

City of Fort Pierre
Balance Sheet
For General Fund (101)
Month Thirteen, December 31, 2006

Assets

Current Assets		
101.0000.00.0100	Cash-In-Bank	12,049.97
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	751,300.93
101.0000.00.0730	Capital Outlay - Restricted Cash	.00
101.0000.00.0740	Bond Reserve-Restricted Cash	98,680.39
101.0000.00.0760	Park Fund - Restricted Cash	15,526.98
101.0000.00.0780	Expo Building - Restricted Cash	5,549.47
101.0000.00.1080	Taxes Receivable-Current	.00
101.0000.00.1100	Taxes Receivable-Delinquent	7,026.49
101.0000.00.1150	Accounts Receivable	1,130.00
101.0000.00.1152	NSF Checks Receivable	.00
101.0000.00.1210	Spec. Assess. Rec.-Current	930.64
101.0000.00.1220	Spec. Assess. Rec.-Delinquent	3,568.49
101.0000.00.1230	Spec. Assess. Rec.-Deferred	4,082.32
101.0000.00.1240	Spec. Assess. - Teton Island	541,984.58
101.0000.00.1250	Spec. Assess. - Broken Timber	155,939.40
101.0000.00.1320	Due From County Gov't.	12,474.22
101.0000.00.1322	Due From State Gov't.	100,315.24
101.0000.00.1410	Inventory of Supplies	2,714.75
	Total Current Assets	1,713,693.87
Other Assets		
101.0000.00.1720	Revenue Control	.00
101.0000.00.1760	Operating Transfers In (Credit)	.00
	Total Other Assets	.00
	Total Assets	\$ 1,713,693.87

Liabilities and Fund Balance

Current Liabilities		
101.0000.00.2020	Accounts Payable	104,464.23
101.0000.00.2021	Payroll Payable	.00
101.0000.00.2060	Contracts Payable	301,049.30
101.0000.00.2170	Sales Tax Payable	.00
101.0000.00.2190	Amts. Held For Other	.00
101.0000.00.2240	Deferred Revenue	713,531.92
	Total Current Liabilities	1,119,045.45
Long-Term Liabilities		
101.0000.00.2330	Accrued Leave Payable	.00
	Total Long-Term Liabilities	.00
	Total Liabilities	1,119,045.45

City of Fort Pierre
Balance Sheet
For General Fund (101)
Month Thirteen, December 31, 2006

Fund Equity		
101.0000.00.2611	Fund Balance Reserved for Encumbrances	.00
101.0000.00.2612	Fund Balance Reserved for Inventory	2,714.75
101.0000.00.2614	Fund Balance Reserved for Debt Service	751,300.93
101.0000.00.2615	Fund Balance Reserved for Cap. Outlay Accum.	.00
101.0000.00.2616	Fund Balance Reserved for Park Reserve	15,526.98
101.0000.00.2618	Fund Balance Reserved for Expo Building	5,549.47
101.0000.00.2619	Fund Balance Reserved for Bond Reserve	98,680.39
101.0000.00.2620	Unreserved Fund Balances	(640,327.77)
101.0000.00.2621	Unreserved Fund Balance-Next Year's Appro.	.00
101.0000.00.2629	Unreserved Fund Balance Undesignated	.00
	Total Fund Equity	233,444.75
	Excess of Revenue Over Expenditures	361,203.67
	Total Fund Balances	594,648.42
	Total Liabilities and Fund Balances	1,713,693.87 \$

City of Fort Pierre
Balance Sheet
For BBB Sales & Use Tax (211)
Month Thirteen, December 31, 2006

Assets

Current Assets		
211.0000.00.0100	Cash-In-Bank	5,498.72
211.0000.00.1322	Due From State Gov't.	8,759.90
	Total Current Assets	14,258.62
Other Assets		
211.0000.00.1720	Revenue Control	.00
211.0000.00.1760	Operating Transfers In (Credit)	.00
	Total Other Assets	.00
	Total Assets	\$ 14,258.62

Liabilities and Fund Balance

Current Liabilities		
211.0000.00.2020	Accounts Payable	1,250.00
211.0000.00.2240	Deferred Revenue	.00
	Total Current Liabilities	1,250.00
	Total Liabilities	1,250.00

Fund Equity		
211.0000.00.2620	Unreserved Fund Balances	7,967.85
	Total Fund Equity	7,967.85
	Excess of Revenue Over Expenditures	5,040.77
	Total Fund Balances	13,008.62
	Total Liabilities and Fund Balances	14,258.62 \$

