

**CITY OF RAPID CITY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2012**

	General Fund	2012 Sales Tax Fund	Consolidated Construction Fund	Utility Facilities Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS:</b>						
101 Cash and Cash Equivalents	\$ 8,923,803.70	\$ 1,137,224.18	\$ 7,908,384.14	\$ 2,353,782.11	\$ 2,094,409.83	\$ 22,417,603.96
102 Restricted Cash	-	-	-	-	213,485.64	213,485.64
106 Cash with Fiscal Agent, Restricted	-	2,971,337.76	204,571.08	2,632,300.00	-	5,808,208.84
151 Investments	7,997,451.46	8,270,393.74	6,659,484.25	4,665,672.28	48,345.39	27,641,347.12
110 Property Taxes Receivable--Delinquent	260,369.37	-	-	-	171,668.71	432,038.08
110 Sales Tax Receivable	2,558,481.50	1,279,240.76	1,279,240.76	444,953.31	-	5,561,916.33
115 Accounts Receivable	230,204.74	-	-	-	73,104.61	303,309.35
121 Special Assessments Receivable--Current	14,844.07	-	-	-	159.00	15,003.07
122 Special Assessments Receivable--Delinquent	61,895.35	-	-	-	-	61,895.35
123 Special Assessments Receivable--Deferred	118,881.40	-	-	-	8,815.00	127,696.40
128 Notes Receivable	17,640.00	-	2,411,083.81	-	-	2,428,723.81
131 Due from Other Funds (see Note 5)	74,207.14	28,199.01	14,684.53	300,113.80	-	417,204.48
133 Advance to Other Funds (see Note 5)	1,064,787.29	-	307,687.81	3,548,409.49	-	4,920,884.59
132 Due from Other Governments (see Note 6)	702,313.38	-	104,731.24	-	18,808.98	825,853.60
135 Interest Receivable	55,697.44	7,817.28	242,138.87	3,217.68	1,524.00	310,395.27
144 Inventory	691,607.13	-	-	-	-	691,607.13
<b>TOTAL ASSETS</b>	<b>\$ 22,772,183.97</b>	<b>\$ 13,694,212.73</b>	<b>\$ 19,132,006.49</b>	<b>\$ 13,948,448.67</b>	<b>\$ 2,630,321.16</b>	<b>\$ 72,177,173.02</b>
<b>LIABILITIES AND FUND BALANCES:</b>						
<i>Liabilities:</i>						
201 Claims Payable	1,201,465.68	373,915.68	535,215.14	-	485,392.27	2,595,988.77
216 Wages Payable	848,861.99	-	-	-	16,191.41	865,053.40
208 Due to Other Funds (see Note 5)	-	-	-	-	357,712.52	357,712.52
209 Advance from Other Funds (see Note 5)	-	-	-	-	5,026,838.94	5,026,838.94
224 Deferred Revenue	292,667.34	-	-	-	55,880.35	348,547.69
<b>Total Liabilities</b>	<b>2,342,995.01</b>	<b>373,915.68</b>	<b>535,215.14</b>	<b>-</b>	<b>5,942,015.49</b>	<b>9,194,141.32</b>
<i>Fund Balances:</i>						
263 Nonspendable						
263.01 Inventory	691,607.13	-	-	-	-	691,607.13
263.04 Advances	1,064,787.29	-	307,687.81	3,548,409.49	-	4,920,884.59
263.05 Notes Receivables	17,640.00	-	2,411,083.81	-	-	2,428,723.81
263.51 Perpetual Care Cemetery	-	-	-	-	50,000.00	50,000.00
264 Restricted						
264.01 Debt Service	-	2,971,337.76	204,571.08	2,632,300.00	1,700,121.65	7,508,330.49
264.03 Cemetery Perpetual Care	-	-	-	-	10,418.69	10,418.69
264.05 Library	-	-	-	-	49,927.19	49,927.19
264.09 Business Improvement District	-	-	-	-	12,391.85	12,391.85
264.97 Grant	-	-	-	-	(2,132.81)	(2,132.81)
265 Committed						
265.02 Capital Replacements	-	-	-	7,767,739.18	-	7,767,739.18
265.04 2012 Sales Tax (Vision Fund)	-	10,348,959.29	-	-	-	10,348,959.29
265.04 Consolidated Construction Sales Tax	-	-	15,673,448.65	-	-	15,673,448.65
265.99 Erosion/Sediment Control	-	-	-	-	52,943.09	52,943.09
266 Assigned						
266.01 Assigned for Next Year's Appropriation	555,865.00	-	-	-	-	555,865.00
267 Unassigned	18,099,289.54	-	-	-	(5,185,363.99)	12,913,925.55
<b>Total Fund Balances</b>	<b>20,429,188.96</b>	<b>13,320,297.05</b>	<b>18,596,791.35</b>	<b>13,948,448.67</b>	<b>(3,311,694.33)</b>	<b>62,983,031.70</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 22,772,183.97</b>	<b>\$ 13,694,212.73</b>	<b>\$ 19,132,006.49</b>	<b>\$ 13,948,448.67</b>	<b>\$ 2,630,321.16</b>	<b>\$ 72,177,173.02</b>

The notes to the financial statements are an integral part of this statement.

**CITY OF RAPID CITY  
STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS  
DECEMBER 31, 2012**

	Water Fund	Wastewater Fund	Airport Fund
<b>ASSETS:</b>			
Current Assets:			
101 Cash and Cash Equivalents	\$ 3,558,687.14	\$ 6,588,906.61	\$ 4,576,634.56
106 Cash with Fiscal Agent, Restricted	16,761,445.38	1,144,959.06	4,666,670.53
107 Restricted Cash (Note 16)	-	-	-
151 Investments	2,048,757.52	3,978,880.52	-
115 Accounts Receivable	640,270.90	783,284.37	899,342.92
116 Estimated Uncollectable Accounts Receivable	(25,986.15)	(30,000.00)	(24,926.10)
117 Unbilled Accounts Receivable	505,446.31	-	-
110 Sales Tax Receivable	-	-	-
131 Due from Other Funds	92,852.27	-	-
132 Due from Other Government (see Note 6)	59,057.31	64,277.00	421,396.27
135 Interest Receivable	51,539.45	12,389.38	3,781.55
142 Inventory of Stores Purchased for Resale	33,994.05	9,011.24	-
155 Prepaid Expenses	275,889.38	115,677.27	240,389.37
Total Current Assets	<u>24,001,953.56</u>	<u>12,667,385.45</u>	<u>10,783,289.10</u>
Noncurrent Assets:			
133 Advance to Other Funds	580,210.57	-	-
Capital Assets:			
160 Land	5,769,617.19	697,342.89	1,084,000.31
162 Buildings	11,730,527.41	24,814,545.27	22,015,794.17
164 Improvements Other than Bldg	125,796,999.17	77,761,475.19	63,897,307.23
164 Furniture & Equipment	649,487.05	627,857.00	933,142.85
166 Machinery and Equipment	832,613.56	1,623,431.62	5,707,195.58
168 Construction Work in Progress	31,859,559.45	5,478,535.75	20,254,476.51
Less: Accumulated Depreciation	(42,734,621.33)	(28,677,643.09)	(39,447,325.42)
Total Noncurrent Assets	<u>134,484,393.07</u>	<u>82,325,544.63</u>	<u>74,444,591.23</u>
<b>TOTAL ASSETS</b>	<u><b>\$ 158,486,346.63</b></u>	<u><b>\$ 94,992,930.08</b></u>	<u><b>\$ 85,227,880.33</b></u>
<b>LIABILITIES:</b>			
Current Liabilities:			
202 Accounts Payable	\$ 2,360,047.44	\$ 945,832.26	\$ 866,914.52
208 Due to Other Funds (see Note 5)	-	60,000.00	-
215 Accrued Interest Payable	291,234.07	92,751.63	88,441.13
220 Customer Deposits	748,200.97	-	-
2xx Wages Payable	114,331.86	81,483.73	82,329.29
226 OPEB Current Obligations	53,910.65	40,080.57	48,691.70
226 Bonds Payable Current:	100,408.53	957,641.61	555,000.00
226 Capital Lease Payable Current (see Note 4)	-	-	-
230 Compensated Absences Payable -- Current	15,000.00	5,000.00	6,500.00
Total Current Liabilities	<u>3,683,133.52</u>	<u>2,182,789.80</u>	<u>1,647,876.64</u>
Noncurrent Liabilities:			
209 Advance from Other Funds (see Note 5)	270,000.00	183,000.00	-
231 OPEB Long-Term Obligations	71,510.77	53,165.61	64,588.00
231 Bonds Payable	46,912,020.36	13,382,418.33	15,114,184.25
231 Capital Lease Payable	-	-	-
233 Accrued Leave Payable (see Note 4)	184,438.04	114,240.90	82,325.16
235 Accrued Landfill Closure and Postclosure	-	-	-
Total Noncurrent Liabilities	<u>47,437,969.17</u>	<u>13,732,824.84</u>	<u>15,261,097.41</u>
<b>NET ASSETS:</b>			
253.10 Invested in Capital Assets, Net of Related Debt	98,948,817.41	67,985,484.69	66,001,808.30
253.20 Restricted Net Assets, Restricted for:			
253.22 Revenue Bond Retirement	4,704,381.58	1,144,959.06	(2,559,730.79)
253.90 Unrestricted Net Assets	3,712,044.95	9,946,871.69	4,876,828.77
Total Net Assets	<u>107,365,243.94</u>	<u>79,077,315.44</u>	<u>68,318,906.28</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><b>\$ 158,486,346.63</b></u>	<u><b>\$ 94,992,930.08</b></u>	<u><b>\$ 85,227,880.33</b></u>

The notes to the financial statements are an integral part of this statement.

