

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

	General Fund	2012 Sales Tax Fund	Consolidated Construction Fund
ASSETS:			
101 Cash and Cash Equivalents	\$ 8,923,803.70	\$ 1,137,224.18	\$ 7,908,384.14
102 Restricted Cash	-	-	-
106 Cash with Fiscal Agent, Restricted	-	2,971,337.76	204,571.08
151 Investments	7,997,451.46	8,270,393.74	6,659,484.25
110 Property Taxes Receivable--Delinquent	365,367.32	-	-
110 Sales Tax Receivable	2,558,481.50	1,279,240.76	1,279,240.76
115 Accounts Receivable	122,981.32	-	-
121 Special Assessments Receivable--Current	14,844.07	-	-
122 Special Assessments Receivable--Delinquent	61,895.35	-	-
123 Special Assessments Receivable--Deferred	118,881.40	-	-
128 Notes Receivable	17,640.00	-	2,411,083.81
131 Due from Other Funds (see Note 5)	74,207.14	28,199.01	14,684.53
133 Advance to Other Funds (see Note 5)	1,064,787.29	-	307,687.81
132 Due from Other Governments (see Note 6)	569,691.97	-	(968,367.23)
135 Interest Receivable	67,842.55	7,817.28	242,138.87
144 Inventory	691,607.13	-	-
TOTAL ASSETS	\$ 22,649,482.20	\$ 13,694,212.73	\$ 18,058,908.02
LIABILITIES AND FUND BALANCES:			
<i>Liabilities:</i>			
201 Claims Payable	1,201,465.68	373,915.68	535,215.14
216 Wages Payable	742,832.12	-	-
208 Due to Other Funds (see Note 5)	-	-	-
209 Advance from Other Funds (see Note 5)	-	-	-
224 Deferred Revenue	397,733.48	-	-
Total Liabilities	2,342,031.28	373,915.68	535,215.14
<i>Fund Balances:</i>			
263 Nonspendable			
263.01 Inventory	691,607.13	-	-
263.04 Advances	1,064,787.29	-	307,687.81
263.05 Notes Receivables	17,640.00	-	2,411,083.81
263.51 Perpetual Care Cemetery	-	-	-
264 Restricted			
264.01 Debt Service	-	2,971,337.76	204,571.08
264.03 Cemetery Perpetual Care	-	-	-
264.05 Library	-	-	-
264.09 Business Improvement District	-	-	-
264.97 Grant	-	-	-
265 Committed			
265.02 Capital Replacements	-	-	-
265.04 2012 Sales Tax (Vision Fund)	-	10,348,959.29	-
265.04 Consolidated Construction Sales Tax	-	-	14,600,350.18
265.99 Erosion/Sediment Control	-	-	-
266 Assigned			
266.01 Assigned for Next Year's Appropriation	524,162.00	-	-
267 Unassigned	18,009,254.50	-	-
Total Fund Balances	20,307,450.92	13,320,297.05	17,523,692.88
TOTAL LIABILITIES AND FUND BALANCES	\$ 22,649,482.20	\$ 13,694,212.73	\$ 18,058,908.02

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

Utility Facilities Fund	Other Governmental Funds	Total Governmental Funds
\$ 2,353,782.11	\$ 2,094,409.83	\$ 22,417,603.96
-	213,485.64	213,485.64
2,632,300.00	-	5,808,208.84
4,665,672.28	48,345.39	27,641,347.12
-	305,988.75	671,356.07
444,953.31	-	5,561,916.33
-	66,130.35	189,111.67
-	159.00	15,003.07
-	-	61,895.35
-	8,815.00	127,696.40
-	-	2,428,723.81
300,113.80	-	417,204.48
3,548,409.49	-	4,920,884.59
-	13,468.29	(385,206.97)
3,217.68	1,820.18	322,836.56
-	-	691,607.13
<u>\$ 13,948,448.67</u>	<u>\$ 2,752,622.43</u>	<u>\$ 71,103,674.05</u>

-	485,392.27	2,595,988.77
-	13,406.47	756,238.59
-	357,712.52	357,712.52
-	5,026,838.94	5,026,838.94
-	39,245.01	436,978.49
-	<u>5,922,595.21</u>	<u>9,173,757.31</u>

-	-	691,607.13
3,548,409.49	-	4,920,884.59
-	-	2,428,723.81
-	50,000.00	50,000.00
2,632,300.00	1,861,047.77	7,669,256.61
-	10,643.22	10,643.22
-	50,644.29	50,644.29
-	5,550.55	5,550.55
-	82,279.34	82,279.34
7,767,739.18	-	7,767,739.18
-	-	10,348,959.29
-	-	14,600,350.18
-	53,694.00	53,694.00
-	-	524,162.00
-	(5,283,831.95)	12,725,422.55
<u>13,948,448.67</u>	<u>(3,169,972.78)</u>	<u>61,929,916.74</u>
<u>\$ 13,948,448.67</u>	<u>\$ 2,752,622.43</u>	<u>\$ 71,103,674.05</u>

**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
ASSETS:						
101 Cash and Cash Equivalents	\$ -	\$ 77,785.53	\$ 168,807.94	\$ 56,275.27	\$ 490.86	\$ 251,769.46
102 Restricted Cash	-	-	-	-	-	-
151 Investments	-	-	-	-	-	-
110 Property Tax Receivable	-	-	-	-	-	-
115 Accounts Receivable, Net	-	65,812.00	-	-	-	-
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	725.86	-	0.29	148.66
TOTAL ASSETS	\$ -	\$ 143,644.70	\$ 178,507.80	\$ 56,275.27	\$ 491.15	\$ 251,918.12
LIABILITIES AND FUND BALANCES:						
Liabilities:						
201 Claims Payable	\$ -	\$ 138,842.24	\$ 168,141.00	\$ 626.58	\$ -	\$ -
208 Due to Other Funds	-	-	-	-	-	-
209 Advance from Other Funds	-	-	-	-	-	-
2xx Wages Payable	-	881.71	-	1,954.69	-	-
224 Deferred Revenue	-	-	8,737.00	-	-	-
Total Liabilities	-	139,723.95	176,878.00	2,581.27	-	-
Fund Balances:						
263 Nonspendable						
263.51 Perpetual Care Cemetery	-	-	-	-	-	-
264 Restricted for:						
264.01 Debt Service	-	-	-	-	491.15	251,918.12
264.03 Cemetery Perpetual Care	-	-	-	-	-	-
264.05 Library	-	-	-	-	-	-
264.09 Business Improvement District	-	3,920.75	1,629.80	-	-	-
264.97 Grant	-	-	-	-	-	-
265 Committed to:						
265.99 Erosion/Sediment Control	-	-	-	53,694.00	-	-
266 Assigned to:						
267 Unassigned	-	-	-	-	-	-
Total Fund Balances	-	3,920.75	1,629.80	53,694.00	491.15	251,918.12
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ 143,644.70	\$ 178,507.80	\$ 56,275.27	\$ 491.15	\$ 251,918.12

