

City of Rapid City
Long-term Debt
December 31, 2019

	Unadjusted Balance 12/31/2018	Additions	Payments/ Retirements	Unadjusted Balance 12/31/2019	Due in One Year	Due After One Year
Governmental Activities						
Sales Tax Revenue Bonds - 2013	17,365,000		(1,015,000)	16,350,000	1,035,000	15,315,000
Sales Tax Revenue Bonds - 2018	100,685,000		(1,620,000)	99,065,000	1,665,000	97,400,000
Unamortized Costs	3,233,194		(132,785)	3,100,409	132,785	2,967,624
2014 Wells Fargo -- Dump Truck/Sweeper	79,219		(79,219)	-	-	-
2014 Software Package Loan	86,810		(86,810)	-	-	-
Evidence Lab/Parking Ramp	4,147,546		(119,553)	4,027,993	124,468	3,903,525
2019 Parks Equipment	-	145,000	(17,713)	127,287	27,462	99,825
2018 CSAC Building	-	1,144,450	-	1,144,450	260,000	884,450
TID 38	501,768		(501,768)	-	-	-
TID 39	105,704		(105,704)	301,185	34,421	266,764
TID 40	167,051	301,185	(69,528)	97,523	75,419	22,104
TID 47	2,854,742		(615,174)	2,239,568	543,924	1,695,644
TID 50	2,333,679		(611,913)	1,721,766	671,771	1,049,995
TID 52	364,446		(5,977)	358,469	6,968	351,501
TID 54	973,342		(437,714)	535,628	505,656	29,972
TID 56	6,759,990		(1,515,294)	5,244,696	1,932,682	3,312,014
TID 65	5,619,006		(445,924)	5,173,082	493,780	4,679,302
TID 68	82,981		(82,981)	-	-	-
TID 69	369,999		(369,999)	-	-	-
TID 70	3,227,970		(446,171)	2,781,799	963,120	1,818,679
TID 72	1,919,169	54,069	(22,265)	1,950,973	321,992	1,628,981
TID 77	3,667,994	204,514	-	3,872,508	(216,516)	4,089,024
Compensated Absences	1,984,727	1,591,697	(1,560,390)	2,016,034	120,000	1,896,034
Other Post Employment Benefit Liabilities	14,415,819		(434,921)	13,980,898	1,306,124	12,674,774
Total Governmental Activities	<u>170,945,156</u>	<u>3,440,915</u>	<u>(10,296,803)</u>	<u>164,089,268</u>	<u>10,004,056</u>	<u>154,085,212</u>
Business Type Activities:						
Loan 6 - State Revolving Fund	3,630,962		(231,998)	3,398,964	239,037	3,159,927
Drinking Water Loan 2 - State Revolving Fund	4,547,465		(290,558)	4,256,907	299,373	3,957,534
Drinking Water Loan 3 - State Revolving Fund	1,597,245		(63,386)	1,533,859	65,309	1,468,550
Drinking Water Loan 4 - State Revolving Fund	-	125,000	-	125,000	5,137	119,863
Parking Revenue Bonds - 2015	1,600,000		(1,600,000)	-	-	-
Water Revenue Bonds - 2009	44,705,000		(44,705,000)	-	-	-
Water Revenue Bonds - 2015	46,030,000		-	46,030,000	1,565,000	44,465,000
Airport CFC Bonds (2010B)	3,095,000		(175,000)	2,920,000	190,000	2,730,000
Airport PFC Bonds (2011A)	9,615,000		(345,000)	9,270,000	9,270,000	-
Airport PFC Bonds (2019)	-	8,180,000	-	8,180,000	355,000	7,825,000
Waste Water Refunding Bonds (2011 B&C)	4,600,000		(885,000)	3,715,000	910,000	2,805,000
Gross Receipts Bonds - 2014	3,140,000		(275,000)	2,865,000	280,000	2,585,000
Unamortized costs	2,485,262	1,007,321	209,418	3,702,001	157,043	3,544,958
Pioneer Bank - Meadowbrook Equip (2015)	84,377		(53,143)	31,234	31,234	-
Ambulance Lease (2015)	26,969		(26,969)	-	-	-
Accrued Landfill Closure	3,970,000	-	-	3,970,000	-	3,970,000
Compensated Absences - Water Fund	193,879	97,585	(107,024)	184,440	15,000	169,440
Compensated Absences - Waste Water Fund	108,056	73,238	(75,597)	105,697	5,000	100,697
Compensated Absences - Airport Fund	77,420	64,798	(62,345)	79,873	5,000	74,873
Compensated Absences - Solid Waste	53,016	65,877	(84,375)	34,518	6,500	28,018
Compensated Absences - Civic Center Fund	218,982	108,441	(85,143)	242,280	10,000	232,280
Compensated Absences - Non-Major Ent.	203,189	191,918	(248,777)	146,330	10,000	136,330
Other Post Employment Benefit Liabilities	5,630,261	-	(343,763)	5,286,498	351,084	4,935,414
Total Business Type Activities	<u>135,612,083</u>	<u>9,914,178</u>	<u>(49,448,660)</u>	<u>96,077,601</u>	<u>13,769,717</u>	<u>82,307,884</u>
Total Debt/LT Liabilities	<u>306,557,239</u>	<u>13,355,093</u>	<u>(59,745,463)</u>	<u>260,166,869</u>	<u>23,773,773</u>	<u>236,393,096</u>

