

City of Rapid City
Long-term Debt
December 31, 2018

	Unadjusted Balance 12/31/17	Additions	Payments/ Retirements	Unadjusted Balance 12/31/2018	Due in One Year	Due After One Year
Governmental Activities						
Sales Tax Revenue Bonds - 2013	18,355,000		(990,000)	17,365,000	1,015,000	16,350,000
Sales Tax Revenue Bonds - 2018	-	100,685,000	-	100,685,000	1,620,000	99,065,000
Unamortized Costs	662,094	2,615,239	(44,139)	3,233,194	44,139	3,189,055
2014 Wells Fargo -- Dump Truck/Sweeper	156,064		(76,845)	79,219	79,219	-
2014 WF Bucket Truck Lease	27,952		(27,952)	-	-	-
2014 Software Package Loan	440,769		(353,959)	86,810	86,810	-
Evidence Lab/Parking Ramp	4,262,378		(114,832)	4,147,546	119,553	4,027,993
TID 29	76,223		(76,223)	-	-	-
TID 38	1,049,357		(547,589)	501,768	501,768	-
TID 39	326,007		(220,303)	105,704	29,045	76,659
TID 40	202,052		(35,001)	167,051	69,007	98,044
TID 47	3,308,536		(453,794)	2,854,742	548,917	2,305,825
TID 50	4,422,007		(2,088,328)	2,333,679	619,866	1,713,813
TID 52	368,941		(4,495)	364,446	5,977	358,469
TID 54	426,187	977,951	(430,796)	973,342	406,443	566,899
TID 56	7,569,666		(809,676)	6,759,990	1,501,696	5,258,294
TID 65	5,939,245		(320,239)	5,619,006	448,031	5,170,975
TID 68	205,157		(122,176)	82,981	82,981	-
TID 69	1,807,398		(1,437,399)	369,999	369,999	-
TID 70	-	3,231,465	(3,495)	3,227,970	790,303	2,437,667
TID 72	1,921,641		(2,472)	1,919,169	333,659	1,585,510
TID 77	3,474,282	193,712	-	3,667,994	(204,514)	3,872,508
Compensated Absences	1,949,726	1,414,677	(1,379,676)	1,984,727	120,000	1,864,727
Other Post Employment Benefit Liabilities	3,136,477	10,375,914	-	13,512,391	898,918	12,613,473
Total Governmental Activities	<u>60,087,159</u>	<u>119,493,958</u>	<u>(9,539,389)</u>	<u>170,041,728</u>	<u>9,486,817</u>	<u>160,554,911</u>
Business Type Activities:						
Loan 6 - State Revolving Fund	3,856,129		(225,167)	3,630,962	231,998	3,398,964
Drinking Water Loan 2 - State Revolving Fund	4,829,467		(282,002)	4,547,465	290,558	4,256,907
Drinking Water Loan 3 - State Revolving Fund	614,904	1,011,095	(28,755)	1,597,244	63,386	1,533,858
Parking Revenue Bonds - 2015	1,735,000		(135,000)	1,600,000	135,000	1,465,000
Water Revenue Bonds - 2009	44,980,000		(275,000)	44,705,000	690,000	44,015,000
Water Revenue Bonds - 2015	46,030,000		-	46,030,000	-	46,030,000
Airport CFC Bonds (2010B)	3,260,000		(165,000)	3,095,000	175,000	2,920,000
Airport PFC Bonds (2011A)	9,945,000		(330,000)	9,615,000	345,000	9,270,000
Waste Water Refunding Bonds (2011 B&C)	5,455,000		(855,000)	4,600,000	885,000	3,715,000
Gross Receipts Bonds - 2014	3,405,000		(265,000)	3,140,000	275,000	2,865,000
Unamortized costs	2,313,454		171,809	2,485,263	171,809	2,313,454
Pioneer Bank - Meadowbrook Equip (2015)	135,947		(51,569)	84,378	52,901	31,477
Ambulance Lease (2014)	64,393		(64,393)	-	-	-
Ambulance Lease (2015)	79,200		(52,232)	26,968	26,968	-
Accrued Landfill Closure	2,275,000	1,695,000		3,970,000	-	3,970,000
Compensated Absences - Water Fund	186,082	92,355	(84,558)	193,879	15,000	178,879
Compensated Absences - Waste Water Fund	112,147	68,058	(72,149)	108,056	5,000	103,056
Compensated Absences - Airport Fund	87,637	58,323	(68,540)	77,420	5,000	72,420
Compensated Absences - Solid Waste	42,929	64,114	(54,027)	53,016	6,500	46,516
Compensated Absences - Civic Center Fund	201,101	101,954	(84,074)	218,981	10,000	208,981
Compensated Absences - Non-Major Ent.	251,432	178,382	(226,625)	203,189	10,000	193,189
Other Post Employment Benefit Liabilities	1,586,222	3,691,197		5,277,419	351,084	4,926,335
Total Business Type Activities	<u>131,446,044</u>	<u>6,960,478</u>	<u>(3,147,282)</u>	<u>135,259,240</u>	<u>3,745,204</u>	<u>131,514,036</u>
Total Debt/LT Liabilities	<u>191,533,203</u>	<u>126,454,436</u>	<u>(12,686,671)</u>	<u>305,300,968</u>	<u>13,232,021</u>	<u>292,068,947</u>