City of Fort Pierre
Balance Sheet
For 2nd Percent Sales & Use Tax (212)
Month Thirteen, December 31, 2006

Assets

Current Assets		
212.0000.00.0100	Cash-In-Bank	9,187.76
212.0000.00.0720	Debt Reserve-Restricted Cash	.00
212.0000.00.1150	Accounts Receivable	.00
212.0000.00.1210	Spec. Assess. Rec.-Current	772.79
212.0000.00.1220	Spec. Assess. Rec.-Delinquent	1,301.07
212.0000.00.1230	Spec. Assess. Rec.-Deferred	5,678.00
212.0000.00.1322	Due From State Gov't.	.00
212.0000.00.1330	Advance to Another Fund	80,000.00
	Total Current Assets	96,939.62
Other Assets		
212.0000.00.1720	Revenue Control	.00
212.0000.00.1760	Operating Transfers In (Credit)	.00
	Total Other Assets	.00
	Total Assets	\$ 96,939.62

Liabilities and Fund Balance

Current Liabilities		
212.0000.00.2020	Accounts Payable	.00
212.0000.00.2240	Deferred Revenue	7,751.86
	Total Current Liabilities	7,751.86
	Total Liabilities	7,751.86

Fund Equity		
212.0000.00.2610	Fund Balance Reserved for Advance to Fund	80,000.00
212.0000.00.2614	Fund Balance Reserved for Debt Service	.00
212.0000.00.2620	Unreserved Fund Balances	5,489.33
212.0000.00.2621	Unreserved Fund Balance-Next Year's Appro.	.00
	Total Fund Equity	85,489.33
	Excess of Revenue Over Expenditures	3,698.43
	Total Fund Balances	89,187.76
	Total Liabilities and Fund Balances	96,939.62 \$

City of Fort Pierre
Balance Sheet
For Construction, Relocation, and Alteration of Facili (510)
Month Thirteen, December 31, 2006

Assets

Current Assets		
510.0000.00.0100	Cash-In-Bank	1,798,022.64
510.0000.00.1150	Accounts Receivable	19,596.02
510.0000.00.1410	Inventory of Supplies	.00
	Total Current Assets	1,817,618.66
Other Assets		
510.0000.00.1720	Revenue Control	.00
	Total Other Assets	.00
	Total Assets	\$ 1,817,618.66

Liabilities and Fund Balance

Current Liabilities		
510.0000.00.2020	Accounts Payable	.00
510.0000.00.2021	Payroll Payable	.00
510.0000.00.2060	Contracts Payable	.00
510.0000.00.2090	Due to Other Government	.00
510.0000.00.2240	Deferred Revenue	1,798,022.64
	Total Current Liabilities	1,798,022.64
	Total Liabilities	1,798,022.64

Fund Equity		
510.0000.00.2620	Unreserved Fund Balances	.00
	Total Fund Equity	.00
	Excess of Revenue Over Expenditures	19,596.02
	Total Fund Balances	19,596.02
	Total Liabilities and Fund Balances	1,817,618.66 \$

**City of Fort Pierre
Balance Sheet**

*For Stanley Townsite / Vintage Square (511)
Month Thirteen, December 31, 2006*

Assets

Current Assets		
511.0000.00.0100	Cash-In-Bank	74,113.71
511.0000.00.0740	Bond Reserve-Restricted Cash	.00
	Total Current Assets	74,113.71
	Total Assets	\$ 74,113.71

Liabilities and Fund Balance

Current Liabilities		
511.0000.00.2020	Accounts Payable	.00
511.0000.00.2060	Contracts Payable	77,268.94
	Total Current Liabilities	77,268.94
Long-Term Liabilities		
511.0000.00.2360	Advance from Another Fund	40,000.00
	Total Long-Term Liabilities	40,000.00
	Total Liabilities	117,268.94

Fund Equity		
511.0000.00.2619	Fund Balance Reserved for Bond Reserve	.00
511.0000.00.2620	Unreserved Fund Balances	.00
	Total Fund Equity	.00
	Excess of Revenue Over Expenditures	(43,155.23)
	Total Fund Balances	(43,155.23)
	Total Liabilities and Fund Balances	74,113.71 \$

City of Fort Pierre
Balance Sheet
For Water (602)
Month Thirteen, December 31, 2006