**CITY OF RAPID CITY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019**

	General Fund	Capital Improvements & Vision Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:				
101 Cash and Cash Equivalents	\$ 8,244,637	\$ 29,486,376	\$ 4,562,715	\$ 42,293,728
107.1 Restricted Cash	-	-	182,263	182,263
106 Cash with Fiscal Agent, Restricted	-	110,119,983	-	110,119,983
151 Investments	6,477,199	30,722,809	40,333	37,240,341
108 Property Taxes Receivable--Delinquent	202,126	-	173,230	375,356
110 Sales Tax Receivable	3,392,239	3,422,247	-	6,814,486
115 Accounts Receivable, Net	346,834	-	671	347,505
121 Special Assessments Receivable--Current	23,588	-	3,112	26,700
122 Special Assessments Receivable--Delinquent	41,511	-	23,464	64,975
123 Special Assessments Receivable--Deferred	75,460	-	-	75,460
128 Notes Receivable	82,988	114,804	-	197,792
131 Due from Other Funds	490,767	902,816	-	1,393,583
133 Advance to Other Funds	885,830	207,788	-	1,093,618
132 Due from Other Governments	843,962	-	141,505	985,467
135 Interest Receivable	45,263	523,728	1,499	570,490
141 Inventory	647,057	-	-	647,057
Total Assets	\$ 21,799,461	\$ 175,500,551	\$ 5,128,792	\$ 202,428,804
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:				
Liabilities:				
201 Claims Payable	781,776	3,525,897	427,159	4,734,832
216 Wages Payable	1,177,418	-	7,019	1,184,437
208 Due to Other Funds	-	-	942,583	942,583
236 Advance from Other Funds	-	-	5,799,624	5,799,624
Total Liabilities	1,959,194	3,525,897	7,176,385	12,661,476
Deferred Inflows of Resources:				
247 Unavailable Revenue -- Grants	225,908	-	-	225,908
245 Unavailable Revenue -- Property Taxes	22,841	-	12,733	35,574
246 Unavailable Revenue -- Special Assessments	132,261	-	26,037	158,298
Total Deferred Inflows of Resources:	381,010	-	38,770	419,780
Fund Balances:				
263 Nonspendable				
263.01 Inventory	647,057	-	-	647,057
263.04 Advances	885,830	221,738	-	1,107,568
263.05 Notes Receivables	82,988	-	-	82,988
263.51 Perpetual Care Cemetery	-	-	50,000	50,000
264 Restricted				
264.01 Debt Service	-	110,119,983	3,271,836	113,391,819
264.02 Capital Projects	-	-	-	-
264.03 Cemetery Perpetual Care	-	-	70,151	70,151
264.05 Library	-	-	120,118	120,118
264.09 Business Improvement District	-	-	4,985	4,985
264.97 Grant	-	-	64,065	64,065
265 Committed				
265.02 Capital Replacements	-	-	-	-
265.04 Vision & Capital Improvements	-	61,632,933	-	61,632,933
265.99 Erosion/Sediment Control	-	-	63,392	63,392
266 Assigned				
266.01 Assigned for Next Year's Appropriation	-	-	-	-
267 Unassigned	17,843,382	-	(5,730,910)	12,112,472
Total Fund Balances	19,459,257	171,974,654	(2,086,363)	189,347,548
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 21,799,461	\$ 175,500,551	\$ 5,128,792	\$ 202,428,804