<i>Enterprise Funds</i>				
Solid Waste MRF/Compost Fund	Civic Center Enterprise Fund	Nonmajor Enterprise Funds	Totals	Internal Service Funds
\$ 5,842,018.44	\$ 645,295.10	\$ 5,135,382.46	\$ 26,346,924.31	\$ 8,341,470.51
872,118.82	634,276.04	296,951.17	24,376,421.00	-
-	-	1,429,393.08	1,429,393.08	-
2,811,294.16	102,290.82	4,419,450.69	13,360,673.71	1,398,735.60
329,140.29	83,390.91	5,705,271.56	8,440,700.95	545,056.64
(10,000.00)	-	(3,175,137.61)	(3,266,049.86)	-
-	-	-	505,446.31	-
-	353,531.77	-	353,531.77	-
-	199,251.85	55,750.33	347,854.45	-
-	4,908.70	54,573.54	604,212.82	267.86
5,711.00	1,244.75	6,540.59	81,206.72	5,835.11
-	111,474.54	-	154,479.83	-
21,934.22	86,994.98	37,248.76	778,133.98	-
9,872,216.93	2,222,659.46	13,965,424.57	73,512,929.07	10,291,365.72
-	-	-	580,210.57	-
542,868.12	1,091,682.05	6,620,227.85	15,805,738.41	-
12,968,827.18	61,134,223.11	8,846,381.66	141,510,298.80	-
4,268,971.62	8,913,085.05	9,491,670.81	290,129,509.07	-
216,543.86	3,552,858.34	2,228,994.27	8,208,883.37	-
1,406,375.79	437,096.05	7,261,771.90	17,268,484.50	-
16,089.50	4,903.37	2,141,374.25	59,754,938.83	-
(6,712,183.01)	(24,229,069.09)	(10,263,354.10)	(152,064,196.04)	-
12,707,493.06	50,904,778.88	26,327,066.64	381,193,867.51	-
\$ 22,579,709.99	\$ 53,127,438.34	\$ 40,292,491.21	\$ 454,706,796.58	\$ 10,291,365.72
\$ 112,986.51	\$ 247,800.02	\$ 262,896.32	\$ 4,796,477.07	\$ 2,558,216.27
-	-	291,596.08	351,596.08	-
3,862.90	1,170.75	7,855.86	485,316.34	-
-	-	-	748,200.97	-
53,340.49	207,911.58	114,130.65	653,527.60	4,784.14
27,285.09	54,303.99	99,861.25	324,133.25	-
573,300.00	215,000.00	85,000.00	2,486,350.14	-
-	95,406.62	455,966.09	551,372.71	-
5,000.00	-	7,000.00	38,500.00	-
775,774.99	821,592.96	1,324,306.25	10,435,474.16	2,563,000.41
-	-	21,256.22	474,256.22	-
36,192.81	72,032.53	132,462.80	429,952.52	-
885,679.54	4,491,337.33	2,100,517.87	82,886,157.68	-
-	51,073.46	1,023,910.45	1,074,983.91	-
28,848.70	127,762.34	261,722.37	799,337.51	-
-	-	1,429,393.08	1,429,393.08	-
950,721.05	4,742,205.66	4,969,262.79	87,094,080.92	-
11,248,513.52	46,051,961.47	22,661,672.23	312,898,257.62	-
872,118.82	634,276.04	296,951.17	5,092,955.88	-
8,732,581.61	877,402.21	11,040,298.77	39,186,028.00	7,728,365.31
20,853,213.95	47,563,639.72	33,998,922.17	357,177,241.50	7,728,365.31
\$ 22,579,709.99	\$ 53,127,438.34	\$ 40,292,491.21	\$ 454,706,796.58	\$ 10,291,365.72

**CITY OF RAPID CITY  
STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
DECEMBER 31, 2012**

	<u>Agency Funds</u>
<b>ASSETS:</b>	
Cash and Cash Equivalents	\$ 987,566.39
Investments	327,758.73
<b>TOTAL ASSETS</b>	<u>\$ 1,315,325.12</u>
<b>LIABILITIES:</b>	
Accounts Payable	\$ 96,783.43
Due to Other Organizations	1,218,541.69
<b>Total Liabilities</b>	<u>\$ 1,315,325.12</u>

The notes to the financial statements are an integral part of this statement.

**CITY OF RAPID CITY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2012**

	TID 33 Fund	Occupancy Tax Fund	Downtown BID Tax Fund	Erosion/ Sediment Control Fund	TID 66 Fund	TID 67 Fund	TID 70 Fund
<b>ASSETS:</b>							
101 Cash and Cash Equivalents	\$ -	\$ 77,785.53	\$ 168,807.94	\$ 56,275.27	\$ 490.86	\$ 251,769.46	\$ 222,291.75
102 Restricted Cash	-	-	-	-	-	-	-
151 Investments	-	-	-	-	-	-	-
110 Property Tax Receivable	-	-	-	-	-	2,237.80	4,958.72
115 Accounts Receivable, Net	-	73,014.00	-	-	-	-	-
121 Special Assessments Receivable--Current	-	-	159.00	-	-	-	-
123 Special Assessments Receivable--Deferred	-	-	8,815.00	-	-	-	-
132 Due from Other Government	-	-	-	-	-	-	-
135 Interest Receivable	-	47.17	429.68	-	0.29	148.66	132.13
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 150,846.70</b>	<b>\$ 178,211.62</b>	<b>\$ 56,275.27</b>	<b>\$ 491.15</b>	<b>\$ 254,155.92</b>	<b>\$ 227,382.60</b>
<b>LIABILITIES AND FUND BALANCES:</b>							
<b>Liabilities:</b>							
201 Claims Payable	\$ -	\$ 138,842.24	\$ 168,141.00	\$ 626.58	\$ -	\$ -	\$ -
208 Due to Other Funds	-	-	-	-	-	-	-
209 Advance from Other Funds	-	-	-	-	-	-	-
2xx Wages Payable	-	946.23	-	2,705.60	-	-	-
224 Deferred Revenue	-	-	8,737.00	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>139,788.47</b>	<b>176,878.00</b>	<b>3,332.18</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>							
263 Nonspendable							
263.51 Perpetual Care Cemetery	-	-	-	-	-	-	-
264 Restricted for:							
264.01 Debt Service	-	-	-	-	491.15	254,155.92	227,382.60
264.03 Cemetery Perpetual Care	-	-	-	-	-	-	-
264.05 Library	-	-	-	-	-	-	-
264.09 Business Improvement District	-	11,058.23	1,333.62	-	-	-	-
264.97 Grant	-	-	-	-	-	-	-
265 Committed to:							
265.99 Erosion/Sediment Control	-	-	-	52,943.09	-	-	-
266 Assigned to:							
267 Unassigned	-	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>11,058.23</b>	<b>1,333.62</b>	<b>52,943.09</b>	<b>491.15</b>	<b>254,155.92</b>	<b>227,382.60</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ 150,846.70</b>	<b>\$ 178,211.62</b>	<b>\$ 56,275.27</b>	<b>\$ 491.15</b>	<b>\$ 254,155.92</b>	<b>\$ 227,382.60</b>

**CITY OF RAPID CITY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2012**

	<b>TID 68 Fund</b>	<b>TID 65 Fund</b>	<b>TID 62 Fund</b>	<b>TID 61 Fund</b>	<b>TID 63 Fund</b>	<b>TID 59 Fund</b>	<b>TID 29 Fund</b>
<b>ASSETS:</b>							
101 Cash and Cash Equivalents	\$ 26,468.50	\$ 53,031.64	\$ 459,394.09	\$ 144,829.60	\$ -	\$ -	\$ 2,199.98
102 Restricted Cash	-	-	-	-	-	-	-
151 Investments	-	-	-	-	-	-	-
110 Property Tax Receivable	-	-	-	-	382.52	-	-
115 Accounts Receivable, Net	-	-	-	-	-	-	-
121 Special Assessments Receivable--Current	-	-	-	-	-	-	-
123 Special Assessments Receivable--Deferred	-	-	-	-	-	-	-
132 Due from Other Government	-	-	-	-	-	-	-
135 Interest Receivable	15.56	31.17	270.05	83.67	-	-	1.29
<b>TOTAL ASSETS</b>	<b>\$ 26,484.06</b>	<b>\$ 53,062.81</b>	<b>\$ 459,664.14</b>	<b>\$ 144,913.27</b>	<b>\$ 382.52</b>	<b>\$ -</b>	<b>\$ 2,201.27</b>
<b>LIABILITIES AND FUND BALANCES:</b>							
<b>Liabilities:</b>							
201 Claims Payable	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -
208 Due to Other Funds	-	-	-	-	-	-	-
209 Advance from Other Funds	-	-	-	-	-	-	-
2xx Wages Payable	-	-	-	-	-	-	-
224 Deferred Revenue	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>							
263 Nonspendable	-	-	-	-	-	-	-
263.51 Perpetual Care Cemetery	-	-	-	-	-	-	-
264 Restricted for:	-	-	-	-	-	-	-
264.01 Debt Service	26,484.06	53,062.81	459,664.14	139,913.27	382.52	-	2,201.27
264.03 Cemetery Perpetual Care	-	-	-	-	-	-	-
264.05 Library	-	-	-	-	-	-	-
264.09 Business Improvement District	-	-	-	-	-	-	-
264.97 Grant	-	-	-	-	-	-	-
265 Committed to:	-	-	-	-	-	-	-
265.99 Erosion/Sediment Control	-	-	-	-	-	-	-
266 Assigned to:	-	-	-	-	-	-	-
267 Unassigned	-	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>26,484.06</b>	<b>53,062.81</b>	<b>459,664.14</b>	<b>139,913.27</b>	<b>382.52</b>	<b>-</b>	<b>2,201.27</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 26,484.06</b>	<b>\$ 53,062.81</b>	<b>\$ 459,664.14</b>	<b>\$ 144,913.27</b>	<b>\$ 382.52</b>	<b>\$ -</b>	<b>\$ 2,201.27</b>