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

	TID 70 Fund	TID 68 Fund	TID 65 Fund	TID 62 Fund	TID 61 Fund	TID 63 Fund	TID 59 Fund
ASSETS:							
101 Cash and Cash Equivalents	\$ 222,291.75	\$ 26,468.50	\$53,031.64	\$ 459,394.09	\$144,829.60	\$ -	\$ -
102 Restricted Cash	-	-	-	-	-	-	-
151 Investments	-	-	-	-	-	-	-
110 Property Tax Receivable	6,286.61	-	-	-	14,890.17	6,886.11	-
115 Accounts Receivable, Net	-	-	-	-	-	-	-
121 Special Assessments Receivable--Current	-	-	-	-	-	-	-
123 Special Assessments Receivable--Deferred	-	-	-	-	-	-	-
132 Due from Other Government	-	-	-	-	-	-	-
135 Interest Receivable	132.13	15.56	31.17	270.05	83.67	-	-
TOTAL ASSETS	\$ 228,710.49	\$ 26,484.06	\$53,062.81	\$ 459,664.14	\$159,803.44	\$ 6,886.11	\$ -
LIABILITIES AND FUND BALANCES:							
Liabilities:							
201 Claims Payable	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -
208 Due to Other Funds	-	-	-	-	-	-	-
209 Advance from Other Funds	-	-	-	-	-	-	-
2xx Wages Payable	-	-	-	-	-	-	-
224 Deferred Revenue	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	5,000.00	-	-
Fund Balances:							
263 Nonspendable							
263.51 Perpetual Care Cemetery	-	-	-	-	-	-	-
264 Restricted for:							
264.01 Debt Service	228,710.49	26,484.06	53,062.81	459,664.14	154,803.44	6,886.11	-
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	-	-	-	-	-	-	-
Total Fund Balances	228,710.49	26,484.06	53,062.81	459,664.14	154,803.44	6,886.11	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 228,710.49	\$ 26,484.06	\$53,062.81	\$ 459,664.14	\$159,803.44	\$ 6,886.11	\$ -

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

	TID 29 Fund	TID 55 Fund	TID 56 Fund	TID 69	TID 54 Fund	TID 44 Fund
ASSETS:						
101 Cash and Cash Equivalents	\$ 2,199.98	\$ -	\$ 71,681.53	\$ 301,710.32	\$ 439.41	\$ -
102 Restricted Cash	-	-	-	-	-	-
151 Investments	-	-	-	-	-	-
110 Property Tax Receivable	-	14,423.71	7,834.00	-	14,385.94	17,905.51
115 Accounts Receivable, Net	-	-	-	-	-	-
121 Special Assessments Receivable--Current	-	-	-	-	-	-
123 Special Assessments Receivable--Deferred	-	-	-	-	-	-
132 Due from Other Government	-	-	-	-	-	-
135 Interest Receivable	1.29	-	42.14	178.11	0.26	-
TOTAL ASSETS	\$ 2,201.27	\$ 14,423.71	\$ 79,557.67	\$ 301,888.43	\$ 14,825.61	\$ 17,905.51
LIABILITIES AND FUND BALANCES:						
Liabilities:						
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	-	5,175.18	-	-	8,928.54	-
Total Liabilities	-	5,175.18	1,238,737.47	-	8,928.54	-
Fund Balances:						
263 Nonspendable						
263.51 Perpetual Care Cemetery	-	-	-	-	-	-
264 Restricted for:						
264.01 Debt Service	2,201.27	9,248.53	-	301,888.43	5,897.07	17,905.51
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	-	-	(1,159,179.80)	-	-	-
Total Fund Balances	2,201.27	9,248.53	(1,159,179.80)	301,888.43	5,897.07	17,905.51
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,201.27	\$ 14,423.71	\$ 79,557.67	\$ 301,888.43	\$ 14,825.61	\$ 17,905.51

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

	TID 50 Fund	TID 52 Fund	TID 51 Fund	TID 53 Fund	TID 47 Fund	TID 38 Fund	TID 39 Fund
ASSETS:							
101 Cash and Cash Equivalents	\$ -	\$ 44.75	\$ -	\$ 0.04	\$ 0.13	\$ 244,368.54	\$ 0.28
102 Restricted Cash	-	-	-	-	-	-	-
151 Investments	-	-	-	-	-	-	-
110 Property Tax Receivable	10,911.50	-	77,401.52	-	-	43,522.02	-
115 Accounts Receivable, Net	-	-	-	-	-	-	-
121 Special Assessments Receivable--Current	-	-	-	-	-	-	-
123 Special Assessments Receivable--Deferred	-	-	-	-	-	-	-
132 Due from Other Government	-	-	-	-	-	-	-
135 Interest Receivable	-	0.02	-	-	-	143.80	-
TOTAL ASSETS	\$ 10,911.50	\$ 44.77	\$ 77,401.52	\$ 0.04	\$ 0.13	\$ 288,034.36	\$ 0.28
LIABILITIES AND FUND BALANCES:							
Liabilities:							
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	-	-	2,440.14	-	-	1,441.39	-
Total Liabilities	-	-	2,440.14	-	-	101,441.39	1,005,965.33
Fund Balances:							
263 Nonspendable							
263.51 Perpetual Care Cemetery	-	-	-	-	-	-	-
264 Restricted for:							
264.01 Debt Service	10,911.50	44.77	74,961.38	0.04	0.13	186,592.97	-
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)
Total Fund Balances	10,911.50	44.77	74,961.38	0.04	0.13	186,592.97	(1,005,965.05)
TOTAL LIABILITIES AND FUND BALANCES	\$ 10,911.50	\$ 44.77	\$ 77,401.52	\$ 0.04	\$ 0.13	\$ 288,034.36	\$ 0.28

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

	TID 40 Fund	TID 41 Fund	TID 42 Fund	Community Development Fund	Rehabilitation Loan/Grant Fund	Cemetery Perpetual Care Fund	Retired Senior Volunteer Fund
ASSETS:							
101 Cash and Cash Equivalents	\$ 0.05	\$ 15.24	\$ 0.44	\$ -	\$ -	\$ 11,979.48	\$ 25.00
102 Restricted Cash	-	-	-	71,333.44	45,654.38	-	37,149.92
151 Investments	-	-	-	-	-	48,345.39	-
110 Property Tax Receivable	-	18,390.60	22,181.10	-	-	-	-
115 Accounts Receivable, Net	-	-	-	-	-	318.35	-
121 Special Assessments Receivable--Current	-	-	-	-	-	-	-
123 Special Assessments Receivable--Deferred	-	-	-	-	-	-	-
132 Due from Other Government	-	-	-	9,221.29	-	-	4,247.00
135 Interest Receivable	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 0.05	\$ 18,405.84	\$ 22,181.54	\$ 80,554.73	\$ 45,654.38	\$ 60,643.22	\$ 41,421.92
LIABILITIES AND FUND BALANCES:							
Liabilities:							
201 Claims Payable	\$ -	\$ -	\$ -	\$ 163,986.30	\$ -	\$ -	\$ 285.95
208 Due to Other Funds	-	-	188,704.21	-	-	-	-
209 Advance from Other Funds	-	-	2,851,144.45	-	-	-	-
2xx Wages Payable	-	-	-	5,065.65	-	-	4,511.01
224 Deferred Revenue	-	-	12,522.76	-	-	-	-
Total Liabilities	-	-	3,052,371.42	169,051.95	-	-	4,796.96
Fund Balances:							
263 Nonspendable							
263.51 Perpetual Care Cemetery	-	-	-	-	-	50,000.00	-
264 Restricted for:							
264.01 Debt Service	0.05	18,405.84	-	-	-	-	-
264.03 Cemetery Perpetual Care	-	-	-	-	-	10,643.22	-
264.05 Library	-	-	-	-	-	-	-
264.09 Business Improvement District	-	-	-	-	-	-	-
264.97 Grant	-	-	-	-	45,654.38	-	36,624.96
265 Committed to:							
265.99 Erosion/Sediment Control	-	-	-	-	-	-	-
266 Assigned to:							
267 Unassigned	-	-	(3,030,189.88)	(88,497.22)	-	-	-
Total Fund Balances	0.05	18,405.84	(3,030,189.88)	(88,497.22)	45,654.38	60,643.22	36,624.96
TOTAL LIABILITIES AND FUND BALANCES	\$ 0.05	\$ 18,405.84	\$ 22,181.54	\$ 80,554.73	\$ 45,654.38	\$ 60,643.22	\$ 41,421.92