** Implementation of GASB 75

**CITY OF RAPID CITY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2018**

	General Fund	Capital Improvements & Vision Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:				
101 Cash and Cash Equivalents	\$ 7,074,026	\$ 33,105,081	\$ 3,736,394	\$ 43,915,501
107.1 Restricted Cash	-	-	236,724	236,724
106 Cash with Fiscal Agent, Restricted	-	106,074,001	-	106,074,001
151 Investments	6,413,632	30,419,289	39,935	36,872,856
108 Property Taxes Receivable--Delinquent	240,687	-	236,132	476,819
110 Sales Tax Receivable	3,306,539	3,336,101	-	6,642,640
115 Accounts Receivable, Net	332,263	-	5,381	337,644
121 Special Assessments Receivable--Current	40,639	-	2,209	42,848
122 Special Assessments Receivable--Delinquent	4,240	-	25,048	29,288
123 Special Assessments Receivable--Deferred	152,788	-	-	152,788
128 Notes Receivable	118,016	138,645	-	256,661
131 Due from Other Funds	167,651	545,486	-	713,137
133 Advance to Other Funds	880,377	221,738	-	1,102,115
132 Due from Other Governments	679,240	-	-	679,240
135 Interest Receivable	52,101	175,389	1,494	228,984
141 Inventory	561,280	-	-	561,280
Total Assets	\$ 20,023,479	\$ 174,015,730	\$ 4,283,317	\$ 198,322,526
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:				
Liabilities:				
201 Claims Payable	808,199	3,355,673	266,170	4,430,042
216 Wages Payable	971,460	-	6,531	977,991
208 Due to Other Funds	-	-	355,445	355,445
236 Advance from Other Funds	-	-	7,120,393	7,120,393
Total Liabilities	1,779,659	3,355,673	7,748,539	12,883,871
Deferred Inflows of Resources:				
247 Unavailable Revenue -- Grants	226,579	-	-	226,579
245 Unavailable Revenue -- Property Taxes	31,689	-	39,811	71,500
246 Unavailable Revenue -- Special Assessments	192,189	-	-	192,189
Total Deferred Inflows of Resources:	450,457	-	39,811	490,268
Fund Balances:				
263 Nonspendable				
263.01 Inventory	561,280	-	-	561,280
263.04 Advances	880,377	-	-	880,377
263.05 Notes Receivables	118,016	-	-	118,016
263.51 Perpetual Care Cemetery	-	-	50,000	50,000
264 Restricted				
264.01 Debt Service	-	-	3,460,817	3,460,817
264.02 Capital Projects	-	-	-	-
264.03 Cemetery Perpetual Care	-	-	57,881	57,881
264.05 Library	-	-	78,162	78,162
264.09 Business Improvement District	-	-	9,734	9,734
264.97 Grant	-	-	154,374	154,374
265 Committed				
265.02 Capital Replacements	-	-	-	-
265.04 Vision & Capital Improvements	-	170,660,057	-	170,660,057
265.99 Erosion/Sediment Control	-	-	39,245	39,245
266 Assigned				
266.01 Assigned for Next Year's Appropriation	120,256	-	-	120,256
267 Unassigned	16,113,434	-	(7,355,246)	8,758,188
Total Fund Balances	17,793,363	170,660,057	(3,505,033)	184,948,387
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 20,023,479	\$ 174,015,730	\$ 4,283,317	\$ 198,322,526