**CITY OF RAPID CITY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2012**

	TID 55 Fund	TID 56 Fund	TID 69 Fund	TID 54 Fund	TID 44 Fund	TID 50 Fund	TID 52 Fund
<b>ASSETS:</b>							
101 Cash and Cash Equivalents	\$ -	\$ 71,681.53	\$ 301,710.32	\$ 439.41	\$ -	\$ -	\$ 44.75
102 Restricted Cash	-	-	-	-	-	-	-
151 Investments	-	-	-	-	-	-	-
110 Property Tax Receivable	-	113.89	2,539.17	24,788.86	43,468.36	6,721.70	-
115 Accounts Receivable, Net	-	-	-	-	-	-	-
121 Special Assessments Receivable--Current	-	-	-	-	-	-	-
123 Special Assessments Receivable--Deferred	-	-	-	-	-	-	-
132 Due from Other Government	-	-	-	-	-	-	-
135 Interest Receivable	-	42.14	178.11	0.26	-	-	0.02
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 71,837.56</b>	<b>\$ 304,427.60</b>	<b>\$ 25,228.53</b>	<b>\$ 43,468.36</b>	<b>\$ 6,721.70</b>	<b>\$ 44.77</b>
<b>LIABILITIES AND FUND BALANCES:</b>							
<b>Liabilities:</b>							
201 Claims Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
208 Due to Other Funds	-	144,261.86	-	-	-	-	-
209 Advance from Other Funds	-	1,094,475.61	-	-	-	-	-
2xx Wages Payable	-	-	-	-	-	-	-
224 Deferred Revenue	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>1,238,737.47</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>							
263 Nonspendable							
263.51 Perpetual Care Cemetery	-	-	-	-	-	-	-
264 Restricted for:							
264.01 Debt Service	-	-	304,427.60	25,228.53	43,468.36	6,721.70	44.77
264.03 Cemetery Perpetual Care	-	-	-	-	-	-	-
264.05 Library	-	-	-	-	-	-	-
264.09 Business Improvement District	-	-	-	-	-	-	-
264.97 Grant	-	-	-	-	-	-	-
265 Committed to:							
265.99 Erosion/Sediment Control	-	-	-	-	-	-	-
266 Assigned to:							
267 Unassigned	-	(1,166,899.91)	-	-	-	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>(1,166,899.91)</b>	<b>304,427.60</b>	<b>25,228.53</b>	<b>43,468.36</b>	<b>6,721.70</b>	<b>44.77</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ 71,837.56</b>	<b>\$ 304,427.60</b>	<b>\$ 25,228.53</b>	<b>\$ 43,468.36</b>	<b>\$ 6,721.70</b>	<b>\$ 44.77</b>

**CITY OF RAPID CITY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2012**

	TID 51 Fund	TID 53 Fund	TID 47 Fund	TID 38 Fund	TID 39 Fund	TID 40 Fund	TID 41 Fund
<b>ASSETS:</b>							
101 Cash and Cash Equivalents	\$ -	\$ 0.04	\$ 0.13	\$ 244,368.54	\$ 0.28	\$ 0.05	\$ 15.24
102 Restricted Cash	-	-	-	-	-	-	-
151 Investments	-	-	-	-	-	-	-
110 Property Tax Receivable	-	-	2,028.87	29,368.93	-	-	5,267.60
115 Accounts Receivable, Net	-	-	-	-	-	-	-
121 Special Assessments Receivable--Current	-	-	-	-	-	-	-
123 Special Assessments Receivable--Deferred	-	-	-	-	-	-	-
132 Due from Other Government	-	-	-	-	-	-	-
135 Interest Receivable	-	-	-	143.80	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 0.04</b>	<b>#####</b>	<b>\$ 273,881.27</b>	<b>\$ 0.28</b>	<b>\$ 0.05</b>	<b>\$ 5,282.84</b>
<b>LIABILITIES AND FUND BALANCES:</b>							
<b>Liabilities:</b>							
201 Claims Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
208 Due to Other Funds	-	-	-	-	24,746.45	-	-
209 Advance from Other Funds	-	-	-	100,000.00	981,218.88	-	-
2xx Wages Payable	-	-	-	-	-	-	-
224 Deferred Revenue	-	-	-	24,700.25	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>124,700.25</b>	<b>1,005,965.33</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>							
263 Nonspendable	-	-	-	-	-	-	-
263.51 Perpetual Care Cemetery	-	-	-	-	-	-	-
264 Restricted for:	-	-	-	-	-	-	-
264.01 Debt Service	-	0.04	2,029.00	149,181.02	-	0.05	5,282.84
264.03 Cemetery Perpetual Care	-	-	-	-	-	-	-
264.05 Library	-	-	-	-	-	-	-
264.09 Business Improvement District	-	-	-	-	-	-	-
264.97 Grant	-	-	-	-	-	-	-
265 Committed to:	-	-	-	-	-	-	-
265.99 Erosion/Sediment Control	-	-	-	-	-	-	-
266 Assigned to:	-	-	-	-	-	-	-
267 Unassigned	-	-	-	-	(1,005,965.05)	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>0.04</b>	<b>2,029.00</b>	<b>149,181.02</b>	<b>(1,005,965.05)</b>	<b>0.05</b>	<b>5,282.84</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ 0.04</b>	<b>#####</b>	<b>\$ 273,881.27</b>	<b>\$ 0.28</b>	<b>\$ 0.05</b>	<b>\$ 5,282.84</b>



**CITY OF RAPID CITY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2012**

	TID 42 Fund	Community Development Fund	Rehabilitation Loan/Grant Fund	Cemetery Perpetual Care Fund	Retired Senior Volunteer Fund	TID 35 Fund	Library Board Fund
<b>ASSETS:</b>							
101 Cash and Cash Equivalents	\$ 0.44	\$ -	\$ -	\$ 11,979.48	\$ 25.00	\$ -	\$ 800.00
102 Restricted Cash	-	71,333.44	45,654.38	-	37,149.92	-	59,347.90
151 Investments	-	-	-	48,345.39	-	-	-
110 Property Tax Receivable	49,792.29	-	-	-	-	-	-
115 Accounts Receivable, Net	-	-	-	32.86	-	-	57.75
121 Special Assessments Receivable--Current	-	-	-	-	-	-	-
123 Special Assessments Receivable--Deferred	-	-	-	-	-	-	-
132 Due from Other Government	-	9,221.29	-	60.96	9,526.73	-	-
135 Interest Receivable	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 49,792.73</b>	<b>\$ 80,554.73</b>	<b>\$ 45,654.38</b>	<b>\$ 60,418.69</b>	<b>\$ 46,701.65</b>	<b>\$ -</b>	<b>\$ 60,205.65</b>
<b>LIABILITIES AND FUND BALANCES:</b>							
<b>Liabilities:</b>							
201 Claims Payable	\$ -	\$ 163,986.30	\$ -	\$ -	\$ 285.95	\$ -	\$ 8,510.20
208 Due to Other Funds	188,704.21	-	-	-	-	-	-
209 Advance from Other Funds	2,851,144.45	-	-	-	-	-	-
2xx Wages Payable	-	5,885.10	-	-	4,886.22	-	1,768.26
224 Deferred Revenue	22,443.10	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>3,062,291.76</b>	<b>169,871.40</b>	<b>-</b>	<b>-</b>	<b>5,172.17</b>	<b>-</b>	<b>10,278.46</b>
<b>Fund Balances:</b>							
263 Nonspendable							
263.51 Perpetual Care Cemetery	-	-	-	50,000.00	-	-	-
264 Restricted for:							
264.01 Debt Service	-	-	-	-	-	-	-
264.03 Cemetery Perpetual Care	-	-	-	10,418.69	-	-	-
264.05 Library	-	-	-	-	-	-	49,927.19
264.09 Business Improvement District	-	-	-	-	-	-	-
264.97 Grant	-	(89,316.67)	45,654.38	-	41,529.48	-	-
265 Committed to:							
265.99 Erosion/Sediment Control	-	-	-	-	-	-	-
266 Assigned to:							
267 Unassigned	(3,012,499.03)	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>(3,012,499.03)</b>	<b>(89,316.67)</b>	<b>45,654.38</b>	<b>60,418.69</b>	<b>41,529.48</b>	<b>-</b>	<b>49,927.19</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 49,792.73</b>	<b>\$ 80,554.73</b>	<b>\$ 45,654.38</b>	<b>\$ 60,418.69</b>	<b>\$ 46,701.65</b>	<b>\$ -</b>	<b>\$ 60,205.65</b>

