

***City of***  
***Minot***  
***North Dakota***

Quarterly Financial Report  
March 31, 2019

**City of Minot**  
**Quarterly Financial Report**  
**March 31, 2019**  
**With Comparative Totals for March 31, 2018**

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**City of Minot, North Dakota**  
**Balance Sheet**  
**Governmental Funds**  
**March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	General Fund	Special Revenue Fund Sales Tax NAWS	Debt Service Fund Special Assessment Debt	Capital Project Fund Highway Reserve
<b>ASSETS</b>				
Cash and investments	\$ 19,332,851	\$ -	\$ 2,206,224	\$ 9,426,953
Restricted cash and investments	212,310	9,580,749	2,604,707	-
Investments - certificates of deposit	21,021,208	2,633,145	-	-
Taxes receivable current	1,601,783	-	3,557	-
Taxes receivable delinquent	481,425	-	2,487	-
Special assessments receivable current	25,314	-	466,827	-
Special assessments receivable delinquent	3,375	-	345,815	-
Accounts receivable	704,847	-	-	-
Allowance for accounts receivable	(463,199)	-	-	-
Loans receivable	-	-	-	-
Allowance for loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Intergovernmental receivable	49,917	-	-	-
Inventory	-	-	-	-
Prepaid	1,811	-	-	-
Other assets - capital credits	354,973	-	-	-
Investments	-	5,100,153	-	-
Advance to other funds	-	-	-	-
Special assessments receivable uncetified	-	-	12,185,034	-
Total assets	<u>\$ 43,326,615</u>	<u>\$ 17,314,047</u>	<u>\$ 17,814,651</u>	<u>\$ 9,426,953</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 35,723	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Accrued salaries payable	958,317	-	-	-
Customer deposits	46,233	-	-	-
Advance from other funds	-	-	-	-
Unearned revenue - other	412	-	-	-
Total liabilities	<u>1,040,685</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Uncertified special assessments	-	-	12,185,034	-
Unavailable revenue - property taxes	2,083,208	-	6,044	-
Unavailable revenue - special assessments	28,689	-	812,642	-
Deferred inflows of resources	<u>2,111,897</u>	<u>-</u>	<u>13,003,720</u>	<u>-</u>
<b>FUND BALANCE</b>				
Nonspendable	356,784	-	-	-
Restricted	212,310	17,314,047	2,604,707	-
Committed	289,264	-	-	1,754,936
Assigned	-	-	2,206,224	7,672,017
Unassigned	39,315,675	-	-	-
Total fund balance	<u>40,174,033</u>	<u>17,314,047</u>	<u>4,810,931</u>	<u>9,426,953</u>
Total liabilities, inflows and fund balance	<u>\$ 43,326,615</u>	<u>\$ 17,314,047</u>	<u>\$ 17,814,651</u>	<u>\$ 9,426,953</u>

**City of Minot, North Dakota**  
**Balance Sheet**  
**Governmental Funds**  
**March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Capital Project Fund Capital Purchases	Other Governmental Funds	Total Governmental Funds 2019	Total Governmental Funds 2018
<b>ASSETS</b>				
Cash and investments	\$ 1,628,626	\$ 17,803,824	\$ 50,398,478	\$ 31,504,090
Restricted cash and investments	43,182	38,129,971	50,570,919	56,600,252
Investments - certificates of deposit	-	-	23,654,353	22,291,653
Taxes receivable current	-	1,060,287	2,665,627	2,454,706
Taxes receivable delinquent	-	357,126	841,038	578,449
Special assessments receivable current	-	-	492,141	551,471
Special assessments receivable delinquent	-	14,123	363,313	247,364
Accounts receivable	1,296,809	198,738	2,200,394	1,622,035
Allowance for accounts receivable	(1,284,309)	(135,150)	(1,882,658)	(1,275,291)
Loans receivable	-	1,825,600	1,825,600	1,838,200
Allowance for loans receivable	-	(365,120)	(365,120)	(367,640)
Due from other funds	-	46,161	46,161	4,808,912
Intergovernmental receivable	1,600	321,278	372,795	4,928,573
Inventory	-	6,590	6,590	6,536
Prepaid	-	9,439	11,250	42,285
Other assets - capital credits	-	41,257	396,230	383,716
Investments	-	-	5,100,153	15,406,839
Advance to other funds	-	75,000	75,000	907,612
Special assessments receivable uncertified	-	20,425	12,205,459	11,724,242
Total assets	\$ 1,685,908	\$ 59,409,549	\$ 148,977,723	\$ 154,254,004
<b>LIABILITIES</b>				
Accounts payable	\$ 540	\$ 100,588	\$ 136,851	\$ 266,344
Due to other funds	-	46,161	46,161	4,808,912
Accrued salaries payable	-	139,962	1,098,279	719,094
Customer deposits	-	-	46,233	46,233
Advance from other funds	-	-	-	5,959
Unearned revenue - other	1,642,186	-	1,642,598	71,143
Total liabilities	1,642,726	286,711	2,970,122	5,917,685
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Uncertified special assessments	-	20,425	12,205,459	11,724,242
Unavailable revenue - property taxes	-	1,417,413	3,506,665	3,033,155
Unavailable revenue - special assessments	-	14,123	855,454	798,835
Deferred inflows of resources	-	1,451,961	16,567,578	15,556,232
<b>FUND BALANCE</b>				
Nonspendable	-	57,286	414,070	432,537
Restricted	43,182	39,874,141	60,048,387	78,131,016
Committed	-	3,966,525	6,010,725	2,448,333
Assigned	-	13,799,488	23,677,729	21,223,396
Unassigned	-	(26,563)	39,289,112	30,544,805
Total fund balance	43,182	57,670,877	129,440,023	132,780,087
Total liabilities, inflows and fund balance	\$ 1,685,908	\$ 59,409,549	\$ 148,977,723	\$ 154,254,004



**City of Minot, North Dakota**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year-to-Date as of March 31, 2019**  
**With Comparative Totals for March 31, 2018**

		Special Revenue Fund Sales Tax	Debt Service Fund Special Assessment Debt	Capital Project Fund Highway Reserve
	General Fund	NAWS		
<b>REVENUES</b>				
Property tax collections	\$ 12,219,599	\$ -	\$ 27,412	\$ -
Special assessment collections	13,181	-	1,354,643	-
Sales tax collections	-	778,612	-	-
Licenses and permits	100,605	-	-	-
Intergovernmental	537,600	-	-	-
Charges for services	891,164	-	-	-
Cable TV franchise fees	89,272	-	-	-
Fines and forfeits	188,867	-	-	-
Interest income	76,560	52,432	18,348	-
Miscellaneous	392,936	-	-	1
Total revenues	14,509,784	831,044	1,400,403	1
<b>EXPENDITURES</b>				
Current				
General government	3,195,182	71,331	1	-
Public safety	4,567,283	-	-	-
Highways and streets	1,022,199	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay				
Contracted work	-	-	-	-
Equipment	-	-	-	-
Legal	-	-	-	-
Other	-	-	-	-
Acquisitions	-	-	-	-
Engineering	-	-	-	29,691
Debt service				
Interest and fiscal charges	-	-	253,029	-
Total expenditures	8,784,664	71,331	253,030	29,691
Excess (deficiency) of revenues over (under) expenditures	5,725,120	759,713	1,147,373	(29,690)
<b>OTHER FINANCING SOURCES (USES)</b>				
State revolving fund proceeds	-	-	-	-
Sale of City property	-	-	-	-
Transfers in	2,095,435	-	-	-
Transfers out	-	(12,500)	-	(12,500)
Total other financing sources (uses)	2,095,435	(12,500)	-	(12,500)
Net change in fund balance	7,820,555	747,213	1,147,373	(42,190)
Fund balance (deficit), January 1	32,353,478	16,566,834	3,663,558	9,469,143
Fund balance (deficit), March 31	\$ 40,174,033	\$ 17,314,047	\$ 4,810,931	\$ 9,426,953

**City of Minot, North Dakota**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year-to-Date as of March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Capital Project Fund	Other Governmental	Total Governmental Funds	Total Governmental Funds
	Capital Purchases	Funds	2019	2018
<b>REVENUES</b>				
Property tax collections	\$ -	\$ 8,088,434	\$ 20,335,445	\$ 18,742,797
Special assessment collections	-	27,124	1,394,948	1,349,367
Sales tax collections	-	3,114,447	3,893,059	3,913,740
Licenses and permits	-	-	100,605	106,131
Intergovernmental	212,902	611,500	1,362,002	2,324,374
Charges for services	-	170,193	1,061,357	1,023,516
Cable TV franchise fees	-	-	89,272	98,140
Fines and forfeits	-	-	188,867	178,975
Interest income	-	143	147,483	14,081
Miscellaneous	10,795	76,731	480,463	1,202,719
Total revenues	223,697	12,088,572	29,053,501	28,953,840
<b>EXPENDITURES</b>				
Current				
General government	-	677,935	3,944,449	4,185,105
Public safety	-	-	4,567,283	3,996,379
Highways and streets	-	55,010	1,077,209	1,071,973
Culture and recreation	-	958,811	958,811	805,621
Economic development	-	82,126	82,126	92,555
Capital outlay				
Contracted work	-	145,930	145,930	73,117
Equipment	-	94,441	94,441	333,335
Legal	38,082	-	38,082	11,866
Other	104,825	480	105,305	206,271
Acquisitions	304,645	21,005	325,650	3,734,731
Engineering	-	83,380	113,071	12,627
Debt service				
Interest and fiscal charges	-	264,752	517,781	85
Total expenditures	447,552	2,383,870	11,970,138	14,523,665
Excess (deficiency) of revenues over (under) expenditures	(223,855)	9,704,702	17,083,363	14,430,175
<b>OTHER FINANCING SOURCES (USES)</b>				
State revolving fund proceeds	-	22,648	22,648	-
Sale of City property	-	-	-	30,389
Transfers in	-	1,205,588	3,301,023	3,624,643
Transfers out	-	(3,254,225)	(3,279,225)	(7,196,797)
Total other financing sources (uses)	-	(2,025,989)	44,446	(3,541,765)
Net change in fund balance	(223,855)	7,678,713	17,127,809	10,888,410
Fund balance (deficit), January 1	267,037	49,992,164	112,312,214	121,891,677
Fund balance (deficit), March 31	\$ 43,182	\$ 57,670,877	\$ 129,440,023	\$ 132,780,087

**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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	<u>Budgeted Amounts</u>		<u>2019</u>	<u>Variance</u>	<u>2018</u>
	<u>Original</u>	<u>Final Amended</u>	<u>Actual Amounts</u>	<u>With Final Budget</u>	<u>Actual Amounts</u>
<b>REVENUES</b>					
Property tax collections	\$ 3,572,434	\$ 3,572,434	\$12,219,599	\$ 8,647,165	\$ 11,261,963
Special assessment collections	3,071	3,071	13,181	10,111	10,642
Licenses & permits	170,393	170,393	100,605	(69,788)	106,131
Cable TV franchise fees	139,114	139,114	89,272	(49,842)	98,140
Intergovernmental federal					
Operating grants	22,436	22,436	27,280	4,844	5,545
Intergovernmental state					
Highway fund	640,050	640,050	404,366	(235,684)	402,527
State aid distribution	815,365	815,365	-	(815,365)	-
Cigarette tax	23,821	23,821	-	(23,821)	-
Telecommunications tax	35,124	35,124	-	(35,124)	-
Fire insurance refund	78,499	78,499	2,870	(75,629)	4,616
Gambling tax revenue	5,321	5,321	-	(5,321)	-
Operating grants	264,220	264,220	26,613	(237,607)	12,701
Intergovernmental county					
Operating grants	2,596	2,596	6,651	4,055	-
Joint communications	290,556	290,556	291	(290,265)	219,440
Computer maintenance	22,921	22,921	65,593	42,673	78,714
Assessed utility	5,823	5,823	-	(5,823)	-
Intergovernmental other					
Housing authority	9,582	9,582	3,421	(6,161)	-
Parking authority	515	515	515	-	141
Total intergovernmental	2,216,827	2,216,827	537,600	(1,679,228)	723,684
Charges for services					
Engineering and administrative	116,781	116,781	14,716	(102,065)	22,688
Utility and special funds	784,955	784,955	784,955	-	774,661
Agency funds	12,500	12,500	12,500	-	12,500
Fleet labor	36,446	36,446	78,993	42,547	49,065
Total charges for services	950,682	950,682	891,164	(59,518)	858,914
Fines and forfeitures					
Parking tickets	22,796	22,796	15,335	(7,461)	18,020
Police court	143,575	143,575	173,532	29,957	160,955
Total fines and forfeitures	166,371	166,371	188,867	22,496	178,975
Interest income	270,393	270,393	76,560	(193,833)	(73,421)
Miscellaneous income					
Work for others	15,916	15,916	12,242	(3,674)	16,460
Policing-Schools	70,237	70,237	65,594	(4,643)	27,819
Miscellaneous	89,851	89,851	254,029	164,178	132,561
Damage claims	-	-	56,091	56,091	35,434
Towing fees	5,643	5,643	4,980	(663)	5,813
Total miscellaneous income	181,646	181,646	392,936	211,290	218,087
Total revenues	7,670,931	7,670,931	14,509,784	6,838,853	13,383,115