CITY OF RAPID CITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	General Fund	Capital Improvements & Vision Fund	Utility Facilities Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
310 Taxes:					
311 General Property Taxes	\$ 17,072,898	\$ -	\$ -	\$ 8,890,613	\$ 25,963,511
313 General Sales and Use Taxes	28,809,890	28,813,330	-	-	57,623,220
314 Gross Receipts Business Taxes	661,028	-	-	1,508,567	2,169,595
320 Licenses and Permits	2,563,756	-	-	-	2,563,756
330 Intergovernmental Revenue:					
331 Federal Grants	3,196,180	-	-	570,737	3,766,917
334 State Grants	142,838	-	-	-	142,838
334.02 Surface Transportation Program (STP)	-	2,294,945	-	-	2,294,945
335 State Shared Revenue:					
335.01 Bank Franchise Tax	203,670	-	-	-	203,670
335.03 Liquor Tax Reversion	415,425	-	-	-	415,425
335.04 Motor Vehicle Licenses (5%)	57,689	-	-	-	57,689
335.06 Fire Insurance Reversion	251,617	-	-	-	251,617
335.08 Local Government Highway and Bridge Fund	740,067	-	-	-	740,067
338 County Shared Revenue:					
338.01 County Road Tax (25%)	574,791	-	-	-	574,791
340 Charges for Goods and Services:					
341 General Government	348,709	-	-	-	348,709
342 Public Safety	2,219,989	-	-	-	2,219,989
343 Public Works	168,905	-	-	-	168,905
345 Health & Welfare	376,830	-	-	-	376,830
346 Culture and Recreation	2,012,755	-	-	-	2,012,755
348 Cemetery	-	-	-	9,973	9,973
349 Conservation & Development	-	-	-	64,719	64,719
350 Fines and Forfeits:					
351 Court Fines and Costs	7,472	-	-	-	7,472
354 Library	-	-	-	71,767	71,767
360 Miscellaneous Revenue:					
361 Interest Earnings	324,898	1,055,857	58,715	15,050	1,454,520
362 Rentals	191,006	-	-	-	191,006
363 Special Assessments	-	-	-	207,978	207,978
367 Contributions and Donations	-	-	-	14,234	14,234
369 Other	118,931	61,708	82	179,101	359,822
Total Revenue	60,459,344	32,225,840	58,797	11,532,739	104,276,720
Expenditures:					
410 General Government:					
412 Executive-Mayor & Council	630,372	-	-	-	630,372
414 Financial - Community Resources	1,348,742	207,290	-	-	1,556,032
414 Financial - Finance	705,038	-	-	-	705,038
414 Financial - Attorney	378,802	-	-	-	378,802
419 Other - Government Buildings	800,894	193,656	-	-	994,550
420 Public Safety:					
421 Police	17,315,762	-	-	-	17,315,762
422 Fire	12,473,716	-	-	-	12,473,716
429 Other Protection-Code Enforcement	191,778	-	-	-	191,778
429 Other Protection-ACE	1,615,175	-	-	-	1,615,175
429 Other Protection-Emergency Mgt	137,510	-	-	-	137,510

CITY OF RAPID CITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	General Fund	Consolidated Construction Fund	Utility Facilities Fund	Other Governmental Funds	Total Governmental Funds
430 Public Works:					
431 Highways and Streets	5,763,157	27,064	-	-	5,790,221
431.1 Administration	873,879	1,783,638	-	-	2,657,517
440 Health and Welfare:					
441 Health	700,668	-	-	-	700,668
444 Humane Society	309,192	-	-	-	309,192
449 Other - Public Transit	2,166,247	-	-	-	2,166,247
449 Other - Air Quality	62,631	-	-	-	62,631
450 Culture and Recreation:					
451 Recreation	372,535	21,677	-	-	394,212
451 Swimming Pools	2,115,796	-	-	-	2,115,796
451 Ice Arena	622,206	-	-	-	622,206
452 Parks	2,913,760	-	-	-	2,913,760
455 Libraries	3,354,311	-	-	28,222	3,382,533
457 Historical Preservation	20,718	-	-	-	20,718
459 Other - Parks & Rec Administration	687,907	-	-	-	687,907
459 Other - Retired Senior (RSVP)	-	-	-	95,236	95,236
459 Other - Cemetery	321,080	-	-	365	321,445
459 Other - Subsidies	756,064	-	-	-	756,064
460 Conservation and Development:					
465 Economic Development	401,500	3,611,268	-	-	4,012,768
465 Community Development	53,677	-	-	710,812	764,489
465 Transportation Planning	716,314	-	-	-	716,314
465 GIS Information System	187,686	-	-	-	187,686
470 Debt Service	110,597	4,265,437	538,481	6,532,007	11,446,522
485 Capital Outlay	2,010,777	19,918,245	-	-	21,929,022
490 Miscellaneous:					
492 Other Expenditures	-	-	-	1,718,422	1,718,422
Total Expenditures	60,118,491	30,028,275	538,481	9,085,064	99,770,311
Excess of Revenue Over (Under) Expenditures	340,853	2,197,565	(479,684)	2,447,675	4,506,409
Other Financing Sources (Uses):					
391.01 Transfers In/Out	171,201	3,142,597	(8,768,442)	44,148	(5,410,496)
391.02 Long-term Debt Issued	-	102,974,019	-	-	102,974,019
391.03 Sale of Municipal Property	175,245	-	-	-	175,245
Total Other Financing Sources (Uses)	346,446	106,116,616	(8,768,442)	44,148	97,738,768
Net Change in Fund Balances	687,299	108,314,181	(9,248,126)	2,491,823	102,245,177
Fund Balance - Beginning	17,106,064	62,345,876	9,248,126	(5,996,856)	82,703,210
FUND BALANCE- ENDING	\$ 17,793,363	\$ 170,660,057	\$ -	\$ (3,505,033)	\$ 184,948,387