**CITY OF RAPID CITY  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2012**

	<b>Total Nonmajor Governmental Funds</b>
<b>ASSETS:</b>	
101 Cash and Cash Equivalents	\$ 2,094,409.83
102 Restricted Cash	213,485.64
151 Investments	48,345.39
110 Property Tax Receivable	171,668.71
115 Accounts Receivable, Net	73,104.61
121 Special Assessments Receivable--Current	159.00
123 Special Assessments Receivable--Deferred	8,815.00
132 Due from Other Government	18,808.98
135 Interest Receivable	1,524.00
<b>TOTAL ASSETS</b>	<b>\$ 2,630,321.16</b>
 <b>LIABILITIES AND FUND BALANCES:</b>	
<b>Liabilities:</b>	
201 Claims Payable	\$ 485,392.27
208 Due to Other Funds	357,712.52
209 Advance from Other Funds	5,026,838.94
2xx Wages Payable	16,191.41
224 Deferred Revenue	55,880.35
<b>Total Liabilities</b>	<b>5,942,015.49</b>
 <b>Fund Balances:</b>	
263 Nonspendable	
263.51 Perpetual Care Cemetery	50,000.00
264 Restricted for:	
264.01 Debt Service	1,700,121.65
264.03 Cemetery Perpetual Care	10,418.69
264.05 Library	49,927.19
264.09 Business Improvement District	12,391.85
264.97 Grant	(2,132.81)
265 Committed to:	
265.99 Erosion/Sediment Control	52,943.09
266 Assigned to:	
267 Unassigned	(5,185,363.99)
<b>Total Fund Balances</b>	<b>(3,311,694.33)</b>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	 <b>\$ 2,630,321.16</b>

**CITY OF RAPID CITY  
COMBINING BALANCE SHEET  
NONMAJOR PROPRIETARY FUND  
DECEMBER 31, 2012**

	Solid Waste Collection Fund	Solid Waste Disposal Fund	Executive Golf Course Fund	Cemetery Enterprise Fund
<b>ASSETS:</b>				
Current Assets:				
101 Cash and Cash Equivalents	\$ 2,361,148.29	\$ 1,330,538.36	\$ 21,075.34	\$ 9,790.87
106 Cash with Fiscal Agent	-	-	-	-
107 Restricted Cash	-	1,429,393.08	-	-
151 Investments	-	4,030,440.36	-	25,424.56
115 Accounts Receivable	301,148.64	219,134.08	\$ 9,426.77	8,302.73
116 Estimated Uncollectable Accounts Receivable	(12,000.00)	(38,000.00)	-	-
131 Due from Other Funds	-	-	-	-
132 Due from Other Governments	-	-	-	1,299.52
135 Interest Receivable	1,403.67	3,946.13	14.56	61.23
155 Prepaid Expenses	-	-	-	-
Total Current Assets	<u>2,651,700.60</u>	<u>6,975,452.01</u>	<u>30,516.67</u>	<u>44,878.91</u>
Noncurrent Assets:				
Capital Assets:				
160 Land	138,430.38	1,956,982.84	596,356.14	24,151.00
162 Buildings	-	393,011.33	180,240.34	22,954.01
164 Improvements Other than Bldg	712,088.86	2,465,414.35	1,128,679.93	657,413.70
164 Furniture & Equipment	-	1,099,528.35	77,409.00	115,966.12
166 Machinery and Equipment	3,427,225.23	2,283,000.50	6,449.00	118,775.82
168 Construction Work in Progress	-	212,088.18	-	-
Less: Accumulated Depreciation	(1,706,866.93)	(2,630,299.48)	(796,768.47)	(513,354.56)
Total Noncurrent Assets	<u>2,570,877.54</u>	<u>5,779,726.07</u>	<u>1,192,365.94</u>	<u>425,906.09</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 5,222,578.14</u></u>	<u><u>\$ 12,755,178.08</u></u>	<u><u>\$ 1,222,882.61</u></u>	<u><u>\$ 470,785.00</u></u>
<b>LIABILITIES:</b>				
Current Liabilities:				
202 Accounts Payable	\$ 45,253.06	127,867.43	\$ 1,208.73	\$ 1,842.85
208 Due to Other Funds	-	-	-	-
215 Accrued Interest Payable	2,177.40	-	-	-
2xx Wages Payable	39,719.43	21,556.10	3,615.81	6,744.85
226 OPEB Current Obligations	18,601.59	11,213.94	1,560.19	3,627.84
226 Bonds Payable Current:	-	-	-	-
226 Capital Lease Payable Current	296,341.67	-	-	-
230 Compensated Absences Payable -- Current	3,500.00	-	-	-
Total Current Liabilities	<u>405,593.15</u>	<u>160,637.47</u>	<u>6,384.73</u>	<u>12,215.54</u>
Noncurrent Liabilities:				
209 Advance from Other Funds	-	-	-	-
231 OPEB Long-Term Obligations	24,674.42	14,874.94	2,069.54	4,812.22
231 Bonds Payable:	-	-	-	-
231 Capital Lease Payable	957,010.83	-	-	-
233 Accrued Leave Payable	46,409.75	15,532.05	52.78	10,143.53
235 Accrued Landfill Closure and Postclosure	-	1,429,393.08	-	-
Total Noncurrent Liabilities	<u>1,028,095.00</u>	<u>1,459,800.07</u>	<u>2,122.32</u>	<u>14,955.75</u>
<b>NET ASSETS:</b>				
253.10 Invested in Capital Assets, Net of Related Debt	1,317,525.04	5,779,726.07	1,192,365.94	425,906.09
253.20 Restricted Net Assets, Restricted for:				
253.22 Revenue Bond Retirement	-	-	-	-
253.90 Unrestricted Net Assets	2,471,364.95	5,355,014.47	22,009.62	17,707.62
Total Net Assets	<u>3,788,889.99</u>	<u>11,134,740.54</u>	<u>1,214,375.56</u>	<u>443,613.71</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 5,222,578.14</u></u>	<u><u>\$ 12,755,178.08</u></u>	<u><u>\$ 1,222,882.61</u></u>	<u><u>\$ 470,785.00</u></u>

Golf Course Enterprise Fund	Parking Lot Enterprise Fund	Energy Plant Enterprise Fund	Ambulance Enterprise Fund	Transportation Terminal Fund	Totals
\$ (18,799.83)	\$ 136,705.69	\$ -	\$ 1,160,590.04	\$ 134,333.70	\$ 5,135,382.46
-	296,951.17	-	-	-	296,951.17
-	-	-	-	-	1,429,393.08
-	363,585.77	-	-	-	4,419,450.69
-	256,015.13	29,852.59	4,881,391.62	-	5,705,271.56
-	(78,644.45)	-	(3,046,493.16)	-	(3,175,137.61)
55,750.33	-	-	-	-	55,750.33
-	-	53,274.02	-	-	54,573.54
19.24	385.93	-	625.78	84.05	6,540.59
-	37,248.76	-	-	-	37,248.76
36,969.74	1,012,248.00	83,126.61	2,996,114.28	134,417.75	13,965,424.57

1,424,241.50	2,212,498.99	-	-	267,567.00	6,620,227.85
1,617,680.99	4,908,331.31	776,570.53	30,659.04	916,934.11	8,846,381.66
2,360,301.79	487,832.95	-	-	1,679,939.23	9,491,670.81
499,604.44	-	96,499.06	339,987.30	-	2,228,994.27
188,189.00	16,025.00	20,557.00	1,201,550.35	-	7,261,771.90
29,842.42	-	1,899,443.65	-	-	2,141,374.25
(1,685,739.77)	(1,066,168.83)	(521,743.43)	(817,584.47)	(524,828.16)	(10,263,354.10)
4,434,120.37	6,558,519.42	2,271,326.81	754,612.22	2,339,612.18	26,327,066.64
\$ 4,471,090.11	\$ 7,570,767.42	\$ 2,354,453.42	\$ 3,750,726.50	\$ 2,474,029.93	\$ 40,292,491.21

\$ 10,483.96	\$ 6,000.05	\$ 13,100.23	\$ 53,874.15	\$ 3,265.86	\$ 262,896.32
38,181.71	-	199,251.85	54,162.52	-	291,596.08
-	645.87	-	5,032.59	-	7,855.86
10,694.98	-	20,828.33	10,971.15	-	114,130.65
6,229.22	-	9,131.53	49,496.94	-	99,861.25
-	85,000.00	-	-	-	85,000.00
15,544.00	-	-	144,080.42	-	455,966.09
-	-	3,500.00	-	-	7,000.00
81,133.87	91,645.92	245,811.94	317,617.77	3,265.86	1,324,306.25

21,256.22	-	-	-	-	21,256.22
8,262.86	-	12,112.69	65,656.13	-	132,462.80
-	2,100,517.87	-	-	-	2,100,517.87
66,899.62	-	-	-	-	1,023,910.45
15,975.44	-	71,226.99	102,381.83	-	261,722.37
-	-	-	-	-	1,429,393.08
112,394.14	2,100,517.87	83,339.68	168,037.96	-	4,969,262.79

4,351,676.75	4,373,001.55	2,271,326.81	610,531.80	2,339,612.18	22,661,672.23
-	296,951.17	-	-	-	296,951.17
(74,114.65)	708,650.91	(246,025.01)	2,654,538.97	131,151.89	11,040,298.77
4,277,562.10	5,378,603.63	2,025,301.80	3,265,070.77	2,470,764.07	33,998,922.17
\$ 4,471,090.11	\$ 7,570,767.42	\$ 2,354,453.42	\$ 3,750,726.50	\$ 2,474,029.93	\$ 40,292,491.21

