0720	Debt Reserve-Restricted Cash	18,138.48
604.0000.00.0730	Capital Outlay - Restricted Cash	.00
604.0000.00.1150	Accounts Receivable	123,872.39
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	630.18
604.0000.00.1230	Spec. Assess. Rec.-Deferred	.00
604.0000.00.1280	Notes Receivable	.00
604.0000.00.1410	Inventory of Supplies	6,861.89
	Total Current Assets	148,280.43

Fixed Assets

604.0000.00.1600	Land	17,209.00
604.0000.00.1610	Depletion (Credit)	.00
604.0000.00.1620	Buildings	.00
604.0000.00.1630	Accum. Depr.-Buildings (Credit)	.00
604.0000.00.1640	Improvements Other Than Buildings	2,579,668.25
604.0000.00.1650	Accum. Depr.-Improve. Other Than Bldgs.	(451,712.52)
604.0000.00.1660	Machinery & Equipment	171,292.41
604.0000.00.1670	Accum. Depr.-Mach. & Equip. (Credit)	(132,506.53)
604.0000.00.1680	Construction Work In Progress	28,144.50
	Total Fixed Assets	2,212,095.11

Other Assets

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
	Total Other Assets	.00

Total Assets \$ 2,360,375.54

Liabilities and Fund Balance

Current Liabilities

604.0000.00.2020	Accounts Payable	105,502.00
604.0000.00.2021	Payroll 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	630.18
604.0000.00.2261	Bonds Payable-General Obligation	15,827.78
	Total Current Liabilities	121,959.96

City of Fort Pierre
Balance Sheet
For Sanitary Sewer (604)
Month Thirteen, December 31, 2002

Long-Term Liabilities

604.0000.00.2310	Bonds Payable	496,610.05
604.0000.00.2330	Accrued Leave Payable	766.22
604.0000.00.2370	Other Long-term Debt	3,393.50
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
	Total Long-Term Liabilities	500,769.77
	Total Liabilities	622,729.73

Fund Equity

604.0000.00.2440	Contributions form Customers	.00
604.0000.00.2450	Contributions From Other Gov'ts.	.00
604.0000.00.2451	Contributions From Other Funds	.00
604.0000.00.2510	Reserved Retained Earnings	.00
604.0000.00.2511	Retained Earnings Reserved for Debt Service	18,138.48
604.0000.00.2516	Retained Earnings Reserved for Facility	.00
604.0000.00.2519	Retained Earnings Reserved for Capital Outlay	.00
604.0000.00.2520	Unreserved Retained Earnings	1,318,736.85
	Total Fund Equity	1,336,875.33
	Excess of Revenue Over Expenditures	400,770.48
	Total Fund Balances	1,737,645.81
	Total Liabilities and Fund Balances	2,360,375.54 \$

City of Fort Pierre
Balance Sheet
For Cedar Hills Cemetery Trust Fund (701)
Month Thirteen, December 31, 2002

Assets

Current Assets		
701.0000.00.0100	Cash-In-Bank	1,091.80
701.0000.00.0770	Cemetery Trust Fund	13,000.00
	Total Current Assets	14,091.80
Other Assets		
701.0000.00.1720	Revenue Control	.00
701.0000.00.1760	Operating Transfers In (Credit)	.00
	Total Other Assets	.00
	Total Assets	\$ 14,091.80

Liabilities and Fund Balance

Current Liabilities		
701.0000.00.2020	Accounts Payable	.00
	Total Current Liabilities	.00
Long-Term Liabilities		
701.0000.00.2400	Operating Transfers Out (Debit)	.00
701.0000.00.2420	Expenditures (Debit)	.00
701.0000.00.2430	Encumbrances (Debit)	.00
	Total Long-Term Liabilities	.00
	Total Liabilities	.00
Fund Equity		
701.0000.00.2617	Fund Balance Reserved for Trust Fund	.00
701.0000.00.2620	Unreserved Fund Balances	13,753.74
	Total Fund Equity	13,753.74
	Excess of Revenue Over Expenditures	338.06
	Total Fund Balances	14,091.80
	Total Liabilities and Fund Balances	14,091.80 \$