**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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	<u>Budgeted Amounts</u>		<u>2019</u>	<u>Variance</u>	<u>2018</u>
	<u>Original</u>	<u>Final Amended</u>	<u>Actual Amounts</u>	<u>With Final Budget</u>	<u>Actual Amounts</u>
<b>EXPENDITURES</b>					
General government					
Mayor and city council	\$ 32,234	\$ 32,234	\$ 43,032	\$ (10,799)	\$ 41,567
City manager	150,660	154,171	143,167	11,004	136,794
Human resources	112,789	112,873	83,913	28,960	74,029
City attorney	177,005	177,005	133,534	43,471	92,644
Administrative and general	708,121	758,215	783,358	(25,144)	663,047
Finance	282,321	282,680	270,162	12,518	236,636
Information technology	214,629	215,186	273,829	(58,643)	374,344
Property assessment	176,502	176,502	182,853	(6,351)	158,327
Planning	128,045	128,045	75,494	52,551	65,961
Building inspection	257,787	263,050	241,353	21,697	191,859
Traffic	414,727	439,198	232,960	206,238	251,196
Engineering	305,792	311,035	333,365	(22,330)	230,333
Vehicle maintenance	217,380	217,388	217,446	(59)	199,003
Property maintenance	201,333	205,236	180,716	24,520	155,914
Total general government	3,379,324	3,472,816	3,195,182	277,634	2,871,654
Public safety					
Police grants	-	24,085	48,872	(24,787)	10,271
Police	2,342,820	2,350,438	2,386,472	(36,034)	2,075,535
Narcotics task force	14,834	14,834	37,910	(23,077)	33,863
Telecommunications division	316,216	316,216	340,392	(24,176)	311,742
Municipal judge	175,265	175,265	141,234	34,031	134,724
Fire grants	-	49,075	27,294	21,781	281
Fire control	1,736,836	1,738,847	1,585,109	153,738	1,429,963
Total public safety	4,585,970	4,668,759	4,567,283	101,476	3,996,379
Street maintenance	1,801,073	1,806,840	1,022,199	784,641	918,379
Total expenditures	9,766,366	9,948,415	8,784,664	1,163,751	7,786,412
Excess (deficiency) of revenues over (under) expenditures	(2,095,435)	(2,277,484)	5,725,120	8,002,604	5,596,703
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	2,095,435	2,095,435	2,095,435	-	1,825,343
Transfers out	-	-	-	-	(597,322)
Total other financing sources (uses)	2,095,435	2,095,435	2,095,435	-	1,228,021
Net change in fund balance	\$ -	\$ (182,049)	7,820,555	\$ 8,002,604	6,824,724
Fund balance (deficit), January 1			32,353,478		27,486,911
Fund balance (deficit), March 31			<u>\$40,174,033</u>		<u>\$ 34,311,635</u>



**City of Minot, North Dakota**  
**Statement of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual**  
**Major Special Revenue Fund**  
**For the Year-to-Date as of March 31, 2019**  
**With Comparative Totals for March 31, 2018**

<b>Sales Tax NAWS</b>				
	<b>Original &amp; Final Budgeted Amounts</b>	<b>2019 Actual Amounts</b>	<b>Variance with Final Budget</b>	<b>2018 Actual Amounts</b>
<b>REVENUES</b>				
Sales tax collections	\$ 1,000,000	\$ 778,612	\$ (221,388)	\$ -
Intergovernmental	5,525,000	-	(5,525,000)	-
Interest income	22,161	52,432	30,271	-
Total revenues	6,547,161	831,044	(5,716,117)	-
<b>EXPENDITURES</b>				
General government	8,525,000	71,331	8,453,669	63,442
Total expenditures	8,525,000	71,331	8,453,669	63,442
Excess (deficiency) of revenues over (under) expenditures	(1,977,839)	759,713	2,737,552	(63,442)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(12,500)	(12,500)	-	(3,307,577)
Total other financing sources (uses)	(12,500)	(12,500)	-	(3,307,577)
Net change in fund balance	<u>\$ (1,990,339)</u>	747,213	<u>\$ 2,737,552</u>	(3,371,019)
Fund balance (deficit), January 1		16,566,834		29,139,579
Fund balance (deficit), March 31		<u>\$ 17,314,047</u>		<u>\$ 25,768,560</u>



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**City of Minot, North Dakota**  
**Statement of Fund Net Position**  
**Proprietary Funds**  
**March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Business-Type Activities Enterprise Funds			
	Airport	Sanitation	Water and Sewer	Nonmajor
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ 5,095,243	\$ 1,825,442	\$ 19,448,003	\$ 2,288,261
Restricted cash and cash equivalents	1,215,710	693,290	2,315,571	-
Investments - certificate of deposits	-	-	9,118,148	-
Special assessment receivable current	-	-	8,184	-
Taxes receivable current	117,919	-	-	209,390
Taxes receivable delinquent	22,450	-	-	9,480
Accounts receivable	172,917	422,137	2,373,132	15,555
Allowance for doubtful accounts	-	-	(920,150)	-
Intergovernmental receivable	221,955	-	10,031,477	-
Inventory	-	-	-	-
Prepaid	4,030	152	1,366	-
Total current assets	6,850,224	2,941,021	42,375,731	2,522,686
Noncurrent assets				
Restricted cash and cash equivalents	2,454,577	1,323,589	1,604,250	-
Uncertified special assessment receivable deferred	-	-	722,245	-
Other assets - capital credits	31,046	54,541	276,307	7,156
Net OPEB asset	-	-	-	-
Capital assets				
Land	2,924,004	4,380,906	2,026,267	315,901
Construction in progress	447,239	(95,235)	17,934,537	-
Buildings	52,664,573	2,327,920	7,045,320	150,885
Equipment	11,199,689	8,886,489	8,430,499	596,240
Infrastructure	70,494,232	4,880,429	301,265,566	507,213
Intangible assets	46,816	-	109,705	-
Total capital assets	137,776,553	20,380,509	336,811,894	1,570,239
Less-accumulated depreciation	(37,713,501)	(7,283,629)	(89,749,516)	(799,467)
Net capital assets	100,063,052	13,096,880	247,062,378	770,772
Total noncurrent assets	102,548,675	14,475,010	249,665,180	777,928
Total assets	109,398,899	17,416,031	292,040,911	3,300,614
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows of resources related to pension	89,144	824,274	1,656,408	16,220
Deferred outflows of resources related to OPEB	585	3,124	6,946	126
Total deferred outflows of resources	89,729	827,398	1,663,354	16,346

**City of Minot, North Dakota**  
**Statement of Fund Net Position**  
**Proprietary Funds**  
**March 31, 2019**  
**With Comparative Totals for March 31, 2018**

		<b>Governmental Activities</b>		
	<b>Total Enterprise Funds</b>	<b>Internal Service Funds</b>	<b>Total 2019</b>	<b>Total 2018</b>
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ 28,656,949	\$ 3,364,254	\$ 32,021,203	\$ 21,035,164
Restricted cash and cash equivalents	4,224,571	-	4,224,571	3,939,528
Investments - certificate of deposits	9,118,148	-	9,118,148	10,152,905
Special assessment receivable current	8,184	-	8,184	-
Taxes receivable current	327,309	-	327,309	92,395
Taxes receivable delinquent	31,930	-	31,930	22,304
Accounts receivable	2,983,741	1,076	2,984,817	3,001,011
Allowance for doubtful accounts	(920,150)	-	(920,150)	(920,150)
Intergovernmental receivable	10,253,432	-	10,253,432	8,951,435
Inventory	-	361,473	361,473	363,085
Prepaid	5,548	-	5,548	89,492
Total current assets	54,689,662	3,726,803	58,416,465	46,727,169
Noncurrent assets				
Restricted cash and cash equivalents	5,382,416	-	5,382,416	4,583,818
Uncertified special assessment receivable deferred	722,245	-	722,245	-
Other assets - capital credits	369,050	2,232	371,282	350,946
Net OPEB asset	-	-	-	3,243
Capital assets				
Land	9,647,078	-	9,647,078	9,644,467
Construction in progress	18,286,541	-	18,286,541	15,558,535
Buildings	62,188,698	-	62,188,698	61,569,433
Equipment	29,112,917	-	29,112,917	27,831,673
Infrastructure	377,147,440	-	377,147,440	365,921,041
Intangible assets	156,521	-	156,521	156,521
Total capital assets	496,539,195	-	496,539,195	480,681,670
Less-accumulated depreciation	(135,546,113)	-	(135,546,113)	(121,592,339)
Net capital assets	360,993,082	-	360,993,082	359,089,331
Total noncurrent assets	367,466,793	2,232	367,469,025	364,027,338
Total assets	422,156,455	3,729,035	425,885,490	410,754,507
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows of resources related to pension	2,586,046	-	2,586,046	1,649,667
Deferred outflows of resources related to OPEB	10,781	-	10,781	-
Total deferred outflows of resources	2,596,827	-	2,596,827	1,649,667



**City of Minot, North Dakota**  
**Statement of Fund Net Position**  
**Proprietary Funds**  
**March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Business-Type Activities Enterprise Funds			
	Airport	Sanitation	Water and Sewer	Nonmajor
<b>LIABILITIES</b>				
Current liabilities				
Accounts payable	\$ 17,971	\$ 2,333	\$ 158,936	\$ 900
Accrued salaries payable	65,671	68,706	168,506	9,619
Bonds payable (net of premium/discount)	1,215,710	-	2,223,066	-
State revolving fund	-	-	185,338	-
Notes payable	-	-	90,018	-
Capital leases payable	-	693,290	2,487	-
Total current liabilities	1,299,352	764,329	2,828,351	10,519
Long-term liabilities				
Customer deposits	5,750	-	210,718	600
Bonds payable (net of premium/discount)	25,957,558	-	17,820,885	-
State revolving fund	-	-	7,961,096	-
Notes payable	-	-	788,912	-
Capital leases payable	-	1,323,589	9,807	-
Advance from other funds	-	-	75,000	-
Accrued MSWLF closure and postclosure care costs	-	1,827,335	-	-
Net pension liability	741,250	3,955,656	8,800,536	159,987
Net OPEB liability	1,324	7,068	15,725	286
Total long-term liabilities	26,705,882	7,113,648	35,682,679	160,873
Total liabilities	28,005,234	7,877,977	38,511,030	171,392
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows of resources related to pension	354,706	671,557	139,499	141,584
Deferred inflows of resources related to OPEB	-	-	-	-
Total deferred inflows of resources	354,706	671,557	139,499	141,584
<b>NET POSITION</b>				
Net investment in capital assets	72,889,268	11,080,001	218,041,207	770,772
Restricted for bond covenants	2,826,108	-	3,907,527	-
Restricted for customer facility charges	844,179	-	-	-
Restricted for capital leases	-	2,016,879	12,294	-
Unrestricted net position	4,569,133	(3,402,985)	33,092,708	2,233,212
Total net position	\$ 81,128,688	\$ 9,693,895	\$ 255,053,736	\$ 3,003,984

**City of Minot, North Dakota**  
**Statement of Fund Net Position**  
**Proprietary Funds**  
**March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Governmental Activities			
	Total Enterprise Funds	Internal Service Funds	Total 2019	Total 2018
<b>LIABILITIES</b>				
Current liabilities				
Accounts payable	\$ 180,140	\$ 34,565	\$ 214,705	\$ 302,853
Accrued salaries payable	312,502	-	312,502	213,255
Bonds payable (net of premium/discount)	3,438,776	-	3,438,776	3,359,046
State revolving fund	185,338	-	185,338	-
Notes payable	90,018	-	90,018	86,948
Capital leases payable	695,777	-	695,777	577,580
Total current liabilities	4,902,551	34,565	4,937,116	4,539,682
Long-term liabilities				
Customer deposits	217,068	-	217,068	210,526
Bonds payable (net of premium/discount)	43,778,443	-	43,778,443	47,216,950
State revolving fund	7,961,096	-	7,961,096	-
Notes payable	788,912	-	788,912	878,930
Capital leases payable	1,333,396	-	1,333,396	1,560,484
Advance from other funds	75,000	-	75,000	901,653
Accrued MSWLF closure and postclosure care costs	1,827,335	-	1,827,335	2,038,769
Net pension liability	13,657,429	-	13,657,429	12,323,151
Net OPEB liability	24,403	-	24,403	-
Total long-term liabilities	69,663,082	-	69,663,082	65,130,463
Total liabilities	74,565,633	34,565	74,600,198	69,670,145
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows of resources related to pension	1,307,346	-	1,307,346	1,225,031
Deferred inflows of resources related to OPEB	-	-	-	16,671
Total deferred inflows of resources	1,307,346	-	1,307,346	1,241,702
<b>NET POSITION</b>				
Net investment in capital assets	302,781,248	-	302,781,248	305,098,068
Restricted for bond covenants	6,733,635	-	6,733,635	6,004,140
Restricted for customer facility charges	844,179	-	844,179	664,325
Restricted for capital leases	2,029,173	-	2,029,173	1,854,881
Unrestricted net position	36,492,068	3,694,470	40,186,538	27,870,913
Total net position	348,880,303	\$ 3,694,470	352,574,773	341,492,327
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.	251,782		251,782	168,018
Total net position	\$ 349,132,085		\$ 352,826,555	\$ 341,660,345

**City of Minot, North Dakota**  
**Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Year-to-Date as of March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Business-Type Activities Enterprise Funds			
	Airport	Sanitation	Water and Sewer	Nonmajor
<b>OPERATING REVENUES</b>				
Sales	\$ -	\$ -	\$ -	\$ -
Cost of goods sold	-	-	-	-
Gross margin	-	-	-	-
Charges for services	775,547	1,114,958	3,753,687	84,485
Employer	-	-	-	-
Employee	-	-	-	-
Customer facility charge income	33,701	-	-	-
Miscellaneous	-	-	2,637	-
Total operating revenues	809,248	1,114,958	3,756,324	84,485
<b>OPERATING EXPENSES</b>				
Salaries	292,425	237,368	594,606	38,393
Employee benefits	130,969	166,724	402,353	27,842
Professional services	121,478	26,000	17,653	62
Property services	68,119	143,219	163,612	4,247
Purchased services	19,116	37,125	165,027	8,445
Supplies	75,851	90,483	335,064	6,641
Sundry	78,394	154,336	452,893	12,263
Insurance claims	-	-	-	-
Total operating expenses	786,352	855,255	2,131,208	97,893
Operating income (loss)	22,896	259,703	1,625,116	(13,408)
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Property tax collections	1,008,654	-	-	1,790,519
Special assessment collections	-	-	3,893	-
Interest income (expense)	-	-	(205,162)	-
Miscellaneous income (expense)	20,854	(5,247)	8,617	70
Gain (loss) on sale of City property	-	-	-	-
Interest and fiscal charges	(240,364)	-	(162,597)	-
Total non-operating revenues (expenses)	789,144	(5,247)	(355,249)	1,790,589
Income (loss) before contributions and transfers	812,040	254,456	1,269,867	1,777,181
Capital contributions	134,289	-	2,430	-
Transfers in	30,500	43,366	162,217	12,500
Transfers out	-	(94,060)	(176,321)	-
Total contributions and transfers	164,789	(50,694)	(11,674)	12,500
Change in net position	976,829	203,762	1,258,193	1,789,681
Net position, January 1	80,151,859	9,490,133	253,795,543	1,214,303
Net position, March 31	\$ 81,128,688	\$ 9,693,895	\$ 255,053,736	\$ 3,003,984



**City of Minot, North Dakota**  
**Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Year-to-Date as of March 31, 2019**  
**With Comparative Totals for March 31, 2018**

