

City of Fort Pierre
Balance Sheet
For General Fund (101)
Month Thirteen, December 31, 2004

Assets

Current Assets

101.0000.00.0100	Cash-In-Bank	(66,810.05)
101.0000.00.0200	Cash Change	.00
101.0000.00.0300	Petty Cash	420.00
101.0000.00.0710	Facility Replace.-Restricted Cash	.00
101.0000.00.0720	Debt Reserve-Restricted Cash	267,089.28
101.0000.00.0730	Capital Outlay - Restricted Cash	.00
101.0000.00.0740	Bond Reserve-Restricted Cash	66,444.43
101.0000.00.0760	Park Fund - Restricted Cash	10,911.89
101.0000.00.0780	Expo Building - Restricted Cash	3,126.71
101.0000.00.1080	Taxes Receivable-Current	.00
101.0000.00.1100	Taxes Receivable-Delinquent	11,909.89
101.0000.00.1150	Accounts Receivable	24,757.78
101.0000.00.1152	NSF Checks Receivable	.00
101.0000.00.1210	Spec. Assess. Rec.-Current	395.78
101.0000.00.1220	Spec. Assess. Rec.-Delinquent	1,611.58
101.0000.00.1230	Spec. Assess. Rec.-Deferred	791.56
101.0000.00.1240	Spec. Assess. - Teton Island	777,037.28
101.0000.00.1250	Spec. Assess. - Broken Timber	218,343.04
101.0000.00.1310	Due From _____ Fund	.00
101.0000.00.1320	Due From County Gov't.	12,205.41
101.0000.00.1322	Due From State Gov't.	99,569.82
101.0000.00.1330	Advance to Another Fund	.00
101.0000.00.1410	Inventory of Supplies	4,342.90
	Total Current Assets	1,432,147.30

Other Assets

101.0000.00.1720	Revenue Control	.00
101.0000.00.1760	Operating Transfers In (Credit)	.00
	Total Other Assets	.00
	Total Assets	\$ 1,432,147.30

Liabilities and Fund Balance

Current Liabilities

101.0000.00.2020	Accounts Payable	44,018.90
101.0000.00.2021	Payroll Payable	.00
101.0000.00.2060	Contracts Payable	67,886.33
101.0000.00.2081	Due to Electric Fund	.00
101.0000.00.2160	Accrued Wages Payable	.00
101.0000.00.2190	Amts. Held For Other	.00
101.0000.00.2240	Deferred Revenue	1,010,089.13
	Total Current Liabilities	1,121,994.36

Long-Term Liabilities

City of Fort Pierre
Balance Sheet
For General Fund (101)
Month Thirteen, December 31, 2004

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
	Total Long-Term Liabilities	.00
	Total Liabilities	1,121,994.36

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
101.0000.00.2614	Fund Balance Reserved for Debt Service	267,089.28
101.0000.00.2615	Fund Balance Reserved for Cap. Outlay Accum.	.00
101.0000.00.2616	Fund Balance Reserved for Park Reserve	10,911.89
101.0000.00.2618	Fund Balance Reserved for Expo Building	3,126.71
101.0000.00.2619	Fund Balance Reserved for Bond Reserve	66,444.43
101.0000.00.2620	Unreserved Fund Balances	(328,325.01)
101.0000.00.2621	Unreserved Fund Balance-Next Year's Appro.	.00
101.0000.00.2629	Unreserved Fund Balance Undesignated	.00
	Total Fund Equity	23,590.20
	Excess of Revenue Over Expenditures	286,562.74
	Total Fund Balances	310,152.94
	Total Liabilities and Fund Balances	1,432,147.30 \$

City of Fort Pierre
Balance Sheet
For BBB Sales and Use Tax (211)
Month Thirteen, December 31, 2004

Assets

Current Assets		
211.0000.00.0100	Cash-In-Bank	4,660.09
211.0000.00.1322	Due From State Gov't.	6,988.10
	Total Current Assets	11,648.19
Other Assets		
211.0000.00.1720	Revenue Control	.00
211.0000.00.1760	Operating Transfers In (Credit)	.00
	Total Other Assets	.00
	Total Assets	\$ 11,648.19

