

CITY OF FORT PIERRE
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2002

Exhibit II

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Total
Primary Government:							
Governmental Activities:							
General Government	148,226.81	42,449.44			-105,777.37		-105,777.37
Public Safety	255,928.07	3,508.14			-252,419.93		-252,419.93
Public Works	609,352.17	24,901.26		460,692.82	-123,758.09		-123,758.09
Health and Welfare	17,302.42				-17,302.42		-17,302.42
Culture and Recreation	230,739.82	17,349.23	26,842.57	466,682.00	280,133.98		280,133.98
Conservation and Development	43,551.77				-43,551.77		-43,551.77
Intergovernmental Expenditures	0.00				0.00		0.00
Miscellaneous Expenditures	0.00				0.00		0.00
Depreciation Expense - Unallocated	0.00				0.00		0.00
Interest on Long-term Debt	27,587.99				-27,587.99		-27,587.99
Total Governmental Activities	1,332,689.05	88,208.07	26,842.57	927,374.82	(290,263.59)		(290,263.59)
Business-type Activities:							
Water	185,327.51	232,974.52				47,647.01	47,647.01
Electric	1,315,225.22	1,136,177.89				-179,047.33	-179,047.33
Sanitary Sewer	226,229.33	208,967.25		414,992.87		397,730.79	397,730.79
Total Business-type Activities	1,726,782.06	1,578,119.66	0.00	414,992.87		266,330.47	266,330.47
Total Primary Government	3,059,471.11	1,666,327.73	26,842.57	1,342,367.69	(290,263.59)	266,330.47	(23,933.12)
General Revenues:							
Taxes:							
Property Taxes					436,457.34		436,457.34
Sales Taxes					597,832.86		597,832.86
State Shared Revenues					48,039.71		48,039.71
County Shared Revenue					4,444.00		4,444.00
Unrestricted Investment Earnings					17,009.14	18,210.90	35,220.04
Grants and Contributions not Restricted to Specific Programs							0.00
Miscellaneous Revenue					32,312.90	4,414.42	36,727.32
Special Items							0.00
Extraordinary Items							0.00
Transfers							0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers					1,136,095.95	22,625.32	1,158,721.27
Change in Net Assets					845,832.36	288,955.79	1,134,788.15
Net Assets-Beginning					0.00	4,804,300.45	4,804,300.45
Adjustments:							
Combine Flex & Copier Fund into General Fund					1,121,185.22		
Adjust Expo Building Fund Balance					1,521.59	XXXXXX	1,521.59
					-15,327.17	XXXXXX	-15,327.17
Adjusted Net Assets-Beginning					1,107,379.64	4,804,300.45	4,790,494.87
NET ASSETS - ENDING					1,953,212.00	5,093,256.24	5,925,283.02