

***City of
Minot
North Dakota***

Quarterly Financial Report
September 30, 2022

City of Minot
Quarterly Financial Report
September 30, 2022
With Comparative Totals for September 30, 2021

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City of Minot, North Dakota
Balance Sheet
Governmental Funds
September 30, 2022
With Comparative Totals for September 30, 2021

	General Fund	Special Revenue Fund National Disaster Resilience \$74.3M	Debt Service Fund Debt	Capital Project Fund Capital Infrastructure
ASSETS				
Cash and cash equivalents	\$ 17,188,597	\$ 252,790	\$ 6,930,633	\$ 22,689,264
Restricted cash and cash equivalents	345,435	-	1,856,522	-
Investments current	27,557,406	-	-	-
Taxes receivable current	975,480	-	185,888	-
Taxes receivable delinquent	313,282	-	51,048	1,625
Special assessments receivable current	9,920	-	84,409	-
Special assessments receivable delinquent	33,422	-	208,697	-
Due from other funds	-	-	-	1,730,066
Accounts receivable	1,166,920	1,927	-	1,284,309
Allowance for accounts receivable	(641,611)	-	-	(1,284,309)
Intergovernmental receivable	351,109	-	-	72,987
Loans receivable	-	-	-	-
Allowance for loans receivable	-	-	-	-
Inventory	61,388	-	-	-
Prepaid	120,161	10,340	-	-
Other assets - capital credits	455,190	-	-	-
Investments	-	-	-	-
Special assessments receivable uncertified	10,502	-	6,774,104	-
Total assets	<u>\$ 47,947,201</u>	<u>\$ 265,057</u>	<u>\$ 16,091,301</u>	<u>\$ 24,493,942</u>
LIABILITIES				
Accounts payable	\$ 2,109,858	\$ 42,505	\$ -	\$ 1,485,184
Retainage payable	154,034	2,378	-	953,639
Accrued salaries and benefits payable	474,988	4,015	-	-
Due to other funds	-	-	1,730,066	-
Customer deposits	26,621	-	-	-
Unearned revenue - other	11,091	128,592	-	571,266
Total liabilities	<u>2,776,592</u>	<u>177,490</u>	<u>1,730,066</u>	<u>3,010,089</u>
Uncertified special assessments	10,502	-	6,774,104	-
Unavailable revenue - property taxes	1,288,762	-	236,936	1,625
Unavailable revenue - special assessments	43,342	-	293,106	-
Deferred inflows of resources	<u>1,342,606</u>	<u>-</u>	<u>7,304,146</u>	<u>1,625</u>
FUND BALANCES (DEFICITS)				
Nonspendable	636,739	10,340	-	-
Restricted	345,435	-	1,856,522	-
Assigned	5,205,964	-	5,200,567	4,636,604
Unassigned	28,456,910	-	-	-
Total fund balance	<u>43,828,003</u>	<u>87,567</u>	<u>7,057,089</u>	<u>21,482,228</u>
Total liabilities, inflows and fund balances (deficits)	<u>\$ 47,947,201</u>	<u>\$ 265,057</u>	<u>\$ 16,091,301</u>	<u>\$ 24,493,942</u>

City of Minot, North Dakota
Balance Sheet
Governmental Funds
September 30, 2022
With Comparative Totals for September 30, 2021

	Capital Project Fund Capital Flood Control	Other Governmental Funds	Total Governmental Funds 9/30/2022	Total Governmental Funds 9/30/2021
ASSETS				
Cash and cash equivalents	\$ 15,746,065	\$ 47,851,500	\$ 110,658,849	\$ 139,258,358
Restricted cash and cash equivalents	-	1,976	2,203,933	8,315,593
Investments current	25,100,421	4,156,234	56,814,061	28,150,525
Taxes receivable current	-	86,334	1,247,702	1,397,986
Taxes receivable delinquent	219	44,196	410,370	524,789
Special assessments receivable current	-	-	94,329	247,084
Special assessments receivable delinquent	-	-	242,119	383,127
Due from other funds	-	180,993	1,911,059	3,857,221
Accounts receivable	-	200,347	2,653,503	2,299,428
Allowance for accounts receivable	-	(135,150)	(2,061,070)	(2,039,506)
Intergovernmental receivable	-	171,062	595,158	6,243,829
Loans receivable	-	1,916,371	1,916,371	1,798,938
Allowance for loans receivable	-	(383,274)	(383,274)	(357,560)
Inventory	-	-	61,388	58,953
Prepaid	-	28,790	159,291	136,346
Other assets - capital credits	-	36,068	491,258	465,885
Investments	-	189,077	189,077	463,250
Special assessments receivable uncertified	-	-	6,784,606	9,142,371
Total assets	<u>\$ 40,846,705</u>	<u>\$ 54,344,524</u>	<u>\$ 183,988,730</u>	<u>\$ 200,346,617</u>
LIABILITIES				
Accounts payable	\$ 719,248	\$ 1,582,859	\$ 5,939,654	\$ 1,446,938
Retainage payable	295,730	445,332	1,851,113	851,037
Accrued salaries and benefits payable	-	31,475	510,478	1,512,687
Due to other funds	-	180,993	1,911,059	3,857,221
Customer deposits	-	-	26,621	23,971
Unearned revenue - other	-	6,793	717,742	304,426
Total liabilities	<u>1,014,978</u>	<u>2,247,452</u>	<u>10,956,667</u>	<u>7,996,280</u>
Uncertified special assessments	-	-	6,784,606	9,142,371
Unavailable revenue - property taxes	219	130,530	1,658,072	1,922,775
Unavailable revenue - special assessments	-	-	336,448	630,211
Deferred inflows of resources	<u>219</u>	<u>130,530</u>	<u>8,779,126</u>	<u>11,695,357</u>
FUND BALANCES (DEFICITS)				
Nonspendable	-	54,517	701,596	640,579
Restricted	-	1,976	2,203,933	8,315,593
Assigned	10,569,611	1,674,456	27,287,202	69,308,560
Unassigned	-	234,409	28,691,319	34,856,158
Total fund balance	<u>39,831,508</u>	<u>51,966,542</u>	<u>164,252,937</u>	<u>180,654,980</u>
Total liabilities, inflows and fund balances (deficits)	<u>\$ 40,846,705</u>	<u>\$ 54,344,524</u>	<u>\$ 183,988,730</u>	<u>\$ 200,346,617</u>

