

City of
Minot

North Dakota

Quarterly Financial Report
September 30, 2018

City of Minot
Quarterly Financial Report
September 30, 2018
With Comparative Totals for September 30, 2017

Table of Contents	Page Number
<i>Basic Financial Statements</i>	
Governmental Funds	
Balance Sheet	1
Statement of Revenues, Expenditures and Changes in Fund Balances	3
Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual	5
Proprietary Funds	
Statement of Net Position	9
Statement of Revenues, Expenses, and Changes in Fund Net Position	13
Statement of Cash Flows	15
Fiduciary Funds	
Statement of Fiduciary Net Position	19
Statement of Changes in Fiduciary Net Position	20
<i>Supplementary Information</i>	
Statement of Revenues, Expenditures, and Changes in Fund Balance, Budget to Actual - Major Debt Service Fund	22
<i>Combining and Individual Nonmajor Fund Statements and Schedules</i>	
Nonmajor Governmental Funds	
Combining Balance Sheet	23
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	24
Nonmajor Special Revenue Funds	
Combining Balance Sheet	27
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	31
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances, Budget to Actual	35
Nonmajor Debt Service Fund	
Balance Sheet	53
Statement of Revenues, Expenditures, and Changes in Fund Balance	54
Statement of Revenues, Expenditures, and Changes in Fund Balance, Budget to Actual	55
Nonmajor Capital Project Funds	
Combining Balance Sheet	57
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	58
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances, Budget to Actual	59
Nonmajor Proprietary Funds	
Combining Statement of Net Position	63
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	64
Combining Statement of Cash Flows	65
Internal Service Funds	
Combining Statement of Net Position	67
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	68
Combining Statement of Cash Flows	69
Agency Funds	
Combining Statement of Net Position	71
Combining Statements of Changes in Assets and Liabilities	72
Capital Assets Used in the Operations of Governmental Funds	
Comparative Schedule by Source	73
Schedule by Function and Activity	74
Schedule of Changes by Function Activity	75
Fund Balance Detail	76

City of Minot, North Dakota
Balance Sheet
Governmental Funds
September 30, 2018
With Comparative Totals for September 30, 2017

	General Fund	Special Revenue Fund Sales Tax NAWS	Debt Service Fund Special Assessment Debt	Capital Project Fund Highway Reserve
ASSETS				
Cash and investments	\$ 11,590,628	\$ -	\$ 642,892	\$ 11,115,675
Restricted cash and investments	-	4,284,320	2,648,608	-
Investments - certificates of deposit	20,862,389	2,600,660	-	-
Taxes receivable current	978,371	-	3,452	-
Taxes receivable delinquent	197,332	-	1,964	-
Special assessments receivable current	3,900	-	289,042	-
Special assessments receivable delinquent	675	-	210,075	-
Accounts receivable	725,417	-	-	37,948
Allowance for accounts receivable	(334,417)	-	-	(37,948)
Loans receivable	-	-	-	-
Allowance for loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Intergovernmental receivable	150,823	-	-	-
Inventory	-	-	-	-
Prepaid	94,590	-	-	-
Other assets - capital credits	354,974	-	-	-
Investments	-	12,485,558	-	-
Advance from other funds	-	-	2,075	-
Special assessments receivable uncetified	35,935	-	13,548,870	-
Total assets	<u>\$ 34,660,617</u>	<u>\$ 19,370,538</u>	<u>\$ 17,346,978</u>	<u>\$ 11,115,675</u>
LIABILITIES				
Accounts payable	\$ 44,355	\$ -	\$ 1,938	\$ 4,536
Due to other funds	-	-	-	-
Accrued salaries payable	650,827	-	-	-
Customer deposits	46,233	-	-	-
Advance to other funds	-	-	-	1,986
Unearned revenue - other	-	-	-	-
Total liabilities	<u>741,415</u>	<u>-</u>	<u>1,938</u>	<u>6,522</u>
DEFERRED INFLOWS OF RESOURCES				
Uncertified special assessments	35,935	-	13,548,870	-
Unavailable revenue - property taxes	1,175,703	-	5,416	-
Unavailable revenue - special assessments	4,575	-	499,117	-
Deferred inflows of resources	<u>1,216,213</u>	<u>-</u>	<u>14,053,403</u>	<u>-</u>
FUND BALANCE				
Nonspendable	449,564	-	2,075	-
Restricted	-	19,370,538	2,648,608	-
Committed	-	-	-	-
Assigned	-	-	640,954	11,109,153
Unassigned	32,253,425	-	-	-
Total fund balance	<u>32,702,989</u>	<u>19,370,538</u>	<u>3,291,637</u>	<u>11,109,153</u>
Total liabilities, inflows and fund balance	<u>\$ 34,660,617</u>	<u>\$ 19,370,538</u>	<u>\$ 17,346,978</u>	<u>\$ 11,115,675</u>

City of Minot, North Dakota
Balance Sheet
Governmental Funds
September 30, 2018
With Comparative Totals for September 30, 2017

	Capital Project Fund Capital Purchases	Other Governmental Funds	Total Governmental Funds 2018	Total Governmental Funds 2017
ASSETS				
Cash and investments	\$ 1,184,890	\$ 14,005,768	\$ 38,539,853	\$ 24,786,396
Restricted cash and investments	434,781	37,267,488	44,635,197	46,301,741
Investments - certificates of deposit	-	-	23,463,049	23,846,477
Taxes receivable current	-	645,144	1,626,967	1,221,610
Taxes receivable delinquent	-	178,640	377,936	238,081
Special assessments receivable current	-	10,775	303,717	311,934
Special assessments receivable delinquent	-	19,989	230,739	83,471
Accounts receivable	780,276	195,070	1,738,711	4,018,585
Allowance for accounts receivable	(767,776)	(135,150)	(1,275,291)	(3,337,829)
Loans receivable	-	1,825,600	1,825,600	1,850,800
Allowance for loans receivable	-	(365,120)	(365,120)	(370,160)
Due from other funds	-	4,144,336	4,144,336	1,015,800
Intergovernmental receivable	1,176,725	679,152	2,006,700	5,363,356
Inventory	-	6,536	6,536	8,479
Prepaid	-	21,153	115,743	101,235
Other assets - capital credits	-	41,258	396,232	383,715
Investments	-	-	12,485,558	23,501,235
Advance from other funds	-	95,000	97,075	115,721
Special assessments receivable uncertified	-	55,082	13,639,887	13,165,794
Total assets	<u>\$ 2,808,896</u>	<u>\$ 58,690,721</u>	<u>\$ 143,993,425</u>	<u>\$ 142,606,441</u>
LIABILITIES				
Accounts payable	\$ 315	\$ 7,675	\$ 58,819	\$ 343,101
Due to other funds	-	4,144,336	4,144,336	1,015,800
Accrued salaries payable	-	95,481	746,308	749,222
Customer deposits	-	-	46,233	46,233
Advance to other funds	-	-	1,986	23,961
Unearned revenue - other	2,373,800	165,826	2,539,626	205,355
Total liabilities	<u>2,374,115</u>	<u>4,413,318</u>	<u>7,537,308</u>	<u>2,383,672</u>
DEFERRED INFLOWS OF RESOURCES				
Uncertified special assessments	-	55,082	13,639,887	13,165,794
Unavailable revenue - property taxes	-	823,784	2,004,903	1,459,691
Unavailable revenue - special assessments	-	30,764	534,456	395,405
Deferred inflows of resources	<u>-</u>	<u>909,630</u>	<u>16,179,246</u>	<u>15,020,890</u>
FUND BALANCE				
Nonspendable	-	1,163,947	1,615,586	1,609,150
Restricted	434,781	41,871,859	64,325,786	74,579,278
Committed	-	291,096	291,096	287,096
Assigned	-	13,953,835	25,703,942	21,131,667
Unassigned	-	(3,912,964)	28,340,461	27,594,688
Total fund balance	<u>434,781</u>	<u>53,367,773</u>	<u>120,276,871</u>	<u>125,201,879</u>
Total liabilities, inflows and fund balance	<u>\$ 2,808,896</u>	<u>\$ 58,690,721</u>	<u>\$ 143,993,425</u>	<u>\$ 142,606,441</u>

City of Minot, North Dakota
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	General Fund	Special Revenue Fund Sales Tax NAWS	Debt Service Fund Special Assessment Debt	Capital Project Fund Highway Reserve
REVENUES				
Property tax collections	\$ 11,888,569	\$ -	\$ 43,151	\$ -
Special assessment collections	22,806	-	1,617,207	-
Sales tax collections	-	-	-	-
Licenses and permits	880,633	-	-	-
Intergovernmental	4,837,486	-	-	2,173,266
Charges for services	3,000,174	-	-	-
Cable TV franchise fees	386,745	-	-	-
Fines and forfeits	657,159	-	-	-
Interest income	651,014	200,396	35,018	-
Miscellaneous	860,561	-	-	-
Total revenues	23,185,147	200,396	1,695,376	2,173,266
EXPENDITURES				
Current				
General government	7,969,889	239,415	202	-
Public safety	12,227,147	-	-	-
Highways and streets	3,180,649	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay				
Contracted work	-	-	-	657,409
Equipment	-	-	-	-
Legal	-	-	-	133
Other	-	-	-	7,390
Acquisitions	-	-	-	93,826
Engineering	-	-	-	153,861
Debt service				
Principal retirement	-	-	1,910,000	-
Interest and fiscal charges	-	-	582,022	254
Total expenditures	23,377,685	239,415	2,492,224	912,873
Excess (deficiency) of revenues over (under) expenditures	(192,538)	(39,019)	(796,848)	1,260,393
OTHER FINANCING SOURCES (USES)				
Revenue bonds issued	-	-	-	-
Sale of City property	15,125	-	-	-
Transfers in	5,425,568	-	264	16,732
Transfers out	(32,077)	(9,730,022)	(3)	(37,500)
Total other financing sources (uses)	5,408,616	(9,730,022)	261	(20,768)
Net change in fund balance	5,216,078	(9,769,041)	(796,587)	1,239,625
Fund balance (deficit), January 1	27,486,911	29,139,579	4,088,224	9,869,528
Fund balance (deficit), September 30	\$ 32,702,989	\$ 19,370,538	\$ 3,291,637	\$ 11,109,153

City of Minot, North Dakota
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	<u>Capital Project Fund</u>	<u>Other Governmental</u>	<u>Total Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>Capital Purchases</u>	<u>Funds</u>	<u>2018</u>	<u>2017</u>
REVENUES				
Property tax collections	\$ -	\$ 7,866,933	\$ 19,798,653	\$ 15,873,563
Special assessment collections	-	142,750	1,782,763	1,919,618
Sales tax collections	-	13,895,951	13,895,951	13,495,103
Licenses and permits	-	-	880,633	576,303
Intergovernmental	7,032,556	6,236,000	20,279,308	29,625,771
Charges for services	-	381,127	3,381,301	2,864,374
Cable TV franchise fees	-	-	386,745	427,852
Fines and forfeits	-	-	657,159	571,719
Interest income	-	674	887,102	561,205
Miscellaneous	62,905	261,621	1,185,087	1,477,183
Total revenues	7,095,461	28,785,056	63,134,702	67,392,691
EXPENDITURES				
Current				
General government	-	7,016,330	15,225,836	15,211,309
Public safety	-	-	12,227,147	12,377,475
Highways and streets	-	2,101,804	5,282,453	5,259,876
Culture and recreation	-	2,484,805	2,484,805	3,733,353
Economic development	-	327,953	327,953	696,231
Capital outlay				
Contracted work	-	3,817,574	4,474,983	5,562,048
Equipment	22,927	1,268,259	1,291,186	622,104
Legal	63,368	-	63,501	85,425
Other	1,100,016	28,553	1,135,959	1,890,339
Acquisitions	5,438,262	9,605	5,541,693	16,230,625
Engineering	-	716,393	870,254	439,117
Debt service				
Principal retirement	-	1,850,000	3,760,000	4,555,000
Interest and fiscal charges	-	575,465	1,157,741	1,287,475
Total expenditures	6,624,573	20,196,741	53,843,511	67,950,377
Excess (deficiency) of revenues over (under) expenditures	470,888	8,588,315	9,291,191	(557,686)
OTHER FINANCING SOURCES (USES)				
Revenue bonds issued	-	145,758	145,758	-
Sale of City property	-	81,089	96,214	67,124
Transfers in	18,778	3,776,603	9,237,945	12,674,156
Transfers out	(32,038)	(10,554,274)	(20,385,914)	(15,627,749)
Total other financing sources (uses)	(13,260)	(6,550,824)	(10,905,997)	(2,886,469)
Net change in fund balance	457,628	2,037,491	(1,614,806)	(3,444,155)
Fund balance (deficit), January 1	(22,847)	51,330,282	121,891,677	128,646,034
Fund balance (deficit), September 30	\$ 434,781	\$ 53,367,773	\$ 120,276,871	\$ 125,201,879

City of Minot, North Dakota
Statement of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
General Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Budgeted Amounts		2018	Variance	2017
	Original	Final Amended	Actual Amounts	With Final Budget	Actual Amounts
REVENUES					
Property tax collections	\$ 9,830,177	\$ 9,846,527	\$ 11,888,569	\$ 2,042,043	\$ 9,230,001
Special assessment collections	4,812	4,812	22,806	17,994	21,313
Licenses & permits	435,809	435,809	880,633	444,825	576,303
Cable TV franchise fees	482,254	482,254	386,745	(95,509)	427,852
Intergovernmental federal					
Operating grants	80,063	80,063	139,728	59,666	132,531
Intergovernmental state					
Highway fund	1,764,143	1,764,143	1,645,316	(118,827)	1,599,082
State aid distribution	2,641,262	2,641,262	1,721,746	(919,516)	1,623,544
Cigarette tax	90,030	90,030	51,706	(38,324)	53,722
Telecommunications tax	105,373	105,373	144,842	39,469	144,842
Homestead and disabled veterans tax credits	-	-	356,094	356,094	229,044
Fire insurance refund	233,250	233,250	4,616	(228,634)	3,807
Gambling tax revenue	17,816	17,816	9,552	(8,264)	9,888
Operating grants	36,536	36,536	167,827	131,292	275,251
Intergovernmental county					
Operating grants	8,387	8,387	8,702	316	8,614
Road and bridge	1,754	1,754	-	(1,754)	-
Joint communications	625,852	625,853	455,021	(170,832)	685,376
Computer maintenance	97,504	97,504	85,287	(12,217)	79,807
Assessed utility	17,306	17,306	25,739	8,434	21,925
Intergovernmental other					
Housing authority	37,468	37,468	20,887	(16,581)	-
Parking authority	423	423	423	-	423
Total intergovernmental	5,757,165	5,757,165	4,837,486	(919,679)	4,867,856
Charges for services					
Engineering & administrative	285,806	285,806	568,721	282,915	48,246
Utility & special funds	2,323,983	2,323,984	2,323,983	-	2,238,576
Agency funds	37,500	37,500	37,500	-	37,500
Fleet labor	87,160	87,160	69,970	(17,190)	149,337
Total charges for services	2,734,449	2,734,450	3,000,174	265,725	2,473,659
Fines and forfeitures					
Parking tickets	65,492	65,492	59,965	(5,527)	70,210
Police court	436,077	436,077	597,194	161,117	501,509
Total fines and forfeitures	501,569	501,569	657,159	155,591	571,719
Interest income	396,482	396,482	651,014	254,532	311,591
Miscellaneous income					
Work for others	45,313	45,313	59,697	14,384	50,163
Policing-Schools	87,680	87,680	117,062	29,382	83,456
Miscellaneous	235,189	391,939	580,757	188,818	305,896
Damage claims	-	-	82,862	82,862	111,180
Towing fees	16,189	16,189	20,183	3,994	21,293
Total miscellaneous income	384,371	541,121	860,561	319,441	571,988
Total revenues	20,527,087	20,700,187	23,185,147	2,484,961	19,052,282