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

	TID 35 Fund	Library Board Fund	Total Nonmajor Governmental Funds
ASSETS:			
101 Cash and Cash Equivalents	\$ -	\$ 800.00	\$ 2,094,409.83
102 Restricted Cash	-	59,347.90	213,485.64
151 Investments	-	-	48,345.39
110 Property Tax Receivable	50,969.96	-	305,988.75
115 Accounts Receivable, Net	-	-	66,130.35
121 Special Assessments Receivable--Current	-	-	159.00
123 Special Assessments Receivable--Deferred	-	-	8,815.00
132 Due from Other Government	-	-	13,468.29
135 Interest Receivable	-	-	1,820.18
TOTAL ASSETS	\$ 50,969.96	\$ 60,147.90	\$ 2,752,622.43
LIABILITIES AND FUND BALANCES:			
Liabilities:			
201 Claims Payable	\$ -	\$ 8,510.20	\$ 485,392.27
208 Due to Other Funds	-	-	357,712.52
209 Advance from Other Funds	-	-	5,026,838.94
2xx Wages Payable	-	993.41	13,406.47
224 Deferred Revenue	-	-	39,245.01
Total Liabilities	-	9,503.61	5,922,595.21
Fund Balances:			
263 Nonspendable			
263.51 Perpetual Care Cemetery	-	-	50,000.00
264 Restricted for:			
264.01 Debt Service	50,969.96	-	1,861,047.77
264.03 Cemetery Perpetual Care	-	-	10,643.22
264.05 Library	-	50,644.29	50,644.29
264.09 Business Improvement District	-	-	5,550.55
264.97 Grant	-	-	82,279.34
265 Committed to:			
265.99 Erosion/Sediment Control	-	-	53,694.00
266 Assigned to:			
267 Unassigned	-	-	(5,283,831.95)
Total Fund Balances	50,969.96	50,644.29	(3,169,972.78)
TOTAL LIABILITIES AND FUND BALANCES	\$ 50,969.96	\$ 60,147.90	\$ 2,752,622.43

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
Revenues:						
310 Taxes:						
311 General Property Taxes	\$13,762,406.76	\$ -	\$ -	\$ -	\$ 6,507,307.97	\$ 20,269,714.73
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	677,033.07	-	-	-	1,370,949.20	2,047,982.27
320 Licenses and Permits	1,935,895.08	-	-	-	-	1,935,895.08
330 Intergovernmental Revenue:						
331 Federal Grants	1,918,108.09	-	-	-	646,678.50	2,564,786.59
334 State Grants	28,425.00	-	-	-	-	28,425.00
335 State Shared Revenue:						
335.01 Bank Franchise Tax	115,059.51	-	-	-	-	115,059.51
335.03 Liquor Tax Reversion	396,710.63	-	-	-	-	396,710.63
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	662,124.52	-	-	-	-	662,124.52
338 County Shared Revenue:						
338.01 County Road Tax (25%)	354,896.29	-	-	-	-	354,896.29
340 Charges for Goods and Services:						
341 General Government	481,969.76	29,962.00	181,933.68	-	-	693,865.44
342 Public Safety	1,454,824.47	-	-	-	-	1,454,824.47
343 Public Works	159,349.30	-	8,843,961.29	-	-	9,003,310.59
345 Health & Welfare	417,616.12	-	-	-	-	417,616.12
346 Culture and Recreation	1,561,491.10	-	-	-	-	1,561,491.10
348 Cemetery	-	-	-	-	3,476.89	3,476.89
349 Conservation & Development	-	-	-	-	146,473.68	146,473.68
350 Fines and Forfeits:						
351 Court Fines and Costs	10,493.19	-	-	-	-	10,493.19
354 Library	-	-	-	-	97,458.05	97,458.05
360 Miscellaneous Revenue:						
361 Interest Earnings	351,842.97	109,591.87	224,196.75	282,490.37	16,153.22	984,275.18
362 Rentals	157,252.39	-	-	-	-	157,252.39
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	47,116.53	-	-	60,000.00	-	107,116.53
Total Revenue	45,756,651.10	10,647,838.40	19,778,322.62	3,997,488.99	9,066,467.26	89,246,768.37

	General Fund	2012 Sales Tax Fund	Consolidated Construction Fund	Utility Facilities Fund	Other Governmental Funds	Total Governmental Funds
Expenditures:						
410 General Government:						
412 Executive-Mayor & Council	563,450.29	-	-	-	-	563,450.29
414 Financial - COMPASS	110,510.68	-	-	-	-	110,510.68
414 Financial - Community Resources	363,136.18	-	-	-	-	363,136.18
414 Financial - Finance	686,206.39	-	-	-	-	686,206.39
414 Financial - Attorney	64,127.59	-	-	-	-	64,127.59
419 Other - Government Buildings	749,292.69	-	-	-	-	749,292.69
420 Public Safety:						
421 Police	12,166,029.36	-	-	-	-	12,166,029.36
422 Fire	8,545,643.01	-	-	-	-	8,545,643.01
429 Other Protection-Corrections	23,994.86	-	-	-	-	23,994.86
429 Other Protection-Code Enforcement	212,511.00	-	-	-	-	212,511.00
429 Other Protection-ACE	22,248.46	-	-	-	-	22,248.46
429 Other Protection-Re-entry Program	58,398.94	-	-	-	-	58,398.94
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	4,765,523.12	282,456.00	-	-	-	5,047,979.12
43x Administration	337,278.14	-	1,256,376.00	-	-	1,593,654.14
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	1,832,979.43	-	-	-	-	1,832,979.43
449 Other - Air Quality	67,036.44	-	-	-	-	67,036.44
450 Culture and Recreation:						
451 Recreation	321,091.47	-	-	-	-	321,091.47
451 Swimming Pools	1,428,699.31	-	-	-	-	1,428,699.31
451 Ice Arena	565,620.93	-	-	-	-	565,620.93
452 Parks	2,188,404.74	-	-	-	-	2,188,404.74
455 Libraries	3,109,426.76	-	-	-	112,424.44	3,221,851.20
457 Historical Preservation	17,106.67	-	-	-	-	17,106.67
459 Other - Parks & Rec Administration	360,196.65	-	-	-	-	360,196.65
459 Other - Retired Senior (RSVP)	-	-	-	-	100,168.07	100,168.07
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	1,402,309.34	-	-	-	955,154.52	2,357,463.86
465 Transportation Planning	268,680.04	-	-	-	-	268,680.04
465 GIS Information System	62,441.70	-	-	-	-	62,441.70
470 Debt Service	121,551.68	9,202,495.71	347,133.01	1,861,305.00	5,554,812.09	17,087,297.49
485 Capital Outlay	2,106,188.93	240,899.43	14,264,577.45	-	-	16,611,665.81
490 Miscellaneous:						
492 Other Expenditures	14,759.00	8,837.64	330.00	1,331.75	1,566,765.62	1,592,024.01
Total Expenditures	43,882,977.53	10,302,739.78	15,868,416.46	1,862,636.75	8,289,900.74	80,206,671.26
Excess of Revenue Over (Under) Expenditures	1,873,673.57	345,098.62	3,909,906.16	2,134,852.24	776,566.52	9,040,097.11
Other Financing Sources (Uses):						
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)	(941,831.11)	-	(2,908,420.00)	-	(3,995,261.91)
391.02 Long-term debt issued	-	-	-	-	70,000.00	70,000.00
391.03 Sale of Municipal Property	5,000.00	-	-	-	-	5,000.00
Total Other Financing Sources (Uses)	568,662.20	(941,831.11)	666,615.00	(2,908,420.00)	70,000.00	(2,544,973.91)
Net Change in Fund Balances	2,442,335.77	(596,732.49)	4,576,521.16	(773,567.76)	846,566.52	6,495,123.20
Fund Balance - Beginning (Note 8)	17,865,115.15	13,917,029.54	\$12,947,171.72	\$14,722,016.43	(4,016,539.30)	55,434,793.54
Prior Period Adjustment (Note 8)	-	-	-	-	-	-
FUND BALANCE - ENDING	\$20,307,450.92	\$ 13,320,297.05	\$17,523,692.88	\$13,948,448.67	\$ (3,169,972.78)	\$ 61,929,916.74