City of Minot, North Dakota
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

		<u>Special Revenue Fund</u>		
		<u>National Disaster Resilience</u>	<u>Debt Service Fund</u>	<u>Capital Project Fund</u>
	<u>General Fund</u>	<u>\$74.3M</u>	<u>Debt</u>	<u>Capital Infrastructure</u>
REVENUES				
Property tax collections	\$ 17,934,012	\$ -	\$ 3,409,514	\$ 4,519
Sales tax collections	-	-	-	-
Cable TV franchise fees	292,024	-	-	-
Licenses and permits	1,008,927	-	-	-
Intergovernmental	6,193,969	10,688,757	-	8,997,584
Charges for services	2,978,944	-	-	-
Fines and forfeitures	556,424	-	-	-
Special assessment collections	47,174	-	3,115,054	-
Interest income	-	-	27,947	-
Miscellaneous	711,241	-	129,449	31,089
Total revenues	<u>29,722,715</u>	<u>10,688,757</u>	<u>6,681,964</u>	<u>9,033,192</u>
EXPENDITURES				
Current				
General government	8,556,980	10,799,755	-	-
Public safety	16,488,950	-	-	-
Highways and streets	11,590,902	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service				
Principal retirement	-	-	4,879,766	-
Interest	-	-	2,364,902	-
Administrative charges	-	-	7,804	-
Capital outlay				
General government	-	-	-	4,101,837
Public safety	-	-	-	3,755,389
Highways and streets	-	-	-	3,620,061
Culture and recreation	-	-	-	-
Total expenditures	<u>36,636,832</u>	<u>10,799,755</u>	<u>7,252,472</u>	<u>11,477,287</u>
Excess (deficiency) of revenues over (under) expenditures	(6,914,117)	(110,998)	(570,508)	(2,444,095)
OTHER FINANCING SOURCES (USES)				
Bonds issued	-	-	-	-
Premium on bonds sold	-	-	-	-
Sale of City property	-	-	-	-
Transfers in	8,662,354	-	-	5,216
Transfers out	(79,173)	-	-	-
Total other financing sources (uses)	<u>8,583,181</u>	<u>-</u>	<u>-</u>	<u>5,216</u>
Net change in fund balances	1,669,064	(110,998)	(570,508)	(2,438,879)
Fund balances (deficits) - beginning	42,158,939	198,565	7,627,597	23,921,107
Fund balances (deficits) - ending	<u>\$ 43,828,003</u>	<u>\$ 87,567</u>	<u>\$ 7,057,089</u>	<u>\$ 21,482,228</u>