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	10,188.34
	Total Fund Equity	10,188.34
	Excess of Revenue Over Expenditures	1,459.85
	Total Fund Balances	11,648.19
	Total Liabilities and Fund Balances	11,648.19 \$

City of Fort Pierre
Balance Sheet
For 2nd Penny Sales and Use Tax (212)
Month Thirteen, December 31, 2004

Assets

Current Assets		
212.0000.00.0100	Cash-In-Bank	73,177.00
212.0000.00.0720	Debt Reserve-Restricted Cash	.00
212.0000.00.1150	Accounts Receivable	.00
212.0000.00.1210	Spec. Assess. Rec.-Current	1,202.67
212.0000.00.1220	Spec. Assess. Rec.-Delinquent	286.20
212.0000.00.1230	Spec. Assess. Rec.-Deferred	13,655.24
212.0000.00.1322	Due From State Gov't.	.00
	Total Current Assets	88,321.11
Other Assets		
212.0000.00.1720	Revenue Control	.00
212.0000.00.1760	Operating Transfers In (Credit)	.00
	Total Other Assets	.00
	Total Assets	\$ 88,321.11

Liabilities and Fund Balance

Current Liabilities		
212.0000.00.2020	Accounts Payable	.00
212.0000.00.2060	Contracts Payable	.00
212.0000.00.2240	Deferred Revenue	15,144.11
	Total Current Liabilities	15,144.11
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	15,144.11
Fund Equity		
212.0000.00.2614	Fund Balance Reserved for Debt Service	.00
212.0000.00.2620	Unreserved Fund Balances	48,986.68
212.0000.00.2621	Unreserved Fund Balance-Next Year's Appro.	.00
	Total Fund Equity	48,986.68
	Excess of Revenue Over Expenditures	24,190.32
	Total Fund Balances	73,177.00
	Total Liabilities and Fund Balances	88,321.11 \$

City of Fort Pierre
Balance Sheet
For Expo Debt Service Fund (302)
Month Thirteen, December 31, 2004

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 Construction, Relocation, and Alteration of Facili (510)
Month Thirteen, December 31, 2004*

Assets

Current Assets		
510.0000.00.0100	Cash-In-Bank	1,244,131.02
510.0000.00.1410	Inventory of Supplies	.00
	Total Current Assets	1,244,131.02
Other Assets		
510.0000.00.1720	Revenue Control	.00
	Total Other Assets	.00
	Total Assets	\$ 1,244,131.02

Liabilities and Fund Balance

Current Liabilities		
510.0000.00.2020	Accounts Payable	34,907.14
510.0000.00.2021	Payroll Payable	.00
510.0000.00.2060	Contracts Payable	21,828.24
510.0000.00.2090	Due to Other Government	9,199.81
510.0000.00.2240	Deferred Revenue	1,119,152.75
	Total Current Liabilities	1,185,087.94
Long-Term Liabilities		
510.0000.00.2420	Expenditures (Debit)	.00
510.0000.00.2430	Encumbrances (Debit)	.00
	Total Long-Term Liabilities	.00
	Total Liabilities	1,185,087.94
Fund Equity		
510.0000.00.2620	Unreserved Fund Balances	58,972.98
	Total Fund Equity	58,972.98
	Excess of Revenue Over Expenditures	70.10
	Total Fund Balances	59,043.08
	Total Liabilities and Fund Balances	1,244,131.02 \$

City of Fort Pierre
Balance Sheet
For Water (602)
Month Thirteen, December 31, 2004

Assets

Current Assets		
602.0000.00.0100	Cash-In-Bank	(2,623.99)
602.0000.00.0200	Cash Change	.00
602.0000.00.0710	Facility Replace.-Restricted Cash	89,855.91
602.0000.00.0720	Debt Reserve-Restricted Cash	.00
602.0000.00.0750	Meter Deposits-Restricted Cash	750.00
602.0000.00.1150	Accounts Receivable	19,625.99
602.0000.00.1154	Accts Rec.-Unapplied Cash	.00
602.0000.00.1410	Inventory of Supplies	33,233.42
	Total Current Assets	140,841.33
Fixed Assets		
602.0000.00.1600	Land	27,587.32
602.0000.00.1610	Depletion (Credit)	.00
602.0000.00.1620	Buildings	810,296.25
602.0000.00.1630	Accum. Depr.-Buildings (Credit)	(437,887.71)
602.0000.00.1640	Improvements Other Than Buildings	1,577,701.55
602.0000.00.1650	Accum. Depr.-Improve. Other Than Bldgs.	(621,879.06)
602.0000.00.1660	Machinery & Equipment	37,976.05
602.0000.00.1670	Accum. Depr.-Mach. & Equip. (Credit)	(14,736.16)
602.0000.00.1680	Construction Work In Progress	.00
	Total Fixed Assets	1,379,058.24
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	\$ 1,519,899.57