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

CITY OF RAPID CITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	TID 33	Occupancy	Downtown	Erosion/	TID 66	TID 67
	Fund	Tax	BID	Sediment Control	Fund	Fund
	Fund	Fund	Fund	Fund	Fund	Fund
Revenues:						
310 Taxes:						
311 General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 298.89	\$ 227,650.41
314 Occupancy Tax	-	1,370,949.20	-	-	-	-
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	2,097.34	-	5.95	1,659.87
363 Special Assessments	-	-	182,230.12	-	-	-
367 Contributions and Donations	-	-	-	-	-	-
Total Revenue	(5.27)	1,372,687.81	184,327.46	37,450.00	304.84	229,310.28
Expenditures:						
450 Culture and Recreation:						
455 Libraries	-	-	-	-	-	-
Retired Senior Volunteers	-	-	-	-	-	-
Cemetery	-	-	-	-	-	-
460 Conservation and Development:						
463 Community Development	-	-	-	50,927.24	-	-
470 Debt Service	-	-	-	-	-	-
485 Capital Outlay	-	-	-	-	-	-
490 Miscellaneous						
492 Other Expenditures	-	1,382,494.50	184,271.12	-	-	-
Total Expenditures	-	1,382,494.50	184,271.12	50,927.24	-	-
Excess of Revenue Over (Under)						
Expenditures	(5.27)	(9,806.69)	56.34	(13,477.24)	304.84	229,310.28
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)	(9,806.69)	56.34	(13,477.24)	304.84	229,310.28
Fund Balance - Beginning	\$ 5.27	\$ 13,727.44	\$ 1,573.46	\$ 67,171.24	\$ 186.31	\$ 22,607.84
Prior Period Adjustment	-	-	-	-	-	-
FUND BALANCE- ENDING	\$ -	\$ 3,920.75	\$ 1,629.80	\$ 53,694.00	\$ 491.15	\$ 251,918.12

CITY OF RAPID CITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	TID 70	TID 68	TID 65	TID 62	TID 61	TID 63	TID 59
	Fund	Fund	Fund	Fund	Fund	Fund	Fund
Revenues:							
310 Taxes:							
311 General Property Taxes	\$ 46,697.01	\$ 29,732.51	\$ 72,703.18	\$ 80,420.53	\$ 364,113.56	\$ 257,695.48	\$ -
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	2,699.03	327.50	515.51	5,838.86	331.43	0.04	-
363 Special Assessments	-	-	-	-	-	-	-
367 Contributions and Donations	-	-	-	-	-	-	-
Total Revenue	49,396.04	30,060.01	73,218.69	86,259.39	364,444.99	257,695.52	-
Expenditures:							
450 Culture and Recreation:							
455 Libraries	-	-	-	-	-	-	-
Retired Senior Volunteers	-	-	-	-	-	-	-
Cemetery	-	-	-	-	-	-	-
460 Conservation and Development:							
463 Community Development	-	-	-	-	-	-	-
470 Debt Service	-	66,617.61	43,258.15	-	224,736.03	257,742.52	0.40
485 Capital Outlay	-	-	-	-	-	-	-
490 Miscellaneous							
492 Other Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	66,617.61	43,258.15	-	224,736.03	257,742.52	0.40
Excess of Revenue Over (Under)							
Expenditures	49,396.04	(36,557.60)	29,960.54	86,259.39	139,708.96	(47.00)	(0.40)
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	49,396.04	(36,557.60)	29,960.54	86,259.39	139,708.96	(47.00)	(0.40)
Fund Balance - Beginning	\$ 179,314.45	\$ 63,041.66	\$ 23,102.27	\$ 373,404.75	\$ 15,094.48	\$ 6,933.11	\$ 0.40
Prior Period Adjustment	-	-	-	-	-	-	-
FUND BALANCE- ENDING	\$ 228,710.49	\$ 26,484.06	\$ 53,062.81	\$ 459,664.14	\$ 154,803.44	\$ 6,886.11	\$ 0.00

CITY OF RAPID CITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	TID 29	TID 55	TID 56	TID 69	TID 54	TID 44
	Fund	Fund	Fund	Fund	Fund	Fund
Revenues:						
310 Taxes:						
311 General Property Taxes	\$ -	\$ 9,248.53	\$ 1,364,157.36	\$ 166,035.99	\$ 294,769.11	\$ 922,767.22
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	29.95	27.19	986.57	2,765.27	2,135.89	0.31
363 Special Assessments	-	-	-	-	-	-
367 Contributions and Donations	-	-	-	-	-	-
Total Revenue	29.95	9,275.72	1,365,143.93	168,801.26	296,905.00	922,767.53
Expenditures:						
450 Culture and Recreation:						
455 Libraries	-	-	-	-	-	-
Retired Senior Volunteers	-	-	-	-	-	-
Cemetery	-	-	-	-	-	-
460 Conservation and Development:						
463 Community Development	-	-	-	-	-	-
470 Debt Service	-	8,787.45	1,228,661.31	-	353,599.67	923,154.01
485 Capital Outlay	-	-	-	-	-	-
490 Miscellaneous						
492 Other Expenditures	-	-	-	-	-	-
Total Expenditures	-	8,787.45	1,228,661.31	-	353,599.67	923,154.01
Excess of Revenue Over (Under)						
Expenditures	29.95	488.27	136,482.62	168,801.26	(56,694.67)	(386.48)
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	29.95	488.27	136,482.62	168,801.26	(56,694.67)	(386.48)
Fund Balance - Beginning	\$ 2,171.32	\$ 8,760.26	\$ (1,295,662.42)	\$ 133,087.17	\$ 62,591.74	\$ 18,291.99
Prior Period Adjustment	-	-	-	-	-	-
FUND BALANCE- ENDING	\$ 2,201.27	\$ 9,248.53	\$ (1,159,179.80)	\$ 301,888.43	\$ 5,897.07	\$ 17,905.51

CITY OF RAPID CITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	TID 50	TID 52	TID 51	TID 53	TID 47	TID 38
	Fund	Fund	Fund	Fund	Fund	Fund
Revenues:						
310 Taxes:						
311 General Property Taxes	\$ 253,826.15	\$ 28,017.62	\$ 74,961.38	\$ 108,798.18	\$ 99,032.05	\$ 535,079.71
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	0.05	44.75	801.15	0.01	0.06	2,867.20
363 Special Assessments	-	-	-	-	-	-
367 Contributions and Donations	-	-	-	-	-	-
Total Revenue	253,826.20	28,062.37	75,762.53	108,798.19	99,032.11	537,946.91
Expenditures:						
450 Culture and Recreation:						
455 Libraries	-	-	-	-	-	-
Retired Senior Volunteers	-	-	-	-	-	-
Cemetery	-	-	-	-	-	-
460 Conservation and Development:						
463 Community Development	-	-	-	-	-	-
470 Debt Service	253,886.42	28,035.38	248,916.94	108,820.15	99,106.27	479,003.06
485 Capital Outlay	-	-	-	-	-	-
490 Miscellaneous						
492 Other Expenditures	-	-	-	-	-	-
Total Expenditures	253,886.42	28,035.38	248,916.94	108,820.15	99,106.27	479,003.06
Excess of Revenue Over (Under)						
Expenditures	(60.22)	26.99	(173,154.41)	(21.96)	(74.16)	58,943.85
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	(60.22)	26.99	(173,154.41)	(21.96)	(74.16)	58,943.85
Fund Balance - Beginning	\$ 10,971.72	\$ 17.78	\$ 248,115.79	\$ 22.00	\$ 74.29	\$ 127,649.12
Prior Period Adjustment	-	-	-	-	-	-
FUND BALANCE- ENDING	\$ 10,911.50	\$ 44.77	\$ 74,961.38	\$ 0.04	\$ 0.13	\$ 186,592.97