		Governmental Activities		
	Total Enterprise Funds	Internal Service Funds	Total 2019	Total 2018
<b>OPERATING REVENUES</b>				
Sales	\$ -	\$ 318,842	\$ 318,842	\$ 309,746
Cost of goods sold	-	(318,677)	(318,677)	(309,716)
Gross margin	-	165	165	30
Charges for services	5,728,677	-	5,728,677	5,902,655
Employer	-	980,286	980,286	704,977
Employee	-	115,351	115,351	212,840
Customer facility charge income	33,701	-	33,701	26,219
Miscellaneous	2,637	31,359	33,996	11,621
Total operating revenues	5,765,015	1,127,161	6,892,176	6,858,342
<b>OPERATING EXPENSES</b>				
Salaries	1,162,792	-	1,162,792	1,079,822
Employee benefits	727,888	-	727,888	556,523
Professional services	165,193	-	165,193	228,303
Property services	379,197	-	379,197	287,786
Purchased services	229,713	-	229,713	188,954
Supplies	508,039	-	508,039	497,379
Sundry	697,886	-	697,886	697,512
Insurance claims	-	667,663	667,663	614,087
Total operating expenses	3,870,708	667,663	4,538,371	4,150,366
Operating income (loss)	1,894,307	459,498	2,353,805	2,707,976
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Property tax collections	2,799,173	-	2,799,173	791,761
Special assessment collections	3,893	-	3,893	-
Interest income (expense)	(205,162)	-	(205,162)	358,336
Miscellaneous income (expense)	24,294	(71,700)	(47,406)	(23,087)
Gain (loss) on sale of City property	-	-	-	37,267
Interest and fiscal charges	(402,961)	-	(402,961)	(3,438)
Total non-operating revenues (expenses)	2,219,237	(71,700)	2,147,537	1,160,839
Income (loss) before contributions and transfers	4,113,544	387,798	4,501,342	3,868,815
Capital contributions	136,719	-	136,719	1,328,786
Transfers in	248,583	-	248,583	3,849,139
Transfers out	(270,381)	-	(270,381)	(276,985)
Total contributions and transfers	114,921	-	114,921	4,900,940
Change in net position	4,228,465	387,798		
Net position, January 1	344,651,838	3,306,672		
Net position, March 31	\$ 348,880,303	\$ 3,694,470		
Change in net position enterprise funds only			4,228,465	8,503,134
Adjustment to reflect the consolidation of internal service fund activities to enterprise funds			83,764	1,674
Change in net position of business-type activities			\$ 4,312,229	\$ 8,504,808



**City of Minot, North Dakota**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year-to-Date as of March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Business-Type Activities Enterprise Funds			
	Airport	Sanitation	Water & Sewer	Nonmajor
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers and users	\$ 1,111,715	\$ 1,341,339	\$ 4,757,465	\$ 94,915
Payments to suppliers	(908,835)	(544,757)	(5,699,709)	(44,563)
Payments to employees	(429,434)	(443,437)	(1,061,662)	(78,686)
Due from other agencies	257,934	-	227,977	89
Net cash provided (used) by operating activities	31,380	353,145	(1,775,929)	(28,245)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Property taxes/intergovernmental	919,811	(5,247)	8,617	1,584,285
Transfers in	30,500	43,366	162,217	12,500
Transfers out	-	(94,060)	(176,321)	-
Internal activity - payments from other funds	-	-	-	-
Internal activity - payments to other funds	-	-	(10,000)	-
Net cash provided (used) by noncapital financing activities	950,311	(55,941)	(15,487)	1,596,785
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Capital contributions	134,289	-	2,430	-
Acquisitions and construction of capital assets	(27,287)	95,235	1,577,003	-
Special assessment collections	-	-	3,893	-
Proceeds from debt	-	-	1,930,935	-
Disposal of capital assets	-	-	-	-
Capital lease payment	(190)	(80,235)	(1,252)	-
Interest paid on capital debt	(240,364)	-	(162,597)	-
Net cash used by capital and related financing activities	(133,552)	15,000	3,350,412	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and dividends	-	-	(205,162)	-
Net cash provided by investing activities	-	-	(205,162)	-
Net increase (decrease) in cash and cash equivalents	848,139	312,204	1,353,834	1,568,540
Cash and cash equivalents, January 1	7,917,391	3,530,117	31,132,138	719,721
Cash and cash equivalents, March 31	\$ 8,765,530	\$ 3,842,321	\$ 32,485,972	\$2,288,261
Cash and cash equivalents are comprised of the following:				
Cash and cash equivalents	\$ 5,095,243	\$ 1,825,442	\$ 19,448,003	\$2,288,261
Investments - certificate of deposits	-	-	9,118,148	-
Restricted cash and cash equivalents - current	1,215,710	693,290	2,315,571	-
Restricted cash and cash equivalents - noncurrent	2,454,577	1,323,589	1,604,250	-
Total cash and cash equivalents on the Statement of Net Position	\$ 8,765,530	\$ 3,842,321	\$ 32,485,972	\$2,288,261

**City of Minot, North Dakota**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year-to-Date as of March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Total Enterprise Funds	Governmental Activities Internal Service Funds	Total 2019	Total 2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers and users	\$ 7,305,434	\$ 1,441,410	\$ 8,746,844	\$ 8,355,359
Payments to suppliers	(7,197,864)	(1,160,516)	(8,358,380)	(7,223,837)
Payments to employees	(2,013,219)	-	(2,013,219)	(1,855,874)
Due from other agencies	486,000	-	486,000	2,741,660
Net cash provided (used) by operating activities	(1,419,649)	280,894	(1,138,755)	2,017,308
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Property taxes/intergovernmental	2,507,466	-	2,507,466	724,334
Transfers in	248,583	-	248,583	3,849,139
Transfers out	(270,381)	-	(270,381)	(276,985)
Internal activity - payments from other funds	-	-	-	(3,349,595)
Internal activity - payments to other funds	(10,000)	(71,700)	(81,700)	3,248,931
Net cash provided (used) by noncapital financing activities	2,475,668	(71,700)	2,403,968	4,195,824
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Capital contributions	136,719	-	136,719	1,328,786
Acquisitions and construction of capital assets	1,644,951	-	1,644,951	(873,058)
Special assessment collections	3,893	-	3,893	-
Proceeds from debt	1,930,935	-	1,930,935	-
Disposal of capital assets	-	-	-	37,267
Capital lease payment	(81,677)	-	(81,677)	(51,028)
Interest paid on capital debt	(402,961)	-	(402,961)	(3,438)
Net cash used by capital and related financing activities	3,231,860	-	3,231,860	438,529
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and dividends	(205,162)	-	(205,162)	358,336
Net cash provided by investing activities	(205,162)	-	(205,162)	358,336
Net increase (decrease) in cash and cash equivalents	4,082,717	209,194	4,291,911	7,009,997
Cash and cash equivalents, January 1	43,299,367	3,155,060	46,454,427	32,701,418
Cash and cash equivalents, March 31	\$ 47,382,084	\$ 3,364,254	\$ 50,746,338	\$ 39,711,415
Cash and cash equivalents are comprised of the following:				
Cash and cash equivalents	\$ 28,656,949	\$ 3,364,254	\$ 32,021,203	\$ 21,329,561
Investments - certificate of deposits	9,118,148	-	9,118,148	10,152,905
Restricted cash and cash equivalents - current	4,224,571	-	4,224,571	3,939,528
Restricted cash and cash equivalents - noncurrent	5,382,416	-	5,382,416	4,289,421
Total cash and cash equivalents on the Statement of Net Position	\$ 47,382,084	\$ 3,364,254	\$ 50,746,338	\$ 39,711,415

**City of Minot, North Dakota**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year-to-Date as of March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Business-Type Activities Enterprise Funds			
	Airport	Sanitation	Water & Sewer	Nonmajor
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ 22,896	\$ 259,703	\$ 1,625,116	\$ (13,408)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Change in assets and liabilities				
Receivables, net	289,385	151,401	879,418	4,977
Accrued interest receivable	-	-	38,616	-
Inventory	-	-	-	-
Prepaid	14,282	74,980	8,308	5,453
Accounts payable	(279,846)	(93,594)	(2,484,690)	(12,905)
Retainage payable	(25,667)	-	(1,919,871)	-
Intergovernmental receivables	257,934	-	227,977	89
Accrued salaries payable	(6,040)	(39,345)	(64,703)	4,168
Insurance claims payable	-	-	-	-
Accrued interest payable	(240,364)	-	(163,075)	(16,619)
Customer deposits	-	-	2,176	-
Special assessment receivable	-	-	74,799	-
Unearned revenue - other	(1,200)	-	-	-
Net cash provided (used) by operating activities	\$ 31,380	\$ 353,145	\$ (1,775,929)	\$ (28,245)

**City of Minot, North Dakota**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year-to-Date as of March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Total Enterprise Funds	Governmental Activities Internal Service Funds	Total 2019	Total 2018
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ 1,894,307	\$ 459,498	\$ 2,353,805	\$ 2,707,976
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Change in assets and liabilities				
Receivables, net	1,325,181	(154)	1,325,027	1,141,235
Accrued interest receivable	38,616	-	38,616	41,323
Inventory	-	(4,274)	(4,274)	(3,701)
Prepaid	103,023	-	103,023	8,444
Accounts payable	(2,871,035)	(3,733)	(2,874,768)	(2,728,677)
Retainage payable	(1,945,538)	-	(1,945,538)	(1,121,219)
Intergovernmental receivables	486,000	-	486,000	2,741,660
Accrued salaries payable	(105,920)	-	(105,920)	(202,536)
Insurance claims payable	-	(170,443)	(170,443)	(147,613)
Accrued interest payable	(420,058)	-	(420,058)	(420,821)
Customer deposits	2,176	-	2,176	1,237
Special assessment receivable	74,799	-	74,799	-
Unearned revenue - other	(1,200)	-	(1,200)	-
Net cash provided (used) by operating activities	<u>\$ (1,419,649)</u>	<u>\$ 280,894</u>	<u>\$ (1,138,755)</u>	<u>\$ 2,017,308</u>



**City of Minot, North Dakota**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**March 31, 2019**

	Pension & OPEB Trust Funds	Custodial Funds	Total Fiduciary Funds 2019	Total Fiduciary Funds 2018
<b>ASSETS</b>				
Cash and cash equivalents	\$ 117,552	\$ 211,726	\$ 329,278	\$ 329,510
Investments				
Money market	372,494	-	372,494	131,672
Equity/stocks	47,336,528	-	47,336,528	43,040,986
Fixed income	25,298,483	-	25,298,483	24,583,907
Alternative	-	-	-	3,907,616
Total investments	73,007,505	-	73,007,505	71,664,181
Accounts receivable	-	1,919	1,919	4,173
Due from other funds	-	191,339	191,339	41,798
Total assets	<u>\$ 73,125,057</u>	<u>\$ 404,984</u>	<u>\$ 73,530,041</u>	<u>\$ 72,039,662</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 14,253	\$ 29,323	\$ 43,576	\$ 29,323
Deferred revenue	29,116	-	29,116	-
Due to other funds	191,339	-	191,339	41,798
Total liabilities	<u>234,708</u>	<u>29,323</u>	<u>264,031</u>	<u>71,121</u>
<b>NET POSITION</b>				
Restricted for pension benefits	72,022,805	-	72,022,805	70,715,808
Restricted for OPEB benefits	867,544	-	867,544	1,018,290
Restricted for custodial activities	-	369,026	369,026	234,443
Total net position	<u>\$ 72,890,349</u>	<u>\$ 369,026</u>	<u>\$ 73,259,375</u>	<u>\$ 71,968,541</u>

**City of Minot, North Dakota**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year-to-Date as of March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Pension & OPEB Trust Funds	Custodial Funds	Total Fiduciary Funds 2019	Total Fiduciary Funds 2018
<b>ADDITIONS</b>				
Contributions				
Employer	\$ 1,267,629	\$ -	\$ 1,267,629	\$ 1,212,378
Employee	590,220	-	590,220	613,750
Employees payroll deductions	-	1,668,067	1,668,067	1,588,079
Lodging taxes	-	102,917	102,917	51,575
Total contributions	1,857,849	1,770,984	3,628,833	3,465,782
Investment income				
Interest and dividends	360,530	-	360,530	324,179
Net increase (decrease) in the fair value of investments	5,736,887	-	5,736,887	(1,229,479)
Total investment income	6,097,417	-	6,097,417	(905,300)
Less investment expense	32,758	-	32,758	26,282
Net investment income	6,064,659	-	6,064,659	(931,582)
Total additions	7,922,508	1,770,984	9,693,492	2,534,200
<b>DEDUCTIONS</b>				
Benefits paid to plan member and beneficiaries	2,177,395	-	2,177,395	2,079,163
Refunds paid to plan member and beneficiaries	303,330	-	303,330	255,978
Retiree claims	85,958	-	85,958	98,050
Third party premiums	40,298	-	40,298	40,824
Payroll taxes/benefits	-	1,462,467	1,462,467	1,462,021
Taxes distributed to Convention and Visitor's Bureau	-	47,936	47,936	52,543
Administrative expenses	57,607	12,500	70,107	71,025
Total deductions	2,664,588	1,522,903	4,187,491	2,532,540
Change in net position	5,257,920	248,081	5,506,001	(1,525,404)
Net position, January 1	67,632,429	120,945	67,753,374	73,493,945
Net position, March 31	\$ 72,890,349	\$ 369,026	\$ 73,259,375	\$ 71,968,541



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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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Special Assessment Debt			
	Original & Final Budgeted Amounts	2019 Actual Amounts	Variance with Final Budget	2018 Actual Amounts
<b>REVENUES</b>				
Property tax collections	\$ 8,750	\$ 27,412	\$ 18,662	\$ 40,266
Special assessment collections	440,658	1,354,643	913,985	1,213,334
Interest income	-	18,348	18,348	14,050
Total revenues	449,409	1,400,403	950,995	1,267,650
<b>EXPENDITURES</b>				
Current				
General government	-	1	(1)	-
Debt service				
Principal retirement	489,479	-	489,479	-
Interest and fiscal charges	136,704	253,029	(116,325)	-
Total expenditures	626,184	253,030	373,154	-
Excess (deficiency) of revenues over (under) expenditures	(176,775)	1,147,373	1,324,148	1,267,650
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	47,500	-	(47,500)	88
Total other financing sources (uses)	47,500	-	(47,500)	88
Net change in fund balance	<u>\$ (129,275)</u>	1,147,373	<u>\$ 1,276,648</u>	1,267,738
Fund balance (deficit), January 1		3,663,558		4,088,224
Fund balance (deficit), March 31		<u>\$ 4,810,931</u>		<u>\$ 5,355,962</u>



