

CITY OF FORT PIERRE
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2003

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	212,238.60	65,266.68	216.97		-146,754.95		-146,754.95
Public Safety	247,272.55	1,683.25			-245,589.30		-245,589.30
Public Works	237,036.92	29,270.27		146,618.07	-61,148.58		-61,148.58
Health and Welfare	19,401.18	0.00			-19,401.18		-19,401.18
Culture and Recreation	274,608.19	18,887.68	3,000.00	28,561.81	-224,158.70		-224,158.70
Conservation and Development	40,750.00				-40,750.00		-40,750.00
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	34,115.84				-34,115.84		-34,115.84
Total Governmental Activities	1,065,423.28	115,107.88	3,216.97	175,179.88	(771,918.55)		(771,918.55)
Business-type Activities:							
Water	267,088.24	224,168.39				-42,919.85	-42,919.85
Electric	1,318,881.12	1,280,006.06				-38,875.06	-38,875.06
Sanitary Sewer	271,658.12	209,226.03		86,107.09		23,675.00	23,675.00
Total Business-type Activities	1,857,627.48	1,713,400.48	0.00	86,107.09		-58,119.91	-58,119.91
Total Primary Government	2,923,050.76	1,828,508.36	3,216.97	261,286.97	(771,918.55)	(58,119.91)	(830,038.46)
General Revenues:							
Taxes:							
Property Taxes					472,262.18		472,262.18
Sales Taxes					570,826.05		570,826.05
State Shared Revenues					48,979.81		48,979.81
County Shared Revenue					4,444.00		4,444.00
Unrestricted Investment Earnings					5,309.32	95,155.73	100,465.05
Grants and Contributions not Restricted to Specific Programs							0.00
Miscellaneous Revenue					31,139.44	163.32	31,302.76
Special Items					-17,209.05		-17,209.05
Extraordinary Items							0.00
Transfer of Capital Assets Constructed in Capital Project Fund					-86,107.09		-86,107.09
Total General Revenues, Special Items, Extraordinary Items and Transfers					1,029,644.66	95,319.05	1,124,963.71
Change in Net Assets					257,726.11	37,199.14	294,925.25
Net Assets-Beginning					2,092,239.91	5,092,990.09	7,185,230.00
Adjustments:							
					0.00	XXXXXX	0.00
						XXXXXX	0.00
Adjusted Net Assets-Beginning					2,092,239.91	5,092,990.09	7,185,230.00
NET ASSETS - ENDING					2,349,966.02	5,130,189.23	7,480,155.25