City of Minot, North Dakota
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Capital Project Fund Capital Flood Control	Other Governmental Funds	Total Governmental Funds 9/30/2022	Total Governmental Funds 9/30/2021
REVENUES				
Property tax collections	\$ 153	\$ 1,597,684	\$ 22,945,882	\$ 22,157,047
Sales tax collections	-	16,935,543	16,935,543	15,196,055
Cable TV franchise fees	-	-	292,024	313,265
Licenses and permits	-	-	1,008,927	1,167,788
Intergovernmental	-	4,818,353	30,698,663	23,469,712
Charges for services	-	48,774	3,027,718	2,709,665
Fines and forfeitures	-	-	556,424	399,018
Special assessment collections	-	-	3,162,228	1,821,839
Interest income	(892,026)	(231,171)	(1,095,250)	169,436
Miscellaneous	-	314,860	1,186,639	782,582
Total revenues	(891,873)	23,484,043	78,718,798	68,186,407
EXPENDITURES				
Current				
General government	-	3,494,319	22,851,054	18,216,037
Public safety	-	4,268,021	20,756,971	17,294,138
Highways and streets	-	337,445	11,928,347	7,629,701
Culture and recreation	-	4,964,090	4,964,090	1,798,135
Economic development	-	1,073,544	1,073,544	544,658
Debt service				
Principal retirement	-	-	4,879,766	212,892
Interest	-	-	2,364,902	550,045
Administrative charges	-	-	7,804	6,535
Capital outlay				
General government	-	31,652	4,133,489	3,413,514
Public safety	2,255,777	567,709	6,578,875	7,118,436
Highways and streets	-	482,407	4,102,468	1,732,227
Culture and recreation	-	112,623	112,623	127,333
Total expenditures	2,255,777	15,331,810	83,753,933	58,643,651
Excess (deficiency) of revenues over (under) expenditures	(3,147,650)	8,152,233	(5,035,135)	9,542,756
OTHER FINANCING SOURCES (USES)				
Bonds issued	317,444	-	317,444	45,230,764
Premium on bonds sold	-	-	-	3,258,334
Sale of City property	-	77,523	77,523	200,468
Transfers in	-	1,888,417	10,555,987	9,899,934
Transfers out	-	(13,185,480)	(13,264,653)	(10,293,927)
Total other financing sources (uses)	317,444	(11,219,540)	(2,313,699)	48,295,573
Net change in fund balances	(2,830,206)	(3,067,307)	(7,348,834)	57,838,329
Fund balances (deficits) - beginning	42,661,714	55,033,849	171,601,771	122,816,651
Fund balances (deficits) - ending	\$ 39,831,508	\$ 51,966,542	\$ 164,252,937	\$ 180,654,980

City of Minot, North Dakota
Statement of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
General Fund
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Budgeted Amounts		9/30/2022	Variance	9/30/2021
	Original	Final Amended	Actual Amounts	With Final Budget	Actual Amounts
REVENUES					
Property tax collections	\$ 14,902,694	\$ 14,902,151	\$ 17,934,012	\$ 3,031,862	\$ 17,609,750
Cable TV franchise fees	364,469	364,469	292,024	(72,445)	313,265
Licenses & permits	495,272	495,272	1,008,927	513,656	1,167,788
Intergovernmental	5,708,927	5,809,444	6,193,969	384,525	6,196,514
Charges for services	2,915,818	2,915,818	2,978,944	63,126	2,685,211
Fines and forfeitures	421,280	421,280	556,424	135,144	399,018
Special assessment collections	96,397	96,397	47,174	(49,223)	50,879
Interest income	285,824	285,824	-	(285,824)	-
Miscellaneous income	129,879	130,850	711,241	580,391	520,547
Total revenues	25,320,559	25,421,503	29,722,715	4,301,212	28,942,972
EXPENDITURES					
General government					
Mayor and city council	\$ 880,731	\$ 880,731	\$ 947,463	\$ (66,732)	\$ 929,219
City manager	498,009	498,009	491,873	6,136	424,872
Human resources	473,367	473,367	373,357	100,010	360,477
City attorney	613,153	613,153	494,255	118,898	568,772
Finance	1,130,789	1,314,578	1,300,511	14,067	1,460,134
Information technology	957,699	1,014,137	978,338	35,799	854,527
Property assessment	573,992	573,992	548,636	25,356	508,749
Municipal judge	600,782	587,460	442,358	145,102	428,680
Community development	520,263	713,131	710,758	2,373	469,594
Building inspection	986,103	1,006,825	819,309	187,516	723,827
Vehicle maintenance	820,745	823,676	674,920	148,756	726,198
Property maintenance	729,096	751,397	775,202	(23,806)	763,025
Total general government	8,784,728	9,250,454	8,556,980	693,474	8,218,074
Public safety					
Police grants	-	93,134	145,092	(51,959)	106,455
Police	8,343,663	8,401,192	8,075,546	325,646	7,119,575
Narcotics task force	64,804	64,804	72,147	(7,343)	110,686
Telecommunications division	1,187,306	1,187,306	971,558	215,748	920,578
Fire grants	-	150,722	114,764	35,958	86,986
Fire control	5,992,573	6,072,601	5,896,838	175,763	5,101,217
Traffic	1,387,248	1,579,522	1,213,005	366,517	1,296,452
Total public safety	16,975,593	17,549,279	16,488,950	1,060,329	14,741,949
Highways and streets					
Engineering	5,932,532	8,129,225	8,082,430	46,795	1,487,559
Total highways and streets	9,609,560	11,887,543	11,590,902	296,641	7,626,568
Total expenditures	35,369,880	38,687,276	36,636,832	2,050,444	30,586,591
Excess (deficiency) of revenues over (under) expenditures	(10,049,321)	(13,265,773)	(6,914,117)	6,351,656	(1,643,619)
OTHER FINANCING SOURCES (USES)					
Bonds issued	-	-	-	-	1,684,796
Premium on bonds sold	-	-	-	-	343,999
Sale of City property	-	-	-	-	17,175
Transfers in	8,027,224	8,057,492	8,662,354	604,863	6,154,507
Transfers out	(207,779)	(217,409)	(79,173)	138,236	(2,204,969)
Total other financing sources (uses)	7,819,445	7,840,083	8,583,181	743,098	5,995,508
Net change in fund balance	\$ (2,229,877)	\$ (5,425,690)	1,669,064	\$ 7,094,754	4,351,889
Fund balances (deficits) - beginning			42,158,939		46,973,700
Fund balances (deficits) - ending			<u>\$ 43,828,003</u>		<u>\$ 51,325,589</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 September 30, 2022
With Comparative Totals for September 30, 2021