CITY OF RAPID CITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	TID 39 Fund	TID 40 Fund	TID 41 Fund	TID 42 Fund	Community Development Fund	Rehab Loan/Grant Fund
Revenues:						
310 Taxes:						
311 General Property Taxes	\$ 92,636.60	\$ 81,320.64	\$ 853,423.07	\$ 492,952.83	\$ -	\$ -
314 Occupancy Tax	-	-	-	-	-	-
331 Federal Grants	-	-	-	-	609,488.51	-
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	-	0.02	(8,994.65)	0.20	-	-
363 Special Assessments	-	-	-	-	-	-
367 Contributions and Donations	-	-	-	-	-	-
Total Revenue	92,636.60	81,320.66	844,428.42	492,953.03	657,939.66	60,572.53
Expenditures:						
450 Culture and Recreation:						
455 Libraries	-	-	-	-	-	-
Retired Senior Volunteers	-	-	-	-	-	-
Cemetery	-	-	-	-	-	-
460 Conservation and Development:						
463 Community Development	-	-	-	-	816,436.88	87,790.40
470 Debt Service	99,891.36	81,348.09	806,498.92	191,656.83	-	-
485 Capital Outlay	-	-	-	-	-	-
490 Miscellaneous						
492 Other Expenditures	-	-	-	-	-	-
Total Expenditures	99,891.36	81,348.09	806,498.92	191,656.83	816,436.88	87,790.40
Excess of Revenue Over (Under) Expenditures	(7,254.76)	(27.43)	37,929.50	301,296.20	(158,497.22)	(27,217.87)
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)	-	-	-	-	70,000.00	-
Net Change in Fund Balances	(7,254.76)	(27.43)	37,929.50	301,296.20	(88,497.22)	(27,217.87)
Fund Balance - Beginning	\$ (998,710.29)	\$ 27.48	\$ (19,523.66)	\$ (3,331,486.08)	\$ -	\$ 72,872.25
Prior Period Adjustment	-	-	-	-	-	-
FUND BALANCE- ENDING	\$ (1,005,965.05)	\$ 0.05	\$ 18,405.84	\$ (3,030,189.88)	\$ (88,497.22)	\$ 45,654.38

CITY OF RAPID CITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	Cemetery Perpetual Care Fund	Retired Senior Volunteer Fund	TID 35 Fund	Library Board Fund	Total Nonmajor Governmental Funds
Revenues:					
310 Taxes:					
311 General Property Taxes	\$ -	\$ -	\$ 50,969.96	\$ -	\$ 6,507,307.97
314 Occupancy Tax			-		1,370,949.20
331 Federal Grants	-	37,189.99	-	-	646,678.50
340 Charges for Goods and Services:					
348 Cemetery	3,476.89	-	-	-	3,476.89
349 Other-Conservation & Development	-	-	-	-	146,473.68
350 Fines and Forfeitures					
354 Library	-	-	-	97,458.05	97,458.05
360 Miscellaneous Revenue:					
361 Investment Earnings	-	-	87.08	193.30	16,153.22
363 Special Assessments	-	-	-	-	182,230.12
367 Contributions and Donations	-	95,739.63	-	-	95,739.63
Total Revenue	3,476.89	132,929.62	51,057.04	97,651.35	9,066,467.26
Expenditures:					
450 Culture and Recreation:					
455 Libraries	-	-	-	112,424.44	112,424.44
Retired Senior Volunteers	-	100,168.07	-	-	100,168.07
Cemetery	576.00	-	-	-	576.00
460 Conservation and Development:					
463 Community Development	-	-	-	-	955,154.52
470 Debt Service	-	-	51,091.52	-	5,554,812.09
485 Capital Outlay	-	-	-	-	-
490 Miscellaneous					
492 Other Expenditures	-	-	-	-	1,566,765.62
Total Expenditures	576.00	100,168.07	51,091.52	112,424.44	8,289,900.74
Excess of Revenue Over (Under) Expenditures	2,900.89	32,761.55	(34.48)	(14,773.09)	776,566.52
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)	-	-	-	-	70,000.00
Net Change in Fund Balances	2,900.89	32,761.55	(34.48)	(14,773.09)	846,566.52
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	\$ 60,643.22	\$ 36,624.96	\$ 50,969.96	\$ 50,644.29	\$ (3,169,972.78)

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

	<i>Enterprise Funds</i>				
	Water Fund	Wastewater Fund	Airport Fund	Solid Waste MRF/Compost Fund	Civic Center Enterprise Fund
ASSETS:					
Current Assets:					
101 Cash and Cash Equivalents	\$ 3,556,616.02	\$ 6,590,977.73	\$ 4,576,634.56	\$ 5,840,415.76	\$ 844,546.95
106 Cash with Fiscal Agent, Restricted	16,761,445.38	1,144,959.06	4,666,670.53	872,118.82	634,276.04
107 Restricted Cash (Note 16)	-	-	-	-	-
151 Investments	2,048,757.52	3,978,880.52	-	2,811,294.16	102,290.82
115 Accounts Receivable	446,374.18	780,213.98	836,929.43	494,670.85	91,828.05
116 Estimated Uncollectable Accounts Receivable	(25,986.15)	(30,000.00)	(4,104.56)	(10,000.00)	-
117 Unbilled Accounts Receivable	525,488.44	-	-	-	-
110 Sales Tax Receivable	-	-	-	-	353,531.77
131 Due from Other Funds	92,852.27	-	-	-	-
132 Due from Other Government (see Note 6)	-	-	3,900,453.22	-	-
135 Interest Receivable	51,539.45	12,389.38	3,781.55	5,711.00	1,244.75
142 Inventory of Stores Purchased for Resale	33,994.05	9,011.24	-	-	111,474.54
155 Prepaid Expenses	275,889.38	115,677.27	240,389.37	21,934.22	86,994.98
Total Current Assets	23,766,970.54	12,602,109.18	14,220,754.10	10,036,144.81	2,226,187.90
Noncurrent Assets:					
133 Advance to Other Funds	580,210.57	-	-	-	-
Capital Assets:					
160 Land	5,769,617.19	671,711.14	1,084,000.31	542,868.12	1,091,682.05
162 Buildings	11,730,527.41	24,814,545.27	21,920,553.02	12,968,827.18	61,134,223.11
164 Improvements Other than Bldg	111,871,333.98	69,179,057.13	58,679,938.49	4,268,971.62	8,913,085.05
164 Furniture & Equipment	589,270.88	625,096.09	753,377.81	191,553.86	3,408,734.45
166 Machinery and Equipment	810,391.56	1,575,417.62	5,707,195.58	1,258,545.79	405,496.05
168 Construction Work in Progress	21,895,597.66	6,739,213.71	18,816,805.31	-	-
Less: Accumulated Depreciation	(42,734,621.33)	(28,677,643.09)	(39,447,325.42)	(6,712,183.01)	(24,229,069.09)
Total Noncurrent Assets	110,512,327.92	74,927,397.87	67,514,545.10	12,518,583.56	50,724,151.62
TOTAL ASSETS	\$ 134,279,298.46	\$ 87,529,507.05	\$ 81,735,299.20	\$ 22,554,728.37	\$ 52,950,339.52
LIABILITIES:					
Current Liabilities:					
202 Accounts Payable	\$ 2,360,047.44	\$ 945,832.26	\$ 866,914.52	\$ 112,986.51	\$ 247,800.02
208 Due to Other Funds (see Note 5)	-	60,000.00	-	-	-
215 Accrued Interest Payable	291,234.07	92,751.63	88,441.13	3,862.90	1,170.75
220 Customer Deposits	715,306.81	-	-	-	-
2xx Wages Payable	97,541.51	70,035.22	70,150.38	48,630.79	163,594.66
226 OPEB Current Obligations	45,432.00	35,755.72	39,937.68	22,161.61	47,747.88
226 Bonds Payable Current:	100,408.53	957,641.61	555,000.00	573,300.00	215,000.00
226 Capital Lease Payable Current (see Note 4)	-	-	-	-	95,406.62
230 Compensated Absences Payable -- Current	15,000.00	5,000.00	6,500.00	5,000.00	-
Total Current Liabilities	3,624,970.36	2,167,016.44	1,626,943.71	765,941.81	770,719.93
Noncurrent Liabilities:					
209 Advance from Other Funds (see Note 5)	270,000.00	183,000.00	-	-	-
231 OPEB Long-Term Obligations	63,166.54	49,713.08	55,527.51	30,812.48	66,386.43
231 Bonds Payable	46,912,020.36	13,382,418.33	15,114,184.25	885,679.54	4,491,337.33
231 Capital Lease Payable	-	-	-	-	51,073.46
233 Accrued Leave Payable (see Note 4)	150,549.02	80,442.53	133,834.12	26,448.21	127,762.34
235 Accrued Landfill Closure and Postclosure	-	-	-	-	-
Total Noncurrent Liabilities	47,395,735.92	13,695,573.94	15,303,545.88	942,940.23	4,736,559.56
NET ASSETS:					
253.10 Invested in Capital Assets, Net of Related Debt	74,976,752.26	60,587,337.93	59,071,762.17	11,059,604.02	45,871,334.21
253.20 Restricted Net Assets, Restricted for:					
253.22 Revenue Bond Retirement	4,704,381.58	1,144,959.06	(2,559,730.79)	872,118.82	634,276.04
253.90 Unrestricted Net Assets	3,577,458.34	9,934,619.68	8,292,778.23	8,914,123.49	937,449.78
Total Net Assets	83,258,592.18	71,666,916.67	64,804,809.61	20,845,846.33	47,443,060.03
TOTAL LIABILITIES AND NET ASSETS	\$ 134,279,298.46	\$ 87,529,507.05	\$ 81,735,299.20	\$ 22,554,728.37	\$ 52,950,339.52