**City of Minot, North Dakota**  
**Schedule of Revenue, Expenditures, and Changes in Fund Balance, Budget and Actual**  
**Major Capital Project Fund**  
**For the Year-to-Date as of March 31, 2019**  
**With Comparative Totals for March 31, 2018**

<b>Highway Reserve</b>					
	<b>Original Budgeted Amounts</b>	<b>Final Budgeted Amounts</b>	<b>2019 Actual Amounts</b>	<b>Variance with Final Budget</b>	<b>2018 Actual Amounts</b>
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 682,069
Miscellaneous	-	-	1	1	242,905
Total revenues	-	-	1	1	924,974
<b>EXPENDITURES</b>					
Capital outlay					
Contracted work	206,250	626,492	-	626,492	-
Other	-	-	-	-	134
Engineering	-	-	29,691	(29,691)	5,302
Debt service					
Interest and fiscal charges	-	-	-	-	85
Total expenditures	206,250	626,492	29,691	596,801	5,521
Excess (deficiency) of revenues over (under) expenditures	(206,250)	(626,492)	(29,690)	596,802	919,453
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(12,500)	(12,500)	(12,500)	-	(12,500)
Total other financing sources (uses)	(12,500)	(12,500)	(12,500)	-	(12,500)
Net change in fund balance	<u>\$ (218,750)</u>	<u>\$ (638,992)</u>	(42,190)	<u>\$ 596,802</u>	906,953
Fund balance (deficit), January 1			9,469,143		9,869,528
Fund balance (deficit), March 31			<u>\$ 9,426,953</u>		<u>\$ 10,776,481</u>

**City of Minot, North Dakota**  
**Schedule of Revenue, Expenditures, and Changes in Fund Balance, Budget and Actual**  
**Major Capital Project Fund**  
**For the Year-to-Date as of March 31, 2019**  
**With Comparative Totals for March 31, 2018**

<b>Capital Purchases</b>					
	<b>Original Budgeted Amounts</b>	<b>Final Budgeted Amounts</b>	<b>2019 Actual Amounts</b>	<b>Variance with Final Budget</b>	<b>2018 Actual Amounts</b>
<b>REVENUES</b>					
Intergovernmental	\$ 2,975,000	\$ 2,975,000	\$ 212,902	\$ (2,762,098)	\$ -
Miscellaneous	-	-	10,795	10,795	757,490
Total revenues	2,975,000	2,975,000	223,697	(2,751,303)	757,490
<b>EXPENDITURES</b>					
Capital outlay					
Legal	-	-	38,082	(38,082)	11,866
Other	-	-	104,825	(104,825)	205,753
Acquisitions	2,975,000	5,113,935	304,645	4,809,290	3,734,045
Total expenditures	2,975,000	5,113,935	447,552	4,666,383	3,951,664
Net change in fund balance	\$ -	\$ (2,138,935)	(223,855)	\$ 1,915,080	(3,194,174)
Fund balance (deficit), January 1			267,037		(22,847)
Fund balance (deficit), March 31			\$ 43,182		\$ (3,217,021)

**City of Minot, North Dakota**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds 2019	Total Nonmajor Governmental Funds 2018
<b>ASSETS</b>					
Cash and investments	\$ 14,878,900	\$ -	\$ 2,924,924	\$ 17,803,824	\$ 14,682,640
Restricted cash and investments	34,778,344	3,228,699	122,928	38,129,971	41,189,491
Taxes receivable current	443,532	340,103	276,652	1,060,287	973,368
Taxes receivable delinquent	172,678	120,137	64,311	357,126	264,582
Special assessments receivable current	-	-	-	-	11,320
Special assessments receivable delinquent	14,123	-	-	14,123	21,841
Accounts receivable	198,738	-	-	198,738	191,659
Allowance for accounts receivable	(135,150)	-	-	(135,150)	(135,150)
Loans receivable	1,825,600	-	-	1,825,600	1,838,200
Allowance for loans receivable	(365,120)	-	-	(365,120)	(367,640)
Due from other funds	19,598	-	26,563	46,161	1,345,869
Intergovernmental receivable	294,325	-	26,953	321,278	2,474,158
Inventory	6,590	-	-	6,590	6,536
Prepaid	9,439	-	-	9,439	6,464
Other assets - capital credits	41,257	-	-	41,257	40,087
Advance to other funds	-	75,000	-	75,000	83,527
Special assessments receivable deferred	20,425	-	-	20,425	33,233
Total assets	<u>\$ 52,203,279</u>	<u>\$ 3,763,939</u>	<u>\$ 3,442,331</u>	<u>\$ 59,409,549</u>	<u>\$ 62,660,185</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 84,621	\$ -	\$ 15,967	\$ 100,588	\$ 67,719
Due to other funds	19,598	-	26,563	46,161	1,345,869
Accrued salaries payable	139,962	-	-	139,962	98,231
Unearned revenue - other	-	-	-	-	59,552
Total liabilities	<u>244,181</u>	<u>-</u>	<u>42,530</u>	<u>286,711</u>	<u>1,571,371</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Uncertified special assessment revenue	20,425	-	-	20,425	33,233
Unavailable revenue - property taxes	616,210	460,240	340,963	1,417,413	1,237,950
Unavailable revenue - special assessments	14,123	-	-	14,123	33,161
Total deferred inflows of resources	<u>650,758</u>	<u>460,240</u>	<u>340,963</u>	<u>1,451,961</u>	<u>1,304,344</u>
<b>FUND BALANCE</b>					
Nonspendable	57,286	-	-	57,286	53,087
Restricted	36,491,160	3,233,100	149,881	39,874,141	43,826,691
Committed	3,877,092	-	89,433	3,966,525	2,448,333
Assigned	10,882,802	70,599	2,846,087	13,799,488	13,559,740
Unassigned	-	-	(26,563)	(26,563)	(103,381)
Total fund balance	<u>51,308,340</u>	<u>3,303,699</u>	<u>3,058,838</u>	<u>57,670,877</u>	<u>59,784,470</u>
Total liabilities, inflows, and fund balance	<u>\$ 52,203,279</u>	<u>\$ 3,763,939</u>	<u>\$ 3,442,331</u>	<u>\$ 59,409,549</u>	<u>\$ 62,660,185</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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds 2019	Total Nonmajor Governmental Funds 2018
<b>REVENUES</b>					
Property tax collections	\$ 3,389,543	\$ 2,598,888	\$ 2,100,003	\$ 8,088,434	\$ 7,440,568
Special assessment collections	27,124	-	-	27,124	125,391
Sales tax collections	3,114,447	-	-	3,114,447	3,913,740
Intergovernmental	611,500	-	-	611,500	918,621
Charges for services	170,193	-	-	170,193	164,602
Interest income	143	-	-	143	31
Miscellaneous	50,986	-	25,745	76,731	57,658
Total revenues	7,363,936	2,598,888	2,125,748	12,088,572	12,620,611
<b>EXPENDITURES</b>					
Current					
General government	677,617	318	-	677,935	1,250,009
Highways and streets	55,010	-	-	55,010	153,594
Culture and recreation	958,811	-	-	958,811	805,621
Economic development	82,126	-	-	82,126	92,555
Capital outlay					
Contracted work	-	-	145,930	145,930	73,117
Equipment	-	-	94,441	94,441	333,335
Other	-	-	480	480	384
Acquisitions	-	-	21,005	21,005	686
Engineering	-	-	83,380	83,380	7,325
Debt service					
Interest and fiscal charges	-	264,752	-	264,752	-
Total expenditures	1,773,564	265,070	345,236	2,383,870	2,716,626
Excess (deficiency) of revenues over (under) expenditures	5,590,372	2,333,818	1,780,512	9,704,702	9,903,985
<b>OTHER FINANCING SOURCES (USES)</b>					
State revolving fund issued	-	-	22,648	22,648	-
Sale of City property	-	-	-	-	30,389
Transfers in	1,041,608	574	163,406	1,205,588	1,799,212
Transfers out	(3,225,819)	-	(28,406)	(3,254,225)	(3,279,398)
Total other financing sources (uses)	(2,184,211)	574	157,648	(2,025,989)	(1,449,797)
Net change in fund balance	3,406,161	2,334,392	1,938,160	7,678,713	8,454,188
Fund balance (deficit), January 1	47,902,179	969,307	1,120,678	49,992,164	51,330,282
Fund balance (deficit), March 31	\$ 51,308,340	\$ 3,303,699	\$ 3,058,838	\$ 57,670,877	\$ 59,784,470





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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 five mills or five dollars per capita.

**Sales Tax Funds** – 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 18% to property tax relief, 18% to community facilities or flood control, 24% to infrastructure, and 40% to Northwest Area Water Supply (NAWS).

**Sidewalk Improvements** - To account for the maintenance of sidewalks within the City of Minot. City sidewalk maintenance is funded by sales tax improvements and special assessment collections..

**Street Improvements** - To account for the annual street improvement and street seal programs. The City has a budgeted sales tax improvements and infrastructure funds to pay for these projects.

**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 Recovery \$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 Recovery \$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**  
**March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Public Transportation	Library	Recreation Auditorium	Emergency Fund	Sales Tax Property Tax Relief 1st Penny
<b>ASSETS</b>					
Cash and investments	\$ 754,610	\$ 1,211,697	\$ 2,589,794	\$ 1,746,850	\$ -
Restricted cash and investments	-	-	-	-	253,101
Taxes receivable current	47,236	149,342	187,119	-	-
Taxes receivable delinquent	14,982	52,571	65,587	33,709	-
Special assessment current	-	-	-	-	-
Special assessments delinquent	-	-	-	-	-
Accounts receivable	730	44,079	13,779	-	-
Allowance for accounts receivable	-	-	-	-	-
Loans receivable	-	-	-	-	-
Allowance for loans receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Intergovernmental receivable	-	-	-	6,256	-
Inventory	-	-	6,590	-	-
Prepaid	-	7,320	-	-	-
Other assets - capital credits	16,159	11,778	12,848	472	-
Special assessments receivable deferred	-	-	-	-	-
Total assets	<u>\$ 833,717</u>	<u>\$ 1,476,787</u>	<u>\$ 2,875,717</u>	<u>\$ 1,787,287</u>	<u>\$ 253,101</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 980	\$ 419	\$ 6,007	\$ -	\$ -
Due to other funds	-	-	-	-	-
Accrued salaries payable	26,949	38,546	50,404	-	-
Unearned revenue - other	-	-	-	-	-
Total liabilities	<u>27,929</u>	<u>38,965</u>	<u>56,411</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Uncertified special assessment revenue	-	-	-	-	-
Unavailable revenue - property taxes	62,218	201,913	252,706	33,709	-
Unavailable revenue - special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>62,218</u>	<u>201,913</u>	<u>252,706</u>	<u>33,709</u>	<u>-</u>
<b>FUND BALANCE</b>					
Nonspendable	16,159	19,098	19,438	472	-
Restricted	-	-	-	-	253,101
Committed	-	47,000	-	-	-
Assigned	727,411	1,169,811	2,547,162	1,753,106	-
Total fund balance	<u>743,570</u>	<u>1,235,909</u>	<u>2,566,600</u>	<u>1,753,578</u>	<u>253,101</u>
Total liabilities, inflows and fund balance	<u>\$ 833,717</u>	<u>\$ 1,476,787</u>	<u>\$ 2,875,717</u>	<u>\$ 1,787,287</u>	<u>\$ 253,101</u>

**City of Minot, North Dakota**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Sales Tax Economic Development	Sales Tax Improvements	Sales Tax Flood Control	Sidewalk Improvements	Street Improvements
<b>ASSETS</b>					
Cash and investments	\$ -	\$ 291,096	\$ -	\$ 337,663	\$ 6,700,739
Restricted cash and investments	8,739,453	4,527,786	8,526,041	-	-
Taxes receivable current	-	-	-	24,839	34,601
Taxes receivable delinquent	-	-	-	538	3,188
Special assessment current	-	-	-	-	-
Special assessments delinquent	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Allowance for accounts receivable	-	-	-	-	-
Loans receivable	1,825,600	-	-	-	-
Allowance for loans receivable	(365,120)	-	-	-	-
Due from other funds	-	-	-	-	-
Intergovernmental receivable	-	-	252,336	-	2,705
Inventory	-	-	-	-	-
Prepaid	-	-	-	-	-
Other assets - capital credits	-	-	-	-	-
Special assessments receivable deferred	-	-	-	-	-
Total assets	<u>\$ 10,199,933</u>	<u>\$ 4,818,882</u>	<u>\$ 8,778,377</u>	<u>\$ 363,040</u>	<u>\$ 6,741,233</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 626
Due to other funds	-	-	-	-	-
Accrued salaries payable	-	-	-	-	-
Unearned revenue - other	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>626</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Uncertified special assessment revenue	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	25,377	37,789
Unavailable revenue - special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,377</u>	<u>37,789</u>
<b>FUND BALANCE</b>					
Nonspendable	-	-	-	-	-
Restricted	10,199,933	4,527,786	8,778,377	-	-
Committed	-	291,096	-	-	3,538,996
Assigned	-	-	-	337,663	3,163,822
Total fund balance	<u>10,199,933</u>	<u>4,818,882</u>	<u>8,778,377</u>	<u>337,663</u>	<u>6,702,818</u>
Total liabilities, inflows and fund balance	<u>\$ 10,199,933</u>	<u>\$ 4,818,882</u>	<u>\$ 8,778,377</u>	<u>\$ 363,040</u>	<u>\$ 6,741,233</u>