City of Minot, North Dakota
Statement of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
General Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	<u>Budgeted Amounts</u>		<u>2018</u>	<u>Variance</u>	<u>2017</u>
	<u>Original</u>	<u>Final Amended</u>	<u>Actual Amounts</u>	<u>With Final Budget</u>	<u>Actual Amounts</u>
EXPENDITURES					
General government					
Mayor and city council	\$ 101,305	\$ 101,305	\$ 82,453	\$ (18,852)	\$ 100,887
City manager	433,319	435,091	400,716	(34,375)	406,366
Human resources	237,857	237,857	224,837	(13,020)	212,533
City attorney	425,046	425,046	318,126	(106,920)	302,874
Administrative and general	1,588,199	1,769,963	1,427,930	(342,033)	1,379,089
Finance	786,185	789,222	755,870	(33,352)	733,170
Information technology	596,642	662,138	698,269	36,132	583,822
Property assessment	502,836	502,836	481,247	(21,589)	471,022
Planning	350,270	416,348	234,343	(182,005)	319,405
Building inspection	729,931	729,799	687,007	(42,792)	825,947
Traffic	1,159,592	1,164,833	886,123	(278,710)	860,151
Engineering	857,325	858,248	659,309	(198,939)	703,505
Vehicle maintenance	610,882	610,601	591,773	(18,828)	546,996
Property maintenance	567,119	615,532	521,886	(93,646)	465,022
Total general government	8,946,507	9,318,817	7,969,889	(1,348,928)	7,910,789
Public safety					
Police administration	1,081,187	1,083,374	981,050	(102,324)	1,069,221
Police patrol	4,313,052	4,453,393	4,266,544	(186,849)	4,196,875
Criminal investigation	1,290,165	1,290,165	1,100,069	(190,096)	1,249,713
Narcotics task force	48,545	48,545	53,567	5,022	52,276
Telecommunications division	919,102	924,032	893,618	(30,414)	902,089
Municipal judge	544,553	544,553	456,549	(88,004)	426,698
Fire control	4,806,432	4,896,022	4,475,750	(420,272)	4,480,603
Total public safety	13,003,036	13,240,082	12,227,147	(1,012,935)	12,377,475
Street maintenance	3,834,711	3,860,590	3,180,649	(679,941)	2,867,471
Total expenditures	25,784,254	26,419,489	23,377,685	(3,041,804)	23,155,735
Excess (deficiency) of revenues over (under) expenditures	(5,257,167)	(5,719,302)	(192,538)	5,526,765	(4,103,453)
OTHER FINANCING SOURCES (USES)					
Sale of City property	-	-	15,125	15,125	34,126
Transfers in	5,257,167	5,345,343	5,425,568	80,225	6,353,718
Transfers out	-	(20,454)	(32,077)	(11,623)	(1,286)
Total other financing sources (uses)	5,257,167	5,324,889	5,408,616	83,727	6,386,558
Net change in fund balance	\$ -	\$ (394,413)	5,216,078	\$ 5,610,492	2,283,105
Fund balance (deficit), January 1			27,486,911		25,732,157
Fund balance (deficit), September 30			<u>\$ 32,702,989</u>		<u>\$ 28,015,262</u>

City of Minot, North Dakota
Schedule of Revenue, Expenditures, and Changes in Fund Balance, Budget and Actual
Major Special Revenue Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Sales Tax NAWS			
	Original & Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES				
Interest income	\$ 22,500	\$ 200,396	\$ 177,896	\$ 199,947
Total revenues	22,500	200,396	177,896	199,947
EXPENDITURES				
General government	7,875,000	239,415	(7,635,585)	685,375
Total expenditures	7,875,000	239,415	(7,635,585)	685,375
Excess (deficiency) of revenues over (under) expenditures	(7,852,500)	(39,019)	7,813,481	(485,428)
OTHER FINANCING SOURCES (USES)				
Transfers out	(37,500)	(9,730,022)	(9,692,522)	(3,399,471)
Total other financing sources (uses)	(37,500)	(9,730,022)	(9,692,522)	(3,399,471)
Net change in fund balance	<u>\$ (7,890,000)</u>	<u>(9,769,041)</u>	<u>\$ (1,879,041)</u>	<u>(3,884,899)</u>
Fund balance (deficit), January 1		29,139,579		33,063,703
Fund balance (deficit), September 30		<u>\$ 19,370,538</u>		<u>\$ 29,178,804</u>

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City of Minot, North Dakota
Statement of Fund Net Position
Proprietary Funds
September 30, 2018
With Comparative Totals for September 30, 2017

	Business-Type Activities Enterprise Funds			
	Airport	Sanitation	Water & Sewer	Nonmajor
ASSETS				
Current assets				
Cash and cash equivalents	\$ 5,095,012	\$ 906,223	\$ 15,657,571	\$ 762,385
Restricted cash and cash equivalents	1,230,474	775,176	2,538,844	-
Investments - certificate of deposits	-	-	9,220,558	-
Taxes receivable current	45,084	-	-	16,155
Taxes receivable delinquent	8,964	-	-	5,680
Accounts receivable	246,989	569,365	2,891,933	20,320
Allowance for doubtful accounts	-	-	(920,150)	-
Intergovernmental receivable	539,737	-	9,626,779	-
Inventory	-	-	-	-
Prepaid	7,621	74,832	8,233	5,453
Total current assets	7,173,881	2,325,596	39,023,768	809,993
Noncurrent assets				
Restricted cash and cash equivalents	981,108	1,328,340	553,609	-
Advance from other funds	-	-	1,986	-
Uncertified special assessment receivable deferred	-	-	455,985	-
Other assets - capital credits	31,046	54,541	276,307	7,157
Net OPEB asset	202	1,109	1,895	37
Capital assets				
Land	2,924,004	4,380,077	2,026,267	315,901
Buildings	52,242,144	2,327,920	7,053,658	150,885
Equipment	11,276,645	8,322,464	8,485,690	596,240
Infrastructure	73,589,973	4,126,280	287,779,103	507,213
Intangible assets	46,816	-	109,705	-
Construction in progress	667,578	1,419,545	25,646,912	-
Total capital assets	140,747,160	20,576,286	331,101,335	1,570,239
Less-accumulated depreciation	(39,477,031)	(6,463,294)	(90,398,186)	(789,115)
Net capital assets	101,270,129	14,112,992	240,703,149	781,124
Total noncurrent assets	102,282,485	15,496,982	241,992,931	788,318
Total assets	109,456,366	17,822,578	281,016,699	1,598,311
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources related to pension	53,660	732,145	859,151	4,711
Total deferred outflows of resources	53,660	732,145	859,151	4,711

City of Minot, North Dakota
Statement of Fund Net Position
Proprietary Funds
September 30, 2018
With Comparative Totals for September 30, 2017

	Governmental Activities			
	Total Enterprise Funds	Internal Service Funds	Total 2018	Total 2017
ASSETS				
Current assets				
Cash and cash equivalents	\$ 22,421,191	\$ 3,067,148	\$ 25,488,339	\$ 25,788,879
Restricted cash and cash equivalents	4,544,494	-	4,544,494	4,809,142
Investments - certificate of deposits	9,220,558	-	9,220,558	10,133,261
Taxes receivable current	61,239	-	61,239	56,483
Taxes receivable delinquent	14,644	-	14,644	5,042
Accounts receivable	3,728,607	4,140	3,732,747	3,770,385
Allowance for doubtful accounts	(920,150)	-	(920,150)	(475,597)
Intergovernmental receivable	10,166,516	-	10,166,516	3,433,895
Inventory	-	314,259	314,259	347,618
Prepaid	96,139	-	96,139	13,428
Total current assets	49,333,238	3,385,547	52,718,785	47,882,536
Noncurrent assets				
Restricted cash and cash equivalents	2,863,057	-	2,863,057	3,384,331
Advance from other funds	1,986	-	1,986	47,923
Uncertified special assessment receivable deferred	455,985	-	455,985	-
Other assets - capital credits	369,051	2,232	371,283	350,946
Net OPEB asset	3,243	-	3,243	-
Capital assets				
Land	9,646,249	-	9,646,249	5,633,400
Buildings	61,774,607	-	61,774,607	61,569,433
Equipment	28,681,039	-	28,681,039	28,030,228
Infrastructure	366,002,569	-	366,002,569	316,595,339
Intangible assets	156,521	-	156,521	501,665
Construction in progress	27,734,035	-	27,734,035	48,387,176
Total capital assets	493,995,020	-	493,995,020	460,717,241
Less-accumulated depreciation	(137,127,626)	-	(137,127,626)	(117,107,125)
Net capital assets	356,867,394	-	356,867,394	343,610,116
Total noncurrent assets	360,560,716	2,232	360,562,948	347,393,316
Total assets	409,893,954	3,387,779	413,281,733	395,275,852
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources related to pension	1,649,667	-	1,649,667	2,426,972
Total deferred outflows of resources	1,649,667	-	1,649,667	2,426,972

City of Minot, North Dakota
Statement of Fund Net Position
Proprietary Funds
September 30, 2018
With Comparative Totals for September 30, 2017

	Business-Type Activities Enterprise Funds			
	Airport	Sanitation	Water & Sewer	Nonmajor
LIABILITIES				
Current liabilities				
Accounts payable	\$ 11,129	\$ 133,407	\$ 224,560	\$ 101
Accrued salaries payable	54,210	46,443	115,110	9,424
Bonds payable	1,230,000	-	2,403,000	-
Notes payable	-	-	133,870	-
Capital leases payable	474	775,176	1,974	-
Total current liabilities	1,295,813	955,026	2,878,514	9,525
Long-term liabilities				
Customer deposits	5,735	-	205,081	600
Bonds payable	26,185,000	-	20,962,235	-
Notes payable	-	-	788,912	-
Unamortized bond discounts	(256,021)	-	-	-
Unamortized bond premiums	-	-	907,017	-
Capital leases payable	-	1,328,340	-	-
Advance to other funds	-	-	97,075	-
Accrued MSWLF closure and postclosure care costs	-	2,038,769	-	-
Net pension liability	766,590	4,214,865	7,201,023	140,673
Total long-term liabilities	26,701,304	7,581,974	30,161,343	141,273
Total liabilities	27,997,117	8,537,000	33,039,857	150,798
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related to pension	417,339	218,580	380,503	208,609
Deferred inflows of resources related to OPEB	1,037	5,702	9,742	190
Total deferred inflow of resources	418,376	224,282	390,245	208,799
NET POSITION				
Invested in capital assets	73,598,634	12,009,476	215,584,885	781,124
Restricted for bond covenants	2,211,108	-	3,090,479	-
Restricted for capital leases	474	2,103,516	1,974	-
Unrestricted net position	5,284,317	(4,319,551)	29,768,410	462,301
Total net position	\$ 81,094,533	\$ 9,793,441	\$ 248,445,748	\$ 1,243,425

City of Minot, North Dakota
Statement of Fund Net Position
Proprietary Funds
September 30, 2018
With Comparative Totals for September 30, 2017

	Governmental			
	Internal		Total	
	Activities		Total	
	Total	Internal	Total	Total
	Enterprise	Service	2018	2017
	Funds	Funds		
LIABILITIES				
Current liabilities				
Accounts payable	\$ 369,197	\$ 29,373	\$ 398,570	\$ 780,417
Accrued salaries payable	225,187	-	225,187	218,894
Bonds payable	3,633,000	-	3,633,000	4,050,000
Notes payable	133,870	-	133,870	129,304
Capital leases payable	777,624	-	777,624	629,838
Total current liabilities	5,138,878	29,373	5,168,251	5,808,453
Long-term liabilities				
Customer deposits	211,416	-	211,416	204,494
Bonds payable	47,147,235	-	47,147,235	51,085,000
Notes payable	788,912	-	788,912	878,930
Unamortized bond discounts	(256,021)	-	(256,021)	(297,774)
Unamortized bond premiums	907,017	-	907,017	1,005,084
Capital leases payable	1,328,340	-	1,328,340	1,560,485
Advance to other funds	97,075	-	97,075	139,683
Accrued MSWLF closure and postclosure care costs	2,038,769	-	2,038,769	1,187,795
Net pension liability	12,323,151	-	12,323,151	12,708,878
Total long-term liabilities	64,585,894	-	64,585,894	68,472,575
Total liabilities	69,724,772	29,373	69,754,145	74,281,028
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related to pension	1,225,031	-	1,225,031	578,188
Deferred inflows of resources related to OPEB	16,671	-	16,671	-
Total deferred inflow of resources	1,241,702	-	1,241,702	578,188
NET POSITION				
Invested in capital assets	301,974,119	-	301,974,119	285,300,380
Restricted for bond covenants	5,301,587	-	5,301,587	6,003,150
Restricted for capital leases	2,105,964	-	2,105,964	2,190,323
Unrestricted net position	31,195,477	3,358,406	34,553,883	29,349,755
Total net position	340,577,147	\$ 3,358,406	343,935,553	322,843,608
Some amounts reported for business-type activities in the statement of net position are different because certain internal service fund assets and liabilities are included.				
	727,323		727,323	501,605
	<u>\$ 341,304,470</u>		<u>\$ 344,662,876</u>	<u>\$ 323,345,213</u>

City of Minot, North Dakota
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Business-Type Activities Enterprise Funds			
	Airport	Sanitation	Water & Sewer	Nonmajor
OPERATING REVENUES				
Sales	\$ -	\$ -	\$ -	\$ -
Cost of goods sold	-	-	-	-
Gross margin	-	-	-	-
Charges for services	2,967,761	4,251,203	16,158,840	249,820
Employer	-	-	-	-
Employee	-	-	-	-
Customer facility charge income	204,713	-	-	-
Miscellaneous	-	15,000	15,133	-
Total operating revenues	3,172,474	4,266,203	16,173,973	249,820
OPERATING EXPENSES				
Salaries	928,516	848,644	2,033,987	186,094
Employee benefits	305,885	366,259	864,237	82,773
Professional services	341,253	180,085	114,199	-
Property services	214,601	472,356	1,615,979	48,317
Purchased services	57,018	56,688	497,425	16,250
Supplies	317,774	235,391	1,725,901	23,497
Sundry	235,183	463,009	1,358,682	35,665
Insurance claims	-	-	-	-
Depreciation	4,333,955	877,397	10,384,966	60,332
Total operating expenses	6,734,185	3,499,829	18,595,376	452,928
Operating income (loss)	(3,561,711)	766,374	(2,421,403)	(203,108)
NON-OPERATING REVENUES (EXPENSES)				
Property tax collections	583,284	-	-	209,351
Special assessment collections	-	-	520,432	-
Intergovernmental revenues (expenses)	104,750	-	-	-
Interest income (expense)	573	2,723	174,278	-
Miscellaneous income (expense)	30,741	5,358	58,347	600
Gain (loss) on sale of City property	(15,692)	(9,391)	35,067	-
Interest and fiscal charges	(744,456)	-	(631,387)	-
Total non-operating revenues (expenses)	(40,800)	(1,310)	156,737	209,951
Income (loss) before contributions and transfers	(3,602,511)	765,064	(2,264,666)	6,843
Capital contributions	762,505	140,466	3,709,382	-
Transfers in	95,448	729,240	11,117,765	224,607
Transfers out	-	(284,172)	(734,919)	-
Total contributions and transfers	857,953	585,534	14,092,228	224,607
Change in net position	(2,744,558)	1,350,598	11,827,562	231,450
Net position, January 1	83,839,091	8,442,843	236,618,186	1,011,975
Net position, September 30	\$ 81,094,533	\$ 9,793,441	\$ 248,445,748	\$ 1,243,425