National Disaster Resilience \$74.3M					
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2022 Actual Amounts	Variance with Final Budget	9/30/2021 Actual Amounts
REVENUES					
Intergovernmental	\$ -	\$ -	\$ 10,688,757	\$ 10,688,757	\$ 6,822,470
Miscellaneous	-	-	-	-	20,900
Total revenues	-	-	10,688,757	10,688,757	6,843,370
EXPENDITURES					
Current:					
General government	-	25,125,599	10,799,755	14,325,844	7,059,819
Total expenditures	-	25,125,599	10,799,755	14,325,844	7,059,819
Excess (deficiency) of revenues over (under) expenditures	-	(25,125,599)	(110,998)	25,014,601	(216,449)
Net change in fund balance	<u>\$ -</u>	<u>\$ (25,125,599)</u>	<u>(110,998)</u>	<u>\$ 25,014,601</u>	<u>(216,449)</u>
Fund balances (deficits) - beginning			198,565		216,449
Fund balances (deficits) - ending			<u>\$ 87,567</u>		<u>\$ -</u>

City of Minot, North Dakota
Statement of Fund Net Position
Proprietary Funds
September 30, 2022
With Comparative Totals for September 30, 2021

	Business-Type Activities Enterprise Funds			
	Airport	Sanitation	Water, Sewer, & Storm Sewer	Nonmajor
ASSETS				
Current assets				
Cash and cash equivalents	\$ -	\$ 7,864,487	\$ 9,990,752	\$ 1,567,805
Restricted cash and cash equivalents	1,573,092	387,465	3,152,249	-
Investments current	-	-	13,826,591	-
Taxes receivable current	38,876	-	347	6,864
Taxes receivable delinquent	11,374	-	90	3,580
Special assessment receivable current	-	-	6,078	-
Special assessment receivable delinquent	-	-	7,435	-
Due from other funds	-	-	9,931,899	-
Accounts receivable	14,954,691	626,951	2,861,583	10,679
Allowance for doubtful accounts	-	-	(920,150)	-
Intergovernmental receivable	566,389	-	10,649,923	-
Inventory	15,631	-	573,521	-
Prepaid	31,909	691	26,176	-
Total current assets	17,191,962	8,879,594	50,106,494	1,588,928
Noncurrent assets				
Restricted cash and cash equivalents	2,275,895	738,720	270,670	-
Other assets - capital credits	43,193	60,085	460,110	11,499
Net OPEB asset	-	1,098	30,416	-
Special assessments receivable uncertified	-	-	1,232,259	-
Land	2,924,004	4,380,906	2,026,395	315,901
Construction in progress	683,744	1,960,708	14,066,140	-
Infrastructure	72,145,098	1,632,668	337,185,595	22,478,550
Buildings	52,931,831	2,327,920	25,685,315	158,503
Equipment	11,292,274	8,215,009	10,420,380	995,844
Intangible assets	-	-	75,700	-
Less-accumulated depreciation	(53,932,055)	(7,266,095)	(131,002,193)	(7,989,052)
Total noncurrent assets	88,363,984	12,051,019	260,450,787	15,971,245
Total assets	105,555,946	20,930,613	310,557,281	17,560,173
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding	1,131,149	-	-	-
Deferred outflows of resources related to pension	647,369	1,160,174	2,225,058	168,264
Total deferred outflows of resources	1,790,624	1,187,380	2,285,783	171,674

City of Minot, North Dakota
Statement of Fund Net Position
Proprietary Funds
September 30, 2022
With Comparative Totals for September 30, 2021