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

Nonmajor Enterprise Funds	Totals	Internal Service Funds
\$ 4,984,467.58	\$ 26,393,658.60	\$ 8,341,470.51
296,951.17	24,376,421.00	-
1,381,056.11	1,381,056.11	-
4,419,450.69	13,360,673.71	1,398,735.60
5,883,087.55	8,533,104.04	546,340.05
(3,161,975.88)	(3,232,066.59)	-
-	525,488.44	-
-	353,531.77	-
55,750.33	148,602.60	-
26,833.60	3,927,286.82	-
6,540.59	81,206.72	5,835.11
-	154,479.83	-
37,248.76	778,133.98	-
13,929,410.50	76,781,577.03	10,292,381.27
-	580,210.57	-
6,620,227.85	15,780,106.66	-
8,734,599.24	141,303,275.23	-
9,491,670.81	262,404,057.08	-
2,156,194.27	7,724,227.36	-
7,248,146.90	17,005,193.50	-
134,850.00	47,586,466.68	-
(10,263,354.10)	(152,064,196.04)	-
24,122,334.97	340,319,341.04	-
\$ 38,051,745.47	\$ 417,100,918.07	\$ 10,292,381.27
\$ 262,896.32	\$ 4,796,477.07	\$ 2,547,142.43
92,344.23	152,344.23	-
7,855.86	485,316.34	-
-	715,306.81	-
109,196.97	559,149.53	4,211.54
83,110.27	274,145.16	-
85,000.00	2,486,350.14	-
455,966.09	551,372.71	-
7,000.00	38,500.00	-
1,103,369.74	10,058,961.99	2,551,353.97
21,256.22	474,256.22	-
115,552.65	381,158.69	-
2,100,517.87	82,886,157.68	-
1,023,910.45	1,074,983.91	-
248,107.08	767,143.30	-
1,381,056.11	1,381,056.11	-
4,890,400.38	86,964,755.91	-
20,456,940.56	272,023,731.15	-
296,951.17	5,092,955.88	-
11,304,083.62	42,960,513.14	7,741,027.30
32,057,975.35	320,077,200.17	7,741,027.30
\$ 38,051,745.47	\$ 417,100,918.07	\$ 10,292,381.27

**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
ASSETS:				
Current Assets:				
101 Cash and Cash Equivalents	\$ 2,361,148.29	\$ 1,378,875.33	\$ 21,075.34	\$ 9,790.87
106 Cash with Fiscal Agent	-	-	-	-
107 Restricted Cash	-	1,381,056.11	-	-
151 Investments	-	4,030,440.36	-	25,424.56
115 Accounts Receivable	289,525.24	328,268.55	-	16,637.59
116 Estimated Uncollectable Accounts Receivable	(12,000.00)	(38,000.00)	-	-
131 Due from Other Funds	-	-	-	-
132 Due from Other Governments	-	47.20	-	-
135 Interest Receivable	1,403.67	3,946.13	14.56	61.23
155 Prepaid Expenses	-	-	-	-
Total Current Assets	<u>2,640,077.20</u>	<u>7,084,633.68</u>	<u>21,089.90</u>	<u>51,914.25</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	3,415,162.73	2,281,438.00	6,449.00	118,775.82
168 Construction Work in Progress	-	-	-	-
Less: Accumulated Depreciation	<u>(1,706,866.93)</u>	<u>(2,630,299.48)</u>	<u>(796,768.47)</u>	<u>(513,354.56)</u>
Total Noncurrent Assets	<u>2,558,815.04</u>	<u>5,566,075.39</u>	<u>1,192,365.94</u>	<u>425,906.09</u>
TOTAL ASSETS	<u><u>\$ 5,198,892.24</u></u>	<u><u>\$ 12,650,709.07</u></u>	<u><u>\$ 1,213,455.84</u></u>	<u><u>\$ 477,820.34</u></u>
LIABILITIES:				
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	34,872.51	22,133.08	3,408.35	6,989.19
226 OPEB Current Obligations	15,362.20	9,592.21	1,967.84	3,043.13
226 Bonds Payable Current:	-	-	-	-
226 Capital Lease Payable Current	296,341.67	-	-	-
230 Compensated Absences Payable -- Current	3,500.00	-	-	-
Total Current Liabilities	<u>397,506.84</u>	<u>159,592.72</u>	<u>6,584.92</u>	<u>11,875.17</u>
Noncurrent Liabilities:				
209 Advance from Other Funds	-	-	-	-
231 OPEB Long-Term Obligations	21,358.89	13,336.56	2,735.99	4,231.03
231 Bonds Payable:	-	-	-	-
231 Capital Lease Payable	957,010.83	-	-	-
233 Accrued Leave Payable	42,384.23	17,617.77	3,633.98	9,602.98
235 Accrued Landfill Closure and Postclosure	-	1,381,056.11	-	-
Total Noncurrent Liabilities	<u>1,020,753.95</u>	<u>1,412,010.44</u>	<u>6,369.97</u>	<u>13,834.01</u>
NET ASSETS:				
253.10 Invested in Capital Assets, Net of Related Debt	1,305,462.54	5,566,075.39	1,192,365.94	425,906.09
253.20 Restricted Net Assets, Restricted for:				
253.22 Revenue Bond Retirement	-	-	-	-
253.90 Unrestricted Net Assets	<u>2,475,168.91</u>	<u>5,513,030.52</u>	<u>8,135.01</u>	<u>26,205.07</u>
Total Net Assets	<u>3,780,631.45</u>	<u>11,079,105.91</u>	<u>1,200,500.95</u>	<u>452,111.16</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 5,198,892.24</u></u>	<u><u>\$ 12,650,709.07</u></u>	<u><u>\$ 1,213,455.84</u></u>	<u><u>\$ 477,820.34</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	\$ (199,251.85)	\$ 1,160,590.04	\$ 134,333.70	\$ 4,984,467.58
-	296,951.17	-	-	-	296,951.17
-	-	-	-	-	1,381,056.11
-	363,585.77	-	-	-	4,419,450.69
150.59	308,067.14	23,546.35	4,916,661.11	230.98	5,883,087.55
-	(154,482.21)	-	(2,957,493.67)	-	(3,161,975.88)
55,750.33	-	-	-	-	55,750.33
-	10.00	26,776.40	-	-	26,833.60
19.24	385.93	-	625.78	84.05	6,540.59
-	37,248.76	-	-	-	37,248.76
37,120.33	988,472.25	(148,929.10)	3,120,383.26	134,648.73	13,929,410.50
1,424,241.50	2,212,498.99	-	-	267,567.00	6,620,227.85
1,505,898.57	4,908,331.31	776,570.53	30,659.04	916,934.11	8,734,599.24
2,360,301.79	487,832.95	-	-	1,679,939.23	9,491,670.81
499,604.44	-	96,499.06	267,187.30	-	2,156,194.27
188,189.00	16,025.00	20,557.00	1,201,550.35	-	7,248,146.90
-	-	134,850.00	-	-	134,850.00
(1,685,739.77)	(1,066,168.83)	(521,743.43)	(817,584.47)	(524,828.16)	(10,263,354.10)
4,292,495.53	6,558,519.42	506,733.16	681,812.22	2,339,612.18	24,122,334.97
\$ 4,329,615.86	\$ 7,546,991.67	\$ 357,804.06	\$ 3,802,195.48	\$ 2,474,260.91	\$ 38,051,745.47
\$ 10,483.96	\$ 6,000.05	\$ 13,100.23	\$ 53,874.15	\$ 3,265.86	\$ 262,896.32
38,181.71	-	-	54,162.52	-	92,344.23
-	645.87	-	5,032.59	-	7,855.86
15,044.39	-	17,894.72	8,854.73	-	109,196.97
5,729.83	-	7,823.48	39,591.58	-	83,110.27
-	85,000.00	-	-	-	85,000.00
15,544.00	-	-	144,080.42	-	455,966.09
-	-	3,500.00	-	-	7,000.00
84,983.89	91,645.92	42,318.43	305,595.99	3,265.86	1,103,369.74
21,256.22	-	-	-	-	21,256.22
7,966.49	-	10,877.40	55,046.29	-	115,552.65
-	2,100,517.87	-	-	-	2,100,517.87
66,899.62	-	-	-	-	1,023,910.45
22,573.51	-	63,056.15	89,238.46	-	248,107.08
-	-	-	-	-	1,381,056.11
118,695.84	2,100,517.87	73,933.55	144,284.75	-	4,890,400.38
4,210,051.91	4,373,001.55	506,733.16	537,731.80	2,339,612.18	20,456,940.56
-	296,951.17	-	-	-	296,951.17
(84,115.78)	684,875.16	(265,181.08)	2,814,582.94	131,382.87	11,304,083.62
4,125,936.13	5,354,827.88	241,552.08	3,352,314.74	2,470,995.05	32,057,975.35
\$ 4,329,615.86	\$ 7,546,991.67	\$ 357,804.06	\$ 3,802,195.48	\$ 2,474,260.91	\$ 38,051,745.47