**CITY OF RAPID CITY  
COMBINING STATEMENT OF NET ASSETS  
INTERNAL SERVICE FUNDS  
DECEMBER 31, 2012**

	<b>Medical Insurance Fund</b>	<b>Liability Insurance Fund</b>	<b>Unemployment Insurance Fund</b>	<b>Dental Insurance Fund</b>	<b>Workers Compensation Fund</b>	<b>Totals</b>
<b>ASSETS:</b>						
Current Assets:						
101 Cash and Cash Equivalents	\$ 7,959,358.35	\$ 409,524.08	\$ 30,157.06	\$ 93,725.92	\$ (151,294.90)	\$ 8,341,470.51
115 Accounts Receivable	531,366.00	-	-	13,690.64	-	545,056.64
132 Due from Other Government (see Note 6)	-	267.86	-	-	-	267.86
151 Investments	-	-	164,738.29	-	1,233,997.31	1,398,735.60
135 Interest Receivable	4,692.29	212.47	-	54.76	875.59	5,835.11
<b>TOTAL ASSETS</b>	<b>\$ 8,495,416.64</b>	<b>\$ 410,004.41</b>	<b>\$ 194,895.35</b>	<b>\$ 107,471.32</b>	<b>\$ 1,083,578.00</b>	<b>\$ 10,291,365.72</b>
<b>LIABILITIES:</b>						
Current Liabilities:						
202 Accounts Payable	\$ 412,439.20	\$ 499,040.45	\$ -	\$ 6,534.80	\$ 1,640,201.82	\$ 2,558,216.27
2xx Wages Payable	-	4,784.14	-	-	-	4,784.14
<b>Total Current Liabilities</b>	<b>412,439.20</b>	<b>503,824.59</b>	<b>-</b>	<b>6,534.80</b>	<b>1,640,201.82</b>	<b>2,563,000.41</b>
<b>NET ASSETS:</b>						
253.90 Unrestricted Net Assets	8,082,977.44	(93,820.18)	194,895.35	100,936.52	(556,623.82)	7,728,365.31
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 8,495,416.64</b>	<b>\$ 410,004.41</b>	<b>\$ 194,895.35</b>	<b>\$ 107,471.32</b>	<b>\$ 1,083,578.00</b>	<b>\$ 10,291,365.72</b>

**CITY OF RAPID CITY**  
**COMBINING STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2012**

	Deposits Held For Others Fund	Payroll Withholding Fund	Section 125 Fund	Total
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 641,824.27	\$ 288,823.95	\$ 56,918.17	\$ 987,566.39
Investments	327,758.73			327,758.73
<b>TOTAL ASSETS</b>	<b>\$ 969,583.00</b>	<b>\$ 288,823.95</b>	<b>\$ 56,918.17</b>	<b>\$ 1,315,325.12</b>
<b>LIABILITIES:</b>				
Accounts Payable	\$ -	\$ 96,783.43	\$ -	\$ 96,783.43
Due to Other Organizations	969,583.00	192,040.52	56,918.17	1,218,541.69
<b>Total Liabilities</b>	<b>\$ 969,583.00</b>	<b>\$ 288,823.95</b>	<b>\$ 56,918.17</b>	<b>\$ 1,315,325.12</b>

**CITY OF RAPID CITY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

	General Fund	2012 Sales Tax Fund	Consolidated Construction Fund	Utility Facilities Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>						
<b>310 Taxes:</b>						
311 General Property Taxes	\$ 13,762,474.95	\$ -	\$ -	\$ -	\$ 6,356,352.59	\$ 20,118,827.54
313 General Sales and Use Taxes	21,016,461.88	10,508,284.53	10,508,230.90	3,654,998.62	-	45,687,975.93
314 Gross Receipts Business Taxes	674,568.60	-	-	-	1,378,151.20	2,052,719.80
320 Licenses and Permits	1,936,416.08	-	-	-	-	1,936,416.08
<b>330 Intergovernmental Revenue:</b>						
331 Federal Grants	2,045,463.12	-	-	-	655,655.49	2,701,118.61
334 State Grants	28,425.00	-	6,000,000.00	-	-	6,028,425.00
<b>335 State Shared Revenue:</b>						
335.01 Bank Franchise Tax	115,059.51	-	-	-	-	115,059.51
335.03 Liquor Tax Reversion	379,496.24	-	-	-	-	379,496.24
335.04 Motor Vehicle Licenses (5%)	48,172.92	-	-	-	-	48,172.92
335.06 Fire Insurance Reversion	174,491.88	-	-	-	-	174,491.88
335.08 Local Government Highway and Bridge Fund	664,604.82	-	-	-	-	664,604.82
<b>338 County Shared Revenue:</b>						
338.01 County Road Tax (25%)	350,285.84	-	-	-	-	350,285.84
<b>340 Charges for Goods and Services:</b>						
341 General Government	525,944.42	29,962.00	181,933.68	-	-	737,840.10
342 Public Safety	1,663,759.21	-	-	-	-	1,663,759.21
343 Public Works	34,190.78	-	2,850,603.56	-	-	2,884,794.34
345 Health & Welfare	418,604.19	-	-	-	-	418,604.19
346 Culture and Recreation	1,560,706.05	-	-	-	-	1,560,706.05
348 Cemetery	-	-	-	-	3,252.36	3,252.36
349 Conservation & Development	-	-	-	-	146,473.68	146,473.68
<b>350 Fines and Forfeits:</b>						
351 Court Fines and Costs	10,493.19	-	-	-	-	10,493.19
354 Library	-	-	-	-	97,515.80	97,515.80
<b>360 Miscellaneous Revenue:</b>						
361 Interest Earnings	339,697.86	109,591.87	224,196.75	282,490.37	15,857.04	971,833.89
362 Rentals	161,202.39	-	-	-	-	161,202.39
363 Special Assessments	150.00	-	-	-	182,230.12	182,380.12
367 Contributions and Donations	24,759.64	-	20,000.00	-	95,739.63	140,499.27
369 Other	48,990.44	-	-	60,000.00	-	108,990.44
<b>Total Revenue</b>	<b>45,984,419.01</b>	<b>10,647,838.40</b>	<b>19,784,964.89</b>	<b>3,997,488.99</b>	<b>8,931,227.91</b>	<b>89,345,939.20</b>
<b>Expenditures:</b>						
<b>410 General Government:</b>						
412 Executive-Mayor & Council	565,499.11	-	-	-	-	565,499.11
414 Financial - COMPASS	118,474.82	-	-	-	-	118,474.82
414 Financial - Community Resources	368,959.39	-	-	-	-	368,959.39
414 Financial - Finance	685,308.62	-	-	-	-	685,308.62
414 Financial - Attorney	69,747.11	-	-	-	-	69,747.11
419 Other - Government Buildings	749,292.69	-	114,792.00	-	-	864,084.69
<b>420 Public Safety:</b>						
421 Police	12,167,543.81	-	-	-	-	12,167,543.81
422 Fire	8,546,041.38	-	-	-	-	8,546,041.38
429 Other Protection-Corrections	23,994.86	-	-	-	-	23,994.86
429 Other Protection-Code Enforcement	213,439.86	-	-	-	-	213,439.86
429 Other Protection-ACE	22,393.31	-	-	-	-	22,393.31
429 Other Protection-Re-entry Program	58,703.54	-	-	-	-	58,703.54
429 Other Protection-Emergency Mgt	90,243.00	-	-	-	-	90,243.00

**CITY OF RAPID CITY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

	General Fund	2012 Sales Tax Fund	Consolidated Construction Fund	Utility Facilities Fund	Other Governmental Funds	Total Governmental Funds
430 Public Works:						
431 Highways and Streets	4,783,002.76	-	-	-	-	4,783,002.76
43x Administration	350,981.99	282,456.00	992,556.00	-	-	1,625,993.99
440 Health and Welfare:						
441 Health	421,572.73	-	-	-	-	421,572.73
444 Humane Society	278,318.00	-	-	-	-	278,318.00
449 Other - Public Transit	1,844,963.95	-	-	-	-	1,844,963.95
449 Other - Air Quality	69,651.97	-	-	-	-	69,651.97
450 Culture and Recreation:						
451 Recreation	319,626.21	-	-	-	-	319,626.21
451 Swimming Pools	1,431,052.94	-	-	-	-	1,431,052.94
451 Ice Arena	560,474.57	-	-	-	-	560,474.57
452 Parks	2,193,451.79	-	-	-	-	2,193,451.79
455 Libraries	3,113,500.68	-	-	-	113,199.29	3,226,699.97
457 Historical Preservation	17,106.67	-	-	-	-	17,106.67
459 Other - Parks & Rec Administration	378,708.35	-	149,028.00	-	-	527,736.35
459 Other - Retired Senior (RSVP)	-	-	-	-	100,543.28	100,543.28
459 Other - Cemetery	-	-	-	-	576.00	576.00
459 Other - Subsidies	200,000.00	-	-	-	-	200,000.00
460 Conservation and Development:						
465 Economic Development	358,000.00	568,051.00	-	-	-	926,051.00
465 Community Development	1,409,706.64	-	-	-	960,422.14	2,370,128.78
465 Transportation Planning	272,948.94	-	-	-	-	272,948.94
465 GIS Information System	63,798.10	-	-	-	-	63,798.10
470 Debt Service	121,551.68	6,643,704.14	347,133.01	1,861,305.00	5,554,812.09	14,528,505.92
485 Capital Outlay	2,106,188.93	1,035,097.35	14,122,952.61	-	-	17,264,238.89
490 Miscellaneous:						
492 Other Expenditures	14,759.00	8,837.64	330.00	1,331.75	1,566,830.14	1,592,088.53
<b>Total Expenditures</b>	<b>43,989,007.40</b>	<b>8,538,146.13</b>	<b>15,726,791.62</b>	<b>1,862,636.75</b>	<b>8,296,382.94</b>	<b>78,412,964.84</b>
Excess of Revenue Over (Under)						
Expenditures	1,995,411.61	2,109,692.27	4,058,173.27	2,134,852.24	634,844.97	10,932,974.36
<b>Other Financing Sources (Uses):</b>						
391.01 Transfers In (see Note 5)	708,673.00	-	666,615.00	-	-	1,375,288.00
511 Transfers Out (see Note 5)	(145,010.80)	(2,706,424.76)	(141,624.84)	(2,908,420.00)	-	(5,901,480.40)
391.02 Long-term debt issued	-	-	-	-	-	-
391.03 Sale of Municipal Property	5,000.00	-	-	-	70,000.00	75,000.00
<b>Total Other Financing Sources (Uses)</b>	<b>568,662.20</b>	<b>(2,706,424.76)</b>	<b>524,990.16</b>	<b>(2,908,420.00)</b>	<b>70,000.00</b>	<b>(4,451,192.40)</b>
<b>Net Change in Fund Balances</b>	<b>2,564,073.81</b>	<b>(596,732.49)</b>	<b>4,583,163.43</b>	<b>(773,567.76)</b>	<b>704,844.97</b>	<b>6,481,781.96</b>
Fund Balance - Beginning (Note 8)	17,865,115.15	13,917,029.54	14,013,627.92	14,722,016.43	(4,016,539.30)	56,501,249.74
Prior Period Adjustment (Note 8)	-	-	-	-	-	-
<b>FUND BALANCE- ENDING</b>	<b>\$ 20,429,188.96</b>	<b>\$ 13,320,297.05</b>	<b>\$ 18,596,791.35</b>	<b>\$ 13,948,448.67</b>	<b>\$ (3,311,694.33)</b>	<b>\$ 62,983,031.70</b>