**City of Minot, North Dakota**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Demolitions	Sales Tax Property Tax Relief 2nd Penny	Sales Tax Infrastructure	Sales Tax Community Facilities	CDBG-DR \$67.5M
<b>ASSETS</b>					
Cash and investments	\$ 1,183,827	\$ -	\$ -	\$ 26,737	\$ -
Restricted cash and investments	-	760,602	7,597,168	4,335,243	-
Taxes receivable current	395	-	-	-	-
Taxes receivable delinquent	2,103	-	-	-	-
Special assessment current	-	-	-	-	-
Special assessments delinquent	14,123	-	-	-	-
Accounts receivable	-	-	135,150	-	-
Allowance for accounts receivable	-	-	(135,150)	-	-
Loans receivable	-	-	-	-	-
Allowance for loans receivable	-	-	-	-	-
Due from other funds	-	-	-	19,598	-
Intergovernmental receivable	-	-	-	-	26,399
Inventory	-	-	-	-	-
Prepaid	-	-	-	-	-
Other assets - capital credits	-	-	-	-	-
Special assessments receivable deferred	20,425	-	-	-	-
Total assets	<u>\$ 1,220,873</u>	<u>\$ 760,602</u>	<u>\$ 7,597,168</u>	<u>\$ 4,381,578</u>	<u>\$ 26,399</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 46,335	\$ 20
Due to other funds	-	-	-	-	19,588
Accrued salaries payable	-	-	-	-	6,791
Unearned revenue - other	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,335</u>	<u>26,399</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Uncertified special assessment revenue	20,425	-	-	-	-
Unavailable revenue - property taxes	2,498	-	-	-	-
Unavailable revenue - special assessments	14,123	-	-	-	-
Total deferred inflows of resources	<u>37,046</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>					
Nonspendable	-	-	-	-	-
Restricted	-	760,602	7,597,168	4,335,243	-
Committed	-	-	-	-	-
Assigned	1,183,827	-	-	-	-
Total fund balance	<u>1,183,827</u>	<u>760,602</u>	<u>7,597,168</u>	<u>4,335,243</u>	<u>-</u>
Total liabilities, inflows and fund balance	<u>\$ 1,220,873</u>	<u>\$ 760,602</u>	<u>\$ 7,597,168</u>	<u>\$ 4,381,578</u>	<u>\$ 26,399</u>

**City of Minot, North Dakota**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	CDBG-DR \$35 M	National Disaster Resilience \$74.3M	Total 2019	Total 2018
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 35,887	\$ 14,878,900	\$ 11,939,556
Restricted cash and investments	-	38,950	34,778,344	38,128,164
Taxes receivable current	-	-	443,532	489,807
Taxes receivable delinquent	-	-	172,678	121,948
Special assessment current	-	-	-	11,320
Special assessments delinquent	-	-	14,123	21,841
Accounts receivable	-	5,000	198,738	191,659
Allowance for accounts receivable	-	-	(135,150)	(135,150)
Loans receivable	-	-	1,825,600	1,838,200
Allowance for loans receivable	-	-	(365,120)	(367,640)
Due from other funds	-	-	19,598	1,170,808
Intergovernmental receivable	6,629	-	294,325	2,178,525
Inventory	-	-	6,590	6,536
Prepaid	-	2,119	9,439	6,464
Other assets - capital credits	-	-	41,257	40,087
Special assessments receivable deferred	-	-	20,425	33,233
Total assets	\$ 6,629	\$ 81,956	\$ 52,203,279	\$ 55,675,358
<b>LIABILITIES</b>				
Accounts payable	\$ 209	\$ 30,025	\$ 84,621	\$ 60,118
Due to other funds	10	-	19,598	1,170,808
Accrued salaries payable	6,410	10,862	139,962	98,231
Unearned revenue - other	-	-	-	59,552
Total liabilities	6,629	40,887	244,181	1,388,709
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Uncertified special assessment revenue	-	-	20,425	33,233
Unavailable revenue - property taxes	-	-	616,210	611,755
Unavailable revenue - special assessments	-	-	14,123	33,161
Total deferred inflows of resources	-	-	650,758	678,149
<b>FUND BALANCE</b>				
Nonspendable	-	2,119	57,286	53,087
Restricted	-	38,950	36,491,160	40,699,180
Committed	-	-	3,877,092	1,806,861
Assigned	-	-	10,882,802	11,049,372
Total fund balance	-	41,069	51,308,340	53,608,500
Total liabilities, inflows and fund balance	\$ 6,629	\$ 81,956	\$ 52,203,279	\$ 55,675,358

**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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Public Transportation	Library	Recreation Auditorium	Emergency Fund	Sales Tax Property Tax Relief 1st Penny
<b>REVENUES</b>					
Property tax collections	\$ 360,210	\$ 1,140,936	\$ 1,428,483	\$ 8,481	\$ -
Special assessment collections	-	-	-	-	-
Sales tax collections	-	-	-	-	194,653
Intergovernmental	-	-	-	-	-
Charges for services	17,909	3,780	148,504	-	-
Interest income	-	52	90	-	-
Miscellaneous	9,041	10,823	18,372	-	-
Total revenues	387,160	1,155,591	1,595,449	8,481	194,653
<b>EXPENDITURES</b>					
Current					
General government	313,799	-	-	-	-
Highways and streets	-	-	-	-	-
Culture and recreation	-	363,884	510,706	-	-
Economic development	-	-	-	-	-
Total expenditures	313,799	363,884	510,706	-	-
Excess (deficiency) of revenues over (under) expenditures	73,361	791,707	1,084,743	8,481	194,653
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	(263,144)
Total other financing sources (uses)	-	-	-	-	(263,144)
Net change in fund balance	73,361	791,707	1,084,743	8,481	(68,491)
Fund balance (deficit), January 1	670,209	444,202	1,481,857	1,745,097	321,592
Fund balance (deficit), March 31	\$ 743,570	\$ 1,235,909	\$ 2,566,600	\$ 1,753,578	\$ 253,101

**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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Sales Tax Economic Development	Sales Tax Improvements	Sales Tax Flood Control	Sidewalk Improvements	Street Improvements
<b>REVENUES</b>					
Property tax collections	\$ -	\$ -	\$ -	\$ 187,479	\$ 261,283
Special assessment collections	-	-	-	26,292	-
Sales tax collections	291,980	486,632	973,265	-	-
Intergovernmental	-	-	-	-	416,407
Charges for services	-	-	-	-	-
Interest income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	291,980	486,632	973,265	213,771	677,690
<b>EXPENDITURES</b>					
Current					
General government	-	-	22,207	1,647	-
Highways and streets	-	-	-	-	55,010
Culture and recreation	-	-	-	-	-
Economic development	82,126	-	-	-	-
Total expenditures	82,126	-	22,207	1,647	55,010
Excess (deficiency) of revenues over (under) expenditures	209,854	486,632	951,058	212,124	622,680
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	729,108	-	312,500
Transfers out	(291,608)	(493,100)	(572,840)	-	-
Total other financing sources (uses)	(291,608)	(493,100)	156,268	-	312,500
Net change in fund balance	(81,754)	(6,468)	1,107,326	212,124	935,180
Fund balance (deficit), January 1	10,281,687	4,825,350	7,671,051	125,539	5,767,638
Fund balance (deficit), March 31	\$ 10,199,933	\$ 4,818,882	\$ 8,778,377	\$ 337,663	\$ 6,702,818



**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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Demolitions	Sales Tax Property Tax Relief 2nd Penny	Sales Tax Infrastructure	Sales Tax Community Facilities	CDBG-DR \$67.5M
<b>REVENUES</b>					
Property tax collections	\$ 2,671	\$ -	\$ -	\$ -	\$ -
Special assessment collections	832	-	-	-	-
Sales tax collections	-	350,375	467,167	350,375	-
Intergovernmental	-	-	-	-	56,302
Charges for services	-	-	-	-	-
Interest income	-	-	-	-	1
Miscellaneous	-	-	-	-	-
Total revenues	3,503	350,375	467,167	350,375	56,303
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	56,303
Highways and streets	-	-	-	-	-
Culture and recreation	-	-	-	84,221	-
Economic development	-	-	-	-	-
Total expenditures	-	-	-	84,221	56,303
Excess (deficiency) of revenues over (under) expenditures	3,503	350,375	467,167	266,154	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers out	-	(480,128)	(674,999)	(450,000)	-
Total other financing sources (uses)	-	(480,128)	(674,999)	(450,000)	-
Net change in fund balance	3,503	(129,753)	(207,832)	(183,846)	-
Fund balance (deficit), January 1	1,180,324	890,355	7,805,000	4,519,089	-
Fund balance (deficit), March 31	\$ 1,183,827	\$ 760,602	\$ 7,597,168	\$ 4,335,243	\$ -

**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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	<b>CDBG-DR \$35M</b>	<b>National Disaster Resilience \$74.3M</b>	<b>Total 2019</b>	<b>Total 2018</b>
<b>REVENUES</b>				
Property tax collections	\$ -	\$ -	\$ 3,389,543	\$ 3,739,587
Special assessment collections	-	-	27,124	125,391
Sales tax collections	-	-	3,114,447	3,913,740
Intergovernmental	68,236	70,555	611,500	918,621
Charges for services	-	-	170,193	164,602
Interest income	-	-	143	31
Miscellaneous	-	12,750	50,986	52,111
Total revenues	68,236	83,305	7,363,936	8,914,083
<b>EXPENDITURES</b>				
Current				
General government	68,236	215,425	677,617	1,250,009
Highways and streets	-	-	55,010	153,594
Culture and recreation	-	-	958,811	805,621
Economic development	-	-	82,126	92,555
Total expenditures	68,236	215,425	1,773,564	2,301,779
Excess (deficiency) of revenues over (under) expenditures	-	(132,120)	5,590,372	6,612,304
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	1,041,608	1,051,091
Transfers out	-	-	(3,225,819)	(3,279,398)
Total other financing sources (uses)	-	-	(2,184,211)	(2,228,307)
Net change in fund balance	-	(132,120)	3,406,161	4,383,997
Fund balance (deficit), January 1	-	173,189	47,902,179	49,224,503
Fund balance (deficit), March 31	\$ -	\$ 41,069	\$ 51,308,340	\$ 53,608,500

**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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

<b>Public Transportation</b>					
	<b>Original Budgeted Amounts</b>	<b>Final Budgeted Amounts</b>	<b>2019 Actual Amounts</b>	<b>Variance with Final Budget</b>	<b>2018 Actual Amounts</b>
<b>REVENUES</b>					
Property tax collections	\$ 104,593	\$ 104,593	\$ 360,210	\$ 255,617	\$ 295,800
Intergovernmental	163,654	163,654	-	(163,654)	6,414
Charges for services	18,750	18,750	17,909	(841)	15,838
Miscellaneous	4,290	4,290	9,041	4,751	4,207
Total revenues	291,287	291,287	387,160	95,873	322,259
<b>EXPENDITURES</b>					
Current					
General government	291,287	294,217	313,799	(19,582)	288,281
Total expenditures	291,287	294,217	313,799	(19,582)	288,281
Net change in fund balance	\$ -	\$ (2,930)	73,361	\$ 76,291	33,978
Fund balance (deficit), January 1			670,209		665,281
Fund balance (deficit), March 31			<u>\$ 743,570</u>		<u>\$ 699,259</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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Library				
	Original Budgeted Amounts	Final Budgeted Amounts	2019 Actual Amounts	Variance with Final Budget	2018 Actual Amounts
<b>REVENUES</b>					
Property tax collections	\$ 330,683	\$ 330,683	\$ 1,140,936	\$ 810,253	\$1,123,770
Intergovernmental	8,832	8,832	-	(8,832)	46,372
Charges for services	3,128	3,128	3,780	653	3,276
Interest income	-	-	52	52	14
Miscellaneous	6,800	6,800	10,823	4,023	11,792
Total revenues	349,443	349,443	1,155,591	806,149	1,185,224
<b>EXPENDITURES</b>					
Current					
Culture and recreation	349,443	376,868	363,884	12,984	317,477
Total expenditures	349,443	376,868	363,884	12,984	317,477
Net change in fund balance	\$ -	\$ (27,425)	791,707	\$ 819,132	867,747
Fund balance (deficit), January 1			444,202		435,403
Fund balance (deficit), March 31			<u>\$ 1,235,909</u>		<u>\$1,303,150</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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Recreation/Auditorium				
	Original Budgeted Amounts	Final Budgeted Amounts	2019 Actual Amounts	Variance with Final Budget	2018 Actual Amounts
<b>REVENUES</b>					
Property tax collections	\$ 414,331	\$ 414,331	\$ 1,428,483	\$ 1,014,153	\$ 1,347,941
Charges for services	110,424	110,424	148,504	38,080	145,488
Interest income	-	-	90	90	16
Miscellaneous	7,906	7,906	18,372	10,466	16,142
Total revenues	532,661	532,661	1,595,449	1,062,789	1,509,587
<b>EXPENDITURES</b>					
Current					
Culture and recreation	532,661	535,865	510,706	25,159	488,144
Total expenditures	532,661	535,865	510,706	25,159	488,144
Excess (deficiency) of revenues over (under) expenditures	-	(3,205)	1,084,743	1,087,948	1,021,443
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	-	-	-	-	(90,349)
Total other financing sources (uses)	-	-	-	-	(90,349)
Net change in fund balance	\$ -	\$ (3,205)	1,084,743	\$ 1,087,948	931,094
Fund balance (deficit), January 1			1,481,857		1,461,196
Fund balance (deficit), March 31			<u>\$ 2,566,600</u>		<u>\$ 2,392,290</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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Emergency Fund			
	Original & Final Budgeted Amounts	2019 Actual Amounts	Variance with Final Budget	2018 Actual Amounts
<b>REVENUES</b>				
Property tax collections	\$ -	\$ 8,481	\$ 8,481	\$ 965,833
Intergovernmental	-	-	-	400
Total revenues	-	8,481	8,481	966,233
Net change in fund balance	<u>\$ -</u>	<u>8,481</u>	<u>\$ 8,481</u>	966,233
Fund balance (deficit), January 1		1,745,097		740,412
Fund balance (deficit), March 31		<u>\$ 1,753,578</u>		<u>\$ 1,706,645</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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