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

	Medical Insurance Fund	Liability Insurance Fund	Unemployment Insurance Fund	Dental Insurance Fund
ASSETS:				
Current Assets:				
101 Cash and Cash Equivalents	\$ 7,959,358.35	\$ 409,524.08	\$ 30,157.06	\$ 93,725.92
115 Accounts Receivable	532,592.91	-	-	13,747.14
151 Investments	-	-	164,738.29	-
135 Interest Receivable	4,692.29	212.47	-	54.76
TOTAL ASSETS	\$ 8,496,643.55	\$ 409,736.55	\$ 194,895.35	\$ 107,527.82
LIABILITIES:				
Current Liabilities:				
202 Accounts Payable	\$ 412,439.20	\$ 499,040.45	\$ (11,073.84)	\$ 6,534.80
2xx Wages Payable	-	4,211.54	-	-
Total Current Liabilities	412,439.20	503,251.99	(11,073.84)	6,534.80
NET ASSETS:				
253.90 Unrestricted Net Assets	8,084,204.35	(93,515.44)	205,969.19	100,993.02
TOTAL LIABILITIES AND NET ASSETS	\$ 8,496,643.55	\$ 409,736.55	\$ 194,895.35	\$ 107,527.82

**Workers
Compensation**

Fund	Totals
\$ (151,294.90)	\$ 8,341,470.51
-	546,340.05
1,233,997.31	1,398,735.60
875.59	5,835.11
<u>\$ 1,083,578.00</u>	<u>\$ 10,292,381.27</u>

\$ 1,640,201.82	\$ 2,547,142.43
-	4,211.54
<u>1,640,201.82</u>	<u>2,551,353.97</u>

(556,623.82)	7,741,027.30
<u>\$ 1,083,578.00</u>	<u>\$ 10,292,381.27</u>

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
Operating Revenue:			
380 Charges for Goods and Services	\$ 13,931,579.24	\$ -	\$ 3,692,768.64
381 Revenues used as Security for Revenue Bonds	2,761,820.29	10,659,300.70	1,510,670.26
Total Operating Revenues	16,693,399.53	10,659,300.70	5,203,438.90
Operating Expenses:			
410 Personal Services	2,116,623.70	1,591,713.91	1,991,752.37
420 Other Current Expense	27,122,601.18	10,527,269.76	9,789,625.25
426.2 Materials (Cost of Goods Sold)	-	-	-
457 Depreciation (see Note 2)	-	-	-
Total Operating Expenses	29,239,224.88	12,118,983.67	11,781,377.62
Operating Income (Loss)	(12,545,825.35)	(1,459,682.97)	(6,577,938.72)
Nonoperating Revenue (Expense):			
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	12,110.20	-	448.80
369.01 Other Taxes	-	-	168,372.79
369.01 Sales Tax	-	-	-
369.01 Other	-	13,202.00	-
Total Nonoperating Revenue (Expense)	(2,225,448.16)	(244,927.32)	(719,388.07)
Income (Loss) Before Capital Grants and Transfers	(14,771,273.51)	(1,704,610.29)	(7,297,326.79)
330 Capital Grants	-	53,978.00	6,110,487.38
391.7 Contributions (to) from Developers/Others	-	-	-
391.1 Transfers In (see Note 5)	293,789.05	2,633,771.45	843,276.28
511 Transfers Out (see Note 5)	(169,837.00)	(124,714.05)	-
Net Capital Grants, Contributions and Transfers	123,952.05	2,563,035.40	6,953,763.66
Change in Net Assets	(14,647,321.46)	858,425.11	(343,563.13)
Net Assets - Beginning	\$ 97,905,913.64	\$ 70,808,491.56	\$ 65,148,372.74
NET ASSETS - ENDING	\$ 83,258,592.18	\$ 71,666,916.67	\$ 64,804,809.61

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
\$ 3,574,649.87	\$ 5,176,507.30	\$ 10,774,178.30	\$ 37,149,683.35	\$ 7,856,917.41
-	-	719,445.08	15,651,236.33	-
3,574,649.87	5,176,507.30	11,493,623.38	52,800,919.68	7,856,917.41
1,065,331.06	3,413,919.60	4,506,864.90	14,686,205.54	209,682.52
1,305,763.09	3,691,557.90	5,079,927.74	57,516,744.92	8,244,681.64
-	724,122.42	140,980.19	865,102.61	-
-	-	-	-	-
2,371,094.15	7,829,599.92	9,727,772.83	73,068,053.07	8,454,364.16
1,203,555.72	(2,653,092.62)	1,765,850.55	(20,267,133.39)	(597,446.75)
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)	-
-	-	266.15	12,825.15	-
-	-	-	168,372.79	-
-	3,421,220.68	-	3,421,220.68	-
740,792.35	-	65,180.46	819,174.81	-
809,088.78	3,325,443.51	31,804.20	976,572.94	136,406.13
2,012,644.50	672,350.89	1,797,654.75	(19,290,560.45)	(461,040.62)
-	-	-	6,164,465.38	-
-	-	100,000.00	100,000.00	-
-	275,216.11	190,010.80	4,236,063.69	-
(35,755.00)	(51,454.00)	(41,053.45)	(422,813.50)	(350,000.00)
(35,755.00)	223,762.11	248,957.35	10,077,715.57	(350,000.00)
1,976,889.50	896,113.00	2,046,612.10	(9,212,844.88)	(811,040.62)
\$ 18,868,956.83	\$ 46,546,947.03	\$ 30,011,363.25	329,290,045.05	\$ 8,552,067.92
\$ 20,845,846.33	\$ 47,443,060.03	\$ 32,057,975.35	\$ 320,077,200.17	\$ 7,741,027.30