City of Minot, North Dakota
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Total Enterprise Funds	Governmental Activities Internal Service Funds	Total 2018	Total 2017
OPERATING REVENUES				
Sales	\$ -	\$ 859,212	\$ 859,212	\$ 771,235
Cost of goods sold	-	(858,258)	(858,258)	(770,778)
Gross margin	-	954	954	458
Charges for services	23,627,624	-	23,627,624	23,317,107
Employer	-	2,120,351	2,120,351	2,104,761
Employee	-	627,425	627,425	637,914
Customer facility charge income	204,713	-	204,713	161,704
Miscellaneous	30,133	23,510	53,643	90,304
Total operating revenues	23,862,470	2,772,240	26,634,710	26,312,248
OPERATING EXPENSES				
Salaries	3,997,241	-	3,997,241	4,010,566
Employee benefits	1,619,154	-	1,619,154	1,544,265
Professional services	635,537	-	635,537	731,478
Property services	2,351,253	-	2,351,253	2,404,621
Purchased services	627,381	-	627,381	647,702
Supplies	2,302,563	-	2,302,563	2,347,870
Sundry	2,092,539	-	2,092,539	2,022,957
Insurance claims	-	2,200,879	2,200,879	2,481,334
Depreciation	15,656,650	-	15,656,650	13,754,061
Total operating expenses	29,282,318	2,200,879	31,483,197	29,944,854
Operating income (loss)	(5,419,848)	571,361	(4,848,487)	(3,632,606)
NON-OPERATING REVENUES (EXPENSES)				
Property tax collections	792,635	-	792,635	756,250
Special assessment collections	520,432	-	520,432	-
Intergovernmental revenues (expenses)	104,750	-	104,750	559,238
Interest income (expense)	177,574	-	177,574	74,993
Miscellaneous income (expense)	95,046	(23,432)	71,614	74,775
Gain (loss) on sale of City property	9,984	-	9,984	45,176
Interest and fiscal charges	(1,375,843)	-	(1,375,843)	(1,555,266)
Total non-operating revenues (expenses)	324,578	(23,432)	301,146	(44,834)
Income (loss) before contributions and transfers	(5,095,270)	547,929	(4,547,341)	(3,677,440)
Capital contributions	4,612,353	-	4,612,353	11,259,735
Transfers in	12,167,060	-	12,167,060	4,568,900
Transfers out	(1,019,091)	-	(1,019,091)	(1,615,307)
Total contributions and transfers	15,760,322	-	15,760,322	14,213,328
Change in net position	10,665,052	547,929		
Net position, January 1	329,912,095	2,810,477		
Net position, September 30	<u>\$ 340,577,147</u>	<u>\$ 3,358,406</u>		
Change in net position enterprise funds only			10,665,052	10,350,873
Adjustment to reflect the consolidation of internal service fund activities to enterprise funds			225,717	108,436
Change in net position of business-type activities			<u>\$ 10,890,769</u>	<u>\$ 10,459,309</u>

City of Minot, North Dakota
Statement of Cash Flows
Proprietary Funds
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Business-Type Activities Enterprise Funds			
	Airport	Sanitation	Water & Sewer	Nonmajor
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 3,241,984	\$ 4,272,154	\$ 16,046,163	\$ 239,484
Payments to suppliers	(1,616,239)	(1,406,263)	(8,854,133)	(131,242)
Payments to employees	(1,262,989)	(1,292,920)	(2,987,087)	(280,996)
Due from other agencies	336,679	1,283	1,188,476	14
Due to other agencies	-	-	-	(29)
Net cash provided (used) by operating activities	699,435	1,574,254	5,393,419	(172,769)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Taxes received	718,775	5,358	58,347	209,951
Special assessment collections	-	-	520,432	-
Transfers in	95,448	729,240	11,117,765	224,607
Transfers out	-	(284,172)	(734,919)	-
Internal activity - payments from other funds	-	-	5,959	-
Internal activity - payments to other funds	-	-	(876,048)	-
Net cash provided (used) by noncapital financing activities	814,223	450,426	10,091,536	434,558
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions	762,505	140,466	3,709,382	-
Acquisition and construction of capital assets	(238,891)	(817,664)	(12,728,537)	(13,860)
Proceeds from bonds	-	-	4,130,235	-
Disposal of capital assets	(26,149)	(120,041)	34,811	-
Capital lease payment	(854)	(466,935)	(2,795)	-
Principal paid on capital debt	(1,195,000)	-	(2,123,096)	-
Interest paid on capital debt	(744,456)	-	(631,387)	-
Net cash provided (used) by capital and related financing activities	(1,442,845)	(1,264,174)	(7,611,387)	(13,860)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	573	2,723	174,278	-
Net cash provided by investing activities	573	2,723	174,278	-
Net increase (decrease) in cash and cash equivalents	71,386	763,229	8,047,846	247,929
Cash and cash equivalents, January 1	7,235,208	2,246,510	19,922,736	514,456
Cash and cash equivalents, September 30	\$ 7,306,594	\$ 3,009,739	\$ 27,970,582	\$ 762,385
Cash and cash equivalents are comprised of the following:				
Cash and cash equivalents	\$ 5,095,012	\$ 906,223	\$ 15,657,571	\$ 762,385
Investments - certificate of deposits	-	-	9,220,558	-
Restricted cash and cash equivalents - current	1,230,474	775,176	2,538,844	-
Restricted cash and cash equivalents - noncurrent	981,108	1,328,340	553,609	-
Total cash and cash equivalents on the Statement of Net Position	\$ 7,306,594	\$ 3,009,739	\$ 27,970,582	\$ 762,385

City of Minot, North Dakota
Statement of Cash Flows
Proprietary Funds
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Total Enterprise Funds	Governmental Activities Internal Service Funds	Total 2018	Total 2017
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 23,799,785	\$ 3,672,098	\$ 27,471,883	\$ 27,303,480
Payments to suppliers	(12,007,877)	(3,364,026)	(15,371,903)	(17,579,563)
Payments to employees	(5,823,992)	-	(5,823,992)	(5,751,934)
Due from other agencies	1,526,452	-	1,526,452	7,669,710
Due to other agencies	(29)	-	(29)	-
Net cash provided (used) by operating activities	7,494,339	308,072	7,802,411	11,641,693
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Taxes received	992,431	-	992,431	1,133,131
Special assessment collections	520,432	-	520,432	-
Transfers in	12,167,060	-	12,167,060	4,568,900
Transfers out	(1,019,091)	-	(1,019,091)	(1,615,307)
Internal activity - payments from other funds	5,959	15,534	21,493	285,432
Internal activity - payments to other funds	(876,048)	(38,966)	(915,014)	(595,102)
Net cash provided (used) by noncapital financing activities	11,790,743	(23,432)	11,767,311	3,777,054
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions	4,612,353	-	4,612,353	11,259,735
Acquisition and construction of capital assets	(13,798,952)	-	(13,798,952)	(18,130,047)
Proceeds from bonds	4,130,235	-	4,130,235	-
Disposal of capital assets	(111,379)	-	(111,379)	94,840
Capital lease payment	(470,584)	-	(470,584)	(782,092)
Principal paid on capital debt	(3,318,096)	-	(3,318,096)	(4,221,628)
Interest paid on capital debt	(1,375,843)	-	(1,375,843)	(1,555,266)
Net cash provided (used) by capital and related financing activities	(10,332,266)	-	(10,332,266)	(13,334,458)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	177,574	-	177,574	74,993
Net cash provided by investing activities	177,574	-	177,574	74,993
Net increase (decrease) in cash and cash equivalents	9,130,390	284,640	9,415,030	2,159,282
Cash and cash equivalents, January 1	29,918,910	2,782,508	32,701,418	42,880,751
Cash and cash equivalents, September 30	\$ 39,049,300	\$ 3,067,148	\$ 42,116,448	\$ 45,040,033
Cash and cash equivalents are comprised of the following:				
Cash and cash equivalents	\$ 22,421,191	\$ 3,067,148	\$ 25,488,339	\$ 26,713,299
Investments - certificate of deposits	9,220,558	-	9,220,558	10,133,261
Restricted cash and cash equivalents - current	4,544,494	-	4,544,494	4,809,142
Restricted cash and cash equivalents - noncurrent	2,863,057	-	2,863,057	3,384,331
Total cash and cash equivalents on the Statement of Net Position	\$ 39,049,300	\$ 3,067,148	\$ 42,116,448	\$ 45,040,033

City of Minot, North Dakota
Statement of Cash Flows
Proprietary Funds
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Business-Type Activities Enterprise Funds			
	Airport	Sanitation	Water & Sewer	Nonmajor
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (3,561,711)	\$ 766,374	\$ (2,421,403)	\$ (203,108)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation expense	4,333,955	877,397	10,384,966	60,332
Change in assets and liabilities				
Taxes receivable	(33,219)	-	-	(9,444)
Receivables, net	107,061	(8,132)	309,534	4,561
Accrued interest receivable	-	5,165	36,158	-
Inventory	-	-	-	-
Prepaid	(2,789)	9,735	304	(5,453)
Accounts payable	(202,183)	72,498	(2,338,486)	(7,513)
Retainage payable	-	(71,232)	(1,049,987)	-
Intergovernmental receivables	336,679	1,283	1,188,476	141
Accrued salaries payable	(28,588)	(78,017)	(88,863)	4,864
Insurance claims payable	-	-	-	-
Accrued interest payable	(248,152)	-	(155,676)	(16,993)
Customer deposits	(75)	-	2,202	-
Special assessment receivable	-	-	(455,985)	-
Other assets/liabilities	(1,543)	(817)	(17,821)	(156)
Unearned revenue - other	-	-	-	-
Net cash provided (used) by operating activities	<u>\$ 699,435</u>	<u>\$ 1,574,254</u>	<u>\$ 5,393,419</u>	<u>\$ (172,769)</u>
NONCASH CAPITAL ACTIVITY				
Borrowing under capital lease	\$ -	\$ 387,456	\$ -	\$ -

City of Minot, North Dakota
Statement of Cash Flows
Proprietary Funds
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Total Enterprise Funds	Governmental Activities Internal Service Funds	Total 2018	Total 2017
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (5,419,848)	\$ 571,361	\$ (4,848,487)	\$ (3,632,606)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation expense	15,656,650	-	15,656,650	13,754,061
Change in assets and liabilities				
Taxes receivable	(42,663)	-	(42,663)	(32,857)
Receivables, net	413,024	(3,525)	409,499	937,378
Accrued interest receivable	41,323	-	41,323	16,800
Inventory	-	45,125	45,125	13,639
Prepaid	1,797	-	1,797	15,557
Accounts payable	(2,475,684)	(157,276)	(2,632,960)	(2,620,808)
Retainage payable	(1,121,219)	-	(1,121,219)	(3,603,405)
Intergovernmental receivables	1,526,579	-	1,526,579	7,673,294
Accrued salaries payable	(190,604)	-	(190,604)	(174,396)
Insurance claims payable	-	(147,613)	(147,613)	(136,303)
Accrued interest payable	(420,821)	-	(420,821)	(509,155)
Customer deposits	2,127	-	2,127	558
Special assessment receivable	(455,985)	-	(455,985)	-
Other assets/liabilities	(20,337)	-	(20,337)	(26,076)
Unearned revenue - other	-	-	-	(33,988)
Net cash provided (used) by operating activities	<u>\$ 7,494,339</u>	<u>\$ 308,072</u>	<u>\$ 7,802,411</u>	<u>\$ 11,641,693</u>
NONCASH CAPITAL ACTIVITY				
Borrowing under capital lease	\$ 387,456	\$ -	\$ 387,456	\$ 1,836,498

City of Minot, North Dakota
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2018

	Pension & OPEB Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 75,865	\$ 437,932
Investments		
Money market	485,299	-
Equity/stocks	42,026,539	-
Fixed income	24,902,744	-
Alternative	5,755,363	-
Total investments	73,169,945	-
Accounts receivable	-	7,936
Total assets	<u>73,245,810</u>	<u>\$ 445,868</u>
LIABILITIES		
Accounts payable	-	\$ 445,868
Total liabilities	<u>-</u>	<u>\$ 445,868</u>
NET POSITION		
Restricted for pension benefits	72,307,681	
Restricted for OPEB benefits	938,129	
Total net position	<u>\$73,245,810</u>	

City of Minot, North Dakota
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Pension & OPEB Trust Funds	
	2018	2017
	Total	Total
ADDITIONS		
Contributions		
Employer	\$ 3,729,516	\$ 3,553,344
Employee	1,908,569	2,081,064
Total contributions	5,638,085	5,634,408
Investment income		
Interest and dividends	1,057,779	1,143,982
Net increase (decrease) in the fair value of investments	700,412	6,332,473
Total investment income	1,758,191	7,476,455
Less investment expense	83,776	97,457
Net investment income	1,674,415	7,378,998
Total additions	7,312,500	13,013,406
DEDUCTIONS		
Benefits paid to plan member and beneficiaries	6,306,173	5,978,502
Refunds paid to plan member and beneficiaries	539,932	321,577
Retiree claims	331,017	370,858
Third party premiums	119,398	141,718
Administrative expenses	142,262	167,208
Total deductions	7,438,782	6,979,863
Change in net position	(126,282)	6,033,543
Net position, January 1	73,372,092	64,929,247
Net position, September 30	\$ 73,245,810	\$ 70,962,790

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City of Minot, North Dakota
Schedule of Revenue, Expenditures, and Changes in Fund Balance, Budget and Actual
Major Debt Service Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Special Assessment Debt			
	Original & Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES				
Property tax collections	\$ 39,168	\$ 43,151	\$ 3,983	\$ 79,264
Special assessment collections	2,129,285	1,617,207	(512,078)	1,876,142
Interest income	-	35,018	35,018	49,375
Total revenues	2,168,453	1,695,376	(473,077)	2,004,781
EXPENDITURES				
Current				
General government	-	202	202	-
Debt service				
Principal retirement	1,564,688	1,910,000	345,313	2,075,000
Interest and fiscal charges	475,596	582,022	106,426	674,684
Total expenditures	2,040,284	2,492,224	451,941	2,749,684
Excess (deficiency) of revenues over (under) expenditures	128,169	(796,848)	(925,017)	(744,903)
OTHER FINANCING SOURCES (USES)				
Transfers in	187,588	264	(187,324)	741
Transfers out	-	(3)	(3)	-
Total other financing sources (uses)	187,588	261	(187,327)	741
Net change in fund balance	<u>\$ 315,757</u>	<u>(796,587)</u>	<u>\$ (1,112,344)</u>	<u>(744,162)</u>
Fund balance (deficit), January 1		4,088,224		5,359,769
Fund balance (deficit), September 30		<u>\$ 3,291,637</u>		<u>\$ 4,615,607</u>

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2018
With Comparative Totals for September 30, 2017