Assets

Current Assets

602.0000.00.0100	Cash-In-Bank	(7,675.68)
602.0000.00.0710	Facility Replace.-Restricted Cash	40,357.90
602.0000.00.0720	Debt Reserve-Restricted Cash	16,472.16
602.0000.00.0750	Meter Deposits-Restricted Cash	750.00
602.0000.00.1150	Accounts Receivable	20,362.24
602.0000.00.1154	Accts Rec.-Unapplied Cash	.00
602.0000.00.1210	Spec. Assess. Rec.-Current	.00
602.0000.00.1220	Spec. Assess. Rec.-Delinquent	.00
602.0000.00.1230	Spec. Assess. Rec.-Deferred	10,281.71
602.0000.00.1410	Inventory of Supplies	33,233.42
	Total Current Assets	113,781.75

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)	(473,718.05)
602.0000.00.1640	Improvements Other Than Buildings	2,132,898.20
602.0000.00.1650	Accum. Depr.-Improve. Other Than Bldgs.	(736,011.94)
602.0000.00.1660	Machinery & Equipment	72,283.91
602.0000.00.1670	Accum. Depr.-Mach. & Equip. (Credit)	(31,220.25)
602.0000.00.1680	Construction Work In Progress	.00
	Total Fixed Assets	1,802,115.44

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 \$ 1,915,897.19

Liabilities and Fund Balance

Current Liabilities

602.0000.00.2020	Accounts Payable	4,111.97
602.0000.00.2021	Payroll Payable	.00
602.0000.00.2060	Contracts Payable	.00
602.0000.00.2170	Sales Tax Payable	.00
602.0000.00.2200	Customer Deposits	750.00
602.0000.00.2240	Deferred Revenue	10,281.71
602.0000.00.2261	Bonds Payable-General Obligation	42,368.83
	Total Current Liabilities	57,512.51

Long-Term Liabilities

602.0000.00.2310	Bonds Payable	48,017.97
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City of Fort Pierre
Balance Sheet
For Water (602)
Month Thirteen, December 31, 2006

602.0000.00.2330	Accrued Leave Payable	4,274.38
602.0000.00.2370	Other Long-term Debt	.00
	Total Long-Term Liabilities	52,292.35
	Total Liabilities	109,804.86
	Fund Equity	
602.0000.00.2510	Reserved Retained Earnings	.00
602.0000.00.2511	Retained Earnings Reserved for Debt Service	16,472.16
602.0000.00.2516	Retained Earnings Reserved for Facility	40,357.90
602.0000.00.2520	Unreserved Retained Earnings	1,216,378.93
	Total Fund Equity	1,273,208.99
	Excess of Revenue Over Expenditures	532,883.34
	Total Fund Balances	1,806,092.33
	Total Liabilities and Fund Balances	1,915,897.19 \$

City of Fort Pierre
Balance Sheet
For Electric (603)
Month Thirteen, December 31, 2006

Assets

Current Assets

603.0000.00.0100	Cash-In-Bank	(162,694.67)
603.0000.00.0200	Cash Change	.00
603.0000.00.0400	Needy Reserve	100.00
603.0000.00.0710	Facility Replace.-Restricted Cash	.00
603.0000.00.0720	Debt Reserve-Restricted Cash	322,548.71
603.0000.00.0740	Bond Reserve-Restricted Cash	21,655.95
603.0000.00.0750	Meter Deposits-Restricted Cash	69,517.80
603.0000.00.0790	Construction Fund - Restricted Cash	.00
603.0000.00.1150	Accounts Receivable	210,302.97
603.0000.00.1151	Accounts Receivable - Electric Surcharge	29,100.18
603.0000.00.1152	NSF Checks Receivable	259.42
603.0000.00.1154	Accts Rec.-Unapplied Cash	.00
603.0000.00.1350	Interest Receivable	.00
603.0000.00.1410	Inventory of Supplies	170,345.38
	Total Current Assets	661,135.74

Fixed Assets

603.0000.00.1600	Land	115,999.00
603.0000.00.1610	Deplietion (Credit)	.00
603.0000.00.1620	Buildings	3,802,895.88
603.0000.00.1630	Accum. Depr.-Buildings (Credit)	(634,508.54)
603.0000.00.1640	Improvements Other Than Buildings	2,151,987.28
603.0000.00.1650	Accum. Depr.-Improve. Other Than Bldgs.	(787,172.31)
603.0000.00.1660	Machinery & Equipment	326,731.29
603.0000.00.1670	Accum. Depr.-Mach. & Equip. (Credit)	(205,943.83)
603.0000.00.1680	Construction Work In Progress	94,109.82
	Total Fixed Assets	4,864,098.59