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

	Solid Waste Collection Fund	Solid Waste Disposal Fund	Executive Golf Course Fund
Operating Revenue:			
380 Charges for Goods and Services	\$ 2,392,566.84	\$ 3,172,934.41	\$ 180,603.39
381 Revenues used as Security for Revenue Bonds	-	-	-
Total Operating Revenue	2,392,566.84	3,172,934.41	180,603.39
Operating Expenses:			
410 Personal Services	817,247.98	457,065.63	87,818.05
420 Other Current Expense	760,308.17	2,360,745.11	98,729.97
426.2 Materials (Cost of Goods Sold)	-	-	7,546.76
457 Depreciation	-	-	-
Total Operating Expenses	1,577,556.15	2,817,810.74	194,094.78
Operating Income (Loss)	815,010.69	355,123.67	(13,491.39)
Nonoperating Revenue (Expense):			
361 Investment Earnings	30,906.30	88,031.83	346.51
470 Interest Expense and Fiscal Charges	(59,583.52)	2,673.71	-
(492)366 Gain (Loss) on Disposition of Capital Assets	-	-	-
369.01 Other	-	65,180.46	-
Total Nonoperating Revenue (Expense)	(28,677.22)	155,886.00	346.51
Income (Loss) Before Transfers	786,333.47	511,009.67	(13,144.88)
330 Capital Grants	-	-	-
369.1 Contributions (to) from Others	-	-	-
391.1 Transfers In	-	-	90,000.00
511 Transfers Out	(70.00)	(6,885.45)	-
Net Contributions and Transfers	(70.00)	(6,885.45)	90,000.00
Change in Net Assets	786,263.47	504,124.22	76,855.12
Net Assets - Beginning	\$ 2,994,367.98	\$ 10,574,981.69	\$ 1,123,645.83
NET ASSETS - ENDING	\$ 3,780,631.45	\$ 11,079,105.91	\$ 1,200,500.95

ET ASSETS

Enterprise Funds

Cemetery Enterprise Fund	Golf Course Enterprise Fund	Parking Lot Enterprise Fund	Energy Plant Enterprise Fund	Ambulance Enterprise Fund	Transportation Terminal Fund
\$ 157,431.55	\$ 1,337,804.93	\$ -	\$ 294,220.72	\$ 3,224,480.89	\$ 14,135.57
-	-	719,445.08	-	-	-
157,431.55	1,337,804.93	719,445.08	294,220.72	3,224,480.89	14,135.57
173,540.13	474,811.85	-	387,199.48	2,109,181.78	-
80,157.83	667,028.99	437,918.80	(82,165.32)	691,265.18	65,939.01
-	133,433.43	-	-	-	-
-	-	-	-	-	-
253,697.96	1,275,274.27	437,918.80	305,034.16	2,800,446.96	65,939.01
(96,266.41)	62,530.66	281,526.28	(10,813.44)	424,033.93	(51,803.44)
1,649.98	1,592.26	6,712.05	-	19,922.43	2,015.85
-	(12,660.99)	(101,683.65)	-	(13,565.17)	-
266.15	-	-	-	-	-
-	-	-	-	-	-
1,916.13	(11,068.73)	(94,971.60)	-	6,357.26	2,015.85
(94,350.28)	51,461.93	186,554.68	(10,813.44)	430,391.19	(49,787.59)
-	-	-	-	-	-
-	-	-	-	100,000.00	-
50,000.00	-	-	-	10.80	50,000.00
(579.00)	(14,176.00)	(13,658.00)	(2,293.00)	-	(3,392.00)
49,421.00	(14,176.00)	(13,658.00)	(2,293.00)	100,010.80	46,608.00
(44,929.28)	37,285.93	172,896.68	(13,106.44)	530,401.99	(3,179.59)
\$ 497,040.44	\$ 4,088,650.20	\$ 5,181,931.20	\$ 254,658.52	\$ 2,821,912.75	\$ 2,474,174.64
\$ 452,111.16	\$ 4,125,936.13	\$ 5,354,827.88	\$ 241,552.08	\$ 3,352,314.74	\$ 2,470,995.05

Totals

\$ 10,774,178.30
719,445.08

11,493,623.38

4,506,864.90
5,079,927.74
140,980.19

-

9,727,772.83

1,765,850.55

151,177.21
(184,819.62)
266.15

65,180.46

31,804.20

1,797,654.75

-
100,000.00
190,010.80
(41,053.45)

248,957.35

2,046,612.10

30,011,363.25

\$ 32,057,975.35

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
Operating Revenue:				
380 Charges for Goods and Services	\$ 6,918,747.46	\$ 17,613.91	\$ -	\$ 171,159.14
Operating Expenses:				
410 Personal Services	120,292	89,390.71	-	-
420 Other Current Expense	6,648,188.05	465,663.10	38,038.64	172,470.56
Total Operating Expenses	<u>6,768,479.86</u>	<u>555,053.81</u>	<u>38,038.64</u>	<u>172,470.56</u>
Operating Income (Loss)	<u>150,267.60</u>	<u>(537,439.90)</u>	<u>(38,038.64)</u>	<u>(1,311.42)</u>
Nonoperating Revenue (Expense):				
361 Investment Earnings (Loss)	107,680.35	7,279.83	-	1,859.62
511 Transfers Out	(350,000.00)	-	-	-
Net Contributions and Transfers	<u>(242,319.65)</u>	<u>7,279.83</u>	<u>-</u>	<u>1,859.62</u>
Change in Net Assets	<u>(92,052.05)</u>	<u>(530,160.07)</u>	<u>(38,038.64)</u>	<u>548.20</u>
Net Assets - Beginning	\$ 8,176,256.40	\$ 436,644.63	\$ 244,007.83	\$ 100,444.82
NET ASSETS - ENDING	<u><u>\$ 8,084,204.35</u></u>	<u><u>\$ (93,515.44)</u></u>	<u><u>\$ 205,969.19</u></u>	<u><u>\$ 100,993.02</u></u>

ASSETS

Workers Compensation Fund	Totals
\$ 749,396.90	\$ 7,856,917.41
-	209,682.52
920,321.29	8,244,681.64
920,321.29	8,454,364.16
(170,924.39)	(597,446.75)
19,586.33	136,406.13
-	(350,000.00)
19,586.33	(213,593.87)
(151,338.06)	(811,040.62)
\$ (405,285.76)	8,552,067.92
\$ (556,623.82)	\$ 7,741,027.30

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

	Agency Funds
ASSETS:	
Cash and Cash Equivalents	\$ 989,169.07
Investments	327,758.73
TOTAL ASSETS	<u>\$ 1,316,927.80</u>
 LIABILITIES:	
Accounts Payable	\$ 96,783.43
Due to Other Organizations	1,218,541.69
Total Liabilities	<u>\$ 1,315,325.12</u>

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

**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
ASSETS:				
Cash and Cash Equivalents	\$ 641,824.27	\$ 288,823.95	\$ 58,520.85	\$ 989,169.07
Investments	327,758.73	-	-	327,758.73
Accounts Receivable	-	-	(1,602.68)	(1,602.68)
TOTAL ASSETS	\$ 969,583.00	\$ 288,823.95	\$ 56,918.17	\$ 1,315,325.12
LIABILITIES:				
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
Total Liabilities	\$ 969,583.00	\$ 288,823.95	\$ 56,918.17	\$ 1,315,325.12