	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total Nonmajor Governmental Funds 2018	Total Nonmajor Governmental Funds 2017
ASSETS					
Cash and investments	\$ 11,933,798	\$ 41,519	\$ 2,030,451	\$ 14,005,768	\$ 10,986,299
Restricted cash and investments	36,589,268	678,220	-	37,267,488	39,969,764
Taxes receivable current	324,642	223,864	96,638	645,144	504,034
Taxes receivable delinquent	80,956	61,068	36,616	178,640	125,529
Special assessments receivable current	10,775	-	-	10,775	20,709
Special assessments receivable delinquent	19,989	-	-	19,989	3,767
Accounts receivable	195,723	-	-	195,723	199,623
Allowance for accounts receivable	(135,150)	-	-	(135,150)	-
Loans receivable	1,825,600	-	-	1,825,600	1,850,800
Allowance for loans receivable	(365,120)	-	-	(365,120)	(370,160)
Due from other funds	4,144,336	-	-	4,144,336	375,151
Intergovernmental receivable	450,379	-	228,773	679,152	1,884,838
Inventory	6,536	-	-	6,536	8,479
Prepaid	21,153	-	-	21,153	24,290
Other assets - capital credits	41,258	-	-	41,258	40,086
Advance to other funds	-	95,000	-	95,000	103,527
Special assessments receivable deferred	55,082	-	-	55,082	77,085
Total assets	<u>\$ 55,199,225</u>	<u>\$ 1,099,671</u>	<u>\$ 2,392,478</u>	<u>\$ 58,691,374</u>	<u>\$ 55,803,821</u>
LIABILITIES					
Accounts payable	\$ 5,187	\$ -	\$ 3,141	\$ 8,328	\$ 198,757
Due to other funds	70,138	-	4,074,198	4,144,336	375,151
Accrued salaries payable	95,481	-	-	95,481	96,059
Unearned revenue - other	165,826	-	-	165,826	102,193
Total liabilities	<u>336,632</u>	<u>-</u>	<u>4,077,339</u>	<u>4,413,971</u>	<u>772,160</u>
DEFERRED INFLOWS OF RESOURCES					
Uncertified special assessment revenue	55,082	-	-	55,082	77,085
Unavailable revenue - property taxes	405,598	284,932	133,254	823,784	629,563
Unavailable revenue - special assessments	30,764	-	-	30,764	24,476
Total deferred inflows of resources	<u>491,444</u>	<u>284,932</u>	<u>133,254</u>	<u>909,630</u>	<u>731,124</u>
FUND BALANCE					
Nonspendable	68,947	95,000	-	163,947	1,176,382
Restricted	42,193,639	678,220	-	42,871,859	40,670,532
Committed	291,096	-	-	291,096	287,096
Assigned	11,817,467	41,519	2,094,849	13,953,835	12,166,527
Unassigned	-	-	(3,912,964)	(3,912,964)	-
Total fund balance	<u>54,371,149</u>	<u>814,739</u>	<u>(1,818,115)</u>	<u>53,367,773</u>	<u>54,300,537</u>
Total liabilities, inflows, and fund balance	<u>\$ 55,199,225</u>	<u>\$ 1,099,671</u>	<u>\$ 2,392,478</u>	<u>\$ 58,691,374</u>	<u>\$ 55,803,821</u>

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total Nonmajor Governmental Funds 2018	Total Nonmajor Governmental Funds 2017
REVENUES					
Property tax collections	\$ 3,951,702	\$ 2,736,374	\$ 1,178,857	\$ 7,866,933	\$ 6,564,298
Special assessment collections	142,750	-	-	142,750	22,163
Sales tax collections	13,895,951	-	-	13,895,951	13,495,103
Intergovernmental	5,680,129	-	555,871	6,236,000	4,527,856
Charges for services	381,127	-	-	381,127	390,715
Interest income	674	-	-	674	292
Miscellaneous	214,976	-	46,645	261,621	135,814
Total revenues	24,267,309	2,736,374	1,781,373	28,785,056	25,136,241
EXPENDITURES					
Current					
General government	7,016,330	-	-	7,016,330	6,615,145
Highways and streets	2,101,804	-	-	2,101,804	2,392,405
Culture and recreation	2,484,805	-	-	2,484,805	3,733,353
Economic Development	327,953	-	-	327,953	696,231
Capital outlay					
Contracted work	-	-	3,817,574	3,817,574	1,335,633
Equipment	-	-	1,268,259	1,268,259	622,104
Other	-	-	28,553	28,553	18,744
Acquisitions	-	-	9,605	9,605	238,595
Engineering	-	-	716,393	716,393	65,686
Debt service					
Principal retirement	-	1,850,000	-	1,850,000	2,480,000
Interest and fiscal charges	-	575,465	-	575,465	610,417
Total expenditures	11,930,892	2,425,465	5,840,384	20,196,741	18,808,313
Excess (deficiency) of revenues over (under) expenditures	12,336,417	310,909	(4,059,011)	8,588,315	6,327,928
OTHER FINANCING SOURCES (USES)					
Revenue bonds issued	-	-	145,758	145,758	-
Sale of City property	1,700	-	79,389	81,089	32,998
Transfers in	3,276,814	2,396	497,393	3,776,603	6,073,892
Transfers out	(10,468,285)	(62)	(85,927)	(10,554,274)	(12,173,487)
Total other financing sources (uses)	(7,189,771)	2,334	636,613	(6,550,824)	(6,066,597)
Net change in fund balance	5,146,646	313,243	(3,422,398)	2,037,491	261,331
Fund balance (deficit), January 1	49,224,503	501,496	1,604,283	51,330,282	54,039,206
Fund balance (deficit), September 30	\$ 54,371,149	\$ 814,739	\$ (1,818,115)	\$ 53,367,773	\$ 54,300,537

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City of Minot, North Dakota Nonmajor Special Revenue Funds

SPECIAL REVENUE FUNDS – Funds used to account for and report the proceeds of specific revenue sources restricted or committed to expenditure for specified purposes other than debt service or capital projects. (GASB Statement No 54, paragraph 30) Additional information is provided below for some of the nonmajor funds in this category.

Public Transportation - To account for the provisions of transportation services to the residents of the City and surrounding area. Funding is provided by a specific annual property tax levy in addition to miscellaneous revenues such as user fees and grants.

Library - To account for the operation and maintenance of the City's library. Financing is provided by a specific annual property tax levy to the extent miscellaneous revenues such as state grants, rental income and various other funds and fees are not sufficient to provide adequate financing. Property taxes are levied in accordance with ND Century Code Sec. 40-37-01.

Recreation/Auditorium - To account for the operation and maintenance of the City's recreation program and facilities. Financing is provided by a specific annual property tax levy in addition to miscellaneous revenues such as user fees, concessions, and facility rentals.

Emergency Fund - Accounts for amounts set aside for use in emergency situations caused by natural forces. This funding is provided for by ND Century Code Sec. 57-15-48 and is limited to a maximum of unexpended funds equal to three dollars per capita.

Sales Tax – The first penny sales tax is dedicated 10% to property tax, 15% to economic development, and 25% to improvements, 50% to flood control. The second penny sales tax is dedicated 30% to property tax relief and community facilities and 40% to infrastructure.

Sidewalk Improvements - To account for the maintenance of sidewalks within the City of Minot. City sidewalk maintenance is funded by a tax levy dollars.

Street Improvements - To account for the annual street improvement and street seal programs. The City has a budgeted levy for this program.

Demolitions - To account for the demolition of condemned property within the City. Special assessments are levied against benefiting property owners.

Community Development Block Grant - Disaster Recover \$67.5 million Fund - To account for the \$67.5 million grant received to assist the City of Minot in recovering from the 2011 flood.

Community Development Block Grant - Disaster Recover \$35 million Fund - To account for the \$35 million grant received to assist the City of Minot in recovering from the 2011 flood.

National Disaster Resilience \$74.3 million Fund - To account for the \$74.3 million grant received to assist the City of Minot in reducing flood risk and increase resilience, building affordable resilient neighborhoods, and fostering economic resilience and diversification.

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2018
With Comparative Totals for September 30, 2017

	Public Transportation	Library	Recreation Auditorium	Emergency Fund	Sales Tax Property Tax Relief 1st Penny
ASSETS					
Cash and investments	\$ 608,470	\$ 671,785	\$ 1,731,156	\$ 1,626,363	\$ -
Restricted cash and investments	-	-	-	-	185,097
Taxes receivable current	25,531	97,385	116,805	84,475	-
Taxes receivable delinquent	9,405	26,100	34,361	3,505	-
Special assessment current	-	-	-	-	-
Special assessments delinquent	-	-	-	-	-
Accounts receivable	676	47,604	12,293	-	-
Allowance for accounts receivable	-	-	-	-	-
Loans receivable	-	-	-	-	-
Allowance for loans receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Intergovernmental receivable	-	-	-	70,809	-
Inventory	-	-	6,536	-	-
Prepaid	-	19,084	2,069	-	-
Other assets - capital credits	16,159	11,778	12,848	473	-
Special assessments receivable deferred	-	-	-	-	-
Total assets	<u>\$ 660,241</u>	<u>\$ 873,736</u>	<u>\$ 1,916,068</u>	<u>\$ 1,785,625</u>	<u>\$ 185,097</u>
LIABILITIES					
Accounts payable	\$ 138	\$ -	\$ 653	\$ -	\$ -
Due to other funds	-	-	-	-	-
Accrued salaries payable	17,992	31,452	29,692	-	-
Unearned revenue - other	-	-	-	-	-
Total liabilities	<u>18,130</u>	<u>31,452</u>	<u>30,345</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Uncertified special assessment revenue	-	-	-	-	-
Unavailable revenue - property taxes	34,936	123,485	151,166	87,980	-
Unavailable revenue - special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>34,936</u>	<u>123,485</u>	<u>151,166</u>	<u>87,980</u>	<u>-</u>
FUND BALANCE					
Nonspendable	16,159	30,862	21,453	473	-
Restricted	-	-	-	-	185,097
Committed	-	-	-	-	-
Assigned	591,016	687,937	1,713,104	1,697,172	-
Total fund balance	<u>607,175</u>	<u>718,799</u>	<u>1,734,557</u>	<u>1,697,645</u>	<u>185,097</u>
Total liabilities, inflows and fund balance	<u>\$ 660,241</u>	<u>\$ 873,736</u>	<u>\$ 1,916,068</u>	<u>\$ 1,785,625</u>	<u>\$ 185,097</u>

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2018
With Comparative Totals for September 30, 2017

	Sales Tax Economic Development	Sales Tax Improvements	Sales Tax Flood Control	Sidewalk Improvements	Street Improvements
ASSETS					
Cash and investments	\$ -	\$ -	\$ -	\$ 205,482	\$ 5,744,608
Restricted cash and investments	8,560,031	4,434,229	8,719,830	-	-
Taxes receivable current	-	-	-	-	-
Taxes receivable delinquent	-	-	-	900	3,188
Special assessment current	-	-	-	16	-
Special assessments delinquent	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Allowance for accounts receivable	-	-	-	-	-
Loans receivable	1,825,600	-	-	-	-
Allowance for loans receivable	(365,120)	-	-	-	-
Due from other funds	-	-	4,074,198	-	-
Intergovernmental receivable	-	-	121,827	-	180,744
Inventory	-	-	-	-	-
Prepaid	-	-	-	-	-
Other assets - capital credits	-	-	-	-	-
Special assessments receivable deferred	-	-	-	27,849	-
Total assets	<u>\$ 10,020,511</u>	<u>\$ 4,434,229</u>	<u>\$ 12,915,855</u>	<u>\$ 234,247</u>	<u>\$ 5,928,540</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 2,704
Due to other funds	-	-	-	-	-
Accrued salaries payable	-	-	-	-	-
Unearned revenue - other	-	-	-	-	165,826
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>168,530</u>
DEFERRED INFLOWS OF RESOURCES					
Uncertified special assessment revenue	-	-	-	27,849	-
Unavailable revenue - property taxes	-	-	-	900	3,188
Unavailable revenue - special assessments	-	-	-	16	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,765</u>	<u>3,188</u>
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted	10,020,511	4,143,133	12,915,855	-	-
Committed	-	291,096	-	-	-
Assigned	-	-	-	205,482	5,756,822
Total fund balance	<u>10,020,511</u>	<u>4,434,229</u>	<u>12,915,855</u>	<u>205,482</u>	<u>5,756,822</u>
Total liabilities, inflows and fund balance	<u>\$ 10,020,511</u>	<u>\$ 4,434,229</u>	<u>\$ 12,915,855</u>	<u>\$ 234,247</u>	<u>\$ 5,928,540</u>

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2018
With Comparative Totals for September 30, 2017

	Demolitions	Sales Tax Property Tax Relief 2nd Penny	Sales Tax Infrastructure	Sales Tax Community Facilities	CDBG-DR \$67.5M
ASSETS					
Cash and investments	\$ 1,165,934	\$ -	\$ -	\$ -	\$ -
Restricted cash and investments	-	480,871	7,061,642	7,147,568	-
Taxes receivable current	446	-	-	-	-
Taxes receivable delinquent	3,497	-	-	-	-
Special assessment current	10,759	-	-	-	-
Special assessments delinquent	19,989	-	-	-	-
Accounts receivable	-	-	135,150	-	-
Allowance for accounts receivable	-	-	(135,150)	-	-
Loans receivable	-	-	-	-	-
Allowance for loans receivable	-	-	-	-	-
Due from other funds	-	-	-	70,138	-
Intergovernmental receivable	-	-	-	-	45,414
Inventory	-	-	-	-	-
Prepaid	-	-	-	-	-
Other assets - capital credits	-	-	-	-	-
Special assessments receivable deferred	27,233	-	-	-	-
Total assets	<u>\$ 1,227,858</u>	<u>\$ 480,871</u>	<u>\$ 7,061,642</u>	<u>\$ 7,217,706</u>	<u>\$ 45,414</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 777	\$ -
Due to other funds	-	-	-	-	42,957
Accrued salaries payable	-	-	-	-	2,457
Unearned revenue - other	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>777</u>	<u>45,414</u>
DEFERRED INFLOWS OF RESOURCES					
Uncertified special assessment revenue	27,233	-	-	-	-
Unavailable revenue - property taxes	3,943	-	-	-	-
Unavailable revenue - special assessments	30,748	-	-	-	-
Total deferred inflows of resources	<u>61,924</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted	-	480,871	7,061,642	7,216,929	-
Committed	-	-	-	-	-
Assigned	1,165,934	-	-	-	-
Total fund balance	<u>1,165,934</u>	<u>480,871</u>	<u>7,061,642</u>	<u>7,216,929</u>	<u>-</u>
Total liabilities, inflows and fund balance	<u>\$ 1,227,858</u>	<u>\$ 480,871</u>	<u>\$ 7,061,642</u>	<u>\$ 7,217,706</u>	<u>\$ 45,414</u>

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2018
With Comparative Totals for September 30, 2017

	CDBG-DR \$35 M	National Disaster Resilience \$74.3M	Total 2018	Total 2017
ASSETS				
Cash and investments	\$ -	\$ 180,000	\$ 11,933,798	\$ 9,416,681
Restricted cash and investments	-	-	36,589,268	39,146,389
Taxes receivable current	-	-	324,642	232,679
Taxes receivable delinquent	-	-	80,956	60,245
Special assessment current	-	-	10,775	20,709
Special assessments delinquent	-	-	19,989	3,767
Accounts receivable	-	-	195,723	199,623
Allowance for accounts receivable	-	-	(135,150)	-
Loans receivable	-	-	1,825,600	1,850,800
Allowance for loans receivable	-	-	(365,120)	(370,160)
Due from other funds	-	-	4,144,336	375,151
Intergovernmental receivable	31,585	-	450,379	1,417,814
Inventory	-	-	6,536	8,479
Prepaid	-	-	21,153	24,290
Other assets - capital credits	-	-	41,258	40,086
Special assessments receivable deferred	-	-	55,082	77,085
Total assets	<u>\$ 31,585</u>	<u>\$ 180,000</u>	<u>\$ 55,199,225</u>	<u>\$ 52,503,638</u>
LIABILITIES				
Accounts payable	\$ 902	\$ 13	\$ 5,187	\$ 192,678
Due to other funds	27,181	-	70,138	375,151
Accrued salaries payable	3,502	10,386	95,481	96,059
Unearned revenue - other	-	-	165,826	102,193
Total liabilities	<u>31,585</u>	<u>10,399</u>	<u>336,632</u>	<u>766,081</u>
DEFERRED INFLOWS OF RESOURCES				
Uncertified special assessment revenue	-	-	55,082	77,085
Unavailable revenue - property taxes	-	-	405,598	292,924
Unavailable revenue - special assessments	-	-	30,764	24,476
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>491,444</u>	<u>394,485</u>
FUND BALANCE				
Nonspendable	-	-	68,947	1,072,855
Restricted	-	169,601	42,193,639	39,805,535
Committed	-	-	291,096	287,096
Assigned	-	-	11,817,467	10,177,586
Total fund balance	<u>-</u>	<u>169,601</u>	<u>54,371,149</u>	<u>51,343,072</u>
Total liabilities, inflows and fund balance	<u>\$ 31,585</u>	<u>\$ 180,000</u>	<u>\$ 55,199,225</u>	<u>\$ 52,503,638</u>