The notes to the financial statements are an integral part of this statement.



**CITY OF RAPID CITY**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS**  
**PROPRIETARY FUNDS**  
**FOR YEAR ENDED DECEMBER 31, 2012**

	Water Fund	Wastewater Fund	Airport Fund
<b>Operating Revenue:</b>			
380 Charges for Goods and Services	\$ 14,143,707.18	\$ -	\$ 3,785,612.24
381 Revenues used as Security for Revenue Bonds	2,761,820.29	10,675,573.09	1,460,217.92
Total Operating Revenues	<u>16,905,527.47</u>	<u>10,675,573.09</u>	<u>5,245,830.16</u>
<b>Operating Expenses:</b>			
410 Personal Services	2,184,125.95	1,644,738.17	1,970,236.83
420 Other Current Expense	3,344,025.87	3,209,564.12	2,113,186.84
426.2 Materials (Cost of Goods Sold)	-	-	-
457 Depreciation (see Note 2)	-	-	-
Total Operating Expenses	<u>5,528,151.82</u>	<u>4,854,302.29</u>	<u>4,083,423.67</u>
Operating Income (Loss)	<u>11,377,375.65</u>	<u>5,821,270.80</u>	<u>1,162,406.49</u>
<b>Nonoperating Revenue (Expense):</b>			
361 Investment Earnings	3,414.76	130,958.02	96,314.04
470 Interest Expense and Fiscal Charges	(2,240,973.12)	(389,087.34)	(984,523.70)
366 Gain (Loss) on Disposition of Capital Assets	-	-	-
369.01 Other Taxes	-	-	168,372.79
369.01 Sales Tax	-	-	-
369.01 Other	-	-	448.80
Total Nonoperating Revenue (Expense)	<u>(2,237,558.36)</u>	<u>(258,129.32)</u>	<u>(719,388.07)</u>
Income (Loss) Before Capital Grants and Transfers	<u>9,139,817.29</u>	<u>5,563,141.48</u>	<u>443,018.42</u>
330 Capital Grants	-	118,255.00	2,630,631.12
391.7 Contributions (to) from Developers/Others	198,451.18	78,370.00	96,884.00
391.1 Transfers In (see Note 5)	293,789.05	2,633,771.45	-
511 Transfers Out (see Note 5)	(169,837.00)	(124,714.05)	-
Net Capital Grants, Contributions and Transfers	<u>322,403.23</u>	<u>2,705,682.40</u>	<u>2,727,515.12</u>
Change in Net Assets	<u>9,462,220.52</u>	<u>8,268,823.88</u>	<u>3,170,533.54</u>
Net Assets - Beginning	97,903,023.42	70,808,491.56	65,148,372.74
<b>NET ASSETS - ENDING</b>	<u><u>\$ 107,365,243.94</u></u>	<u><u>\$ 79,077,315.44</u></u>	<u><u>\$ 68,318,906.28</u></u>

The notes to the financial statements are an integral part of this statement.

*Enterprise Funds*

Solid Waste MRF/Compost Fund	Civic Center Enterprise Fund	Nonmajor Proprietary Funds	Totals	Internal Service Funds
\$ 3,521,249.84	\$ 5,172,978.86	\$ 10,580,867.08	\$ 37,204,415.20	\$ 7,853,722.66
-	-	743,220.83	15,640,832.13	-
3,521,249.84	5,172,978.86	11,324,087.91	52,845,247.33	7,853,722.66
1,082,945.06	3,470,438.73	4,559,075.00	14,911,559.74	210,255.12
1,116,853.59	3,510,930.64	4,823,445.29	18,118,006.35	8,255,755.48
-	724,122.42	140,980.19	865,102.61	-
-	-	-	-	-
2,199,798.65	7,705,491.79	9,523,500.48	33,894,668.70	8,466,010.60
1,321,451.19	(2,532,512.93)	1,800,587.43	18,950,578.63	(612,287.94)
109,326.59	16,600.13	151,177.21	507,790.75	136,406.13
(41,030.16)	(112,377.30)	(184,819.62)	(3,952,811.24)	-
-	-	-	-	-
-	-	-	168,372.79	-
-	3,421,220.68	-	3,421,220.68	-
630,264.50	-	65,448.86	696,162.16	-
698,560.93	3,325,443.51	31,806.45	840,735.14	136,406.13
2,020,012.12	792,930.58	1,832,393.88	19,791,313.77	(475,881.81)
-	-	-	2,748,886.12	-
-	-	100,000.00	473,705.18	-
-	275,216.11	2,096,218.49	5,298,995.10	2,179.20
(35,755.00)	(51,454.00)	(41,053.45)	(422,813.50)	(350,000.00)
(35,755.00)	223,762.11	2,155,165.04	8,098,772.90	(347,820.80)
1,984,257.12	1,016,692.69	3,987,558.92	27,890,086.67	(823,702.61)
18,868,956.83	46,546,947.03	30,011,363.25	329,287,154.83	8,552,067.92
\$ 20,853,213.95	\$ 47,563,639.72	\$ 33,998,922.17	\$ 357,177,241.50	\$ 7,728,365.31

**CITY OF RAPID CITY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

	TID 33 Fund	Occupancy Tax Fund	Downtown BID Fund	Erosion/ Sediment Control Fund	TID 66 Fund	TID 67 Fund	TID 70 Fund	TID 68 Fund
<b>Revenues:</b>								
310 Taxes:								
311 General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 298.89	\$ 229,888.21	\$ 45,369.12	\$ 29,732.51
314 Occupancy Tax	-	1,378,151.20	-	-	-	-	-	-
331 Federal Grants								
340 Charges for Goods and Services:								
348 Cemetery	-	-	-	-	-	-	-	-
349 Other-Conservation & Development	-	-	-	37,450.00	-	-	-	-
350 Fines and Forfeitures								
354 Library	-	-	-	-	-	-	-	-
360 Miscellaneous Revenue:								
361 Investment Earnings	(5.27)	1,738.61	1,801.16	-	5.95	1,659.87	2,699.03	327.50
363 Special Assessments	-	-	182,230.12	-	-	-	-	-
367 Contributions and Donations	-	-	-	-	-	-	-	-
Total Revenue	(5.27)	1,379,889.81	184,031.28	37,450.00	304.84	231,548.08	48,068.15	30,060.01
<b>Expenditures:</b>								
450 Culture and Recreation:								
455 Libraries	-	-	-	-	-	-	-	-
Retired Senior Volunteers	-	-	-	-	-	-	-	-
Cemetery	-	-	-	-	-	-	-	-
460 Conservation and Development:								
463 Community Development	-	-	-	51,678.15	-	-	-	-
470 Debt Service								
485 Capital Outlay	-	-	-	-	-	-	-	66,617.61
490 Miscellaneous								
492 Other Expenditures	-	1,382,559.02	184,271.12	-	-	-	-	-
Total Expenditures	-	1,382,559.02	184,271.12	51,678.15	-	-	-	66,617.61
Excess of Revenue Over (Under) Expenditures	(5.27)	(2,669.21)	(239.84)	(14,228.15)	304.84	231,548.08	48,068.15	(36,557.60)
Other Financing Sources (Uses):								
391.01 Transfers In	-	-	-	-	-	-	-	-
391.02 Long-term debt issued	-	-	-	-	-	-	-	-
391.03 Sale of Municipal Property	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balances	(5.27)	(2,669.21)	(239.84)	(14,228.15)	304.84	231,548.08	48,068.15	(36,557.60)
Fund Balance - Beginning	5.27	13,727.44	1,573.46	67,171.24	186.31	22,607.84	179,314.45	63,041.66
Prior Period Adjustment	-	-	-	-	-	-	-	-
FUND BALANCE- ENDING	\$ -	\$ 11,058.23	\$ 1,333.62	\$ 52,943.09	\$ 491.15	\$ 254,155.92	\$ 227,382.60	\$ 26,484.06