CITY OF RAPID CITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	General Fund	Capital Improvements & Vision Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
310 Taxes:				
311 General Property Taxes	\$ 18,300,424	\$ -	\$ 10,269,699	\$ 28,570,123
313 General Sales and Use Taxes	29,575,679	29,575,658	-	59,151,337
314 Gross Receipts Business Taxes	686,498	-	1,573,280	2,259,778
320 Licenses and Permits	2,249,680	-	-	2,249,680
330 Intergovernmental Revenue:				
331 Federal Grants	3,104,369	-	487,459	3,591,828
334 State Grants	20,000	-	-	20,000
334.02 Surface Transportation Program (STP)	-	2,302,615	-	2,302,615
335 State Shared Revenue:				
335.01 Bank Franchise Tax	194,856	-	-	194,856
335.03 Liquor Tax Reversion	445,854	-	-	445,854
335.04 Motor Vehicle Licenses (5%)	57,892	-	-	57,892
335.06 Fire Insurance Reversion	271,277	-	-	271,277
335.08 Local Government Highway and Bridge Fund	910,923	-	-	910,923
338 County Shared Revenue:				
338.01 County Road Tax (25%)	592,199	-	-	592,199
340 Charges for Goods and Services:				
341 General Government	277,224	158,446	-	435,670
342 Public Safety	1,445,184	-	-	1,445,184
343 Public Works	172,723	-	-	172,723
345 Health & Welfare	370,361	-	-	370,361
346 Culture and Recreation	1,992,788	-	-	1,992,788
348 Cemetery	188,229	-	9,951	198,180
349 Conservation & Development	-	-	63,735	63,735
350 Fines and Forfeits:				
351 Court Fines and Costs	7,869	-	-	7,869
354 Library	-	-	66,972	66,972
360 Miscellaneous Revenue:				
361 Interest Earnings	702,442	4,107,602	16,414	4,826,458
362 Rentals	175,442	-	-	175,442
363 Special Assessments	-	-	220,828	220,828
367 Contributions and Donations	-	127,500	14,132	141,632
369 Other	53,576	707,735	189,906	951,217
Total Revenue	61,795,489	36,979,556	12,912,376	111,687,421
Expenditures:				
410 General Government:				
412 Executive-Mayor & Council	658,656	-	-	658,656
414 Financial - Community Resources	1,349,019	122,471	-	1,471,490
414 Financial - Finance	598,107	-	-	598,107
414 Financial - Attorney	367,895	-	-	367,895
419 Other - Government Buildings	915,857	147,500	-	1,063,357
420 Public Safety:				
421 Police	17,690,389	-	-	17,690,389
422 Fire	12,495,140	-	-	12,495,140
429 Other Protection-Code Enforcement	192,169	-	-	192,169
429 Other Protection-ACE	1,601,041	-	-	1,601,041
429 Other Protection-Emergency Mgt	169,950	-	-	169,950