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Public Transportation	Library	Recreation Auditorium	Emergency Fund	Sales Tax Property Tax Relief 1st Penny
REVENUES					
Property tax collections	\$ 314,802	\$ 1,188,533	\$ 1,426,529	\$ 1,012,252	\$ -
Special assessment collections	-	-	-	-	-
Sales tax collections	-	-	-	-	694,798
Intergovernmental	290,046	46,372	-	-	-
Charges for services	41,477	6,206	333,444	-	-
Interest income	-	133	167	-	-
Miscellaneous	12,346	17,185	24,206	-	-
Total revenues	658,671	1,258,429	1,784,346	1,012,252	694,798
EXPENDITURES					
Current					
General government	718,477	-	-	55,019	-
Highways and streets	-	-	-	-	-
Culture and recreation	-	975,033	1,419,844	-	-
Economic development	-	-	-	-	-
Total expenditures	718,477	975,033	1,419,844	55,019	-
Excess (deficiency) of revenues over (under) expenditures	(59,806)	283,396	364,502	957,233	694,798
OTHER FINANCING SOURCES (USES)					
Sale of City property	1,700	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	(91,141)	-	(683,433)
Total other financing sources (uses)	1,700	-	(91,141)	-	(683,433)
Net change in fund balance	(58,106)	283,396	273,361	957,233	11,365
Fund balance (deficit), January 1	665,281	435,403	1,461,196	740,412	173,732
Fund balance (deficit), September 30	\$ 607,175	\$ 718,799	\$ 1,734,557	\$ 1,697,645	\$ 185,097

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Sales Tax Economic Development	Sales Tax Improvements	Sales Tax Flood Control	Sidewalk Improvements	Street Improvements
REVENUES					
Property tax collections	\$ -	\$ -	\$ -	\$ 791	\$ 41
Special assessment collections	-	-	-	29,577	-
Sales tax collections	1,042,195	1,736,994	3,473,988	-	-
Intergovernmental	-	-	438,915	90,000	993,606
Charges for services	-	-	-	-	-
Interest income	-	-	-	16	-
Miscellaneous	4,957	-	-	-	460
Total revenues	1,047,152	1,736,994	3,912,903	120,384	994,107
EXPENDITURES					
Current					
General government	-	-	2,247,994	34,256	-
Highways and streets	-	-	-	-	2,101,804
Culture and recreation	-	20,000	-	-	-
Economic development	327,953	-	-	-	-
Total expenditures	327,953	20,000	2,247,994	34,256	2,101,804
Excess (deficiency) of revenues over (under) expenditures	719,199	1,716,994	1,664,909	86,128	(1,107,697)
OTHER FINANCING SOURCES (USES)					
Sale of City property	-	-	-	-	-
Transfers in	-	98,349	617,226	90,000	2,199,722
Transfers out	(654,726)	(2,211,840)	(664,844)	-	-
Total other financing sources (uses)	(654,726)	(2,113,491)	(47,618)	90,000	2,199,722
Net change in fund balance	64,473	(396,497)	1,617,291	176,128	1,092,025
Fund balance (deficit), January 1	9,956,038	4,830,726	11,298,564	29,354	4,664,797
Fund balance (deficit), September 30	\$ 10,020,511	\$ 4,434,229	\$ 12,915,855	\$ 205,482	\$ 5,756,822

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

		Sales Tax Property Tax Relief	Sales Tax Infrastructure	Sales Tax Community Facilities	CDBG-DR \$67.5M
	Demolitions	2nd Penny			
REVENUES					
Property tax collections	\$ 8,754	\$ -	\$ -	\$ -	\$ -
Special assessment collections	113,173	-	-	-	-
Sales tax collections	-	2,084,393	2,779,190	2,084,393	-
Intergovernmental	-	-	-	-	109,272
Charges for services	-	-	-	-	-
Interest income	333	-	-	-	25
Miscellaneous	60	-	-	-	10,762
Total revenues	122,320	2,084,393	2,779,190	2,084,393	120,059
EXPENDITURES					
Current					
General government	1,483	-	-	-	271,784
Highways and streets	-	-	-	-	-
Culture and recreation	-	-	-	69,928	-
Economic development	-	-	-	-	-
Total expenditures	1,483	-	-	69,928	271,784
Excess (deficiency) of revenues over (under) expenditures	120,837	2,084,393	2,779,190	2,014,465	(151,725)
OTHER FINANCING SOURCES (USES)					
Sale of City property	-	-	-	-	-
Transfers in	-	-	-	84,792	151,725
Transfers out	(1,310)	(2,050,300)	(3,412,500)	(663,191)	-
Total other financing sources (uses)	(1,310)	(2,050,300)	(3,412,500)	(578,399)	151,725
Net change in fund balance	119,527	34,093	(633,310)	1,436,066	-
Fund balance (deficit), January 1	1,046,407	446,778	7,694,952	5,780,863	-
Fund balance (deficit), September 30	\$ 1,165,934	\$ 480,871	\$ 7,061,642	\$ 7,216,929	\$ -

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	CDBG-DR \$35M	National Disaster Resilience \$74.3M	Total 2018	Total 2017
REVENUES				
Property tax collections	\$ -	\$ -	\$ 3,951,702	\$ 3,015,747
Special assessment collections	-	-	142,750	22,163
Sales tax collections	-	-	13,895,951	13,495,103
Intergovernmental	163,375	3,548,543	5,680,129	4,449,079
Charges for services	-	-	381,127	390,715
Interest income	-	-	674	292
Miscellaneous	-	145,000	214,976	74,272
Total revenues	163,375	3,693,543	24,267,309	21,447,371
EXPENDITURES				
Current				
General government	128,375	3,558,942	7,016,330	6,615,145
Highways and streets	-	-	2,101,804	2,392,405
Culture and recreation	-	-	2,484,805	3,733,353
Economic development	-	-	327,953	696,231
Total expenditures	128,375	3,558,942	11,930,892	13,437,134
Excess (deficiency) of revenues over (under) expenditures	35,000	134,601	12,336,417	8,010,237
OTHER FINANCING SOURCES (USES)				
Sale of City property	-	-	1,700	5,000
Transfers in	-	35,000	3,276,814	4,207,545
Transfers out	(35,000)	-	(10,468,285)	(12,137,675)
Total other financing sources (uses)	(35,000)	35,000	(7,189,771)	(7,925,130)
Net change in fund balance	-	169,601	5,146,646	85,107
Fund balance (deficit), January 1	-	-	49,224,503	51,257,965
Fund balance (deficit), September 30	\$ -	\$ 169,601	\$ 54,371,149	\$ 51,343,072

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Public Transportation				
	Original Budgeted Amounts	Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES					
Property tax collections	\$ 256,527	\$ 256,527	\$ 314,802	\$ 58,275	\$ 389,158
Intergovernmental	507,174	507,174	290,046	(217,128)	279,209
Charges for services	56,250	56,250	41,477	(14,773)	44,883
Miscellaneous	11,700	11,700	12,346	646	10,826
Total revenues	831,651	831,651	658,671	(172,980)	724,076
EXPENDITURES					
Current					
General government	831,651	838,417	718,477	(119,940)	719,269
Total expenditures	831,651	838,417	718,477	(119,940)	719,269
Excess (deficiency) of revenues over (under) expenditures	-	(6,766)	(59,806)	(53,040)	4,807
OTHER FINANCING SOURCES (USES)					
Sale of City property	-	-	1,700	1,700	5,000
Total other financing sources (uses)	-	-	1,700	1,700	5,000
Net change in fund balance	\$ -	\$ (6,766)	(58,106)	\$ (51,340)	9,807
Fund balance (deficit), January 1			665,281		599,241
Fund balance (deficit), September 30			<u>\$ 607,175</u>		<u>\$ 609,048</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Library				
	Original Budgeted Amounts	Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES					
Property tax collections	\$ 978,473	\$ 978,473	\$ 1,188,533	\$ 210,061	\$1,145,132
Intergovernmental	23,595	23,595	46,372	22,777	37,452
Charges for services	12,484	12,484	6,206	(6,278)	11,724
Interest income	-	-	133	133	-
Miscellaneous	19,325	19,325	17,185	(2,140)	29,238
Total revenues	1,033,877	1,033,877	1,258,429	224,553	1,223,546
EXPENDITURES					
Current					
Culture and recreation	1,033,877	1,150,099	975,033	(175,066)	1,069,824
Total expenditures	1,033,877	1,150,099	975,033	(175,066)	1,069,824
Excess (deficiency) of revenues over (under) expenditures	-	(116,222)	283,396	399,618	153,722
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	178,865
Total other financing sources (uses)	-	-	-	-	178,865
Net change in fund balance	\$ -	\$ (116,222)	283,396	\$ 399,618	332,587
Fund balance (deficit), January 1			435,403		318,983
Fund balance (deficit), September 30			<u>\$ 718,799</u>		<u>\$ 651,570</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Recreation/Auditorium				
	Original Budgeted Amounts	Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES					
Property tax collections	\$ 1,173,593	\$ 1,173,593	\$ 1,426,529	\$ 252,936	\$ 1,366,997
Charges for services	334,994	334,994	333,444	(1,550)	334,108
Interest income	-	-	167	167	210
Miscellaneous	27,891	27,891	24,206	(3,685)	19,938
Total revenues	1,536,478	1,536,478	1,784,346	247,868	1,721,253
EXPENDITURES					
Current					
Culture and recreation	1,534,603	1,547,355	1,419,844	(127,511)	2,419,104
Total expenditures	1,534,603	1,547,355	1,419,844	(127,511)	2,419,104
Excess (deficiency) of revenues over (under) expenditures	1,875	(10,877)	364,502	375,379	(697,851)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	1,075,000
Transfers out	(1,875)	(1,875)	(91,141)	(89,266)	-
Total other financing sources (uses)	(1,875)	(1,875)	(91,141)	(89,266)	1,075,000
Net change in fund balance	\$ -	\$ (12,752)	273,361	\$ 286,113	377,149
Fund balance (deficit), January 1			1,461,196		1,207,552
Fund balance (deficit), September 30			<u>\$ 1,734,557</u>		<u>\$ 1,584,701</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Emergency Fund			
	Original & Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES				
Property tax collections	\$ 848,766	\$ 1,012,252	\$ 163,486	\$ 89,090
Intergovernmental	-	-	-	444,728
Total revenues	848,766	1,012,252	163,486	533,818
EXPENDITURES				
Current				
General government	848,766	55,019	(793,747)	711,838
Total expenditures	848,766	55,019	(793,747)	711,838
Net change in fund balance	<u>\$ -</u>	957,233	<u>\$ 957,233</u>	(178,020)
Fund balance (deficit), January 1		740,412		889,642
Fund balance (deficit), September 30		<u>\$ 1,697,645</u>		<u>\$ 711,622</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

Sales Tax Property Relief-1st Penny				
	Original & Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES				
Sales tax collections	\$ 683,433	\$ 694,798	\$ 11,365	\$ 674,755
Total revenues	683,433	694,798	11,365	674,755
OTHER FINANCING SOURCES (USES)				
Transfers out	(683,433)	(683,433)	-	(721,650)
Total other financing sources (uses)	(683,433)	(683,433)	-	(721,650)
Net change in fund balance	<u>\$ -</u>	11,365	<u>\$ 11,365</u>	(46,895)
Fund balance (deficit), January 1		173,732		112,674
Fund balance (deficit), September 30		<u>\$ 185,097</u>		<u>\$ 65,779</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Sales Tax Economic Development				
	Original Budgeted Amounts	Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES					
Sales tax collections	\$ 1,025,150	\$ 1,025,150	\$ 1,042,195	\$ 17,046	\$ 1,012,133
Interest income	19,382	19,382	-	(19,382)	-
Miscellaneous	-	-	4,957	4,957	-
Total revenues	1,044,532	1,044,532	1,047,152	2,620	1,012,133
EXPENDITURES					
Current					
Economic development	389,806	396,476	327,953	(68,523)	696,231
Total expenditures	389,806	396,476	327,953	(68,523)	696,231
Excess (deficiency) of revenues over (under) expenditures	654,726	648,056	719,199	71,143	315,902
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	568,476
Transfers out	(654,726)	(654,726)	(654,726)	-	(37,500)
Total other financing sources (uses)	(654,726)	(654,726)	(654,726)	-	530,976
Net change in fund balance	\$ -	\$ (6,670)	64,473	\$ 71,143	846,878
Fund balance (deficit), January 1			9,956,038		8,730,751
Fund balance (deficit), September 30			<u>\$ 10,020,511</u>		<u>\$ 9,577,629</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Sales Tax Improvements				
	Original Budgeted Amounts	Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES					
Sales tax collections	\$ 1,708,583	\$ 1,708,583	\$ 1,736,994	\$ 28,411	\$ 1,686,888
Total revenues	1,708,583	1,708,583	1,736,994	28,411	1,686,888
EXPENDITURES					
General government	-	-	-	-	6,570
Culture and recreation	15,000	233,322	20,000	(213,322)	8,000
Total expenditures	15,000	233,322	20,000	(213,322)	14,570
Excess (deficiency) of revenues over (under) expenditures	1,693,583	1,475,261	1,716,994	241,733	1,672,318
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	98,349	98,349	16,000
Transfers out	(2,106,083)	(2,112,266)	(2,211,840)	(99,575)	(2,534,506)
Total other financing sources (uses)	(2,106,083)	(2,112,266)	(2,113,491)	(1,226)	(2,518,506)
Net change in fund balance	<u>\$ (412,500)</u>	<u>\$ (637,004)</u>	<u>(396,497)</u>	<u>\$ 240,507</u>	<u>(846,188)</u>
Fund balance (deficit), January 1			4,830,726		5,626,656
Fund balance (deficit), September 30			<u>\$ 4,434,229</u>		<u>\$ 4,780,468</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Major Special Revenue Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Sales Tax Flood Control				
	Original Budgeted Amounts	Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES					
Sales tax collections	\$ 3,417,167	\$ 3,417,167	\$ 3,473,988	\$ 56,822	\$ 3,373,775
Intergovernmental	-	-	438,915	438,915	91,547
Interest income	15,716	15,716	-	(15,716)	-
Total revenues	<u>3,432,882</u>	<u>3,432,882</u>	<u>3,912,903</u>	<u>480,021</u>	<u>3,465,322</u>
EXPENDITURES					
General government	1,999,125	10,082,038	2,247,994	(7,834,044)	3,070,419
Total expenditures	<u>1,999,125</u>	<u>10,082,038</u>	<u>2,247,994</u>	<u>(7,834,044)</u>	<u>3,070,419</u>
Excess (deficiency) of revenues over (under) expenditures	1,433,757	(6,649,156)	1,664,909	8,314,065	394,903
OTHER FINANCING SOURCES (USES)					
Transfers in	617,226	617,226	617,226	-	-
Transfers out	(37,500)	(37,500)	(664,844)	(627,344)	(1,705,606)
Total other financing sources (uses)	<u>579,726</u>	<u>579,726</u>	<u>(47,618)</u>	<u>(627,344)</u>	<u>(1,705,606)</u>
Net change in fund balance	<u>\$ 2,013,483</u>	<u>\$ (6,069,430)</u>	1,617,291	<u>\$ 7,686,721</u>	(1,310,703)
Fund balance (deficit), January 1			11,298,564		12,983,515
Fund balance (deficit), September 30			<u>\$ 12,915,855</u>		<u>\$ 11,672,812</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actuals
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Sidewalk			
	Original & Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES				
Property tax collections	\$ -	\$ 791	\$ 791	\$ 3,348
Special assessment collections	-	29,577	29,577	14,560
Intergovernmental	-	90,000	90,000	-
Interest income	-	16	16	9
Total revenues	-	120,384	120,384	17,917
EXPENDITURES				
General government	90,000	34,256	(55,744)	58,853
Total expenditures	90,000	34,256	(55,744)	58,853
Excess (deficiency) of revenues over (under) expenditures	(90,000)	86,128	176,128	(40,936)
OTHER FINANCING SOURCES (USES)				
Transfer in	90,000	90,000	-	90,000
Total other financing sources (uses)	90,000	90,000	-	90,000
Net change in fund balance	<u>\$ -</u>	176,128	<u>\$ 176,128</u>	49,064
Fund balance (deficit), January 1		29,354		45,012
Fund balance (deficit), September 30		<u>\$ 205,482</u>		<u>\$ 94,076</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Street Improvements				
	Original Budgeted Amounts	Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES					
Property tax collections	\$ -	\$ -	\$ 41	\$ 41	\$ 2,582
Intergovernmental	-	-	993,606	993,606	1,489,244
Miscellaneous income	-	-	460	460	-
Total revenues	-	-	994,107	994,107	1,491,826
EXPENDITURES					
Highways and streets	2,175,000	2,711,962	2,101,804	(610,158)	2,333,552
Total expenditures	2,175,000	2,711,962	2,101,804	(610,158)	2,333,552
Excess (deficiency) of revenues over (under) expenditures	(2,175,000)	(2,711,962)	(1,107,697)	1,604,265	(841,726)
OTHER FINANCING SOURCES (USES)					
Transfer in	2,175,000	2,175,000	2,199,722	24,722	2,279,204
Transfers out	-	-	-	-	(215,023)
Total other financing sources (uses)	2,175,000	2,175,000	2,199,722	24,722	2,064,181
Net change in fund balance	\$ -	\$ (536,962)	1,092,025	\$ 1,628,987	1,222,455
Fund balance (deficit), January 1			4,664,797		4,328,648
Fund balance (deficit), September 30			<u>\$ 5,756,822</u>		<u>\$ 5,551,103</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Demolitions				
	Original Budgeted Amounts	Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES					
Property tax collections	\$ -	\$ -	\$ 8,754	\$ 8,754	\$ 19,440
Special assessment collections	-	-	113,173	113,173	7,603
Interest income	-	-	333	333	-
Miscellaneous income	-	-	60	60	120
Total revenues	-	-	122,320	122,320	27,163
EXPENDITURES					
General government	-	18,731	1,483	1,483	52
Total expenditures	-	18,731	1,483	1,483	52
Excess (deficiency) of revenues over (under) expenditures	-	(18,731)	120,837	120,837	27,111
OTHER FINANCING SOURCES (USES)					
Transfers out	-	-	(1,310)	(1,310)	(38,644)
Total other financing sources (uses)	-	-	(1,310)	(1,310)	(38,644)
Net change in fund balance	\$ -	\$ (18,731)	119,527	\$ 119,527	(11,533)
Fund balance (deficit), January 1			1,046,407		1,059,854
Fund balance (deficit), September 30			<u>\$ 1,165,934</u>		<u>\$ 1,048,321</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