			Governmental	
			Activities	
	Total	Internal		
	Enterprise	Service	Total	Total
	Funds	Funds	9/30/2022	9/30/2021
ASSETS				
Current assets				
Cash and cash equivalents	\$ 19,423,044	\$ 3,053,604	\$ 22,476,648	\$ 33,234,290
Restricted cash and cash equivalents	5,112,806	-	5,112,806	5,082,201
Investments current	13,826,591	-	13,826,591	13,770,464
Taxes receivable current	46,087	-	46,087	52,119
Taxes receivable delinquent	15,044	-	15,044	29,667
Special assessment receivable current	6,078	-	6,078	5,854
Special assessment receivable delinquent	7,435	-	7,435	6,408
Due from other funds	9,931,899	-	9,931,899	-
Accounts receivable	18,453,904	1,635	18,455,539	2,853,143
Allowance for doubtful accounts	(920,150)	-	(920,150)	(920,150)
Intergovernmental receivable	11,216,312	-	11,216,312	11,505,834
Inventory	589,152	500,632	1,089,784	576,789
Prepaid	58,776	-	58,776	52,687
Total current assets	<u>77,766,978</u>	<u>3,555,871</u>	<u>81,322,849</u>	<u>66,249,306</u>
Noncurrent assets				
Restricted cash and cash equivalents	3,285,285	-	3,285,285	7,168,247
Other assets - capital credits	574,887	2,232	577,119	519,506
Net OPEB asset	31,514	-	31,514	-
Special assessments receivable uncertified	1,232,259	-	1,232,259	531,657
Land	9,647,206	-	9,647,206	9,647,078
Construction in progress	16,710,592	-	16,710,592	28,044,015
Infrastructure	433,441,911	-	433,441,911	424,083,169
Buildings	81,103,569	-	81,103,569	68,920,054
Equipment	30,923,507	-	30,923,507	30,085,986
Intangible assets	75,700	-	75,700	75,700
Less-accumulated depreciation	(200,189,395)	-	(200,189,395)	(192,792,056)
Total noncurrent assets	<u>376,837,035</u>	<u>2,232</u>	<u>376,839,267</u>	<u>376,283,356</u>
Total assets	<u>454,604,013</u>	<u>3,558,103</u>	<u>458,162,116</u>	<u>442,532,662</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding	1,131,149	-	1,131,149	1,213,414
Deferred outflows of resources related to pension	4,200,865	-	4,200,865	5,400,386
Total deferred outflows of resources	<u>5,435,461</u>	<u>-</u>	<u>5,435,461</u>	<u>6,681,822</u>

City of Minot, North Dakota
Statement of Fund Net Position
Proprietary Funds
September 30, 2022
With Comparative Totals for September 30, 2021

	Business-Type Activities Enterprise Funds			
	Airport	Sanitation	Water, Sewer, & Storm Sewer	Nonmajor
LIABILITIES				
Current liabilities				
Accounts payable	\$ 112,964	\$ 27,500	\$ 2,191,818	\$ 3,274
Retainage payable	-	111,614	727,689	-
Due to other funds	9,931,899	-	-	-
Unearned revenue - other	-	-	7,491,484	-
Capital leases payable	-	387,465	10,430	-
Bonds payable (net of premium/discount)	1,573,092	-	3,141,819	-
Total current liabilities	11,641,461	561,156	13,640,085	9,884
Long-term liabilities				
Customer deposits	915	-	229,579	-
Capital leases payable	-	738,720	21,553	-
Accrued MSWLF closure and postclosure care costs	-	1,892,789	-	-
Bonds payable (net of premium/discount)	21,256,318	-	23,533,496	-
Net pension liability	279,320	3,298,787	8,931,472	198,219
Net OPEB liability	6,156	-	-	2,220
Total long-term liabilities	21,542,709	5,930,296	32,716,100	200,439
Total liabilities	33,184,170	6,491,452	46,356,185	210,323
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related to pension	644,648	1,510,035	3,105,190	186,721
Deferred inflows of resources related to OPEB	8,396	26,767	74,545	2,109
Total deferred inflows of resources	653,044	1,536,802	3,179,735	188,830
NET POSITION				
Net investment in capital assets	63,213,711	10,013,317	230,847,640	15,959,746
Restricted for:				
Capital leases	-	1,126,185	31,983	-
Customer facility charges	1,792,911	-	-	-
Debt service	2,056,076	-	3,390,936	-
Unrestricted net position	6,446,658	2,950,237	29,036,585	1,372,948
Total net position	\$ 73,509,356	\$ 14,089,739	\$ 263,307,144	\$ 17,332,694

City of Minot, North Dakota
Statement of Fund Net Position
Proprietary Funds
September 30, 2022
With Comparative Totals for September 30, 2021

	Governmental			
	Activities			
	Total	Internal	Total	Total
	Enterprise	Service	9/30/2022	9/30/2021
	Funds	Funds		
LIABILITIES				
Current liabilities				
Accounts payable	\$ 2,335,556	\$ 36,998	\$ 2,372,554	\$ 1,358,699
Retainage payable	839,303	-	839,303	1,415,220
Due to other funds	9,931,899	-	9,931,899	-
Unearned revenue - other	7,491,484	-	7,491,484	3,715,316
Capital leases payable	397,895	-	397,895	519,645
Bonds payable (net of premium/discount)	4,714,911	-	4,714,911	4,562,556
Total current liabilities	<u>25,852,586</u>	<u>36,998</u>	<u>25,889,584</u>	<u>12,024,322</u>
Long-term liabilities				
Customer deposits	230,494	-	230,494	223,888
Capital leases payable	760,273	-	760,273	976,939
Accrued MSWLF closure and postclosure care costs	1,892,789	-	1,892,789	1,615,010
Bonds payable (net of premium/discount)	44,789,814	-	44,789,814	52,597,958
Net pension liability	12,707,798	-	12,707,798	15,536,205
Net OPEB liability	8,376	-	8,376	30,045
Total long-term liabilities	<u>60,389,544</u>	<u>-</u>	<u>60,389,544</u>	<u>70,980,045</u>
Total liabilities	<u>86,242,130</u>	<u>36,998</u>	<u>86,279,128</u>	<u>83,004,367</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related to pension	5,446,594	-	5,446,594	3,415,232
Deferred inflows of resources related to OPEB	111,817	-	111,817	38,110
Total deferred inflows of resources	<u>5,558,411</u>	<u>-</u>	<u>5,558,411</u>	<u>3,453,342</u>
NET POSITION				
Net investment in capital assets	320,034,414	-	320,034,414	307,718,052
Restricted for:				
Capital leases	1,158,168	-	1,158,168	1,496,584
Customer facility charges	1,792,911	-	1,792,911	1,528,676
Debt service	5,447,012	-	5,447,012	9,225,188
Unrestricted net position	39,806,428	3,521,105	43,327,533	42,788,275
Total net position	<u>368,238,933</u>	<u>\$ 3,521,105</u>	<u>371,760,038</u>	<u>362,756,775</u>
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.	1,533,114		1,533,114	763,075
Total net position	<u>\$ 369,772,047</u>		<u>\$ 373,293,152</u>	<u>\$ 363,519,850</u>