CITY OF RAPID CITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	General Fund	Consolidated Construction Fund	Other Governmental Funds	Total Governmental Funds
430 Public Works:				
431 Highways and Streets	5,844,531	8,532	-	5,853,063
431.1 Administration	1,106,164	1,819,320	-	2,925,484
440 Health and Welfare:				
441 Health	757,013	-	-	757,013
444 Humane Society	304,817	-	-	304,817
449 Other - Public Transit	2,459,629	-	-	2,459,629
449 Other - Air Quality	63,805	-	-	63,805
450 Culture and Recreation:				
451 Recreation	370,628	40,118	-	410,746
451 Swimming Pools	2,211,564	-	-	2,211,564
451 Ice Arena	641,835	-	-	641,835
452 Parks	2,938,481	-	-	2,938,481
455 Libraries	3,305,590	-	27,200	3,332,790
457 Historical Preservation	17,699	-	-	17,699
459 Other - Parks & Rec Administration	702,938	-	-	702,938
459 Other - Retired Senior (RSVP)	-	-	51,719	51,719
459 Other - Cemetery	301,480	-	175	301,655
459 Other - Subsidies	553,962	-	-	553,962
460 Conservation and Development:				
465 Economic Development	342,000	8,008,728	-	8,350,728
465 Community Development	98,711	-	764,144	862,855
465 Transportation Planning	727,120	-	-	727,120
465 GIS Information System	110,468	-	-	110,468
470 Debt Service	103,009	7,975,635	8,966,046	17,044,690
485 Capital Outlay	2,109,905	16,839,614	1,443,586	20,393,105
490 Miscellaneous:				
492 Other Expenditures	-	38,318	1,800,173	1,838,491
Total Expenditures	61,109,572	35,000,236	13,053,043	109,162,851
Excess of Revenue Over (Under) Expenditures	685,917	1,979,320	(140,667)	2,524,570
Other Financing Sources (Uses):				
391.01 Transfers In/Out	566,335	(2,500,000)	-	(1,933,665)
391.02 Long-term Debt Issued	145,000	-	1,443,586	1,588,586
391.03 Sale of Municipal Property	35,390	56,940	-	92,330
Total Other Financing Sources (Uses)	746,725	(2,443,060)	1,443,586	(252,749)
Net Change in Fund Balances	1,432,642	(463,740)	1,302,919	2,271,821
Fund Balance - Beginning	18,026,615	172,438,394	(3,389,282)	187,075,727
FUND BALANCE- ENDING	\$ 19,459,257	\$ 171,974,654	\$ (2,086,363)	\$ 189,347,548

