

WEST DAKOTA WATER DEVELOPMENT DISTRICT**BALANCE SHEET****GENERAL FUND****December 31, 2012**

(See Accountant's Compilation Report)

	<u>GENERAL FUND</u>
ASSETS:	
Cash and Cash Equivalents	\$ 358,627.11
Accounts Receivable	-
Due from Other Governments	-
Taxes Receivable - Current	-
Taxes Receivable - Delinquent	2,639.50
Prepaid Insurance	-
South Dakota Public Assurance Alliance Deposit	3,775.68
TOTAL ASSETS	<u>\$ 365,042.29</u>
LIABILITIES AND FUND BALANCES:	
Liabilities:	
Accounts Payable	-
Accrued Payroll Taxes	-
Deferred Revenue	2,639.50
TOTAL LIABILITIES	<u>2,639.50</u>
Fund Balances:	
Nonspendable	3,775.68
Restricted	-
Committed	147,344.47
Assigned for Subsequent Year's Budget	-
Assigned for Other Purposes	-
Unassigned	211,282.64
TOTAL FUND BALANCE	<u>362,402.79</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 365,042.29</u>

WEST DAKOTA WATER DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GENERAL FUND

For the Year Ended December 31, 2012

(See Accountant's Compilation Report)

	GENERAL FUND
Revenues:	
Property Taxes	\$ 183,114.38
Grants:	
State of South Dakota-DENR	27,500.00
Investment Earnings	158.51
Other	1,000.00
Total Revenues	211,772.89
Expenditures:	
Governing Board	9,833.01
Administrative	5,483.36
Legal and Consultant	63,487.67
Technical Assistance	-
Professional Fees	2,500.00
Project Assistance:	
U.S. Geological Survey	69,600.00
SDSM&T-Regional Studies	37,684.25
Pennington County	10,000.00
Other	2,655.53
Total Expenditures	201,243.82
Net Change in Fund Balance	10,529.07
Fund Balance - Beginning	351,873.72
FUND BALANCE - ENDING	\$ 362,402.79

WEST DAKOTA WATER DEVELOPMENT DISTRICT
SCHEDULE OF CHANGES IN CAPITAL ASSETS
For the Year Ended December 31, 2012
 (See Accountant's Compilation Report)

	<u>BEGINNING BALANCE</u>	<u>INCREASES</u>	<u>(DECREASES)</u>	<u>ENDING BALANCE</u>
Land	\$ -	\$ -	\$ -	\$ -
Buildings	-	-	-	-
Improvements Other than Buildings	-	-	-	-
Furniture, Equipment and Vehicles	3,003.00	-	(630.00)	2,373.00
(Less Accumulated Depreciation)	(2,133.00)	(474.00)	630.00	(1,977.00)
INVESTMENT IN CAPITAL ASSETS	<u>\$ 870.00</u>	<u>\$ (474.00)</u>	<u>\$ -</u>	<u>\$ 396.00</u>