

**CITY OF FORT PIERRE**  
**STATEMENT OF NET ASSETS**  
**December 31, 2005**

	<b>Primary Government</b>		<b>Total</b>
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	
<b>ASSETS:</b>			
Cash and Cash Equivalents	2,480,091.27	120,666.17	2,600,757.44
Receivables(net)	940,682.03	193,460.32	1,134,142.35
Due From Other Gov't	187,251.76		187,251.76
Advance to Another Fund	40,000.00		40,000.00
Due From Fund	139,027.75		139,027.75
Inventory of Supplies	2,714.75	211,113.10	213,827.85
Restricted Cash		345,396.71	345,396.71
Capital Assets:			
Land	1,412,422.16	163,576.88	1,575,999.04
Construction in Progress	0.00	94,109.82	94,109.82
Other Capital Assets Net of Depreciation	3,659,182.77	10,619,040.74	14,278,223.51
<b>TOTAL ASSETS</b>	<b>8,861,372.49</b>	<b>11,747,363.74</b>	<b>20,608,736.23</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES</b>			
Accounts Payables	135,988.62	172,097.38	308,086.00
Due to Other Funds		139,027.75	139,027.75
Due to Other Governments	2,332.12		2,332.12
Customer Deposits		67,020.73	67,020.73
Deferred Revenue	2,352,961.31		2,352,961.31
Long-Term Liabilities			
Portion due or payable within one year	61,247.72	197,906.35	259,154.07
Portion due or payable after one year	1,471,206.61	3,935,228.69	5,406,435.30
<b>TOTAL LIABILITIES</b>	<b>4,023,736.38</b>	<b>4,511,280.90</b>	<b>8,535,017.28</b>
<b>NET ASSETS:</b>			
Invested in capital assets, net of related debt	3,528,523.19	6,743,592.40	10,272,115.59
Restricted	231,386.31	345,396.71	576,783.02
Unrestricted (deficit)	1,077,726.61	147,093.73	1,224,820.34
<b>TOTAL NET ASSETS</b>	<b>4,837,636.11</b>	<b>7,236,082.84</b>	<b>12,073,718.95</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>8,861,372.49</b>	<b>11,747,363.74</b>	<b>20,608,736.23</b>