**CITY OF RAPID CITY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2018**

	<i>Enterprise Funds</i>							Internal Service Funds
	Water Fund	Wastewater Fund	Solid Waste Disposal Fund	Airport Fund	Civic Center Enterprise Fund	Nonmajor Proprietary Funds	Totals	
ASSETS:								
Current Assets:								
101 Cash and Cash Equivalents	\$ 10,296,509	\$ 4,139,822	\$ 905,502	\$ 10,688,749	\$ 2,169,913	\$ 4,972,709	\$ 33,173,204	\$ 10,973,316
106 Cash with Fiscal Agent, Restricted	49,149,639	1,162,429	-	1,475,811	-	180,038	51,967,917	-
107 Restricted Investments	-	-	3,970,000	-	-	-	3,970,000	-
151 Investments	1,659,021	1,640,520	1,018,149	-	82,053	291,653	4,691,396	1,016,346
115 Accounts Receivable	853,382	567,413	266,052	114,020	97,918	10,090,470	11,989,255	214,572
116 Estimated Uncollectable Accounts Receivable	(225,000)	(170,000)	(30,000)	(45,000)	-	(6,885,000)	(7,355,000)	-
117 Unbilled Accounts Receivable	728,362	593,829	176,768	-	-	44,192	1,543,151	-
110 Sales Tax Receivable	-	-	5,350	-	440,548	14,078	459,976	-
121 Special Assessments Receivable--Current	-	-	-	-	-	2,348,551	2,348,551	-
122 Special Assessments Receivable--Delinquent	-	-	-	-	-	18,216	18,216	-
131 Due from Other Funds	-	-	-	-	199,252	-	199,252	-
132 Due from Other Government	12,981	-	-	186,527	15,242	32,683	247,433	-
135 Interest Receivable	123,100	3,634	11,956	1,517	179	1,317	141,703	2,210
142 Inventory of Stores Purchased for Resale	82,773	20,358	-	-	100,475	33,349	236,955	-
Total Current Assets	62,680,767	7,958,005	6,323,777	12,421,624	3,105,580	11,142,256	103,632,009	12,206,444
Noncurrent Assets:								
133 Advance to Other Funds	-	5,815,139	-	-	-	-	5,815,139	-
157 Unamortized Discount	-	-	-	7,210	217,535	40,114	264,859	-
189 Net Pension Asset	62,114	-	25,725	18,545	59,485	15,922	181,791	-
Capital Assets:								
160 Land	6,542,039	2,143,722	2,499,851	1,084,000	1,091,682	4,648,037	18,009,331	-
162 Buildings	23,180,325	35,309,828	18,277,241	42,268,540	62,662,615	11,176,472	192,875,021	-
164 Improvements Other than Bldg	224,846,571	126,965,785	19,405,649	79,380,392	11,010,662	64,565,687	526,174,746	-
164 Furniture & Equipment	1,286,101	1,764,073	2,959,594	2,809,982	4,435,755	5,332,816	18,588,321	-
166 Machinery and Equipment	667,999	1,929,874	4,278,954	5,969,375	988,302	3,449,163	17,283,667	-
168 Construction Work in Progress	5,128,574	4,438,964	-	1,786,750	2,907,335	4,791,306	19,052,929	-
Less: Accumulated Depreciation	(67,830,568)	(47,020,522)	(15,782,155)	(56,427,050)	(37,847,260)	(24,618,304)	(249,525,859)	-
Total Noncurrent Assets	193,883,155	131,346,863	31,664,859	76,897,744	45,526,111	69,401,213	548,719,945	-
TOTAL ASSETS	\$ 256,563,922	\$ 139,304,868	\$ 37,988,636	\$ 89,319,368	\$ 48,631,691	\$ 80,543,469	\$ 652,351,954	\$ 12,206,444
DEFERRED OUTFLOWS OF RESOURCES:								