Liabilities and Fund Balance

Current Liabilities		
602.0000.00.2020	Accounts Payable	2,827.82
602.0000.00.2021	Payroll Payable	.00
602.0000.00.2060	Contracts Payable	.00
602.0000.00.2160	Accrued Wages Payable	.00
602.0000.00.2200	Customer Deposits	750.00
602.0000.00.2261	Bonds Payable-General Obligation	30,373.77
	Total Current Liabilities	33,951.59
Long-Term Liabilities		
602.0000.00.2310	Bonds Payable	81,172.48
602.0000.00.2330	Accrued Leave Payable	3,605.16
602.0000.00.2370	Other Long-term Debt	.00
602.0000.00.2390	Residual Equity Transfers Out (Debit)	.00

City of Fort Pierre
Balance Sheet
For Water (602)
Month Thirteen, December 31, 2004

602.0000.00.2400	Operating Transfers Out (Debit)	.00
602.0000.00.2420	Expenditures (Debit)	.00
602.0000.00.2430	Encumbrances (Debit)	.00
	Total Long-Term Liabilities	84,777.64
	Total Liabilities	118,729.23
	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	.00
602.0000.00.2516	Retained Earnings Reserved for Facility	89,855.91
602.0000.00.2520	Unreserved Retained Earnings	1,258,141.42
	Total Fund Equity	1,347,997.33
	Excess of Revenue Over Expenditures	53,173.01
	Total Fund Balances	1,401,170.34
	Total Liabilities and Fund Balances	1,519,899.57 \$

City of Fort Pierre
Balance Sheet
For Electric (603)
Month Thirteen, December 31, 2004

Assets

Current Assets

603.0000.00.0100	Cash-In-Bank	(77,527.58)
603.0000.00.0200	Cash Change	.00
603.0000.00.0710	Facility Replace.-Restricted Cash	.00
603.0000.00.0720	Debt Reserve-Restricted Cash	347,619.25
603.0000.00.0740	Bond Reserve-Restricted Cash	.00
603.0000.00.0750	Meter Deposits-Restricted Cash	66,254.80
603.0000.00.0790	Construction Fund - Restricted Cash	.00
603.0000.00.1150	Accounts Receivable	110,861.41
603.0000.00.1151	Accounts Receivable - Electric Surcharge	11,764.04
603.0000.00.1152	NSF Checks Receivable	1,318.75
603.0000.00.1154	Accts Rec.-Unapplied Cash	.00
603.0000.00.1280	Notes Receivable	.00
603.0000.00.1410	Inventory of Supplies	170,345.38
	Total Current Assets	630,636.05

Fixed Assets

603.0000.00.1600	Land	115,999.00
603.0000.00.1610	Depletion (Credit)	.00
603.0000.00.1620	Buildings	3,790,872.03
603.0000.00.1630	Accum. Depr.-Buildings (Credit)	(516,812.53)
603.0000.00.1640	Improvements Other Than Buildings	2,001,972.86
603.0000.00.1650	Accum. Depr.-Improve. Other Than Bldgs.	(655,194.93)
603.0000.00.1660	Machinery & Equipment	274,207.65
603.0000.00.1670	Accum. Depr.-Mach. & Equip. (Credit)	(163,406.01)
603.0000.00.1680	Construction Work In Progress	.00
	Total Fixed Assets	4,847,638.07

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	\$ 5,478,274.12

Liabilities and Fund Balance

Current Liabilities

603.0000.00.2020	Accounts Payable	78,681.74
603.0000.00.2021	Payroll Payable	.00
603.0000.00.2060	Contracts Payable	.00
603.0000.00.2160	Accrued Wages Payable	.00
603.0000.00.2170	Sales Tax Payable	.00
603.0000.00.2200	Customer Deposits	66,254.80
603.0000.00.2261	Bonds Payable-General Obligation	120,000.00