Other Assets

603.0000.00.1720	Revenue Control	.00
	Total Other Assets	.00

Total Assets \$ 5,525,234.33

Liabilities and Fund Balance

Current Liabilities

603.0000.00.2020	Accounts Payable	107,414.27
603.0000.00.2021	Payroll Payable	.00
603.0000.00.2060	Contracts Payable	.00
603.0000.00.2170	Sales Tax Payable	.00
603.0000.00.2200	Customer Deposits	69,517.80
603.0000.00.2261	Bonds Payable-General Obligation	140,000.00
	Total Current Liabilities	316,932.07

Long-Term Liabilities

City of Fort Pierre
Balance Sheet

For Electric (603)
Month Thirteen, December 31, 2006

603.0000.00.2310	Bonds Payable	2,755,000.00
603.0000.00.2330	Accrued Leave Payable	14,861.81
603.0000.00.2370	Other Long-term Debt	93,088.06
	Total Long-Term Liabilities	2,862,949.87
	Total Liabilities	3,179,881.94
 Fund Equity		
603.0000.00.2510	Reserved Retained Earnings	.00
603.0000.00.2511	Retained Earnings Reserved for Debt Service	322,548.71
603.0000.00.2512	Retained Earnings Reserved for Bond Reserve	21,655.95
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	1,800,322.58
	Total Fund Equity	2,144,527.24
	Excess of Revenue Over Expenditures	200,825.16
	Total Fund Balances	2,345,352.40
	Total Liabilities and Fund Balances	5,525,234.34 \$

City of Fort Pierre
Balance Sheet
For Sanitary Sewer (604)
Month Thirteen, December 31, 2006

Assets

Current Assets

604.0000.00.0100	Cash-In-Bank	7,675.68
604.0000.00.0710	Facility Replace.-Restricted Cash	11,503.00
604.0000.00.0720	Debt Reserve-Restricted Cash	.00
604.0000.00.0730	Capital Outlay - Restricted Cash	12,924.46
604.0000.00.1150	Accounts Receivable	25,630.04
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.	.00
604.0000.00.1410	Inventory of Supplies	7,534.30
	Total Current Assets	65,267.48

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	6,536,623.42
604.0000.00.1650	Accum. Depr.-Improve. Other Than Bldgs.	(1,042,748.41)
604.0000.00.1660	Machinery & Equipment	159,696.03
604.0000.00.1670	Accum. Depr.-Mach. & Equip. (Credit)	(65,446.22)
604.0000.00.1680	Construction Work In Progress	.00
	Total Fixed Assets	5,608,115.38

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 \$ 5,673,382.86

Liabilities and Fund Balance

Current Liabilities

604.0000.00.2020	Accounts Payable	3,079.08
604.0000.00.2021	Payroll Payable	.00
604.0000.00.2060	Contracts Payable	.00
604.0000.00.2150	Accrued Interest Payable	.00
604.0000.00.2170	Sales Tax Payable	.00
604.0000.00.2240	Deferred Revenue	.00
604.0000.00.2261	Bonds Payable-General Obligation	42,988.67
	Total Current Liabilities	46,067.75

City of Fort Pierre
Balance Sheet
For Sanitary Sewer (604)
Month Thirteen, December 31, 2006

Long-Term Liabilities

604.0000.00.2310	Bonds Payable	763,259.20
604.0000.00.2330	Accrued Leave Payable	4,274.38
604.0000.00.2360	Advance from Another Fund	40,000.00
604.0000.00.2370	Other Long-term Debt	.00
	Total Long-Term Liabilities	807,533.58
	Total Liabilities	853,601.33

Fund Equity

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	11,503.00
604.0000.00.2519	Retained Earnings Reserved for Capital Outlay	12,924.46
604.0000.00.2520	Unreserved Retained Earnings	3,793,919.16
	Total Fund Equity	3,818,346.62
	Excess of Revenue Over Expenditures	1,001,434.91
	Total Fund Balances	4,819,781.53
	Total Liabilities and Fund Balances	5,673,382.86 \$

City of Fort Pierre
Balance Sheet
For Cemetery (701)
Month Thirteen, December 31, 2006

Assets

Current Assets		
701.0000.00.0100	Cash-In-Bank	732.38
701.0000.00.0770	Cemetery Trust Fund	31,926.51
	Total Current Assets	32,658.89
 Other Assets		
701.0000.00.1720	Revenue Control	.00
	Total Other Assets	.00
	Total Assets	\$ 32,658.89