196 Pension Related Deferred Outflows	493,162	394,858	368,607	446,891	621,528	1,087,390	3,412,436	-
196 OPEB Related Deferred Outflows	5,453	3,828	3,797	3,488	5,589	10,129	32,284	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES:	498,615	398,686	372,404	450,379	627,117	1,097,519	3,444,720	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES AND FUND BALANCES	\$ 257,062,537	\$ 139,703,554	\$ 38,361,040	\$ 89,769,747	\$ 49,258,808	\$ 81,640,988	\$ 655,796,674	\$ 12,206,444
LIABILITIES:								
202 Accounts Payable	\$ 1,815,355	\$ 1,165,683	\$ 242,633	\$ 432,058	\$ 79,151	\$ 376,813	\$ 4,111,693	\$ 3,774,845
208 Due to Other Funds	-	-	-	-	-	353,805	353,805	-
215 Accrued Interest Payable	286,534	44,916	-	66,058	27,412	12,890	437,810	-
220 Customer Deposits	1,013,782	-	-	-	-	-	1,013,782	-
2xx Wages Payable	56,282	40,817	37,350	47,154	92,945	92,500	367,048	4,022
226 OPEB Current Obligations	59,301	41,626	41,289	37,931	60,777	110,160	351,084	-
226 Bonds Payable Current	1,043,944	1,116,998	-	520,000	275,000	135,000	3,090,942	-
226 Notes Payable Current	-	-	-	-	-	52,901	52,901	-
226 Capital Lease Payable Current	-	-	-	-	-	26,968	26,968	-
230 Compensated Absences Payable -- Current	15,000	5,000	6,500	5,000	10,000	10,000	51,500	-
Total Current Liabilities	4,290,198	2,415,040	327,772	1,108,201	545,285	1,171,037	9,857,533	3,778,867
Noncurrent Liabilities:								
157 Unamortized Premium	2,750,122	-	-	-	-	-	2,750,122	-
231 OPEB Long-Term Obligations	832,103	584,091	579,359	532,243	852,807	1,545,732	4,926,335	-
231 Bonds Payable	95,835,765	7,113,964	-	12,190,000	2,865,000	1,465,000	119,469,729	-
231 Notes Payable	-	-	-	-	-	31,477	31,477	-
231 Capital Lease Payable	-	-	-	-	-	-	-	-
233 Accrued Leave Payable	178,879	103,056	46,515	72,420	208,982	193,189	803,041	-
235 Accrued Landfill Closure and Postclosure	-	-	3,970,000	-	-	-	3,970,000	-
Total Noncurrent Liabilities	99,596,869	7,801,111	4,595,874	12,794,663	3,926,789	3,235,398	131,950,704	-
TOTAL LIABILITIES:	103,887,067	10,216,151	4,923,646	13,902,864	4,472,074	4,406,435	141,808,237	3,778,867
NET POSITION:								
253.10 Net Investment in Capital Assets	136,059,350	111,125,434	27,046,592	64,099,327	40,278,758	65,070,758	443,680,219	-
253.20 Restricted Net Position, Restricted for:								
253.21 SDRS Pension	555,276	394,858	394,332	465,436	681,013	1,103,312	3,594,227	-
253.22 Revenue Bond Retirement	4,420,879	888,899	-	1,475,811	-	93,842	6,879,431	-
253.90 Unrestricted Net Position	12,139,965	17,078,212	5,996,470	9,826,309	3,826,963	10,966,641	59,834,560	8,427,577
Total Net Position	153,175,470	129,487,403	33,437,394	75,866,883	44,786,734	77,234,553	513,988,437	8,427,577
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 257,062,537	\$ 139,703,554	\$ 38,361,040	\$ 89,769,747	\$ 49,258,808	\$ 81,640,988	\$ 655,796,674	\$ 12,206,444