Sales Tax Property Tax Relief - 2nd Penny				
	Original & Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES				
Sales tax collections	\$ 2,050,300	\$ 2,084,393	\$ 34,093	\$ 2,024,267
Total revenues	<u>2,050,300</u>	<u>2,084,393</u>	<u>34,093</u>	<u>2,024,267</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,050,300)	(2,050,300)	-	(2,273,432)
Total other financing sources (uses)	<u>(2,050,300)</u>	<u>(2,050,300)</u>	<u>-</u>	<u>(2,273,432)</u>
Net change in fund balance	<u>\$ -</u>	<u>34,093</u>	<u>\$ 34,093</u>	<u>(249,165)</u>
Fund balance (deficit), January 1		<u>446,778</u>		<u>353,404</u>
Fund balance (deficit), September 30		<u>\$ 480,871</u>		<u>\$ 104,239</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Sales Tax Infrastructure			
	Original & Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES				
Sales tax collections	\$ 2,733,733	\$ 2,779,190	\$ 45,457	\$ 2,699,020
Miscellaneous income	-	-	-	14,125
Total revenues	2,733,733	2,779,190	45,457	2,713,145
OTHER FINANCING SOURCES (USES)				
Transfers out	(3,412,500)	(3,412,500)	-	(4,573,814)
Total other financing sources (uses)	(3,412,500)	(3,412,500)	-	(4,573,814)
Net change in fund balance	<u>\$ (678,767)</u>	(633,310)	<u>\$ 45,457</u>	(1,860,669)
Fund balance (deficit), January 1		7,694,952		9,361,205
Fund balance (deficit), September 30		<u>\$ 7,061,642</u>		<u>\$ 7,500,536</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Sales Tax Community Facilities				
	Original Budgeted Amounts	Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES					
Sales tax collections	\$ 2,050,300	\$ 2,050,300	\$ 2,084,393	\$ 34,093	\$ 2,024,265
Total revenues	2,050,300	2,050,300	2,084,393	34,093	2,024,265
EXPENDITURES					
Culture and recreation	3,584,592	3,401,067	69,928	(3,331,139)	236,425
Total expenditures	3,584,592	3,401,067	69,928	(3,331,139)	236,425
Excess (deficiency) of revenues over (under) expenditures	(1,534,292)	(1,350,767)	2,014,465	3,365,232	1,787,840
OTHER FINANCING SOURCES (USES)					
Transfer in	-	-	84,792	84,792	-
Transfers out	(37,500)	(612,717)	(663,191)	(50,474)	(37,500)
Total other financing sources (uses)	(37,500)	(612,717)	(578,399)	34,318	(37,500)
Net change in fund balance	<u>\$ (1,571,792)</u>	<u>\$ (1,963,484)</u>	1,436,066	<u>\$ 3,399,550</u>	1,750,340
Fund balance (deficit), January 1			5,780,863		5,640,828
Fund balance (deficit), September 30			<u>\$ 7,216,929</u>		<u>\$ 7,391,168</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

CDBG - Disaster Recovery \$67.5M					
	Original Budgeted Amounts	Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES					
Intergovernmental	\$ -	\$ -	\$ 109,272	\$ 109,272	\$ 174,234
Interest income	-	-	25	25	73
Miscellaneous	-	-	10,762	10,762	25
Total revenues	-	-	120,059	120,059	174,332
EXPENDITURES					
General government	-	803,807	271,784	(532,023)	174,332
Total expenditures	-	803,807	271,784	(532,023)	174,332
Excess (deficiency) of revenues over (under) expenditures	-	(803,807)	(151,725)	652,082	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	151,725	151,725	-
Total other financing sources (uses)	-	-	151,725	151,725	-
Net change in fund balance	\$ -	\$ (803,807)	-	\$ 803,807	-
Fund balance (deficit), January 1			-		-
Fund balance (deficit), September 30			\$ -		\$ -

City of Minot, North Dakota
Schedule of Revenue, Expenditures, and Changes in Fund Balance, Budget and Actual
Major Special Revenue Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	CDBG - Disaster Recovery \$35M				
	Original Budgeted Amounts	Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES					
Intergovernmental	\$ -	\$ -	\$ 163,375	\$ 163,375	\$ 613,828
Total revenues	-	-	163,375	163,375	613,828
EXPENDITURES					
General government	-	401,859	128,375	(273,484)	613,828
Total expenditures	-	401,859	128,375	(273,484)	613,828
Excess (deficiency) of revenues over (under) expenditures	-	(401,859)	35,000	436,859	-
OTHER FINANCING SOURCES (USES)					
Transfers out	-	-	(35,000)	(35,000)	-
Total other financing sources (uses)	-	-	(35,000)	(35,000)	-
Net change in fund balance	<u>\$ -</u>	<u>\$ (401,859)</u>	<u>-</u>	<u>\$ 401,859</u>	<u>-</u>
Fund balance (deficit), January 1			<u>-</u>		<u>-</u>
Fund balance (deficit), September 30			<u>\$ -</u>		<u>\$ -</u>

City of Minot, North Dakota
Schedule of Revenue, Expenditures, and Changes in Fund Balance, Budget and Actual
Major Special Revenue Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	National Disaster Resilience \$74.3M				
	Original Budgeted Amounts	Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES					
Intergovernmental	\$ -	\$ -	\$ 3,548,543	\$ 3,548,543	\$ 1,318,837
Miscellaneous	-	-	145,000	145,000	-
Total revenues	-	-	3,693,543	3,693,543	1,318,837
EXPENDITURES					
General government	-	40,477,732	3,558,942	(36,918,790)	1,318,837
Total expenditures	-	40,477,732	3,558,942	(36,918,790)	1,318,837
Excess (deficiency) of revenues over (under) expenditures	-	(40,477,732)	134,601	40,612,333	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	35,000	35,000	-
Total other financing sources (uses)	-	-	35,000	35,000	-
Net change in fund balance	\$ -	\$ (40,477,732)	169,601	\$ 40,647,333	-
Fund balance (deficit), January 1			-		-
Fund balance (deficit), September 30			\$ 169,601		\$ -

**City of Minot, North Dakota
Nonmajor Debt Service Funds**

Highway Debt – is a debt service fund established to accumulate the resources used to pay the principal and interest on bonds for paving and street projects maturing in future years.

City of Minot, North Dakota
Balance Sheet
Nonmajor Debt Service Fund
September 30, 2018
With Comparative Totals for September 30, 2017

	Highway Debt 2018	Highway Debt 2017
ASSETS		
Cash and investments	\$ 41,519	\$ 147,793
Restricted cash and investments	678,220	764,959
Taxes receivable current	223,864	220,312
Taxes receivable delinquent	61,068	29,580
Advance to other funds	95,000	103,527
Total assets	<u>\$ 1,099,671</u>	<u>\$ 1,266,171</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	\$ 284,932	\$ 249,892
Total deferred inflows of resources	<u>284,932</u>	<u>249,892</u>
FUND BALANCE		
Nonspendable	95,000	103,527
Restricted	678,220	764,959
Assigned	41,519	147,793
Total fund balance	<u>814,739</u>	<u>1,016,279</u>
Total deferred inflows and fund balance	<u>\$ 1,099,671</u>	<u>\$ 1,266,171</u>

City of Minot, North Dakota
Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Debt Service Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Highway Debt 2018	Highway Debt 2017
REVENUES		
Property tax collections	\$ 2,736,374	\$ 2,832,255
Total revenues	<u>2,736,374</u>	<u>2,832,255</u>
EXPENDITURES		
Debt service		
Principal retirement	1,850,000	2,480,000
Interest and fiscal charges	575,465	610,417
Total expenditures	<u>2,425,465</u>	<u>3,090,417</u>
Excess (deficiency) of revenues over (under) expenditures	310,909	(258,162)
OTHER FINANCING SOURCES (USES)		
Transfers in	2,396	3,071
Transfers out	(62)	(6,138)
Total other financing sources (uses)	<u>2,334</u>	<u>(3,067)</u>
Net change in fund balance	313,243	(261,229)
Fund balance (deficit), January 1	501,496	1,277,508
Fund balance (deficit), September 30	<u>\$ 814,739</u>	<u>\$ 1,016,279</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures, and Changes in Fund Balance, Budget and Actual
Nonmajor Debt Service Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Highway Debt			
	Original & Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES				
Property tax collections	\$ 2,249,272	\$ 2,736,374	\$ 487,102	\$ 2,832,255
Total revenues	2,249,272	2,736,374	487,102	2,832,255
EXPENDITURES				
Debt service				
Principal retirement	1,675,313	1,850,000	174,688	2,480,000
Interest and fiscal charges	606,356	575,465	(30,891)	610,417
Total expenditures	2,281,668	2,425,465	143,797	3,090,417
Excess (deficiency) of revenues over (under) expenditures	(32,396)	310,909	343,305	(258,162)
OTHER FINANCING SOURCES (USES)				
Transfers in	32,396	2,396	(30,000)	3,071
Transfers out	-	(62)	(62)	(6,138)
Total other financing sources (uses)	32,396	2,334	(30,062)	(3,067)
Net change in fund balance	\$ -	313,243	\$ 313,243	(261,229)
Fund balance (deficit), January 1		501,496		1,277,508
Fund balance (deficit), September 30		\$ 814,739		\$ 1,016,279

City of Minot, North Dakota
Nonmajor Capital Project Funds

CAPITAL PROJECT FUNDS Funds used to account for and report financial resources restricted, committed, or assigned to expenditure for capital outlays (items with a value greater than \$5,000) including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of funds or for assets held in trust for individuals, private organizations, or other governments. (GASB Statement No. 54, paragraph 33)

Special Assessment Capital - To account for the financing of public improvements or services deemed advisable to benefit the properties against which special assessments are levied.

Fire Equipment - To account for the resources used for the purchase of budgeted fire capital assets. Funding is provided by ND Century Code Sec. 57-15-42 upon a 60% vote of approval by the electorate.

Equipment Purchase - To account for the resources used for the purchase and replacement of capital equipment for various City departments. Funding is provided by the sanitation and water and sewer utility funds and the mill levy.

Flood Control Capital - To account for capital resources used towards flood control projects within the City of Minot. Funding is provided by sales tax collections.

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Capital Project Funds
September 30, 2018
With Comparative Totals for September 30, 2017

	Special Assessment Capital	Fire Equipment	Equipment Purchase	Flood Control Capital	Total 2018	Total 2017
ASSETS						
Cash and investments	\$ 52,867	\$ 870,034	\$ 1,107,550	\$ -	\$ 2,030,451	\$ 1,421,825
Restricted cash and investments	-	-	-	-	-	58,416
Taxes receivable current	-	44,082	52,556	-	96,638	51,043
Taxes receivable delinquent	-	7,022	29,594	-	36,616	35,704
Intergovernmental receivable	-	7,995	59,544	161,234	228,773	467,024
Total assets	<u>\$ 52,867</u>	<u>\$ 929,133</u>	<u>\$ 1,249,244</u>	<u>\$ 161,234</u>	<u>\$ 2,392,478</u>	<u>\$ 2,034,012</u>
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ 3,141	\$ -	\$ 3,141	\$ 6,079
Due to other funds	-	-	-	4,074,198	4,074,198	-
Total liabilities	<u>-</u>	<u>-</u>	<u>3,141</u>	<u>4,074,198</u>	<u>4,077,339</u>	<u>6,079</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	51,104	82,150	-	133,254	86,747
Total deferred inflows of resources	<u>-</u>	<u>51,104</u>	<u>82,150</u>	<u>-</u>	<u>133,254</u>	<u>86,747</u>
FUND BALANCE						
Restricted	-	-	-	-	-	100,038
Assigned	52,867	878,029	1,163,953	-	2,094,849	1,841,148
Unassigned	-	-	-	(3,912,964)	(3,912,964)	-
Total fund balance	<u>52,867</u>	<u>878,029</u>	<u>1,163,953</u>	<u>(3,912,964)</u>	<u>(1,818,115)</u>	<u>1,941,186</u>
Total liabilities, inflows and fund balance	<u>\$ 52,867</u>	<u>\$ 929,133</u>	<u>\$ 1,249,244</u>	<u>\$ 161,234</u>	<u>\$ 2,392,478</u>	<u>\$ 2,034,012</u>