Liabilities and Fund Balance

Current Liabilities		
701.0000.00.2020	Accounts Payable	.00
	Total Current 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	1,769.56
	Total Fund Equity	33,696.07
	Excess of Revenue Over Expenditures	(1,037.18)
	Total Fund Balances	32,658.89
	Total Liabilities and Fund Balances	32,658.89 \$

City of Fort Pierre
Balance Sheet

For 5th/2nd Ave. Curb and Gutter Special Assess (751)
Month Thirteen, December 31, 2006

Assets

Current Assets

751.0000.00.0100	Cash-In-Bank	4,103.03
751.0000.00.1210	Spec. Assess. Rec.-Current	1,147.25
751.0000.00.1220	Spec. Assess. Rec.-Delinquent	3,251.17
751.0000.00.1230	Spec. Assess. Rec.-Deferred	1,910.82
751.0000.00.1320	Due From County Gov't.	.00
	Total Current Assets	10,412.27
	Total Assets	\$ 10,412.27

Liabilities and Fund Balance

Current Liabilities

751.0000.00.2020	Accounts Payable	.00
751.0000.00.2180	Amts. Held for Spec. Assess. Debt Ser.	8,323.59
751.0000.00.2240	Deferred Revenue	6,309.24
	Total Current Liabilities	14,632.83

Long-Term Liabilities

751.0000.00.2310	Bonds Payable	.00
	Total Long-Term Liabilities	.00
	Total Liabilities	14,632.83

Fund Equity

751.0000.00.2620	Unreserved Fund Balances	.00
	Total Fund Equity	.00
	Excess of Revenue Over Expenditures	(4,220.56)
	Total Fund Balances	(4,220.56)
	Total Liabilities and Fund Balances	10,412.27 \$

City of Fort Pierre
Balance Sheet

For General Fixed Assets Account Group (900)
Month Thirteen, December 31, 2006

Assets

Fixed Assets

900.0000.00.1600	Land - Public ROW	255,354.05
900.0000.00.1601	Land - Deeded	615,573.09
900.0000.00.1602	Land - Development	583,663.32
900.0000.00.1620	Buildings	493,640.27
900.0000.00.1630	Accum. Depr.-Buildings (Credit)	(160,123.81)
900.0000.00.1640	Improvements Other Than Buildings	5,481,808.77
900.0000.00.1650	Accum. Depr.-Improve. Other Than Bldgs.	(686,676.28)
900.0000.00.1660	Machinery & Equipment	464,900.70
900.0000.00.1670	Accum. Depr.-Mach. & Equip. (Credit)	(140,361.97)
900.0000.00.1680	Construction Work In Progress	32,800.00
900.0000.00.1690	Equity in Law Enforcement Fixed Assets	45,533.95
900.0000.00.1692	Accum. Depr.-Equity in Law Enforcement	(27,853.98)
	Total Fixed Assets	6,958,258.11
	Total Assets	\$ 6,958,258.11

Fund Equity

900.0000.00.2460	Investments In G.F.A.	.00
900.0000.00.2531	Invested in Capital Assets, Net of Related Debt	6,958,258.11
	Total Fund Equity	6,958,258.11
	Excess of Revenue Over Expenditures	.00
	Total Fund Balances	6,958,258.11
	Total Liabilities and Fund Balances	6,958,258.11 \$

City of Fort Pierre
Balance Sheet
For General Long-Term Debt Account Group (999)
Month Thirteen, December 31, 2006

Assets

Other Assets		
999.0000.00.1810	Amount Available In Debt Service Funds	.00
999.0000.00.1870	Amt. Provided for Other Long-Term Debt	29,565.90
999.0000.00.1900	Other Assets	2,088,533.69
	Total Other Assets	2,118,099.59
	Total Assets	\$ 2,118,099.59

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	238,929.12
	Total Current Liabilities	238,929.12
Long-Term Liabilities		
999.0000.00.2310	Bonds Payable-General Obligation	.00
999.0000.00.2320	Bonds Payable-Revenue Obligation	1,831,205.85
999.0000.00.2330	Accrued Leave Payable	11,794.11
999.0000.00.2370	Other Long-term Debt	36,170.51
	Total Long-Term Liabilities	1,879,170.47
	Total Liabilities	2,118,099.59
	Total Liabilities and Fund Balances	2,118,099.59 \$