City of Fort Pierre
Balance Sheet
For Electric (603)
Month Thirteen, December 31, 2004

Total Current Liabilities		264,936.54
Long-Term Liabilities		
603.0000.00.2310	Bonds Payable	3,025,000.00
603.0000.00.2330	Accrued Leave Payable	6,988.90
603.0000.00.2370	Other Long-term Debt	135,300.24
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		3,167,289.14
Total Liabilities		3,432,225.68
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	347,619.25
603.0000.00.2512	Retained Earnings Reserved for Bond Reserve	.00
603.0000.00.2516	Retained Earnings Reserved for Facility	.00
603.0000.00.2517	Retained Earnings Reserved for Construction Fund	.00
603.0000.00.2520	Unreserved Retained Earnings	1,645,473.23
Total Fund Equity		1,993,092.48
Excess of Revenue Over Expenditures		52,955.97
Total Fund Balances		2,046,048.45
Total Liabilities and Fund Balances		5,478,274.13 \$

City of Fort Pierre
Balance Sheet
For Sanitary Sewer (604)
Month Thirteen, December 31, 2004

Assets

Current Assets

604.0000.00.0100	Cash-In-Bank	(320,775.27)
604.0000.00.0200	Cash Change	.00
604.0000.00.0710	Facility Replace.-Restricted Cash	.00
604.0000.00.0720	Debt Reserve-Restricted Cash	.00
604.0000.00.0730	Capital Outlay - Restricted Cash	.00
604.0000.00.1150	Accounts Receivable	25,976.56
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	.00
604.0000.00.1230	Spec. Assess. Rec.-Deferred	.00
604.0000.00.1280	Notes Receivable	.00
604.0000.00.1322	Due From State Gov't.	311,964.00
604.0000.00.1410	Inventory of Supplies	7,534.30
	Total Current Assets	24,699.59

Fixed Assets

604.0000.00.1600	Land	19,990.56
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	2,758,964.57
604.0000.00.1650	Accum. Depr.-Improve. Other Than Bldgs.	(673,342.40)
604.0000.00.1660	Machinery & Equipment	161,312.13
604.0000.00.1670	Accum. Depr.-Mach. & Equip. (Credit)	(54,016.10)
604.0000.00.1680	Construction Work In Progress	1,781,170.35
	Total Fixed Assets	3,994,079.11

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 \$ 4,018,778.70

Liabilities and Fund Balance

Current Liabilities

604.0000.00.2020	Accounts Payable	6,099.55
604.0000.00.2021	Payroll Payable	.00
604.0000.00.2050	Notes Payable	.00
604.0000.00.2060	Contracts Payable	57,269.33
604.0000.00.2160	Accrued Wages Payable	.00
604.0000.00.2240	Deferred Revenue	.00
604.0000.00.2261	Bonds Payable-General Obligation	42,778.29

City of Fort Pierre
Balance Sheet
For Sanitary Sewer (604)
Month Thirteen, December 31, 2004

Total Current Liabilities		106,147.17
Long-Term Liabilities		
604.0000.00.2310	Bonds Payable	805,924.08
604.0000.00.2330	Accrued Leave Payable	3,605.16
604.0000.00.2370	Other Long-term Debt	.00
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		809,529.24
Total Liabilities		915,676.41
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	.00
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	1,761,361.51
Total Fund Equity		1,761,361.51
Excess of Revenue Over Expenditures		1,341,740.78
Total Fund Balances		3,103,102.29
Total Liabilities and Fund Balances		4,018,778.70 \$

City of Fort Pierre
Balance Sheet
For Cemetery (701)
Month Thirteen, December 31, 2004

Assets

Current Assets		
701.0000.00.0100	Cash-In-Bank	1,504.29
701.0000.00.0770	Cemetery Trust Fund	31,926.51
	Total Current Assets	33,430.80
Other Assets		
701.0000.00.1720	Revenue Control	.00
701.0000.00.1760	Operating Transfers In (Credit)	.00
	Total Other Assets	.00
	Total Assets	\$ 33,430.80

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	31,926.51
701.0000.00.2620	Unreserved Fund Balances	1,216.30
	Total Fund Equity	33,142.81
	Excess of Revenue Over Expenditures	287.99
	Total Fund Balances	33,430.80
	Total Liabilities and Fund Balances	33,430.80 \$