City of Fort Pierre
Balance Sheet
For Administration (702)
Month Thirteen, December 31, 2002

Assets

Current Assets		
702.0000.00.0100	Cash-In-Bank	188.87
	Total Current Assets	188.87
Other Assets		
702.0000.00.1720	Revenue Control	.00
702.0000.00.1760	Operating Transfers In (Credit)	.00
	Total Other Assets	.00
	Total Assets	\$ 188.87

Liabilities and Fund Balance

Current Liabilities		
702.0000.00.2020	Accounts Payable	188.87
	Total Current Liabilities	188.87
Long-Term Liabilities		
702.0000.00.2400	Operating Transfers Out (Debit)	.00
702.0000.00.2420	Expenditures (Debit)	.00
702.0000.00.2430	Encumbrances (Debit)	.00
	Total Long-Term Liabilities	.00
	Total Liabilities	188.87
Fund Equity		
702.0000.00.2620	Unreserved Fund Balances	.00
	Total Fund Equity	.00
	Excess of Revenue Over Expenditures	.00
	Total Fund Balances	.00
	Total Liabilities and Fund Balances	188.87 \$

City of Fort Pierre
Balance Sheet
For Imprest (703)
Month Thirteen, December 31, 2002

Assets

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

\$

Liabilities and Fund Balance

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

City of Fort Pierre
Balance Sheet
For Copier Trust (704)
Month Thirteen, December 31, 2002

Assets

Current Assets		
704.0000.00.0100	Cash-In-Bank	.00
704.0000.00.1150	Accounts Receivable	.00
	Total Current Assets	.00
Other Assets		
704.0000.00.1720	Revenue Control	.00
704.0000.00.1760	Operating Transfers In (Credit)	.00
	Total Other Assets	.00
	Total Assets	\$.00

Liabilities and Fund Balance

Current Liabilities		
704.0000.00.2020	Accounts Payable	.00
	Total Current Liabilities	.00
Long-Term Liabilities		
704.0000.00.2400	Operating Transfers Out (Debit)	.00
704.0000.00.2420	Expenditures (Debit)	.00
704.0000.00.2430	Encumbrances (Debit)	.00
	Total Long-Term Liabilities	.00
	Total Liabilities	.00
Fund Equity		
704.0000.00.2620	Unreserved Fund Balances	(318.43)
	Total Fund Equity	(318.43)
	Excess of Revenue Over Expenditures	318.43
	Total Fund Balances	.00
	Total Liabilities and Fund Balances	.00 \$

City of Fort Pierre
Balance Sheet
For Hustan (735)
Month Thirteen, December 31, 2002

Assets

Current Assets		
735.0000.00.0100	Cash-In-Bank	33,644.95
	Total Current Assets	33,644.95
Other Assets		
735.0000.00.1720	Revenue Control	.00
735.0000.00.1760	Operating Transfers In (Credit)	.00
	Total Other Assets	.00
	Total Assets	\$ 33,644.95

Liabilities and Fund Balance

Current Liabilities		
735.0000.00.2020	Accounts Payable	.00
	Total Current Liabilities	.00
Long-Term Liabilities		
735.0000.00.2400	Operating Transfers Out (Debit)	.00
735.0000.00.2420	Expenditures (Debit)	.00
735.0000.00.2430	Encumbrances (Debit)	.00
	Total Long-Term Liabilities	.00
	Total Liabilities	.00
Fund Equity		
735.0000.00.2620	Unreserved Fund Balances	33,419.98
	Total Fund Equity	33,419.98
	Excess of Revenue Over Expenditures	224.97
	Total Fund Balances	33,644.95
	Total Liabilities and Fund Balances	33,644.95 \$

City of Fort Pierre
Balance Sheet
For Unreimbursed Medical Savings Account (750)
Month Thirteen, December 31, 2002