City of Minot, North Dakota
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Business-Type Activities			
	Enterprise Funds			
	Airport	Sanitation	Water, Sewer, & Storm Sewer	Nonmajor
OPERATING REVENUES				
Sales	\$ -	\$ -	\$ -	\$ -
Cost of goods sold	-	-	-	-
Gross margin	-	-	-	-
Charges for services	2,956,087	4,786,845	16,106,186	347,042
Miscellaneous	-	8,100	-	-
Customer facility charge income	175,451	-	-	-
Total operating revenues	3,131,538	4,794,945	16,106,186	347,042
OPERATING EXPENSES				
Salaries	800,991	958,297	2,250,634	194,867
Employee benefits	296,360	486,321	1,294,274	87,876
Insurance claims	-	-	-	-
Professional services	164,992	40,918	25,879	1,665
Property services	674,135	669,426	4,689,672	20,848
Purchased services	113,741	98,843	501,955	28,972
Supplies	397,694	392,036	2,794,743	45,620
Sundry	243,740	463,009	1,358,682	55,503
Depreciation	4,291,928	821,472	11,853,862	864,226
Total operating expenses	6,983,581	3,930,322	24,769,701	1,299,577
Operating income (loss)	(3,852,043)	864,623	(8,663,515)	(952,535)
NON-OPERATING REVENUES (EXPENSES)				
Property tax collections	743,786	-	6,629	130,967
Intergovernmental	116,268	-	-	-
Special assessment collections	-	-	17,584	-
Interest income	128	-	(335,519)	-
Miscellaneous	265,707	26,533	154,252	4,881
Sale of City property	(74,444)	64,000	27,502	-
Interest and fiscal charges	(642,980)	(4,488)	(482,621)	-
Total non-operating revenues (expenses)	408,465	86,045	(612,173)	135,848
Income (loss) before contributions and transfers	(3,443,578)	950,668	(9,275,688)	(816,687)
Capital contributions	441,308	-	237,171	-
Transfers in	-	1,857,122	1,443,933	15,754
Transfers out	-	-	(607,918)	(225)
Change in net position	(3,002,270)	2,807,790	(8,202,502)	(801,158)
Net position - beginning	76,511,626	11,281,949	271,509,646	18,133,852
Net position - ending	\$ 73,509,356	\$ 14,089,739	\$ 263,307,144	\$ 17,332,694

City of Minot, North Dakota
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Total Enterprise Funds	Governmental Activities Internal Service Funds	Total 9/30/2022	Total 9/30/2021
OPERATING REVENUES				
Sales	\$ -	\$ 1,696,967	\$ 1,696,967	\$ 725,873
Cost of goods sold	-	(1,696,967)	(1,696,967)	(725,668)
Gross margin	-	-	-	205
Charges for services	24,196,160	4,880,900	29,077,060	27,859,623
Miscellaneous	8,100	-	8,100	98,095
Customer facility charge income	175,451	-	175,451	166,851
Total operating revenues	24,379,711	4,880,900	29,260,611	28,124,774
OPERATING EXPENSES				
Salaries	4,204,789	-	4,204,789	4,151,271
Employee benefits	2,164,831	-	2,164,831	1,968,966
Insurance claims	-	4,254,850	4,254,850	3,666,463
Professional services	233,454	-	233,454	521,477
Property services	6,054,081	-	6,054,081	3,736,548
Purchased services	743,511	-	743,511	660,205
Supplies	3,630,093	-	3,630,093	3,053,598
Sundry	2,120,934	-	2,120,934	2,120,955
Depreciation	17,831,488	-	17,831,488	17,527,386
Total operating expenses	36,983,181	4,254,850	41,238,031	37,406,869
Operating income (loss)	(12,603,470)	626,050	(11,977,420)	(9,282,095)
NON-OPERATING REVENUES (EXPENSES)				
Property tax collections	881,382	-	881,382	864,672
Intergovernmental	116,268	-	116,268	719,250
Special assessment collections	17,584	-	17,584	71,276
Interest income	(335,391)	-	(335,391)	(6,355)
Miscellaneous	451,373	156,381	607,754	282,663
Sale of City property	17,058	-	17,058	(160,627)
Interest and fiscal charges	(1,130,089)	-	(1,130,089)	(296,193)
Total non-operating revenues (expenses)	18,185	156,381	174,566	1,474,686
Income (loss) before contributions and transfers	(12,585,285)	782,431	(11,802,854)	(7,807,409)
Capital contributions	678,479	-	678,479	1,856,704
Transfers in	3,316,809	-	3,316,809	981,812
Transfers out	(608,143)	-	(608,143)	(587,819)
Change in net position	(9,198,140)	782,431		
Net position - beginning	377,437,073	2,738,674		
Net position - ending	\$ 368,238,933	\$ 3,521,105		
Change in net position enterprise funds only			(9,198,140)	(5,821,180)
Adjustment to reflect the consolidation of internal service fund activities to enterprise funds			770,039	(72,019)
Change in net position of business-type activities			\$ (8,428,101)	\$ (5,893,199)