		Sales Tax Property Relief-1st Penny			
		Original & Final Budgeted Amounts	2019 Actual Amounts	Variance with Final Budget	2018 Actual Amounts
<b>REVENUES</b>					
Sales tax collections		\$ 250,000	\$ 194,653	\$ (55,347)	\$ 195,687
Total revenues		250,000	194,653	(55,347)	195,687
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out		(263,144)	(263,144)	-	(227,811)
Total other financing sources (uses)		(263,144)	(263,144)	-	(227,811)
Net change in fund balance		<u>\$ (13,144)</u>	(68,491)	<u>\$ (55,347)</u>	(32,124)
Fund balance (deficit), January 1			321,592		173,732
Fund balance (deficit), March 31			<u>\$ 253,101</u>		<u>\$ 141,608</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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Sales Tax Economic Development			
	Original & Final Budgeted Amounts	2019 Actual Amounts	Variance with Final Budget	2018 Actual Amounts
<b>REVENUES</b>				
Sales tax collections	\$ 375,000	\$ 291,980	\$ (83,020)	\$ 293,530
Interest income	10,983	-	(10,983)	-
Total revenues	385,983	291,980	(94,003)	293,530
<b>EXPENDITURES</b>				
Current				
Economic development	94,375	82,126	12,249	92,555
Total expenditures	94,375	82,126	12,249	92,555
Excess (deficiency) of revenues over (under) expenditures	291,608	209,854	(81,754)	200,975
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(291,608)	(291,608)	-	(218,242)
Total other financing sources (uses)	(291,608)	(291,608)	-	(218,242)
Net change in fund balance	\$ -	(81,754)	\$ (81,754)	(17,267)
Fund balance (deficit), January 1		10,281,687		9,956,038
Fund balance (deficit), March 31		<u>\$ 10,199,933</u>		<u>\$ 9,938,771</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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Sales Tax Improvements			
	Original & Final Budgeted Amounts	2019 Actual Amounts	Variance with Final Budget	2018 Actual Amounts
<b>REVENUES</b>				
Sales tax collections	\$ 625,000	\$ 486,632	\$ (138,368)	\$ 489,217
Total revenues	625,000	486,632	(138,368)	489,217
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(625,000)	(493,100)	131,900	(690,324)
Total other financing sources (uses)	(625,000)	(493,100)	131,900	(599,975)
Net change in fund balance	\$ -	(6,468)	\$ (6,468)	(110,758)
Fund balance (deficit), January 1		4,825,350		4,830,726
Fund balance (deficit), March 31		<u>\$ 4,818,882</u>		<u>\$ 4,719,968</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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Sales Tax Flood Control				
	Original Budgeted Amounts	Final Budgeted Amounts	2019 Actual Amounts	Variance with Final Budget	2018 Actual Amounts
<b>REVENUES</b>					
Sales tax collections	\$ 1,250,000	\$ 1,250,000	\$ 973,265	\$ (276,735)	\$ 978,436
Interest income	8,731	8,731	-	(8,731)	-
Total revenues	1,258,731	1,258,731	973,265	(285,466)	978,436
<b>EXPENDITURES</b>					
General government	1,415,000	2,144,950	22,207	2,122,743	139,574
Total expenditures	1,415,000	2,144,950	22,207	2,122,743	139,574
Excess (deficiency) of revenues over (under) expenditures	(156,269)	(886,219)	951,058	1,837,277	838,862
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	729,108	729,108	729,108	-	205,742
Transfers out	(572,839)	(572,839)	(572,840)	(1)	(12,500)
Total other financing sources (uses)	156,269	156,269	156,268	(1)	193,242
Net change in fund balance	\$ -	\$ (729,950)	1,107,326	\$ 1,837,277	1,032,104
Fund balance (deficit), January 1			7,671,051		11,298,564
Fund balance (deficit), March 31			<u>\$ 8,778,377</u>		<u>\$ 12,330,668</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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Sidewalk Improvements				
	Original Budgeted Amounts	Final Budgeted Amounts	2019 Actual Amounts	Variance with Final Budget	2018 Actual Amounts
<b>REVENUES</b>					
Property tax collections	\$ 55,000	\$ 55,000	\$ 187,479	\$ 132,479	\$ 1,738
Special assessment collections	-	-	26,292	26,292	7,145
Interest income	-	-	-	-	9
Total revenues	55,000	55,000	213,771	158,771	8,892
<b>EXPENDITURES</b>					
General government	55,000	78,921	1,647	77,274	333
Total expenditures	55,000	78,921	1,647	77,274	333
Excess (deficiency) of revenues over (under) expenditures	-	(23,921)	212,124	236,045	8,559
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer in	-	-	-	-	30,000
Total other financing sources (uses)	-	-	-	-	30,000
Net change in fund balance	\$ -	\$ (23,921)	212,124	\$ 236,045	38,559
Fund balance (deficit), January 1			125,539		45,012
Fund balance (deficit), March 31			<u>\$ 337,663</u>		<u>\$ 83,571</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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Street Improvements				
	Original Budgeted Amounts	Final Budgeted Amounts	2019 Actual Amounts	Variance with Final Budget	2018 Actual Amounts
<b>REVENUES</b>					
Property tax collections	\$ 76,615	\$ 76,615	\$ 261,283	\$ 184,668	\$ 8
Intergovernmental	537,500	537,500	416,407	(121,093)	43,900
Total revenues	614,115	614,115	677,690	63,575	43,908
<b>EXPENDITURES</b>					
Highways and streets	1,000,000	1,007,500	55,010	952,490	153,594
Total expenditures	1,000,000	1,007,500	55,010	952,490	153,594
Excess (deficiency) of revenues over (under) expenditures	(385,885)	(393,385)	622,680	1,016,065	(109,686)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer in	312,500	312,500	312,500	-	725,000
Total other financing sources (uses)	312,500	312,500	312,500	-	725,000
Net change in fund balance	\$ (73,385)	\$ (80,885)	935,180	\$ 1,016,065	615,314
Fund balance (deficit), January 1			5,767,638		4,664,797
Fund balance (deficit), March 31			<u>\$ 6,702,818</u>		<u>\$ 5,280,111</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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	<b>Demolitions</b>			
	<b>Original &amp; Final Budgeted Amounts</b>	<b>2019 Actual Amounts</b>	<b>Variance with Final Budget</b>	<b>2018 Actual Amounts</b>
<b>REVENUES</b>				
Property tax collections	\$ -	\$ 2,671	\$ 2,671	\$ 6,026
Special assessment collections	-	832	832	103,361
Total revenues	-	3,503	3,503	109,387
<b>EXPENDITURES</b>				
General government	-	-	-	303
Total expenditures	-	-	-	303
Net change in fund balance	<u>\$ -</u>	<u>3,503</u>	<u>\$ 3,503</u>	109,084
Fund balance (deficit), January 1		1,180,324		1,046,407
Fund balance (deficit), March 31		<u>\$ 1,183,827</u>		<u>\$ 1,155,491</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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

<b>Sales Tax Property Tax Relief - 2nd Penny</b>				
	<b>Original &amp; Final Budgeted Amounts</b>	<b>2019 Actual Amounts</b>	<b>Variance with Final Budget</b>	<b>2018 Actual Amounts</b>
<b>REVENUES</b>				
Sales tax collections	\$ 450,000	\$ 350,375	\$ (99,625)	\$ 587,061
Total revenues	450,000	350,375	(99,625)	587,061
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(480,128)	(480,128)	-	(683,433)
Total other financing sources (uses)	(480,128)	(480,128)	-	(683,433)
Net change in fund balance	<u>\$ (30,128)</u>	<u>(129,753)</u>	<u>\$ (99,625)</u>	<u>(96,372)</u>
Fund balance (deficit), January 1		890,355		446,778
Fund balance (deficit), March 31		<u>\$ 760,602</u>		<u>\$ 350,406</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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Sales Tax Infrastructure			
	Original & Final Budgeted Amounts	2019 Actual Amounts	Variance with Final Budget	2018 Actual Amounts
REVENUES				
Sales tax collections	\$ 600,000	\$ 467,167	\$ (132,833)	\$ 782,748
Total revenues	600,000	467,167	(132,833)	782,748
OTHER FINANCING SOURCES (USES)				
Transfers out	(675,000)	(674,999)	1	(1,137,500)
Total other financing sources (uses)	(675,000)	(674,999)	1	(1,137,500)
Net change in fund balance	<u>\$ (75,000)</u>	(207,832)	<u>\$ (132,832)</u>	(354,752)
Fund balance (deficit), January 1		7,805,000		7,694,952
Fund balance (deficit), March 31		<u>\$ 7,597,168</u>		<u>\$ 7,340,200</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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Sales Tax Community Facilities				
	Original Budgeted Amounts	Final Budgeted Amounts	2019 Actual Amounts	Variance with Final Budget	2018 Actual Amounts
<b>REVENUES</b>					
Sales tax collections	\$ 450,000	\$ 450,000	\$ 350,375	\$ (99,625)	\$ 587,061
Interest income	-	-	-	-	19,970
Total revenues	450,000	450,000	350,375	(99,625)	607,031
<b>EXPENDITURES</b>					
Culture and recreation	-	980,693	84,221	896,472	-
Total expenditures	-	980,693	84,221	896,472	-
Excess (deficiency) of revenues over (under) expenditures	450,000	(530,693)	266,154	796,847	607,031
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(450,000)	(450,000)	(450,000)	-	(219,239)
Total other financing sources (uses)	(450,000)	(450,000)	(450,000)	-	(219,239)
Net change in fund balance	\$ -	\$ (980,693)	(183,846)	\$ 796,847	387,792
Fund balance (deficit), January 1			4,519,089		5,780,863
Fund balance (deficit), March 31			<u>\$ 4,335,243</u>		<u>\$ 6,168,655</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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

<b>CDBG - Disaster Recovery \$67.5M</b>					
	<b>Original Budgeted Amounts</b>	<b>Final Budgeted Amounts</b>	<b>2019 Actual Amounts</b>	<b>Variance with Final Budget</b>	<b>2018 Actual Amounts</b>
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ 56,302	\$ 56,302	\$ 91,173
Interest income	-	-	1	1	1
Total revenues	-	-	56,303	56,303	91,174
<b>EXPENDITURES</b>					
General government	-	398,962	56,303	342,659	91,174
Total expenditures	-	398,962	56,303	342,659	91,174
Net change in fund balance	\$ -	\$ (398,962)	-	\$ 398,962	-
Fund balance (deficit), January 1			-		-
Fund balance (deficit), March 31			\$ -		\$ -

**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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

CDBG - Disaster Recovery \$35M					
	Original Budgeted Amounts	Final Budgeted Amounts	2019 Actual Amounts	Variance with Final Budget	2018 Actual Amounts
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ 68,236	\$ 68,236	\$ 15,580
Total revenues	-	-	68,236	68,236	15,580
<b>EXPENDITURES</b>					
General government	-	59,289	68,236	(8,947)	15,580
Total expenditures	-	59,289	68,236	(8,947)	15,580
Net change in fund balance	\$ -	\$ (59,289)	-	\$ 59,289	-
Fund balance (deficit), January 1			-		-
Fund balance (deficit), March 31			\$ -		\$ -

**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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

National Disaster Resilience \$74.3M					
	Original Budgeted Amounts	Final Budgeted Amounts	2019 Actual Amounts	Variance with Final Budget	2018 Actual Amounts
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ 70,555	\$ 70,555	\$ 714,782
Miscellaneous	-	-	12,750	12,750	-
Total revenues	-	-	83,305	83,305	714,782
<b>EXPENDITURES</b>					
General government	-	12,640,316	215,425	12,424,891	714,782
Total expenditures	-	12,640,316	215,425	12,424,891	714,782
Net change in fund balance	\$ -	\$ (12,640,316)	(132,120)	\$ 12,508,196	-
Fund balance (deficit), January 1			173,189		-
Fund balance (deficit), March 31			\$ 41,069		\$ -

**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.

***Flood Control Debt*** - is a debt service fund established to accumulate the resources used to pay the principal and interest on bonds for flood control projects maturing in future years.



**City of Minot, North Dakota**  
**Balance Sheet**  
**Nonmajor Debt Service Funds**  
**March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Highway Debt	Flood Control Debt	Total Nonmajor Debt Service Funds 2019	Total Nonmajor Debt Service Funds 2018
<b>ASSETS</b>				
Restricted cash and investments	\$ 2,792,583	\$ 436,116	\$ 3,228,699	\$ 3,003,796
Taxes receivable current	282,182	57,921	340,103	337,757
Taxes receivable delinquent	120,137	-	120,137	94,272
Advance to other funds	75,000	-	75,000	83,527
Total assets	<u>\$ 3,269,902</u>	<u>\$ 494,037</u>	<u>\$ 3,763,939</u>	<u>\$ 3,519,352</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	\$ 402,319	\$ 57,921	\$ 460,240	\$ 432,029
Total deferred inflows of resources	<u>402,319</u>	<u>57,921</u>	<u>460,240</u>	<u>432,029</u>
<b>FUND BALANCE</b>				
Restricted	2,796,984	436,116	3,233,100	3,069,980
Assigned	70,599	-	70,599	17,343
Total fund balance	<u>2,867,583</u>	<u>436,116</u>	<u>3,303,699</u>	<u>3,087,323</u>
Total deferred inflows and fund balance	<u>\$ 3,269,902</u>	<u>\$ 494,037</u>	<u>\$ 3,763,939</u>	<u>\$ 3,519,352</u>

**City of Minot, North Dakota**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Debt Service Funds**  
**For the Year-to-Date as of March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Highway Debt	Flood Control Debt	Total Nonmajor Debt Service Funds 2019	Total Nonmajor Debt Service Funds 2018
<b>REVENUES</b>				
Property tax collections	\$ 2,161,503	\$ 437,385	\$ 2,598,888	\$ 2,585,028
Total revenues	2,161,503	437,385	2,598,888	2,585,028
<b>EXPENDITURES</b>				
General government	1	317	318	-
Debt service				
Interest and fiscal charges	263,800	952	264,752	-
Total expenditures	263,801	1,269	265,070	-
Excess (deficiency) of revenues over (under) expenditures	1,897,702	436,116	2,333,818	2,585,028
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	574	-	574	799
Total other financing sources (uses)	574	-	574	799
Net change in fund balance	1,898,276	436,116	2,334,392	2,585,827
Fund balance (deficit), January 1	969,307	-	969,307	501,496
Fund balance (deficit), March 31	\$ 2,867,583	\$ 436,116	\$ 3,303,699	\$ 3,087,323