CITY OF RAPID CITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR YEAR ENDED DECEMBER 31, 2018

	Water Fund	Wastewater Fund	Solid Waste Disposal Fund
Operating Revenue:			
380 Charges for Goods and Services	\$ 17,012,539	\$ 11,116,335	\$ 6,347,499
Total Operating Revenues	17,012,539	11,116,335	6,347,499
Operating Expenses:			
410 Personal Services	2,903,851	2,037,709	2,073,577
420 Other Current Expense	2,519,133	3,435,093	5,122,179
426.2 Materials (Cost of Goods Sold)	267,789	35,492	-
457 Depreciation	5,313,724	4,002,685	1,521,652
Total Operating Expenses	11,004,497	9,510,979	8,717,408
Operating Income (Loss)	6,008,042	1,605,356	(2,369,909)
Nonoperating Revenue (Expense):			
361 Investment Earnings	722,116	75,576	104,076
470 Interest Expense and Fiscal Charges	(4,455,717)	(293,608)	-
366 Gain (Loss) on Disposition of Capital Assets	(12,395)	(1,705)	(187,087)
369.05 Other Taxes	197	76,259	43
313 Sales Tax	884	-	104,038
369 Other	54,027	22,832	631
Total Nonoperating Revenue (Expense)	(3,690,888)	(120,646)	21,701
Income (Loss) Before Capital Grants and Transfers	2,317,154	1,484,710	(2,348,208)
330 Capital Grants	1,037,626	-	877,756
391.7 Capital Contributions	-	-	-
391.7 Contributions from Developers/Others	1,671,795	1,480,438	-
391.7 Capital Asset Transfers	(113,167)	(53,718)	67,820
391.01 Transfers In/Out	(599,345)	6,008,372	2,031,102
Net Capital Grants, Contributions and Transfers	1,996,909	7,435,092	2,976,678
Change in Net Position	4,314,063	8,919,802	628,470
Net Position - Beginning, as previously reported	149,481,634	121,024,659	33,239,495
Change in Accounting Principle	(620,227)	(457,058)	(430,571)
Net Position - Beginning after restatement	148,861,407	120,567,601	32,808,924
NET POSITION - ENDING	153,175,470	129,487,403	33,437,394

Enterprise Funds

Airport Fund	Civic Center Enterprise Fund	Nonmajor Proprietary Funds	Totals	Internal Service Funds
\$ 8,753,888	\$ 5,035,711	\$ 11,576,393	\$ 59,842,365	\$ 10,440,097
8,753,888	5,035,711	11,576,393	59,842,365	10,440,097
1,864,881	4,420,095	6,069,786	19,369,899	98,740
3,626,654	4,049,928	3,932,811	22,685,798	9,876,109
-	998,047	48,792	1,350,120	-
3,100,945	2,120,811	3,055,411	19,115,228	-
8,592,480	11,588,881	13,106,800	62,521,045	9,974,849
161,408	(6,553,170)	(1,530,407)	(2,678,680)	465,248
56,177	13,318	29,439	1,000,702	61,384
(867,694)	(115,713)	(64,940)	(5,797,672)	-
(28,311)	(10,193)	(1,724)	(241,415)	-
124,251	-	-	200,750	-
7,132	4,678,083	276,092	5,066,229	-
18,310	92,004	32,940	220,744	-
(690,135)	4,657,499	271,807	449,338	61,384
(528,727)	(1,895,671)	(1,258,600)	(2,229,342)	526,632
994,109	49,468.00	-	2,958,959	-
-	2,573,124.00	3,046,100	5,619,224	-
-	-	206,000	3,358,233	-
-	-	-	(99,065)	-
-	-	(2,029,633)	5,410,496	-
994,109	2,622,592	1,222,467	17,247,847	-
465,382	726,921	(36,133)	15,018,505	526,632
75,793,179	44,744,510	78,468,636	502,752,113	7,900,945
(391,678)	(684,697)	(1,197,950)	(3,782,181)	-
75,401,501	44,059,813	77,270,686	498,969,932	7,900,945
75,866,883	44,786,734	77,234,553	513,988,437	8,427,577

**CITY OF RAPID CITY
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2018**

	Agency Funds
ASSETS:	
Cash and Cash Equivalents	\$ 1,557,161
Investments	710,937
TOTAL ASSETS	<u>\$ 2,268,098</u>
LIABILITIES:	
Amounts Held for Others	\$ 2,268,098
TOTAL LIABILITIES	<u>\$ 2,268,098</u>