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Project Funds
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Special Assessment Capital	Fire Equipment	Equipment Purchase	Flood Control Capital	Total 2018	Total 2017
REVENUES						
Property tax collections	\$ -	\$ 538,535	\$ 640,322	\$ -	\$ 1,178,857	\$ 716,296
Intergovernmental	79,982	280,723	148,136	47,030	555,871	78,777
Miscellaneous	-	20,000	26,645	-	46,645	61,542
Total revenues	79,982	839,258	815,103	47,030	1,781,373	856,615
EXPENDITURES						
Capital outlay						
Contracted work	162,172	195,694	39,687	3,420,021	3,817,574	1,335,633
Equipment	-	308,357	959,902	-	1,268,259	622,104
Other	11,099	2,120	320	15,014	28,553	18,744
Acquisitions	-	-	-	9,605	9,605	238,595
Engineering	10,694	16,023	-	689,676	716,393	65,686
Total expenditures	183,965	522,194	999,909	4,134,316	5,840,384	2,280,762
Excess (deficiency) of revenues over (under) expenditures	(103,983)	317,064	(184,806)	(4,087,286)	(4,059,011)	(1,424,147)
OTHER FINANCING SOURCES (USES)						
Revenue bonds issued	-	-	-	145,758	145,758	-
Sale of City property	-	-	79,389	-	79,389	27,998
Transfers in	-	27,272	469,056	1,065	497,393	1,863,276
Transfers out	(6,951)	-	(78,976)	-	(85,927)	(29,674)
Total other financing sources (uses)	(6,951)	27,272	469,469	146,823	636,613	1,861,600
Net change in fund balance	(110,934)	344,336	284,663	(3,940,463)	(3,422,398)	437,453
Fund balance (deficit), January 1	163,801	533,693	879,290	27,499	1,604,283	1,503,733
Fund balance (deficit), September 30	\$ 52,867	\$ 878,029	\$ 1,163,953	\$ (3,912,964)	\$ (1,818,115)	\$ 1,941,186

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Capital Project Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Fire Equipment				
	Original Budgeted Amounts	Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES					
Property tax collections	\$ 442,913	\$ 446,059	\$ 538,535	\$ 92,476	\$ 410,657
Intergovernmental	-	204,546	280,723	76,177	5,799
Miscellaneous	-	15,000	20,000	5,000	13,000
Total revenues	442,913	665,605	839,258	173,653	429,456
EXPENDITURES					
Capital outlay					
Contracted work	-	-	195,694	195,694	-
Equipment	442,913	686,059	308,357	(377,702)	18,796
Other	-	-	2,120	2,120	-
Acquisitions	-	-	-	-	226,545
Engineering	-	-	16,023	16,023	23,148
Total expenditures	442,913	686,059	522,194	(163,865)	268,489
Excess (deficiency) of revenues over (under) expenditures	-	(20,454)	317,064	337,518	160,967
OTHER FINANCING SOURCES (USES)					
Transfers in	-	20,454	27,272	6,818	210
Total other financing sources (uses)	-	20,454	27,272	6,818	210
Net change in fund balance	\$ -	\$ -	344,336	\$ 344,336	161,177
Fund balance (deficit), January 1			533,693		373,359
Fund balance (deficit), September 30			<u>\$ 878,029</u>		<u>\$ 534,536</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Capital Project Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Equipment Purchase				
	Original Budgeted Amounts	Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES					
Property tax collections	\$ 528,060	\$ 508,565	\$ 640,322	\$ 131,758	\$ 305,639
Intergovernmental	391,546	393,763	148,136	(245,627)	31,356
Miscellaneous	-	20,404	26,645	6,241	15,725
Total revenues	919,606	922,731	815,103	(107,628)	352,720
EXPENDITURES					
Capital outlay					
Contracted work	-	-	39,687	39,687	26,381
Equipment	1,358,356	1,668,258	959,902	(708,356)	603,308
Other	-	-	320	320	94
Total expenditures	1,358,356	1,668,258	999,909	(668,349)	629,783
Excess (deficiency) of revenues over (under) expenditures	(438,750)	(745,527)	(184,806)	560,721	(277,063)
OTHER FINANCING SOURCES (USES)					
Sale of City property	-	58,425	79,389	20,964	27,998
Transfers in	405,000	384,740	469,056	84,316	327,063
Transfers out	-	-	(78,976)	(78,976)	(24,780)
Total other financing sources (uses)	405,000	443,165	469,469	26,304	330,281
Net change in fund balance	<u>\$ (33,750)</u>	<u>\$ (302,362)</u>	284,663	<u>\$ 587,025</u>	53,218
Fund balance (deficit), January 1			879,290		794,235
Fund balance (deficit), September 30			<u>\$ 1,163,953</u>		<u>\$ 847,453</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Capital Project Fund
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Flood Control Capital				
	Original Budgeted Amounts	Final Budgeted Amounts	2018 Actual Amounts	Variance with Final Budget	2017 Actual Amounts
REVENUES					
Intergovernmental	\$ -	\$ -	\$ 47,030	\$ 47,030	\$ 41,622
Total revenues	-	-	47,030	47,030	41,622
EXPENDITURES					
Capital outlay					
Contracted work	\$ 12,140,625	\$ 22,716,320	\$ 3,420,021	\$ (8,720,604)	\$ 1,196,027
Other	-	-	15,014	15,014	3,688
Acquisitions	-	-	9,605	9,605	12,050
Engineering	-	-	689,676	689,676	-
Total expenditures	12,140,625	22,716,320	4,134,316	(8,006,309)	1,211,765
Excess (deficiency) of revenues over (under) expenditures	(12,140,625)	(22,716,320)	(4,087,286)	8,053,339	(1,170,143)
OTHER FINANCING SOURCES (USES)					
Sales tax bonds issued	12,140,625	12,140,625	-	(12,140,625)	-
Revenue bonds issued	-	-	145,758	145,758	-
Transfers in	-	-	1,065	1,065	1,536,003
Total other financing sources (uses)	12,140,625	12,140,625	146,823	(11,993,802)	1,536,003
Net change in fund balance	\$ -	<u>\$(10,575,695)</u>	(3,940,463)	<u>\$ (3,940,463)</u>	365,860
Fund balance (deficit), January 1			27,499		(265,822)
Fund balance (deficit), September 30			<u><u>\$(3,912,964)</u></u>		<u><u>\$ 100,038</u></u>

City of Minot, North Dakota Nonmajor Enterprise Funds

ENTERPRISE FUNDS – Funds for operations (a) financed and operated in a manner similar to private enterprises, where the intent of the governing body is to provide goods or services to the general public on a continuing basis where the expenses, including depreciation, be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Cemetery - To account for the provisions of burial services for the residents of the City and surrounding area. All activities necessary to provide such services are accounted for in this fund, including but not limited to, administration, operations, maintenance, and sale of burial plots and related services.

Parking Authority - To account for the provisions of providing parking for the Central Business District of the City of Minot. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, and maintenance.

Parking Ramps - To account for the provisions of providing parking for the Central and Renaissance Parking Ramps located in the Downtown Business District for the City of Minot. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, and maintenance.

City of Minot, North Dakota
Combining Statement of Net Position
Nonmajor Proprietary Funds
September 30, 2018
With Comparative Totals for September 30, 2017

	Nonmajor Business-Type Activities			Total Nonmajor Proprietary Funds 2018	Total Nonmajor Proprietary Funds 2017
	Cemetery	Parking Authority	Parking Ramps		
ASSETS					
Current					
Cash and cash equivalents	\$ 407,457	\$ 229,943	\$ 124,985	\$ 762,385	\$ 561,096
Taxes receivable current	16,155	-	-	16,155	17,223
Taxes receivable delinquent	5,680	-	-	5,680	3,857
Accounts receivable	20,320	-	-	20,320	18,236
Prepaid	-	-	5,453	5,453	-
Total current assets	449,612	229,943	130,438	809,993	600,412
Noncurrent assets					
Other assets - capital credits	5,719	1,438	-	7,157	7,001
Net OPEB asset	37	-	-	37	-
Capital assets					
Land	179,504	136,397	-	315,901	315,901
Buildings	150,885	-	-	150,885	150,885
Equipment	273,373	322,867	-	596,240	602,380
Infrastructure	489,985	17,228	-	507,213	482,387
Total capital assets	1,093,747	476,492	-	1,570,239	1,551,553
Less-accumulated depreciation	(455,002)	(334,113)	-	(789,115)	(730,187)
Net capital assets	638,745	142,379	-	781,124	821,366
Total assets	1,094,113	373,760	130,438	1,598,311	1,428,779
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources related to pension	4,711	-	-	4,711	59,343
Total deferred outflows of resources	4,711	-	-	4,711	59,343
LIABILITIES					
Current liabilities					
Accounts payable	101	-	-	101	240
Accrued salaries payable	9,056	-	368	9,424	7,209
Total current liabilities	9,157	-	368	9,525	7,449
Long-term liabilities					
Customer deposits	-	600	-	600	600
Net pension liability	140,673	-	-	140,673	499,203
Total long-term liabilities	140,673	600	-	141,273	499,803
Total liabilities	149,830	600	368	150,798	507,252
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources related to pension	208,609	-	-	208,609	49,899
Deferred inflows of resources related to OPEB	190	-	-	190	-
Total deferred inflows of resources	208,799	-	-	208,799	49,899
NET POSITION					
Invested in capital assets	638,745	142,379	-	781,124	821,366
Unrestricted net position	101,450	230,781	130,070	462,301	109,605
Total net position	\$ 740,195	\$ 373,160	\$ 130,070	\$ 1,243,425	\$ 930,971

City of Minot, North Dakota
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Nonmajor Proprietary Funds
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Nonmajor Business-Type Activities			Total Nonmajor Proprietary Funds 2018	Total Nonmajor Proprietary Funds 2017
	Cemetery	Parking Authority	Parking Ramps		
OPERATING REVENUES					
Charges for services	\$ 196,045	\$ 34,969	\$ 18,806	\$ 249,820	\$ 257,908
Total operating revenues	196,045	34,969	18,806	249,820	257,908
OPERATING EXPENSES					
Salaries	176,015	-	10,079	186,094	178,389
Employee benefits	80,456	-	2,317	82,773	81,422
Professional services	-	-	-	-	279
Property services	10,359	4,793	33,165	48,317	21,349
Purchased services	5,169	1,051	10,030	16,250	6,084
Supplies	12,087	1,019	10,391	23,497	13,039
Sundry	31,856	3,809	-	35,665	32,565
Depreciation	59,901	431	-	60,332	36,874
Total operating expenses	375,843	11,103	65,982	452,928	370,001
Operating income (loss)	(179,798)	23,866	(47,176)	(203,108)	(112,093)
NON-OPERATING REVENUES (EXPENSES)					
Property tax collections	209,351	-	-	209,351	225,981
Intergovernmental revenues (expenses)	-	-	-	-	(339)
Miscellaneous income (expense)	572	28	-	600	5,436
Gain (loss) on sale of capital assets	-	-	-	-	5,500
Total non-operating revenues (expenses)	209,923	28	-	209,951	236,578
Income (loss) before contributions and transfers	30,125	23,894	(47,176)	6,843	124,485
Transfers in	47,361	-	177,246	224,607	31,763
Total contributions and transfers	47,361	-	177,246	224,607	31,763
Change in net position	77,486	23,894	130,070	231,450	156,248
Net position, January 1	662,709	349,266	-	1,011,975	774,723
Net position, September 30	\$ 740,195	\$ 373,160	\$ 130,070	\$ 1,243,425	\$ 930,971

City of Minot, North Dakota
Combining Statement of Cash Flows
Nonmajor Proprietary Funds
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Nonmajor Business-Type Activities			Total Nonmajor Proprietary Funds 2018	Total Nonmajor Proprietary Funds 2017
	Cemetery	Parking Authority	Parking Ramps		
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 184,209	\$ 41,922	\$ 13,353	\$ 239,484	\$ 267,798
Payments to suppliers	(66,553)	(11,103)	(53,586)	(131,242)	(106,907)
Payments to employees	(268,968)	-	(12,028)	(280,996)	(279,991)
Due from other agencies	14	-	-	14	5,565
Net cash provided (used) by operating activities	(151,298)	30,790	(52,261)	(172,769)	(113,535)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Taxes received	209,923	28	-	209,951	231,078
Transfers in	47,361	-	177,246	224,607	31,763
Net cash provided (used) by noncapital financing activities	257,284	28	177,246	434,558	262,841
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	(13,860)	-	-	(13,860)	(18,013)
Disposal of capital asset	-	-	-	-	5,500
Net cash provided (used) by capital and related financing activities	(13,860)	-	-	(13,860)	(12,513)
CASH FLOWS FROM INVESTING ACTIVITIES					
Net increase (decrease) in cash and cash equivalents	92,126	30,818	124,985	247,929	136,793
Cash and investments, January 1	315,331	199,125	-	514,456	424,303
Cash and investments, September 30	\$ 407,457	\$ 229,943	\$ 124,985	\$ 762,385	\$ 561,096
Cash and cash equivalents are comprised of the following:					
Cash and cash equivalents	\$ 407,457	\$ 229,943	\$ 124,985	\$ 762,385	\$ 561,096
Total cash and equivalents on the Statement of Net Position	\$ 407,457	\$ 229,943	\$ 124,985	\$ 762,385	\$ 561,096
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ (179,798)	\$ 23,866	\$ (47,176)	\$ (203,108)	\$ (112,093)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities					
Depreciation expense	59,901	431	-	60,332	36,874
Change in assets and liabilities:					
Taxes receivable	(9,444)	-	-	(9,444)	649
Receivables, net	(2,392)	6,953	-	4,561	9,159
Intergovernmental receivable	141	-	-	141	9,149
Prepaid	-	-	(5,453)	(5,453)	82
Accounts payable	(7,082)	(431)	-	(7,513)	(33,591)
Accrued salaries payable	4,496	-	368	4,864	2,527
Accrued interest payable	(16,993)	-	-	(16,993)	(22,707)
Other assets	(127)	(29)	-	(156)	(3,584)
Net cash provided (used) by operating activities	\$ (151,298)	\$ 30,790	\$ (52,261)	\$ (172,769)	\$ (113,535)

City of Minot, North Dakota
Internal Service Funds

INTERNAL SERVICE FUNDS - To account for the financing of goods or services provided by one department or agency of a government to other departments or agencies on a cost reimbursement basis.

Central Garage - To account for the cost of providing fuel, maintenance and repairs to vehicles and equipment of all City departments.

Self Insurance - To account for the cost of providing health insurance to City of Minot employees and retirees.