**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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Highway Debt			
	Original & Final Budgeted Amounts	2019 Actual Amounts	Variance with Final Budget	2018 Actual Amounts
<b>REVENUES</b>				
Property tax collections	\$ 624,827	\$ 2,161,503	\$ 1,536,676	\$ 2,585,028
Total revenues	624,827	2,161,503	1,536,676	2,585,028
<b>EXPENDITURES</b>				
General government	-	1	(1)	-
Debt service				
Principal retirement	477,500	-	477,500	-
Interest and fiscal charges	157,901	263,800	(105,899)	-
Total expenditures	635,401	263,801	371,600	-
Excess (deficiency) of revenues over (under) expenditures	(10,574)	1,897,702	1,908,276	2,585,028
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	10,574	574	(10,000)	799
Total other financing sources (uses)	10,574	574	(10,000)	799
Net change in fund balance	\$ -	1,898,276	\$ 1,898,276	2,585,827
Fund balance (deficit), January 1		969,307		501,496
Fund balance (deficit), March 31		<u>\$ 2,867,583</u>		<u>\$ 3,087,323</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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Flood Control Debt			
	Original & Final Budgeted Amounts	2019 Actual Amounts	Variance with Final Budget	2018 Actual Amounts
<b>REVENUES</b>				
Property tax collections	\$ 128,253	\$ 437,385	\$ 309,132	\$ -
Total revenues	128,253	437,385	309,132	-
<b>EXPENDITURES</b>				
General government	-	317	(317)	-
Debt service				
Principal retirement	59,375	-	59,375	-
Interest and fiscal charges	68,878	952	67,926	-
Total expenditures	128,253	1,269	126,984	-
Net change in fund balance	<u>\$ -</u>	436,116	<u>\$ 436,116</u>	-
Fund balance (deficit), January 1		-		-
Fund balance (deficit), March 31		<u>\$ 436,116</u>		<u>\$ -</u>





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**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)

***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, grants, 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**  
**March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Fire Equipment	Equipment Purchase	Flood Control Capital	Total Nonmajor Capital Funds 2019	Total Nonmajor Capital Funds 2018
<b>ASSETS</b>					
Cash and investments	\$ -	\$ 2,924,924	\$ -	\$ 2,924,924	\$ 2,743,084
Restricted cash and investments	-	11,437	111,491	122,928	57,531
Taxes receivable current	-	154,774	121,878	276,652	145,804
Taxes receivable delinquent	-	64,311	-	64,311	48,362
Due from other funds	-	26,563	-	26,563	175,061
Intergovernmental receivable	-	-	26,953	26,953	295,633
Total assets	\$ -	\$ 3,182,009	\$ 260,322	\$ 3,442,331	\$ 3,465,475
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ 15,967	\$ -	\$ 15,967	\$ 7,601
Due to other funds	26,563	-	-	26,563	175,061
Total liabilities	26,563	15,967	-	42,530	182,662
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	-	219,085	121,878	340,963	194,166
Total deferred inflows of resources	-	219,085	121,878	340,963	194,166
<b>FUND BALANCE</b>					
Restricted	-	11,437	138,444	149,881	57,531
Committed	-	89,433	-	89,433	641,472
Assigned	-	2,846,087	-	2,846,087	2,493,025
Unassigned	(26,563)	-	-	(26,563)	(103,381)
Total fund balance	(26,563)	2,946,957	138,444	3,058,838	3,088,647
Total liabilities, inflows and fund balance	\$ -	\$ 3,182,009	\$ 260,322	\$ 3,442,331	\$ 3,465,475

**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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	<b>Fire Equipment</b>	<b>Equipment Purchase</b>	<b>Flood Control Capital</b>	<b>Total Nonmajor Capital Funds 2019</b>	<b>Total Nonmajor Capital Funds 2018</b>
<b>REVENUES</b>					
Property tax collections	\$ 1,843	\$ 1,177,812	\$ 920,348	\$ 2,100,003	\$ 1,115,953
Miscellaneous	-	25,745	-	25,745	5,547
Total revenues	1,843	1,203,557	920,348	2,125,748	1,121,500
<b>EXPENDITURES</b>					
Capital outlay					
Contracted work	-	86,987	58,943	145,930	73,117
Equipment	-	94,441	-	94,441	333,335
Other	-	122	358	480	384
Acquisitions	-	-	21,005	21,005	686
Engineering	-	1,948	81,432	83,380	7,325
Total expenditures	-	183,498	161,738	345,236	414,847
Excess (deficiency) of revenues over (under) expenditures	1,843	1,020,059	758,610	1,780,512	706,653
<b>OTHER FINANCING SOURCES (USES)</b>					
State revolving fund issued	-	-	22,648	22,648	-
Sale of City property	-	-	-	-	30,389
Transfers in	-	163,406	-	163,406	747,322
Transfers out	(28,406)	-	-	(28,406)	-
Total other financing sources (uses)	(28,406)	163,406	22,648	157,648	777,711
Net change in fund balance	(26,563)	1,183,465	781,258	1,938,160	1,484,364
Fund balance (deficit), January 1	-	1,763,492	(642,814)	1,120,678	1,604,283
Fund balance (deficit), March 31	\$ (26,563)	\$ 2,946,957	\$ 138,444	\$ 3,058,838	\$ 3,088,647



**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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Fire Equipment			
	Original & Final Budgeted Amounts	2019 Actual Amounts	Variance with Final Budget	2018 Actual Amounts
<b>REVENUES</b>				
Property tax collections	\$ -	\$ 1,843	\$ 1,843	\$ 511,423
Total revenues	-	1,843	1,843	511,423
<b>EXPENDITURES</b>				
Capital outlay				
Acquisitions	-	-	-	686
Engineering	-	-	-	4,144
Total expenditures	-	-	-	4,830
Excess (deficiency) of revenues over (under) expenditures	-	1,843	1,843	506,593
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	597,322
Transfers out	-	(28,406)	(28,406)	-
Total other financing sources (uses)	-	(28,406)	(28,406)	597,322
Net change in fund balance	\$ -	(26,563)	\$ (26,563)	1,103,915
Fund balance (deficit), January 1		-		533,693
Fund balance (deficit), March 31		<u>\$ (26,563)</u>		<u>\$ 1,637,608</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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Equipment Purchase				
	Original Budgeted Amounts	Final Budgeted Amounts	2019 Actual Amounts	Variance with Final Budget	2018 Actual Amounts
<b>REVENUES</b>					
Property tax collections	\$ 342,711	\$ 342,711	\$ 1,177,812	\$ 835,102	\$ 604,530
Intergovernmental	15,761	15,761	-	(15,761)	-
Miscellaneous	-	-	25,745	25,745	-
Total revenues	358,471	358,471	1,203,557	845,086	604,530
<b>EXPENDITURES</b>					
Capital outlay					
Contracted work	-	-	86,987	(86,987)	-
Equipment	511,346	710,909	94,441	616,468	333,335
Other	-	-	122	(122)	152
Engineering	-	-	1,948	(1,948)	-
Total expenditures	511,346	710,909	183,498	527,411	333,487
Excess (deficiency) of revenues over (under) expenditures	(152,875)	(352,437)	1,020,059	1,372,496	271,043
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of City property	17,875	17,875	-	(17,875)	30,389
Transfers in	135,000	135,000	163,406	28,406	150,000
Total other financing sources (uses)	152,875	152,875	163,406	10,531	180,389
Net change in fund balance	\$ -	\$ (199,562)	1,183,465	\$ 1,383,027	451,432
Fund balance (deficit), January 1			1,763,492		879,290
Fund balance (deficit), March 31			<u>\$ 2,946,957</u>		<u>\$ 1,330,722</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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Flood Control Capital				
	Original Budgeted Amounts	Final Budgeted Amounts	2019 Actual Amounts	Variance with Final Budget	2018 Actual Amounts
<b>REVENUES</b>					
Property tax collections	\$ 269,870	\$ 269,870	\$ 920,348	\$ 650,478	\$ -
Total revenues	269,870	269,870	920,348	650,478	-
<b>EXPENDITURES</b>					
Capital outlay					
Contracted work	5,276,250	7,973,970	58,943	7,915,027	73,117
Other	-	-	358	(358)	232
Acquisitions	-	-	21,005	(21,005)	-
Engineering	-	-	81,432	(81,432)	-
Total expenditures	5,276,250	7,973,970	161,738	7,812,232	73,349
Excess (deficiency) of revenues over (under) expenditures	(5,006,380)	(7,704,100)	758,610	8,462,710	(73,349)
<b>OTHER FINANCING SOURCES (USES)</b>					
Sales tax bonds issued	5,006,380	5,006,380	-	(5,006,380)	-
State revolving fund issued	-	-	22,648	22,648	-
Total other financing sources (uses)	5,006,380	5,006,380	22,648	(4,983,732)	-
Net change in fund balance	\$ -	\$ (2,697,720)	781,258	\$ 3,478,978	(73,349)
Fund balance (deficit), January 1			(642,814)		27,499
Fund balance (deficit), March 31			<u>\$ 138,444</u>		<u>\$ (45,850)</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**  
**March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Nonmajor Business-Type Activities			Total Nonmajor Proprietary Funds 2019	Total Nonmajor Proprietary Funds 2018
	Cemetery	Parking Authority	Parking Ramps		
<b>ASSETS</b>					
Current					
Cash and cash equivalents	\$ 552,099	\$ 250,396	\$ 1,485,766	\$ 2,288,261	\$ 692,937
Taxes receivable current	30,036	-	179,354	209,390	24,374
Taxes receivable delinquent	9,480	-	-	9,480	8,658
Accounts receivable	15,555	-	-	15,555	20,467
Total current assets	607,170	250,396	1,665,120	2,522,686	746,436
Noncurrent assets					
Other assets - capital credits	5,719	1,437	-	7,156	7,001
Net OPEB asset	-	-	-	-	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	582,380
Infrastructure	489,985	17,228	-	507,213	507,213
Total capital assets	1,093,747	476,492	-	1,570,239	1,556,379
Less-accumulated depreciation	(465,211)	(334,256)	-	(799,467)	(728,783)
Net capital assets	628,536	142,236	-	770,772	827,596
Total assets	1,241,425	394,069	1,665,120	3,300,614	1,581,070
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred outflows of resources related to pension	16,220	-	-	16,220	4,711
Deferred outflows of resources related to OPEB	126	-	-	126	-
Total deferred outflows of resources	16,346	-	-	16,346	4,711
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable	-	900	-	900	80
Accrued salaries payable	9,388	-	231	9,619	8,762
Total current liabilities	9,388	900	231	10,519	8,842
Long-term liabilities					
Customer deposits	-	600	-	600	600
Net pension liability	159,987	-	-	159,987	140,673
Net OPEB liability	286	-	-	286	-
Total long-term liabilities	160,273	600	-	160,873	141,273
Total liabilities	169,661	1,500	231	171,392	150,115
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows of resources related to pension	141,584	-	-	141,584	208,609
Deferred inflows of resources related to OPEB	-	-	-	-	190
Total deferred inflows of resources	141,584	-	-	141,584	208,799
<b>NET POSITION</b>					
Net investment in capital assets	628,536	142,236	-	770,772	827,596
Unrestricted net position	317,990	250,333	1,664,889	2,233,212	399,271
Total net position	\$ 946,526	\$ 392,569	\$ 1,664,889	\$ 3,003,984	\$ 1,226,867

**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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Nonmajor Business-Type Activities			Total Nonmajor Proprietary Funds 2019	Total Nonmajor Proprietary Funds 2018
	Cemetery	Parking Authority	Parking Ramps		
<b>OPERATING REVENUES</b>					
Charges for services	\$ 46,965	\$ 10,395	\$ 27,125	\$ 84,485	\$ 76,623
Total operating revenues	46,965	10,395	27,125	84,485	76,623
<b>OPERATING EXPENSES</b>					
Salaries	37,147	-	1,246	38,393	40,310
Employee benefits	27,362	-	480	27,842	24,749
Professional services	62	-	-	62	-
Property services	1,144	1,476	1,627	4,247	3,343
Purchased services	1,138	1,087	6,220	8,445	3,781
Supplies	1,828	86	4,727	6,641	3,082
Sundry	10,619	1,644	-	12,263	11,889
Total operating expenses	79,300	4,293	14,300	97,893	87,154
Operating income (loss)	(32,335)	6,102	12,825	(13,408)	(10,531)
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Property tax collections	256,784	-	1,533,735	1,790,519	208,923
Miscellaneous income (expense)	70	-	-	70	-
Total non-operating revenues (expenses)	256,854	-	1,533,735	1,790,589	208,923
Income (loss) before contributions and transfers	224,519	6,102	1,546,560	1,777,181	198,392
Transfers in	12,500	-	-	12,500	16,500
Total contributions and transfers	12,500	-	-	12,500	16,500
Change in net position	237,019	6,102	1,546,560	1,789,681	214,892
Net position, January 1	709,507	386,467	118,329	1,214,303	1,011,975
Net position, March 31	\$ 946,526	\$ 392,569	\$ 1,664,889	\$ 3,003,984	\$ 1,226,867

**City of Minot, North Dakota**  
**Combining Statement of Cash Flows**  
**Nonmajor Proprietary Funds**  
**For the Year-to-Date as of March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Nonmajor Business-Type Activities			Total Nonmajor Proprietary Funds 2019	Total Nonmajor Proprietary Funds 2018
	Cemetery	Parking Authority	Parking Ramps		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers and users	\$ 45,538	\$ 16,799	\$ 32,578	\$ 94,915	\$ 81,037
Payments to suppliers	(17,901)	(5,560)	(21,102)	(44,563)	(29,629)
Payments to employees	(77,088)	-	(1,598)	(78,686)	(77,850)
Due from other agencies	89	-	-	89	141
Net cash provided (used) by operating activities	(49,362)	11,239	9,878	(28,245)	(26,301)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Property taxes/intergovernmental	229,904	-	1,354,381	1,584,285	188,282
Transfers in	12,500	-	-	12,500	16,500
Net cash provided (used) by noncapital financing activities	242,404	-	1,354,381	1,596,785	204,782
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Net increase (decrease) in cash and cash equivalents	193,042	11,239	1,364,259	1,568,540	178,481
Cash and investments, January 1	359,057	239,157	121,507	719,721	514,456
Cash and investments, March 31	\$ 552,099	\$ 250,396	\$ 1,485,766	\$ 2,288,261	\$ 692,937
Cash and cash equivalents are comprised of the following:					
Cash and cash equivalents	\$ 552,099	\$ 250,396	\$ 1,485,766	\$ 2,288,261	\$ 692,937
Total cash and equivalents on the Statement of Net Position	\$ 552,099	\$ 250,396	\$ 1,485,766	\$ 2,288,261	\$ 692,937
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>					
Operating income (loss)	\$ (32,335)	\$ 6,102	\$ 12,825	\$ (13,408)	\$ (10,531)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities					
Change in assets and liabilities:					
Receivables, net	(1,427)	6,404	-	4,977	4,414
Intergovernmental receivable	89	-	-	89	141
Prepaid	-	-	5,453	5,453	-
Accounts payable	(3,110)	(1,267)	(8,528)	(12,905)	(7,534)
Accrued salaries payable	4,040	-	128	4,168	4,202
Accrued interest payable	(16,619)	-	-	(16,619)	(16,993)
Net cash provided (used) by operating activities	\$ (49,362)	\$ 11,239	\$ 9,878	\$ (28,245)	\$ (26,301)