**CITY OF RAPID CITY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2019**

	<i>Enterprise Funds</i>						Totals	Internal Service Funds
	Water Fund	Wastewater Fund	Solid Waste Disposal Fund	Airport Fund	Civic Center Enterprise Fund	Nonmajor Proprietary Funds		
ASSETS:								
Current Assets:								
101 Cash and Cash Equivalents	\$ 11,531,100	\$ 7,630,161	\$ 2,142,782	\$ 13,614,022	\$ 1,581,242	\$ 5,841,265	\$ 42,340,572	\$ 10,166,076
106 Cash with Fiscal Agent, Restricted	5,026,903	1,164,631	-	10,552,414	-	-	16,743,948	-
107 Restricted Investments	-	-	3,970,000	-	-	-	3,970,000	-
151 Investments	1,675,574	1,656,889	953,065	-	82,872	294,563	4,662,963	999,737
115 Accounts Receivable	866,180	640,213	248,641	185,490	104,565	9,622,218	11,667,307	214,572
116 Estimated Uncollectable Accounts Receivable	(250,000)	(190,000)	(80,000)	(45,000)	-	(6,690,000)	(7,255,000)	-
117 Unbilled Accounts Receivable	801,589	621,457	179,540	-	-	44,885	1,647,471	-
110 Sales Tax Receivable	-	-	5,307	-	433,899	14,107	453,313	-
121 Special Assessments Receivable--Current	-	-	-	-	-	2,418,211	2,418,211	-
122 Special Assessments Receivable--Delinquent	-	-	-	-	-	9,557	9,557	-
131 Due from Other Funds	-	-	-	-	199,252	-	199,252	-
132 Due from Other Government	12,686	-	182,244	387,474	27,264	20,118	629,786	-
135 Interest Receivable	6,580	5,358	17,517	13,518	262	1,861	45,096	3,240
142 Inventory of Stores Purchased for Resale	86,251	19,414	-	-	110,622	38,227	254,514	-
Total Current Assets	19,756,863	11,548,123	7,619,096	24,707,918	2,539,978	11,615,012	77,786,990	11,383,625
Noncurrent Assets:								
133 Advance to Other Funds	-	4,706,006	-	-	-	-	4,706,006	-
157 Unamortized Discount	-	-	-	6,609	203,270	-	209,879	-
189 Net Pension Asset	10,694	7,245	5,528	6,924	9,854	22,985	63,230	-
Capital Assets:								
160 Land	6,545,140	2,160,674	2,499,851	1,084,000	1,091,682	4,721,536	18,102,883	-
162 Buildings	23,180,325	35,309,828	18,277,241	42,453,484	62,875,172	11,176,472	193,272,522	-
164 Improvements Other than Bldg	229,707,765	131,402,165	19,896,157	80,629,337	11,002,353	69,523,506	542,161,283	-
164 Furniture & Equipment	1,365,702	2,464,373	3,002,561	3,279,268	4,598,205	5,754,744	20,464,853	-
166 Machinery and Equipment	688,498	2,039,870	5,158,187	5,543,805	745,661	3,206,138	17,382,159	-
168 Construction Work in Progress	4,794,824	2,784,653	-	2,389,004	9,649,298	2,151,714	21,769,493	-
Less: Accumulated Depreciation	(72,916,723)	(51,105,819)	(17,380,646)	(59,415,688)	(39,418,340)	(27,616,531)	(267,853,747)	-
Total Noncurrent Assets	193,376,225	129,768,995	31,458,879	75,976,743	50,757,155	68,940,564	550,278,561	-
DEFERRED OUTFLOWS OF RESOURCES:								
196 Pension Related Deferred Outflows	353,833	250,034	214,960	250,126	314,591	927,959	2,311,503	-
196 OPEB Related Deferred Outflows	32,186	20,997	23,106	19,786	30,148	56,203	182,426	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES:	386,019	271,031	238,066	269,912	344,739	984,162	2,493,929	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES AND FUND BALANCES	\$ 213,519,107	\$ 141,588,149	\$ 39,316,041	\$ 100,954,573	\$ 53,641,872	\$ 81,539,738	\$ 630,559,480	\$ 11,383,625
LIABILITIES:								
202 Accounts Payable	\$ 616,892	\$ 347,884	\$ 175,343	\$ 919,811	\$ 85,193	\$ 381,191	\$ 2,526,314	\$ 3,872,028
208 Due to Other Funds	-	-	-	-	-	650,252	650,252	-
215 Accrued Interest Payable	167,128	41,057	-	53,753	21,429	32	283,399	-
220 Customer Deposits	1,066,689	-	-	-	-	-	1,066,689	-
2xx Wages Payable	66,435	48,800	40,525	51,917	101,083	135,438	444,198	4,528
226 Bonds Payable Current	1,934,819	1,149,037	-	9,815,000	280,000	-	13,178,856	-
226 Notes Payable Current	-	-	-	-	-	31,234	31,234	-
230 Compensated Absences Payable -- Current	15,000	5,000	6,500	5,000	10,000	9,000	50,500	-
Total Current Liabilities	3,866,963	1,591,778	222,368	10,845,481	497,705	1,207,147	18,231,442	3,876,556
Noncurrent Liabilities:								
157 Unamortized Premium	2,904,559	-	-	1,007,321	-	-	3,911,880	-
231 OPEB Long-Term Obligations	857,153	643,293	578,641	569,159	952,507	1,685,745	5,286,498	-
231 Bonds Payable	50,010,947	5,964,927	-	10,555,000	2,585,000	-	69,115,874	-
233 Accrued Leave Payable	169,440	100,697	28,018	74,873	232,280	137,330	742,638	-
235 Accrued Landfill Closure and Postclosure	-	-	3,970,000	-	-	-	3,970,000	-
Total Noncurrent Liabilities	53,942,099	6,708,917	4,576,659	12,206,353	3,769,787	1,823,075	83,026,890	-
TOTAL LIABILITIES:	57,809,062	8,300,695	4,799,027	23,051,834	4,267,492	3,030,222	101,258,332	3,876,556
NET POSITION:								
253.10 Net Investment in Capital Assets	138,918,322	117,300,762	31,639,134	64,169,199	43,755,280	67,673,944	463,456,641	-
253.20 Restricted Net Position, Restricted for:								
253.21 SDRS Pension	5,026,903	906,166	-	10,552,414	-	-	16,485,483	-
253.22 Revenue Bond Retirement	364,527	257,279	220,488	257,050	324,455	950,944	2,374,743	-
253.90 Unrestricted Net Position	11,400,293	14,823,247	2,657,392	2,924,076	5,294,645	9,884,628	46,984,281	7,507,069
Total Net Position	155,710,045	133,287,454	34,517,014	77,902,739	49,374,380	78,509,516	529,301,148	7,507,069
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 213,519,107	\$ 141,588,149	\$ 39,316,041	\$ 100,954,573	\$ 53,641,872	\$ 81,539,738	\$ 630,559,480	\$ 11,383,625