City of Minot, North Dakota
Statement of Cash Flows
Proprietary Funds
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Business-Type Activities			
	Enterprise Funds			
	Airport	Sanitation	Water, Sewer, & Storm Sewer	Nonmajor
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts from customers	\$ (11,283,088)	\$ 4,796,900	\$ 20,107,468	\$ 354,156
Payments to suppliers	(1,826,035)	(1,686,598)	(8,414,968)	(164,697)
Payments to employees	(1,207,512)	(1,605,226)	(3,878,809)	(313,485)
Internal activity - payments from other funds	-	-	(9,931,899)	-
Internal activity - payments to other funds	9,931,899	-	-	-
Due from other agencies	180,808	-	123,030	143
Net cash provided (used) by operating activities	(4,203,928)	1,505,076	(1,995,178)	(123,883)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Property taxes/intergovernmental	1,106,004	26,533	160,691	132,838
Transfers in	-	1,857,122	1,443,933	15,754
Transfers out	-	-	(607,918)	(225)
Internal activity - payments from other funds	-	-	-	-
Net cash provided (used) by noncapital financing activities	1,106,004	1,883,655	996,706	148,367
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions	441,308	-	237,171	-
Special assessment collections	-	-	17,584	-
Acquisitions and construction of capital assets	(278,340)	(1,242,093)	(2,685,428)	(5,384)
Proceeds from the sale of capital assets	34,120	(36,002)	96,369	-
Principal paid on capital debt	(1,554,998)	-	(3,024,968)	-
Interest paid on capital debt	(642,980)	(4,488)	(482,621)	-
Proceeds from debt	-	-	655,954	-
Payments on capital leases	-	(324,787)	(12,233)	-
Net cash used by capital and related financing activities	(2,000,890)	(1,607,370)	(5,198,172)	(5,384)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	128	-	(335,519)	-
Net cash provided by investing activities	128	-	(335,519)	-
Net increase (decrease) in cash and cash equivalents	(5,098,686)	1,781,361	(6,532,163)	19,100
Cash and cash equivalent balances - beginning of year	8,947,673	7,209,311	33,772,425	1,548,705
Cash and cash equivalent balances - end of year	\$ 3,848,987	\$ 8,990,672	\$ 27,240,262	\$ 1,567,805
Cash and cash equivalents	\$ -	\$ 7,864,487	\$ 9,990,752	\$ 1,567,805
Investments - certificate of deposits	-	-	13,826,591	-
Restricted cash and cash equivalents - current	1,573,092	387,465	3,152,249	-
Restricted cash and cash equivalents - noncurrent	2,275,895	738,720	270,670	-
Total cash and cash equivalents on the Statement of Net Position	\$ 3,848,987	\$ 8,990,672	\$ 27,240,262	\$ 1,567,805