**CITY OF RAPID CITY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

	TID 65 Fund	TID 62 Fund	TID 61 Fund	TID 63 Fund	TID 59 Fund	TID 29 Fund	TID 55 Fund	TID 56 Fund
<b>Revenues:</b>								
310 Taxes:								
311 General Property Taxes	\$ 72,703.18	\$ 80,420.53	\$ 349,223.39	\$ 251,191.89	\$ -	\$ -	\$ -	\$ 1,356,437.25
314 Occupancy Tax	-	-	-	-	-	-	-	-
331 Federal Grants	-	-	-	-	-	-	-	-
340 Charges for Goods and Services:								
348 Cemetery	-	-	-	-	-	-	-	-
349 Other-Conservation & Development	-	-	-	-	-	-	-	-
350 Fines and Forfeitures								
354 Library	-	-	-	-	-	-	-	-
360 Miscellaneous Revenue:								
361 Investment Earnings	515.51	5,838.86	331.43	0.04	-	29.95	27.19	986.57
363 Special Assessments	-	-	-	-	-	-	-	-
367 Contributions and Donations	-	-	-	-	-	-	-	-
Total Revenue	<u>73,218.69</u>	<u>86,259.39</u>	<u>349,554.82</u>	<u>251,191.93</u>	<u>-</u>	<u>29.95</u>	<u>27.19</u>	<u>1,357,423.82</u>
<b>Expenditures:</b>								
450 Culture and Recreation:								
455 Libraries	-	-	-	-	-	-	-	-
Retired Senior Volunteers	-	-	-	-	-	-	-	-
Cemetery	-	-	-	-	-	-	-	-
460 Conservation and Development:								
463 Community Development	-	-	-	-	-	-	-	-
470 Debt Service	43,258.15	-	224,736.03	257,742.52	0.40	-	8,787.45	1,228,661.31
485 Capital Outlay	-	-	-	-	-	-	-	-
490 Miscellaneous								
492 Other Expenditures	-	-	-	-	-	-	-	-
Total Expenditures	<u>43,258.15</u>	<u>-</u>	<u>224,736.03</u>	<u>257,742.52</u>	<u>0.40</u>	<u>-</u>	<u>8,787.45</u>	<u>1,228,661.31</u>
Excess of Revenue Over (Under) Expenditures	29,960.54	86,259.39	124,818.79	(6,550.59)	(0.40)	29.95	(8,760.26)	128,762.51
<b>Other Financing Sources (Uses):</b>								
391.01 Transfers In	-	-	-	-	-	-	-	-
391.02 Long-term debt issued	-	-	-	-	-	-	-	-
391.03 Sale of Municipal Property	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	29,960.54	86,259.39	124,818.79	(6,550.59)	(0.40)	29.95	(8,760.26)	128,762.51
Fund Balance - Beginning	23,102.27	373,404.75	15,094.48	6,933.11	0.40	2,171.32	8,760.26	(1,295,662.42)
Prior Period Adjustment	-	-	-	-	-	-	-	-
FUND BALANCE- ENDING	<u>\$ 53,062.81</u>	<u>\$ 459,664.14</u>	<u>\$ 139,913.27</u>	<u>\$ 382.52</u>	<u>\$ 0.00</u>	<u>\$ 2,201.27</u>	<u>\$ 0.00</u>	<u>\$ (1,166,899.91)</u>

**CITY OF RAPID CITY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

	TID 69 Fund	TID 54 Fund	TID 44 Fund	TID 50 Fund	TID 52 Fund	TID 51 Fund	TID 53 Fund	TID 47 Fund
<b>Revenues:</b>								
310 Taxes:								
311 General Property Taxes	\$ 168,575.16	\$ 314,100.57	\$ 948,330.07	\$ 249,636.35	\$ 28,017.62	\$ -	\$ 108,798.18	\$ 101,060.92
314 Occupancy Tax	-	-	-	-	-	-	-	-
331 Federal Grants	-	-	-	-	-	-	-	-
340 Charges for Goods and Services:								
348 Cemetery	-	-	-	-	-	-	-	-
349 Other-Conservation & Development	-	-	-	-	-	-	-	-
350 Fines and Forfeitures								
354 Library	-	-	-	-	-	-	-	-
360 Miscellaneous Revenue:								
361 Investment Earnings	2,765.27	2,135.89	0.31	0.05	44.75	801.15	0.01	0.06
363 Special Assessments	-	-	-	-	-	-	-	-
367 Contributions and Donations	-	-	-	-	-	-	-	-
Total Revenue	<u>171,340.43</u>	<u>316,236.46</u>	<u>948,330.38</u>	<u>249,636.40</u>	<u>28,062.37</u>	<u>801.15</u>	<u>108,798.19</u>	<u>101,060.98</u>
<b>Expenditures:</b>								
450 Culture and Recreation:								
455 Libraries	-	-	-	-	-	-	-	-
Retired Senior Volunteers	-	-	-	-	-	-	-	-
Cemetery	-	-	-	-	-	-	-	-
460 Conservation and Development:								
463 Community Development	-	-	-	-	-	-	-	-
470 Debt Service	-	353,599.67	923,154.01	253,886.42	28,035.38	248,916.94	108,820.15	99,106.27
485 Capital Outlay	-	-	-	-	-	-	-	-
490 Miscellaneous								
492 Other Expenditures	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>353,599.67</u>	<u>923,154.01</u>	<u>253,886.42</u>	<u>28,035.38</u>	<u>248,916.94</u>	<u>108,820.15</u>	<u>99,106.27</u>
Excess of Revenue Over (Under) Expenditures	171,340.43	(37,363.21)	25,176.37	(4,250.02)	26.99	(248,115.79)	(21.96)	1,954.71
<b>Other Financing Sources (Uses):</b>								
391.01 Transfers In	-	-	-	-	-	-	-	-
391.02 Long-term debt issued	-	-	-	-	-	-	-	-
391.03 Sale of Municipal Property	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	171,340.43	(37,363.21)	25,176.37	(4,250.02)	26.99	(248,115.79)	(21.96)	1,954.71
Fund Balance - Beginning	133,087.17	62,591.74	18,291.99	10,971.72	17.78	248,115.79	22.00	74.29
Prior Period Adjustment	-	-	-	-	-	-	-	-
FUND BALANCE- ENDING	<u>\$ 304,427.60</u>	<u>\$ 25,228.53</u>	<u>\$ 43,468.36</u>	<u>\$ 6,721.70</u>	<u>\$ 44.77</u>	<u>\$ 0.00</u>	<u>\$ 0.04</u>	<u>\$ 2,029.00</u>

**CITY OF RAPID CITY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

	TID 38 Fund	TID 39 Fund	TID 40 Fund	TID 41 Fund	TID 42 Fund	Community Development Fund	ARRA Comm Development Fund	Rehab Loan/Grant Fund
<b>Revenues:</b>								
310 Taxes:								
311 General Property Taxes	\$ 497,667.76	\$ 92,636.60	\$ 81,320.64	\$ 840,300.07	\$ 510,643.68	\$ -	\$ -	\$ -
314 Occupancy Tax	-	-	-	-	-	-	-	-
331 Federal Grants	-	-	-	-	-	609,488.51	3,697.26	-
340 Charges for Goods and Services:								
348 Cemetery	-	-	-	-	-	-	-	-
349 Other-Conservation & Development	-	-	-	-	-	48,451.15	-	60,572.53
350 Fines and Forfeitures								
354 Library	-	-	-	-	-	-	-	-
360 Miscellaneous Revenue:								
361 Investment Earnings	2,867.20	-	0.02	(8,994.65)	0.20	-	-	-
363 Special Assessments	-	-	-	-	-	-	-	-
367 Contributions and Donations	-	-	-	-	-	-	-	-
Total Revenue	<u>500,534.96</u>	<u>92,636.60</u>	<u>81,320.66</u>	<u>831,305.42</u>	<u>510,643.88</u>	<u>657,939.66</u>	<u>3,697.26</u>	<u>60,572.53</u>
<b>Expenditures:</b>								
450 Culture and Recreation:								
455 Libraries	-	-	-	-	-	-	-	-
Retired Senior Volunteers	-	-	-	-	-	-	-	-
Cemetery	-	-	-	-	-	-	-	-
460 Conservation and Development:								
463 Community Development	-	-	-	-	-	817,256.33	3,697.26	87,790.40
470 Debt Service	479,003.06	99,891.36	81,348.09	806,498.92	191,656.83	-	-	-
485 Capital Outlay	-	-	-	-	-	-	-	-
490 Miscellaneous								
492 Other Expenditures	-	-	-	-	-	-	-	-
Total Expenditures	<u>479,003.06</u>	<u>99,891.36</u>	<u>81,348.09</u>	<u>806,498.92</u>	<u>191,656.83</u>	<u>817,256.33</u>	<u>3,697.26</u>	<u>87,790.40</u>
Excess of Revenue Over (Under) Expenditures	21,531.90	(7,254.76)	(27.43)	24,806.50	318,987.05	(159,316.67)	-	(27,217.87)
<b>Other Financing Sources (Uses):</b>								
391.01 Transfers In	-	-	-	-	-	-	-	-
391.02 Long-term debt issued	-	-	-	-	-	-	-	-
391.03 Sale of Municipal Property	-	-	-	-	-	70,000.00	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,000.00</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	21,531.90	(7,254.76)	(27.43)	24,806.50	318,987.05	(89,316.67)	-	(27,217.87)
Fund Balance - Beginning	127,649.12	(998,710.29)	27.48	(19,523.66)	(3,331,486.08)	-	-	72,872.25
Prior Period Adjustment	-	-	-	-	-	-	-	-
FUND BALANCE- ENDING	<u>\$ 149,181.02</u>	<u>\$ (1,005,965.05)</u>	<u>\$ 0.05</u>	<u>\$ 5,282.84</u>	<u>\$ (3,012,499.03)</u>	<u>\$ (89,316.67)</u>	<u>\$ -</u>	<u>\$ 45,654.38</u>