City of Fort Pierre
Balance Sheet
For HUSTAN (735)
Month Thirteen, December 31, 2004

Assets

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

\$

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	.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. Curb and Gutter Special Assess. (751)
Month Thirteen, December 31, 2004

Assets

Current Assets		
751.0000.00.0100	Cash-In-Bank	11,366.83
751.0000.00.1210	Spec. Assess. Rec.-Current	1,795.85
751.0000.00.1220	Spec. Assess. Rec.-Delinquent	1,316.48
751.0000.00.1230	Spec. Assess. Rec.-Deferred	6,897.02
751.0000.00.1320	Due From County Gov't.	.00
	Total Current Assets	21,376.18
Other Assets		
751.0000.00.1720	Revenue Control	.00
751.0000.00.1760	Operating Transfers In (Credit)	.00
	Total Other Assets	.00
	Total Assets	\$ 21,376.18

Liabilities and Fund Balance

Current Liabilities		
751.0000.00.2020	Accounts Payable	.00
751.0000.00.2180	Amts. Held for Spec. Assess. Debt Ser.	15,150.81
751.0000.00.2240	Deferred Revenue	10,009.35
	Total Current Liabilities	25,160.16
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	25,160.16
Fund Equity		
751.0000.00.2620	Unreserved Fund Balances	.00
	Total Fund Equity	.00
	Excess of Revenue Over Expenditures	(3,783.98)
	Total Fund Balances	(3,783.98)
	Total Liabilities and Fund Balances	21,376.18 \$

City of Fort Pierre
Balance Sheet

For General Fixed Assets Account Group (900)
Month Thirteen, December 31, 2004

Assets

Fixed Assets

900.0000.00.1600	Land - Public ROW	98,133.71
900.0000.00.1601	Land - Deeded	574,473.09
900.0000.00.1602	Land - Development	836,136.52
900.0000.00.1620	Buildings	493,640.27
900.0000.00.1630	Accum. Depr.-Buildings (Credit)	(135,862.11)
900.0000.00.1640	Improvements Other Than Buildings	2,481,628.33
900.0000.00.1650	Accum. Depr.-Improve. Other Than Bldgs.	(256,222.37)
900.0000.00.1660	Machinery & Equipment	396,439.55
900.0000.00.1670	Accum. Depr.-Mach. & Equip. (Credit)	(74,486.03)
900.0000.00.1680	Construction Work In Progress	44,610.00
900.0000.00.1690	Equity in Law Enforcement Fixed Assets	44,904.02
900.0000.00.1692	Accum. Depr.-Equity in Law Enforcement	(20,478.46)
	Total Fixed Assets	4,482,916.52
	Total Assets	\$ 4,482,916.52

Fund Equity

900.0000.00.2460	Investments In G.F.A.	.00
900.0000.00.2531	Invested in Capital Assets, Net of Related Debt	4,482,916.52
	Total Fund Equity	4,482,916.52
	Excess of Revenue Over Expenditures	.00
	Total Fund Balances	4,482,916.52
	Total Liabilities and Fund Balances	4,482,916.52 \$

City of Fort Pierre
Balance Sheet

For General Long-Term Debt Account Group (999)
Month Thirteen, December 31, 2004

Assets

Other Assets		
999.0000.00.1810	Amount Available In Debt Service Funds	56,569.00
999.0000.00.1870	Amt. Provided for Other Long-Term Debt	120,912.00
999.0000.00.1900	Other Assets	1,773,500.00
	Total Other Assets	1,950,981.00
	Total Assets	\$ 1,950,981.00

Liabilities and Fund Balance

Current Liabilities		
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	247,641.25
	Total Current Liabilities	247,641.25
Long-Term Liabilities		
999.0000.00.2310	Bonds Payable-General Obligation	.00
999.0000.00.2320	Bonds Payable-Revenue Obligation	1,582,428.53
999.0000.00.2330	Accrued Leave Payable	6,033.67
999.0000.00.2370	Other Long-term Debt	114,877.55
	Total Long-Term Liabilities	1,703,339.75
	Total Liabilities	1,950,981.00
	Total Liabilities and Fund Balances	1,950,981.00 \$