City of Minot, North Dakota
Combining Statement of Net Position
Internal Service Funds
September 30, 2018
With Comparative Totals for September 30, 2017

	Central Garage	Self Insurance	Total Internal Service Funds 2018	Total Internal Service Funds 2017
ASSETS				
Cash and investments	\$ 143,593	\$ 2,923,555	\$ 3,067,148	\$ 2,614,803
Accounts receivable	22	4,118	4,140	-
Inventory	314,259	-	314,259	347,618
Other assets - capital credits	2,232	-	2,232	2,232
Total assets	<u>460,106</u>	<u>2,927,673</u>	<u>3,387,779</u>	<u>2,964,653</u>
LIABILITIES				
Accounts payable	29,373	-	29,373	148,189
Total liabilities	<u>29,373</u>	<u>-</u>	<u>29,373</u>	<u>148,189</u>
NET POSITION				
Unrestricted	430,733	2,927,673	3,358,406	2,816,464
Total net position	<u>\$ 430,733</u>	<u>\$ 2,927,673</u>	<u>\$ 3,358,406</u>	<u>\$ 2,816,464</u>

City of Minot, North Dakota
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Central Garage	Self Insurance	Total Internal Service Funds 2018	Total Internal Service Funds 2017
OPERATING REVENUES				
Sales	\$ 859,212	\$ -	\$ 859,212	\$ 771,235
Cost of goods sold	(858,258)	-	(858,258)	(770,777)
Gross margin	954	-	954	458
Charges for services				
Employer	-	2,120,351	2,120,351	2,104,761
Employee	-	627,425	627,425	637,914
Miscellaneous	23,510	-	23,510	79,881
Total operating revenues	24,464	2,747,776	2,772,240	2,823,014
OPERATING EXPENSES				
Insurance claims	-	2,200,879	2,200,879	2,481,334
Total operating expenses	-	2,200,879	2,200,879	2,481,334
Operating income (loss)	24,464	546,897	571,361	341,680
NON-OPERATING REVENUES (EXPENSES)				
Miscellaneous income (expense)	(38,966)	15,534	(23,432)	(156,665)
Total non-operating revenues (expenses)	(38,966)	15,534	(23,432)	(156,665)
Income (loss) before transfers	(14,502)	562,431	547,929	185,015
Change in net position	(14,502)	562,431	547,929	185,015
Net position, January 1	445,235	2,365,242	2,810,477	2,631,449
Net position, September 30	\$ 430,733	\$ 2,927,673	\$ 3,358,406	\$ 2,816,464

City of Minot, North Dakota
Combining Statement of Cash Flows
Internal Service Funds
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Central Garage	Self Insurance	Total Internal Service Funds 2018	Total Internal Service Funds 2017
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 927,825	\$ 2,744,273	\$ 3,672,098	\$ 3,607,501
Payments to suppliers	(888,901)	(2,475,125)	(3,364,026)	(3,308,573)
Net cash provided (used) by operating activities	38,924	269,148	308,072	298,928
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Internal activity - payments to other funds	(38,966)	-	(38,966)	(156,665)
Net cash provided (used) by noncapital financing activities	(38,966)	15,534	(23,432)	(156,665)
CASH FLOWS FROM INVESTING ACTIVITIES				
Net increase in cash and cash equivalents	(42)	284,682	284,640	142,263
Cash and investments, January 1	143,635	2,638,873	2,782,508	2,472,540
Cash and investments, September 30	\$ 143,593	\$ 2,923,555	\$ 3,067,148	\$ 2,614,803
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ 24,464	\$ 546,897	\$ 571,361	\$ 341,680
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Change in assets and liabilities				
Receivables, net	(22)	(3,503)	(3,525)	71
Inventory	45,125	-	45,125	13,639
Accounts payable	(30,643)	(126,633)	(157,276)	79,841
Insurance claims payable	-	(147,613)	(147,613)	(136,303)
Net cash provided (used) by operating activities	\$ 38,924	\$ 269,148	\$ 308,072	\$ 298,928

City of Minot, North Dakota

Agency Funds

AGENCY FUNDS - Funds used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. (SGAS 34) Additional information is provided below for some of the major funds in this category.

Payroll Deductions - To account for the receipt and disbursement of employee payroll deductions on a monthly basis.

Employer Social Security - To account for the receipt and disbursement of employer and employee contributions to social security.

Hotel/Motel Tax - To account for the receipt and disbursement of hotel/motel tax as collected and distributed by the City to the Convention and Visitor's Bureau and the All Season's Arena.

Community Development Block Grant and Economic Development Administration - To account for resources provided by the Community Development Block Grants and the Economic Development Administration.

City of Minot, North Dakota
Combining Statement of Net Position
Agency Funds
September 30, 2018
With Comparative Totals for September 30, 2017

	Payroll Deductions	Employer Social Security	Hotel/ Motel Tax	CDBG/ EDA	Total Agency Funds 2018	Total Agency Funds 2017
ASSETS						
Cash and investments	\$ 162,738	\$ -	\$ 275,194	\$ -	\$ 437,932	\$ 368,672
Accounts receivable	180	-	7,756	-	7,936	5,173
Total assets	<u>\$ 162,918</u>	<u>\$ -</u>	<u>\$ 282,950</u>	<u>\$ -</u>	<u>\$ 445,868</u>	<u>\$ 373,845</u>
LIABILITIES						
Accounts payable	\$ 162,918	\$ -	\$ 282,950	\$ -	\$ 445,868	\$ 373,845
Total liabilities	<u>\$ 162,918</u>	<u>\$ -</u>	<u>\$ 282,950</u>	<u>\$ -</u>	<u>\$ 445,868</u>	<u>\$ 373,845</u>

City of Minot, North Dakota
Combining Statements of Changes in Assets and Liabilities - Agency Funds
For the Year-to-Date as of September 30, 2018
With Comparative Totals for September 30, 2017

	Beginning	Additions	Deletions	Ending
PAYROLL DEDUCTIONS				
Assets				
Cash and investments	\$ 328,825	\$ 5,096,032	\$ 5,262,119	\$ 162,738
Accounts receivable	7,061	1,385	8,266	180
Total assets	<u>\$ 335,886</u>	<u>\$ 5,097,417</u>	<u>\$ 5,270,385</u>	<u>\$ 162,918</u>
Liabilities				
Accounts payable	\$ 335,886	\$ 700,136	\$ 527,168	\$ 162,918
Total liabilities	<u>\$ 335,886</u>	<u>\$ 700,136</u>	<u>\$ 527,168</u>	<u>\$ 162,918</u>
EMPLOYER SOCIAL SECURITY				
Intergovernmental receivable	\$ 828	\$ (828)	\$ -	\$ -
Liabilities				
Accounts payable	\$ 828	\$ 828	\$ -	\$ -
Total liabilities	<u>\$ 828</u>	<u>\$ 828</u>	<u>\$ -</u>	<u>\$ -</u>
HOTEL/MOTEL TAX				
Assets				
Cash and investments	\$ 64,254	\$ 648,502	\$ 437,562	\$ 275,194
Accounts receivable	118,123	630,808	741,175	7,756
Intergovernmental receivable	1,932	-	1,932	-
Due from other funds	47	-	47	-
Total assets	<u>\$ 184,356</u>	<u>\$ 1,279,310</u>	<u>\$ 1,180,716</u>	<u>\$ 282,950</u>
Liabilities				
Accounts payable	\$ 184,356	\$ -	\$ 98,594	\$ 282,950
Total liabilities	<u>\$ 184,356</u>	<u>\$ -</u>	<u>\$ 98,594</u>	<u>\$ 282,950</u>
CDBG/EDA				
Assets				
Accounts receivable	\$ 47	\$ (47)	\$ -	\$ -
Intergovernmental receivable	2,234	(2,234)	-	-
Total assets	<u>\$ 2,281</u>	<u>\$ (2,281)</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities				
Accounts payable	\$ 2,234	\$ -	\$ (2,234)	\$ -
Due to other funds	47	-	(47)	-
Total liabilities	<u>\$ 2,281</u>	<u>\$ -</u>	<u>\$ (2,281)</u>	<u>\$ -</u>
TOTAL SEPTEMBER 30, 2018				
Assets				
Cash and investments	\$ 393,079	\$ 5,744,534	\$ 5,699,681	\$ 437,932
Accounts receivable	125,231	632,146	749,441	7,936
Intergovernmental receivable	4,994	(3,062)	1,932	-
Due from other funds	47	-	47	-
Total assets	<u>\$ 523,351</u>	<u>\$ 6,373,618</u>	<u>\$ 6,451,101</u>	<u>\$ 445,868</u>
Liabilities				
Accounts payable	\$ 523,304	\$ 700,964	\$ 623,528	\$ 445,868
Due to other funds	47	-	(47)	-
Total liabilities	<u>\$ 523,351</u>	<u>\$ 700,964</u>	<u>\$ 623,481</u>	<u>\$ 445,868</u>
TOTAL SEPTEMBER 30, 2017				
Assets				
Cash and investments	\$ -	\$ 6,423,121	\$ 6,054,449	\$ 368,672
Taxes receivable current	-	6	6	-
Accounts receivable	-	660,179	655,006	5,173
Intergovernmental receivable	-	56,085	56,085	-
Total assets	<u>\$ -</u>	<u>\$ 7,139,391</u>	<u>\$ 6,765,546</u>	<u>\$ 373,845</u>
Liabilities				
Accounts payable	\$ 368,287	\$ 533,567	\$ 389,639	\$ 373,845
Total liabilities	<u>\$ 368,287</u>	<u>\$ 533,567</u>	<u>\$ 389,639</u>	<u>\$ 373,845</u>

City of Minot, North Dakota
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedule by Source September 30, 2018 and 2017

GOVERNMENTAL FUNDS CAPITAL ASSETS

	2018	2017
Land	\$ 80,072,346	\$ 57,158,423
Buildings	21,172,490	21,177,264
Equipment	24,361,228	23,406,899
Infrastructure	291,713,548	268,534,416
Intangible assets	598,329	598,329
Books	3,392,561	3,386,909
Construction in progress	21,374,300	31,482,589
Total governmental funds capital assets	<u>\$ 442,684,802</u>	<u>\$ 405,744,829</u>

INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE

Capital project funds		
General obligation bonds	\$ 33,359,604	\$ 32,581,212
Revenue bonds	3,554,141	3,554,141
Sales tax	34,052,858	33,589,565
Federal grants	147,487,035	121,828,104
State grants	68,768,877	50,719,213
County grants	1,305,015	1,216,423
Contributions from others	78,895,590	88,132,125
General fund	53,457,493	52,766,424
Special revenue	17,946,287	17,797,156
Urban renewal	465,739	465,739
Enterprise fund	3,392,164	3,094,727
Total governmental funds capital assets	<u>\$ 442,684,802</u>	<u>\$ 405,744,829</u>

City of Minot, North Dakota
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
September 30, 2018
With Comparative Totals for September 30, 2017

FUNCTION AND ACTIVITY	Land	Buildings	Equipment	Infrastructure	Intangible Assets	Books	Construction in Process	2018	2017
General Government									
Civic center/property maintenance	\$ 49,374	\$ 3,429,528	\$ 292,254	\$ 305,527	\$ -	\$ -	\$ -	\$ 4,076,683	\$ 4,076,683
City Manager/Clerk	-	-	59,740	-	-	-	-	59,740	52,749
Information technology	-	-	486,848	-	220,899	-	-	707,747	499,085
Assessor	-	-	86,772	-	32,500	-	-	119,272	93,672
Engineering	-	-	439,899	-	-	-	-	439,899	409,601
Planning	-	-	17,604	-	-	-	-	17,604	-
Inspection	-	-	167,730	-	33,000	-	-	200,730	217,843
Traffic control	-	-	999,847	5,386,777	-	-	-	6,386,624	6,137,120
Public works	-	4,411,778	101,621	-	-	-	-	4,513,399	4,547,383
General	77,536,729	119,423	1,457,210	20,839,042	-	-	19,788,786	119,741,190	103,108,849
Total general government	77,586,103	7,960,729	4,109,525	26,531,346	286,399	-	19,788,786	136,262,888	119,142,985
Public Safety									
Police	-	161,537	5,000,833	2,254,756	-	-	8,750	7,425,876	7,375,816
Fire	475,322	7,447,560	4,933,529	1,388,084	-	-	562,082	14,806,577	14,320,956
Total public safety	475,322	7,609,097	9,934,362	3,642,840	-	-	570,832	22,232,453	21,696,772
Street	1,580,920	385,576	5,476,358	260,051,025	311,930	-	885,647	268,691,456	249,285,594
Shop	-	-	342,912	-	-	-	-	342,912	321,457
Library	7,624	3,128,994	102,009	315,781	-	3,392,561	100,243	7,047,212	7,039,554
Public transportation	-	853,027	3,133,472	-	-	-	-	3,986,499	4,162,659
Recreation	422,378	1,235,067	1,262,589	1,172,557	-	-	28,790	4,121,381	4,095,808
Total governmental funds	\$ 80,072,346	\$ 21,172,490	\$ 24,361,228	\$ 291,713,548	\$ 598,329	\$ 3,392,561	\$ 21,374,300	\$ 442,684,802	\$ 405,744,829

City of Minot, North Dakota
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity
September 30, 2018

FUNCTION AND ACTIVITY	Governmental Fund Capital Assets January 1, 2018	Additions	Deletions	Construction in Process	Governmental Fund Capital Assets September 30, 2018
GENERAL GOVERNMENT					
Civic center/property maintenance	\$ 4,076,683	\$ -	\$ -	\$ -	\$ 4,076,683
City Manager/Clerk	59,740	-	-	-	59,740
Information technology	520,529	187,362	144	-	707,747
Assessor	119,272	-	-	-	119,272
Engineering	384,076	55,823	-	-	439,899
Planning	17,604	-	-	-	17,604
Inspection	223,857	-	23,127	-	200,730
Traffic control	6,345,333	41,291	-	-	6,386,624
Public works	4,513,399	-	-	-	4,513,399
General	110,758,806	131,090	10,937,492	19,788,786	119,741,190
Total general government	127,019,299	415,566	10,960,763	19,788,786	136,262,888
PUBLIC SAFETY					
Police	7,361,584	116,324	60,782	8,750	7,425,876
Fire	14,275,701	8,681	39,887	562,082	14,806,577
Total public safety	21,637,285	125,005	100,669	570,832	22,232,453
Street	267,341,038	576,925	112,154	885,647	268,691,456
Shop	342,912	-	-	-	342,912
Library	6,946,969	-	-	100,243	7,047,212
Public transportation	4,162,659	-	176,160	-	3,986,499
Recreation	4,121,381	-	28,790	28,790	4,121,381
Total governmental funds	\$ 431,571,543	\$ 1,117,496	\$ 11,378,536	\$ 21,374,298	\$ 442,684,802

City of Minot, North Dakota
Fund Balance Detail
September 30, 2018

	General Fund	Major Special Revenue Fund Sales Tax NAWS	Major Debt Service Special Assessment Debt	Major Capital Project Funds Highway Reserve	Capital Purchases	Nonmajor Other Governmental Funds	Total
Fund balances							
Nonspendable							
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,536	\$ 6,536
Prepaid	94,590	-	-	-	-	21,153	115,743
Other assets - capital credits	354,974	-	-	-	-	41,258	396,232
Advances from other funds	-	-	2,075	-	-	95,000	97,075
Total nonspendable	449,564	-	2,075	-	-	163,947	615,586
Restricted							
General government	-	-	-	-	-	169,601	169,601
Community development	-	-	-	-	-	10,020,511	10,020,511
Sales tax improvements	-	-	-	-	-	4,143,133	4,143,133
Sales tax flood control	-	-	-	-	-	12,915,855	12,915,855
Sales tax property tax relief	-	-	-	-	-	665,968	665,968
Sales tax infrastructure	-	-	-	-	-	7,061,642	7,061,642
Sales tax community facilities	-	-	-	-	-	7,216,929	7,216,929
NAWS	-	19,370,538	-	-	-	-	19,370,538
Debt service reserve	-	-	2,648,608	-	-	678,220	3,326,828
Capital purchases	-	-	-	-	434,781	-	434,781
Total restricted	-	19,370,538	2,648,608	-	434,781	42,871,859	65,325,786
Committed							
Culture and recreation	-	-	-	-	-	291,096	291,096
Total committed	-	-	-	-	-	291,096	291,096
Assigned							
General government	-	-	-	-	-	1,165,934	1,165,934
Public transportation	-	-	-	-	-	591,016	591,016
Culture and recreation	-	-	-	-	-	2,401,041	2,401,041
Emergency fund	-	-	-	-	-	1,697,172	1,697,172
Highways and streets	-	-	-	11,109,153	-	5,756,822	16,865,975
Debt service	-	-	640,954	-	-	41,519	682,473
Equipment purchases	-	-	-	-	-	2,041,982	2,041,982
Special assessment districts	-	-	-	-	-	52,867	52,867
Other purposes	-	-	-	-	-	205,482	205,482
Total assigned	-	-	640,954	11,109,153	-	13,953,835	25,703,942
Unassigned	32,253,425	-	-	-	-	(3,912,964)	28,340,461
Total fund balance	\$ 32,702,989	\$ 19,370,538	\$ 3,291,637	\$ 11,109,153	\$ 434,781	\$ 53,367,773	\$ 120,276,871