CITY OF RAPID CITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR YEAR ENDED DECEMBER 31, 2019

	Water Fund	Wastewater Fund	Solid Waste Disposal Fund
Operating Revenue:			
380 Charges for Goods and Services	\$ 16,148,441	\$ 11,964,140	\$ 6,451,874
Total Operating Revenues	16,148,441	11,964,140	6,451,874
Operating Expenses:			
410 Personal Services	2,803,139	2,119,390	1,842,116
420 Other Current Expense	2,861,574	3,206,864	2,706,399
426.2 Materials (Cost of Goods Sold)	360,583	60,463	-
457 Depreciation	5,082,438	4,124,439	1,598,492
Total Operating Expenses	11,107,734	9,511,156	6,147,007
Operating Income (Loss)	5,040,707	2,452,984	304,867
Nonoperating Revenue (Expense):			
361 Investment Earnings	295,005	99,550	241,017
470 Interest Expense and Fiscal Charges	(3,542,274)	(241,063)	-
366 Gain (Loss) on Disposition of Capital Assets	-	(3,552)	-
369.05 Other Taxes	136	77,718	-
313 Sales Tax	490	-	132,197
369 Other	42,099	18,470	1,449
Total Nonoperating Revenue (Expense)	(3,204,544)	(48,877)	374,663
Income (Loss) Before Capital Grants and Transfers	1,836,163	2,404,107	679,530
330 Capital Grants	500,000	-	197,803
391.7 Capital Contributions	-	-	-
391.7 Contributions from Developers/Others	361,945	450,527	-
391.7 Capital Asset Transfers	30,859	(47,658)	30,599
391.01 Transfers In/Out	(93,545)	983,777	233,502
Net Capital Grants, Contributions and Transfers	799,259	1,386,646	461,904
Change in Net Position	2,635,422	3,790,753	1,141,434
Net Position - Beginning	153,074,623	129,496,701	33,375,580
NET POSITION - ENDING	155,710,045	133,287,454	34,517,014

Enterprise Funds

Airport Fund	Civic Center Enterprise Fund	Nonmajor Proprietary Funds	Totals	Internal Service Funds
\$ 10,000,965	\$ 4,997,908	\$ 12,134,929	\$ 61,698,257	\$ 10,070,985
10,000,965	4,997,908	12,134,929	61,698,257	10,070,985
1,907,743	4,544,393	6,259,661	19,476,442	79,767
3,735,031	4,303,990	4,649,394	21,463,252	10,103,843
-	1,006,759	29,904	1,457,709	-
3,133,820	1,791,243	2,849,291	18,579,723	-
8,776,594	11,646,385	13,788,250	60,977,126	10,183,610
1,224,371	(6,648,477)	(1,653,321)	721,131	(112,625)
82,842	10,981	55,897	785,292	78,860
(963,079)	(105,286)	(82,223)	(4,933,925)	-
(17,053)	(23,593)	(1,925)	(46,123)	-
140,893	-	-	218,747	-
10,632	4,687,751	275,870	5,106,940	-
23,668	80,395	21,287	187,368	-
(722,097)	4,650,248	268,906	1,318,299	78,860
502,274	(1,998,229)	(1,384,415)	2,039,430	(33,765)
1,589,940	-	-	2,287,743	-
-	6,772,515.00	1,292,699	8,065,214	-
-	-	163,811	976,283	-
-	-	37,680	51,480	-
-	(40,434)	850,365	1,933,665	-
1,589,940	6,732,081	2,344,555	13,314,385	-
2,092,214	4,733,852	960,140	15,353,815	(33,765)
75,810,525	44,640,528	77,549,376	513,947,333	7,540,834
77,902,739	49,374,380	78,509,516	529,301,148	7,507,069

**CITY OF RAPID CITY
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2019**

	Agency Funds
ASSETS:	
Cash and Cash Equivalents	\$ 1,319,171
Investments	713,663
TOTAL ASSETS	<u>\$ 2,032,834</u>
LIABILITIES:	
Amounts Held for Others	\$ 2,032,834
TOTAL LIABILITIES	<u>\$ 2,032,834</u>