**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**  
**March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Central Garage	Self Insurance	Total Internal Service Funds 2019	Total Internal Service Funds 2018
<b>ASSETS</b>				
Cash and investments	\$ 38,044	\$ 3,326,210	\$ 3,364,254	\$ 2,787,146
Accounts receivable	128	948	1,076	1,844
Inventory	361,473	-	361,473	363,085
Other assets - capital credits	2,232	-	2,232	2,232
Total assets	<u>\$ 401,877</u>	<u>\$ 3,327,158</u>	<u>\$ 3,729,035</u>	<u>\$ 3,154,307</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 34,457	\$ 108	\$ 34,565	\$ 77,209
Total liabilities	<u>34,457</u>	<u>108</u>	<u>34,565</u>	<u>77,209</u>
<b>NET POSITION</b>				
Unrestricted	367,420	3,327,050	3,694,470	3,077,098
Total net position	<u>\$ 367,420</u>	<u>\$ 3,327,050</u>	<u>\$ 3,694,470</u>	<u>\$ 3,077,098</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 March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Central Garage	Self Insurance	Total Internal Service Funds 2019	Total Internal Service Funds 2018
<b>OPERATING REVENUES</b>				
Sales	\$ 318,842	\$ -	\$ 318,842	\$ 309,746
Cost of goods sold	(318,677)	-	(318,677)	(309,716)
Gross margin	165	-	165	30
Charges for services				
Employer	-	980,286	980,286	704,977
Employee	-	115,351	115,351	212,840
Miscellaneous	7,372	23,987	31,359	-
Total operating revenues	7,537	1,119,624	1,127,161	917,847
<b>OPERATING EXPENSES</b>				
Insurance claims	-	667,663	667,663	614,087
Total operating expenses	-	667,663	667,663	614,087
Operating income (loss)	7,537	451,961	459,498	303,760
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Miscellaneous income (expense)	(71,700)	-	(71,700)	(37,139)
Total non-operating revenues (expenses)	(71,700)	-	(71,700)	(37,139)
Income (loss) before transfers	(64,163)	451,961	387,798	266,621
Change in net position	(64,163)	451,961	387,798	266,621
Net position, January 1	431,583	2,875,089	3,306,672	2,810,477
Net position, March 31	\$ 367,420	\$ 3,327,050	\$ 3,694,470	\$ 3,077,098

**City of Minot, North Dakota**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year-to-Date as of March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Central Garage	Self Insurance	Total Internal Service Funds 2019	Total Internal Service Funds 2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers and users	\$ 321,812	\$ 1,119,598	\$ 1,441,410	\$ 1,222,633
Payments to suppliers	(322,320)	(838,196)	(1,160,516)	(1,180,856)
Net cash provided (used) by operating activities	(508)	281,402	280,894	41,777
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Internal activity - payments from other funds	-	-	-	(18,790)
Internal activity - payments to other funds	(71,700)	-	(71,700)	(18,349)
Net cash provided (used) by noncapital financing activities	(71,700)	-	(71,700)	(37,139)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Net increase in cash and cash equivalents	(72,208)	281,402	209,194	4,638
Cash and investments, January 1	110,252	3,044,808	3,155,060	2,782,508
Cash and investments, March 31	\$ 38,044	\$ 3,326,210	\$ 3,364,254	\$ 2,787,146
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ 7,537	\$ 451,961	\$ 459,498	\$ 303,760
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Change in assets and liabilities				
Receivables, net	(128)	(26)	(154)	(1,229)
Inventory	(4,274)	-	(4,274)	(3,701)
Accounts payable	(3,643)	(90)	(3,733)	(109,440)
Insurance claims payable	-	(170,443)	(170,443)	(147,613)
Net cash provided (used) by operating activities	\$ (508)	\$ 281,402	\$ 280,894	\$ 41,777

## **City of Minot, North Dakota**

### **Custodial Funds**

**CUSTODIAL FUNDS** - Funds used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Custodial 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.

***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**  
**Custodial Funds**  
**March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	Payroll Deductions	Hotel/ Motel Tax	Total Custodial Funds 2019	Total Custodial Funds 2018
<b>ASSETS</b>				
Cash and investments	\$ 48,230	\$ 163,496	\$ 211,726	\$ 259,593
Accounts receivable	-	1,919	1,919	4,173
Due from other funds	191,339	-	191,339	-
Total assets	<u>\$ 239,569</u>	<u>\$ 165,415</u>	<u>\$ 404,984</u>	<u>\$ 263,766</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 33,969	\$ 1,989	\$ 35,958	\$ 29,323
Total liabilities	<u>33,969</u>	<u>1,989</u>	<u>35,958</u>	<u>29,323</u>
<b>NET POSITION</b>				
Restricted for custodial activities	205,600	163,426	369,026	234,443
Total net position	<u>\$ 205,600</u>	<u>\$ 163,426</u>	<u>\$ 369,026</u>	<u>\$ 234,443</u>

**City of Minot, North Dakota**  
**Combining Statement of Changes in Net Position**  
**Custodial Funds**  
**For the Year-to-Date as of March 31, 2019**  
**With Comparative Totals for March 31, 2018**

	<b>Payroll Deductions</b>	<b>Hotel/ Motel Tax</b>	<b>Total Custodial Funds 2019</b>	<b>Total Custodial Funds 2018</b>
<b>ADDITIONS</b>				
Contributions				
Employees payroll deductions	\$ 1,668,067	\$ -	\$ 1,668,067	\$ 1,588,079
Lodging taxes	-	102,917	102,917	51,575
Total contributions	1,668,067	102,917	1,770,984	1,639,654
Total additions	1,668,067	102,917	1,770,984	1,639,654
<b>DEDUCTIONS</b>				
Payroll taxes/benefits	1,462,467	-	1,462,467	1,462,021
Taxes distributed to Convention and Visitor's Bureau	-	47,936	47,936	52,543
Administrative expenses	-	12,500	12,500	12,500
Total deductions	1,462,467	60,436	1,522,903	1,527,064
Change in net position	205,600	42,481	248,081	112,590
Net position, January 1	-	120,945	120,945	121,853
Net position, March 31	\$ 205,600	\$ 163,426	\$ 369,026	\$ 234,443



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**City of Minot, North Dakota**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Comparative Schedule by Source March 31, 2019 and 2018**

**GOVERNMENTAL FUNDS CAPITAL ASSETS**

	<b>2019</b>	<b>2018</b>
Land	\$ 89,315,522	\$ 82,025,785
Construction in progress	15,021,720	21,172,490
Buildings	21,606,949	23,747,627
Equipment	24,946,641	291,717,189
Infrastructure	306,245,938	598,329
Intangible assets	598,329	3,392,561
Books	3,437,736	10,791,768
Total governmental funds capital assets	<u>\$ 461,172,835</u>	<u>\$ 433,445,749</u>

**INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE**

Capital project funds		
General obligation bonds	\$ 33,572,820	\$ 33,359,604
Revenue bonds	3,554,141	3,554,141
Sales tax	35,378,067	34,265,583
Federal grants	163,586,541	147,450,082
State grants	78,804,610	70,527,355
County grants	1,305,015	1,216,423
Contributions from others	98,382,961	96,847,354
General fund	24,621,890	24,621,890
Special revenue	18,120,483	17,969,006
Urban renewal	465,739	465,739
Enterprise fund	3,380,568	3,168,572
Total governmental funds capital assets	<u>\$ 461,172,835</u>	<u>\$ 433,445,749</u>



**City of Minot, North Dakota**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule by Function and Activity**  
**March 31, 2019**  
**With Comparative Totals for March 31, 2018**

FUNCTION AND ACTIVITY	Construction						Intangible		2019	2018
	Land	in Process	Buildings	Equipment	Infrastructure	Assets	Books			
General Government										
Civic center/property maintenance	\$ 49,374	\$ -	\$ 3,429,528	\$ 328,807	\$ 305,527	\$ -	\$ -	\$ 4,113,236	\$ 4,076,683	
City Manager/Clerk	-	-	-	108,320	-	-	-	108,320	59,740	
Information technology	-	-	-	476,797	-	220,899	-	697,696	583,052	
Assessor	-	-	-	63,139	-	32,500	-	95,639	119,272	
Engineering	-	-	-	439,899	-	-	-	439,899	384,076	
Planning	-	-	-	17,604	-	-	-	17,604	17,604	
Inspection	-	-	-	199,592	-	33,000	-	232,592	223,857	
Traffic control	-	-	-	975,553	4,440,972	-	-	5,416,525	6,345,344	
Public works	-	-	4,411,778	102,500	3,522,311	-	-	8,036,589	4,513,399	
General	86,779,904	14,449,632	119,423	1,457,210	20,844,663	-	-	123,650,832	112,565,501	
Total general government	86,829,278	14,449,632	7,960,729	4,169,421	29,113,473	286,399	-	142,808,932	128,888,528	
Public Safety										
Police	-	-	161,537	4,999,730	2,254,756	-	-	7,416,023	7,361,584	
Fire	475,322	172,263	7,882,019	4,968,912	1,388,084	-	-	14,886,600	14,280,531	
Total public safety	475,322	172,263	8,043,556	9,968,642	3,642,840	-	-	22,302,623	21,642,115	
Street	1,580,920	329,602	385,576	5,428,428	272,001,287	311,930	-	280,037,743	267,309,498	
Shop	-	-	-	342,912	-	-	-	342,912	342,912	
Library	7,624	41,433	3,128,994	102,009	315,781	-	3,437,736	7,033,577	6,978,656	
Public transportation	-	-	853,027	3,672,640	-	-	-	4,525,667	4,162,659	
Recreation	422,378	28,790	1,235,067	1,262,589	1,172,557	-	-	4,121,381	4,121,381	
Total governmental funds	\$ 89,315,522	\$ 15,021,720	\$ 21,606,949	\$ 24,946,641	\$ 306,245,938	\$ 598,329	\$ 3,437,736	\$ 461,172,835	\$ 433,445,749	

**City of Minot, North Dakota**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes by Function and Activity**  
**March 31, 2019**

FUNCTION AND ACTIVITY	Governmental Fund			Governmental Fund	
	Capital Assets		Construction	Capital Assets	
	January 1, 2019	Deletions	in Process	March 31, 2019	
<b>GENERAL GOVERNMENT</b>					
Civic center/property maintenance	\$ 4,113,236	\$ -	\$ -	\$ 4,113,236	
City Manager/Clerk	108,320	-	-	108,320	
Information technology	697,696	-	-	697,696	
Assessor	95,639	-	-	95,639	
Engineering	439,899	-	-	439,899	
Planning	17,604	-	-	17,604	
Inspection	232,592	-	-	232,592	
Traffic control	5,416,525	-	-	5,416,525	
Public works	8,036,589	-	-	8,036,589	
General	123,980,919	14,779,719	14,449,632	123,650,832	
Total general government	143,139,019	14,779,719	14,449,632	142,808,932	
<b>PUBLIC SAFETY</b>					
Police	7,416,023	-	-	7,416,023	
Fire	14,783,030	68,693	172,263	14,886,600	
Total public safety	22,199,053	68,693	172,263	22,302,623	
Street	279,962,055	253,914	329,602	280,037,743	
Shop	342,912	-	-	342,912	
Library	7,033,577	41,433	41,433	7,033,577	
Public transportation	4,525,667	-	-	4,525,667	
Recreation	4,121,381	28,790	28,790	4,121,381	
Total governmental funds	\$ 461,323,664	\$ 15,172,549	\$ 15,021,720	\$ 461,172,835	

**City of Minot, North Dakota**  
**Fund Balance Detail**  
**March 31, 2019**

	General Fund	Major Special Revenue Fund Sales Tax NAWS	Major Debt Service Fund Special Assessment Debt	Major Capital Project Funds		Nonmajor Other Governmental Funds	Total
				Highway Reserve	Capital Purchases		
Fund balances							
Nonspendable							
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,590	\$ 6,590
Prepaid	1,811	-	-	-	-	9,439	11,250
Other assets - capital credits	354,973	-	-	-	-	41,257	396,230
Total nonspendable	356,784	-	-	-	-	57,286	414,070
Restricted							
General government	-	-	-	-	-	38,950	38,950
Capital leases	212,310	-	-	-	-	-	212,310
Sales tax property tax relief	-	-	-	-	-	1,013,703	1,013,703
Sales tax economic development	-	-	-	-	-	10,199,933	10,199,933
Sales tax improvements	-	-	-	-	-	4,527,786	4,527,786
Sales tax flood control	-	-	-	-	-	8,778,377	8,778,377
Sales tax NAWS	-	17,314,047	-	-	-	-	17,314,047
Sales tax infrastructure	-	-	-	-	-	7,597,168	7,597,168
Sales tax community facilities	-	-	-	-	-	4,335,243	4,335,243
Debt service	-	-	2,604,707	-	-	3,233,100	5,837,807
Capital purchases	-	-	-	-	43,182	138,444	181,626
Equipment purchases	-	-	-	-	-	11,437	11,437
Total restricted	212,310	17,314,047	2,604,707	-	43,182	39,874,141	60,048,387
Committed							
General government	289,264	-	-	-	-	-	289,264
Culture and recreation	-	-	-	-	-	338,096	338,096
Highways and streets	-	-	-	1,754,936	-	3,538,996	5,293,932
Equipment purchases	-	-	-	-	-	89,433	89,433
Total committed	289,264	-	-	1,754,936	-	3,966,525	6,010,725
Assigned							
General government	-	-	-	-	-	1,183,827	1,183,827
Public transportation	-	-	-	-	-	727,411	727,411
Culture and recreation	-	-	-	-	-	3,716,973	3,716,973
Emergency fund	-	-	-	-	-	1,753,106	1,753,106
Sidewalk improvements	-	-	-	-	-	337,663	337,663
Debt service	-	-	2,206,224	-	-	70,599	2,276,823
Highways and streets	-	-	-	7,672,017	-	3,163,822	10,835,839
Equipment purchases	-	-	-	-	-	2,846,087	2,846,087
Total assigned	-	-	2,206,224	7,672,017	-	13,799,488	23,677,729
Unassigned	39,315,675	-	-	-	-	(26,563)	39,289,112
Total fund balance	\$ 40,174,033	\$ 17,314,047	\$ 4,810,931	\$ 9,426,953	\$ 43,182	\$ 57,670,877	\$ 129,440,023