Assets

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

Liabilities and Fund Balance

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

City of Fort Pierre
Balance Sheet

For 5th/2nd Ave. C&G Special Assess. (751)
Month Thirteen, December 31, 2002

Assets

Current Assets

751.0000.00.0100	Cash-In-Bank	16,788.29
751.0000.00.1210	Spec. Assess. Rec.-Current	1,999.10
751.0000.00.1220	Spec. Assess. Rec.-Delinquent	1,495.12
751.0000.00.1230	Spec. Assess. Rec.-Deferred	13,084.45
751.0000.00.1320	Due From County Gov't.	.00
	Total Current Assets	33,366.96

Other Assets

751.0000.00.1720	Revenue Control	.00
751.0000.00.1760	Operating Transfers In (Credit)	.00
	Total Other Assets	.00
	Total Assets	\$ 33,366.96

Liabilities and Fund Balance

Current Liabilities

751.0000.00.2020	Accounts Payable	.00
751.0000.00.2180	Amts. Held for Spec. Assess. Debt Ser.	12,747.43
751.0000.00.2240	Deferred Revenue	16,578.67
	Total Current Liabilities	29,326.10

Long-Term Liabilities

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
	Total Long-Term Liabilities	.00
	Total Liabilities	29,326.10

Fund Equity

751.0000.00.2620	Unreserved Fund Balances	.00
	Total Fund Equity	.00
	Excess of Revenue Over Expenditures	4,040.86
	Total Fund Balances	4,040.86
	Total Liabilities and Fund Balances	33,366.96 \$

City of Fort Pierre
Balance Sheet

For General Fixed Assets Account Group (900)
Month Thirteen, December 31, 2002

Assets

Fixed Assets

900.0000.00.1600	Land - Public ROW	752,862.09
900.0000.00.1620	Buildings	1,147,801.98
900.0000.00.1630	Accum. Depr.-Buildings (Credit)	(165,073.23)
900.0000.00.1640	Improvements Other Than Buildings	256,461.86
900.0000.00.1650	Accum. Depr.-Improve. Other Than Bldgs.	(14,537.96)
900.0000.00.1660	Machinery & Equipment	382,306.21
900.0000.00.1670	Accum. Depr.-Mach. & Equip. (Credit)	(144,619.09)
900.0000.00.1680	Construction Work In Progress	.00
900.0000.00.1690	Equity in Law Enforcement Fixed Assets	44,933.18
900.0000.00.1692	Accum. Depr.-Equity in Law Enforcement	(33,989.72)
	Total Fixed Assets	2,226,145.32
	Total Assets	\$ 2,226,145.32

Fund Equity

900.0000.00.2460	Investments In G.F.A.	.00
900.0000.00.2531	Invested in Capital Assets, Net of Related Debt	2,297,167.76
	Total Fund Equity	2,297,167.76
	Excess of Revenue Over Expenditures	(71,022.44)
	Total Fund Balances	2,226,145.32
	Total Liabilities and Fund Balances	2,226,145.32 \$

City of Fort Pierre
Balance Sheet
For General Long-Term Debt Account Group (999)
Month Thirteen, December 31, 2002

Assets

Other Assets		
999.0000.00.1810	Amount Available In Debt Service Funds	428,704.27
999.0000.00.1870	Amt. Provided for Other Long-Term Debt	55,508.45
	Total Other Assets	484,212.72
	Total Assets	\$ 484,212.72

Liabilities and Fund Balance

Current Liabilities		
999.0000.00.2261	Bonds Payable-General Obligation	.00
999.0000.00.2262	Bonds Payable-Revenue Obligation	129,937.26
	Total Current Liabilities	129,937.26
Long-Term Liabilities		
999.0000.00.2310	Bonds Payable-General Obligation	.00
999.0000.00.2320	Bonds Payable-Revenue Obligation	298,767.01
999.0000.00.2330	Accrued Leave Payable	9,427.22
999.0000.00.2370	Other Long-term Debt	46,081.23
	Total Long-Term Liabilities	354,275.46
	Total Liabilities	484,212.72
	Total Liabilities and Fund Balances	484,212.72 \$