**CITY OF RAPID CITY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

	Cemetery Perpetual Care Fund	Retired Senior Volunteer Fund	TID 35 Fund	Library Board Fund	Total Nonmajor Governmental Funds
<b>Revenues:</b>					
310 Taxes:					
311 General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 6,356,352.59
314 Occupancy Tax	-	-	-	-	1,378,151.20
331 Federal Grants	-	42,469.72	-	-	655,655.49
340 Charges for Goods and Services:					
348 Cemetery	3,252.36	-	-	-	3,252.36
349 Other-Conservation & Development	-	-	-	-	146,473.68
350 Fines and Forfeitures					
354 Library	-	-	-	97,515.80	97,515.80
360 Miscellaneous Revenue:					
361 Investment Earnings	-	-	87.08	193.30	15,857.04
363 Special Assessments	-	-	-	-	182,230.12
367 Contributions and Donations	-	95,739.63	-	-	95,739.63
Total Revenue	<u>3,252.36</u>	<u>138,209.35</u>	<u>87.08</u>	<u>97,709.10</u>	<u>8,931,227.91</u>
<b>Expenditures:</b>					
450 Culture and Recreation:					
455 Libraries	-	-	-	113,199.29	113,199.29
Retired Senior Volunteers	-	100,543.28	-	-	100,543.28
Cemetery	576.00	-	-	-	576.00
460 Conservation and Development:					
463 Community Development	-	-	-	-	960,422.14
470 Debt Service	-	-	51,091.52	-	5,554,812.09
485 Capital Outlay	-	-	-	-	-
490 Miscellaneous					
492 Other Expenditures	-	-	-	-	1,566,830.14
Total Expenditures	<u>576.00</u>	<u>100,543.28</u>	<u>51,091.52</u>	<u>113,199.29</u>	<u>8,296,382.94</u>
Excess of Revenue Over (Under)					
Expenditures	2,676.36	37,666.07	(51,004.44)	(15,490.19)	634,844.97
Other Financing Sources (Uses):					
391.01 Transfers In	-	-	-	-	-
391.02 Long-term debt issued	-	-	-	-	-
391.03 Sale of Municipal Property	-	-	-	-	70,000.00
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,000.00</u>
Net Change in Fund Balances	2,676.36	37,666.07	(51,004.44)	(15,490.19)	704,844.97
Fund Balance - Beginning	57,742.33	3,863.41	51,004.44	65,417.38	(4,016,539.30)
Prior Period Adjustment	-	-	-	-	-
FUND BALANCE- ENDING	<u>\$ 60,418.69</u>	<u>\$ 41,529.48</u>	<u>\$ (0.00)</u>	<u>\$ 49,927.19</u>	<u>\$ (3,311,694.33)</u>

**CITY OF RAPID CITY**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS**  
**NONMAJOR PROPRIETARY FUNDS**  
**FOR YEAR ENDED DECEMBER 31, 2012**

	Solid Waste Collection Fund	Solid Waste Disposal Fund	Executive Golf Course Fund	Cemetery Enterprise Fund
<b>Operating Revenue:</b>				
380 Charges for Goods and Services	\$ 2,404,190.24	\$ 3,063,750.49	\$ 190,030.16	\$ 150,396.21
381 Revenues used as Security for Revenue Bonds	-	-	-	-
Total Operating Revenue	2,404,190.24	3,063,750.49	190,030.16	150,396.21
<b>Operating Expenses:</b>				
410 Personal Services	832,675.34	457,563.04	83,370.21	175,002.24
420 Other Current Expense	748,245.67	2,195,431.40	98,729.97	80,157.83
426.2 Materials (Cost of Goods Sold)	-	-	7,546.76	-
457 Depreciation	-	-	-	-
Total Operating Expenses	1,580,921.01	2,652,994.44	189,646.94	255,160.07
Operating Income (Loss)	823,269.23	410,756.05	383.22	(104,763.86)
<b>Nonoperating Revenue (Expense):</b>				
361 Investment Earnings	30,906.30	88,031.83	346.51	1,649.98
470 Interest Expense and Fiscal Charges	(59,583.52)	2,673.71	-	-
(492)366 Gain (Loss) on Disposition of Capital Assets	-	-	-	-
369.01 Other	-	65,182.71	-	266.15
Total Nonoperating Revenue (Expense)	(28,677.22)	155,888.25	346.51	1,916.13
Income (Loss) Before Transfers	794,592.01	566,644.30	729.73	(102,847.73)
330 Capital Grants	-	-	-	-
369.1 Contributions (to) from Others	-	-	-	-
391.1 Transfers In	-	-	90,000.00	50,000.00
511 Transfers Out	(70.00)	(6,885.45)	-	(579.00)
Net Contributions and Transfers	(70.00)	(6,885.45)	90,000.00	49,421.00
Change in Net Assets	794,522.01	559,758.85	90,729.73	(53,426.73)
Net Assets - Beginning	2,994,367.98	10,574,981.69	1,123,645.83	497,040.44
<b>NET ASSETS - ENDING</b>	<b>\$ 3,788,889.99</b>	<b>\$ 11,134,740.54</b>	<b>\$ 1,214,375.56</b>	<b>\$ 443,613.71</b>



*Enterprise Funds*

Golf Course Enterprise Fund	Parking Lot Enterprise Fund	Energy Plant Enterprise Fund	Ambulance Enterprise Fund	Transportation Terminal Fund	Totals
\$ 1,337,654.34	\$ -	\$ 320,718.34	\$ 3,100,222.71	\$ 13,904.59	\$ 10,580,867.08
-	743,220.83	-	-	-	743,220.83
1,337,654.34	743,220.83	320,718.34	3,100,222.71	13,904.59	11,324,087.91
464,660.13	-	400,847.27	2,144,956.77	-	4,559,075.00
667,028.99	437,918.80	(88,471.56)	618,465.18	65,939.01	4,823,445.29
133,433.43	-	-	-	-	140,980.19
-	-	-	-	-	-
1,265,122.55	437,918.80	312,375.71	2,763,421.95	65,939.01	9,523,500.48
72,531.79	305,302.03	8,342.63	336,800.76	(52,034.42)	1,800,587.43
1,592.26	6,712.05	-	19,922.43	2,015.85	151,177.21
(12,660.99)	(101,683.65)	-	(13,565.17)	-	(184,819.62)
-	-	-	-	-	-
-	-	-	-	-	65,448.86
(11,068.73)	(94,971.60)	-	6,357.26	2,015.85	31,806.45
61,463.06	210,330.43	8,342.63	343,158.02	(50,018.57)	1,832,393.88
-	-	-	-	-	-
-	-	-	100,000.00	-	100,000.00
141,624.84	-	1,764,593.65	-	50,000.00	2,096,218.49
(14,176.00)	(13,658.00)	(2,293.00)	-	(3,392.00)	(41,053.45)
127,448.84	(13,658.00)	1,762,300.65	100,000.00	46,608.00	2,155,165.04
188,911.90	196,672.43	1,770,643.28	443,158.02	(3,410.57)	3,987,558.92
4,088,650.20	5,181,931.20	254,658.52	2,821,912.75	2,474,174.64	30,011,363.25
\$ 4,277,562.10	\$ 5,378,603.63	#####	\$ 3,265,070.77	\$ 2,470,764.07	\$ 33,998,922.17

**CITY OF RAPID CITY**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

	Medical Insurance Fund	Liability Insurance Fund	Unemployment Insurance Fund	Dental Insurance Fund	Workers Compensation Fund	Totals
<b>Operating Revenue:</b>						
380 Charges for Goods and Services	\$ 6,915,341.35	\$ 17,881.77	\$ -	\$ 171,102.64	\$ 749,396.90	\$ 7,853,722.66
<b>Operating Expenses:</b>						
410 Personal Services	120,291.81	89,963.31	-	-	-	210,255.12
420 Other Current Expense	6,648,188.05	465,663.10	49,112.48	172,470.56	920,321.29	8,255,755.48
Total Operating Expenses	6,768,479.86	555,626.41	49,112.48	172,470.56	920,321.29	8,466,010.60
Operating Income (Loss)	146,861.49	(537,744.64)	(49,112.48)	(1,367.92)	(170,924.39)	(612,287.94)
<b>Nonoperating Revenue (Expense):</b>						
361 Investment Earnings (Loss)	107,680.35	7,279.83	-	1,859.62	19,586.33	136,406.13
391.1 Transfers In	2,179.20	-	-	-	-	2,179.20
511 Transfers Out	(350,000.00)	-	-	-	-	(350,000.00)
	(240,140.45)	7,279.83	-	1,859.62	19,586.33	(211,414.67)
Change in Net Assets	(93,278.96)	(530,464.81)	(49,112.48)	491.70	(151,338.06)	(823,702.61)
Net Assets - Beginning	8,176,256.40	436,644.63	244,007.83	100,444.82	(405,285.76)	8,552,067.92
<b>NET ASSETS - ENDING</b>	<b>\$ 8,082,977.44</b>	<b>\$ (93,820.18)</b>	<b>\$ 194,895.35</b>	<b>\$ 100,936.52</b>	<b>\$ (556,623.82)</b>	<b>\$ 7,728,365.31</b>