City of Minot, North Dakota
Statement of Cash Flows
Proprietary Funds
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Total Enterprise Funds	Governmental Activities Internal Service Funds	Total 9/30/2022	Total 9/30/2021
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts from customers	\$ 13,975,436	\$ 6,486,187	\$ 20,461,623	\$ 33,702,137
Payments to suppliers	(12,092,298)	(6,392,106)	(18,484,404)	(15,958,233)
Payments to employees	(7,005,032)	-	(7,005,032)	(6,431,380)
Internal activity - payments from other funds	(9,931,899)	-	(9,931,899)	-
Internal activity - payments to other funds	9,931,899	-	9,931,899	-
Due from other agencies	303,981	-	303,981	837,366
Net cash provided (used) by operating activities	(4,817,913)	94,081	(4,723,832)	12,149,890
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Property taxes/intergovernmental	1,426,066	-	1,426,066	1,845,793
Transfers in	3,316,809	-	3,316,809	981,812
Transfers out	(608,143)	-	(608,143)	(587,819)
Internal activity - payments from other funds	-	156,381	156,381	21,238
Net cash provided (used) by noncapital financing activities	3,986,365	156,381	4,291,113	2,261,024
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions	678,479	-	678,479	1,820,909
Special assessment collections	17,584	-	17,584	71,276
Acquisitions and construction of capital assets	(4,211,245)	-	(4,211,245)	(5,701,157)
Proceeds from the sale of capital assets	94,487	-	94,487	222,730
Principal paid on capital debt	(4,579,966)	-	(4,579,966)	(564,601)
Interest paid on capital debt	(1,130,089)	-	(1,130,089)	(296,193)
Proceeds from debt	655,954	-	655,954	1,239,592
Payments on capital leases	(337,020)	-	(337,020)	(931,778)
Net cash used by capital and related financing activities	(8,806,432)	-	(8,811,816)	(4,139,222)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	(335,391)	-	(335,391)	(6,355)
Net cash provided by investing activities	(335,391)	-	(335,391)	(6,355)
Net increase (decrease) in cash and cash equivalents	(9,830,388)	250,462	(9,579,926)	10,265,337
Cash and cash equivalent balances - beginning of year	51,478,114	2,803,142	54,281,256	48,989,865
Cash and cash equivalent balances - end of year	<u>\$ 41,647,726</u>	<u>\$ 3,053,604</u>	<u>\$ 44,701,330</u>	<u>\$ 59,255,202</u>
Cash and cash equivalents	\$ 19,423,044	\$ 3,053,604	\$ 22,476,648	\$ 33,234,290
Investments - certificate of deposits	13,826,591	-	13,826,591	13,770,464
Restricted cash and cash equivalents - current	5,112,806	-	5,112,806	5,082,201
Restricted cash and cash equivalents - noncurrent	3,285,285	-	3,285,285	7,168,247
Total cash and cash equivalents on the Statement of Net Position	<u>\$ 41,647,726</u>	<u>\$ 3,053,604</u>	<u>\$ 44,701,330</u>	<u>\$ 59,255,202</u>

City of Minot, North Dakota
Statement of Cash Flows
Proprietary Funds
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Business-Type Activities Enterprise Funds			
	Airport	Sanitation	Water, Sewer, & Storm Sewer	Nonmajor
PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (3,852,043)	\$ 864,623	\$ (8,663,515)	\$ (952,535)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation expense	4,291,928	821,472	11,853,862	864,226
Change in assets, deferred outflows, liabilities & deferred inflows:				
Customer receivables	(14,443,119)	(70,297)	300,351	8,176
Special assessment receivable	-	-	291,942	-
Intergovernmental receivables	180,808	-	123,030	143
Interest receivable	-	-	4,755	-
Inventory	(12,097)	-	(357,510)	-
Prepays	45,655	73,601	41,463	138
Due from other funds	-	-	(9,931,899)	-
Other assets	(3,548)	(1,349)	(51,517)	(1,200)
Net OPEB asset	-	-	-	-
Deferred outflow on refunding	82,265	-	-	-
Accounts payable - supplier	(194,594)	(133,980)	982,099	(12,089)
Retainage payable	-	111,614	150,260	-
Salaries and benefits payable	(46,438)	(40,136)	(117,514)	(7,374)
Compensate absences	(63,723)	(120,472)	(216,387)	(23,368)
Interest payable	(119,404)	-	(179,944)	-
Due to other funds	9,931,899	-	-	-
Customer deposits	-	-	3,548	-
Unearned revenue	(1,517)	-	3,771,798	-
Net cash provided (used) by operating activities	<u>\$ (4,203,928)</u>	<u>\$ 1,505,076</u>	<u>\$ (1,995,178)</u>	<u>\$ (123,883)</u>
NONCASH CAPITAL ACTIVITY				
Borrowing under capital lease	\$ -	\$ -	\$ -	\$ -
Construction of capital assets from developers	-	-	-	-
Transfer fully depreciated capital assets to (from) general fund	-	-	-	-

City of Minot, North Dakota
Statement of Cash Flows
Proprietary Funds
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Total Enterprise Funds	Governmental Activities Internal Service Funds	Total 9/30/2022	Total 9/30/2021
PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (12,603,470)	\$ 626,050	\$ (11,977,420)	\$ (9,282,095)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation expense	17,831,488	-	17,831,488	17,527,386
Change in assets, deferred outflows, liabilities & deferred inflows:				
Customer receivables	(14,204,889)	31,937	(14,172,952)	1,142,150
Special assessment receivable	291,942	-	291,942	83,379
Intergovernmental receivables	303,981	-	303,981	837,366
Interest receivable	4,755	-	4,755	15,526
Inventory	(369,607)	(123,617)	(493,224)	(123,865)
Prepays	160,857	-	160,857	66,494
Due from other funds	(9,931,899)	-	(9,931,899)	-
Other assets	(57,614)	-	(57,614)	(45,788)
Net OPEB asset	-	-	-	-
Deferred outflow on refunding	82,265	-	82,265	-
Accounts payable - supplier	641,436	(440,289)	201,147	(802,460)
Retainage payable	261,874	-	261,874	(258,192)
Salaries and benefits payable	(211,462)	-	(211,462)	(311,143)
Compensate absences	(423,950)	-	(423,950)	-
Interest payable	(299,348)	-	(299,348)	(415,575)
Due to other funds	9,931,899	-	9,931,899	-
Customer deposits	3,548	-	3,548	2,908
Unearned revenue	3,770,281	-	3,770,281	3,713,799
Net cash provided (used) by operating activities	<u>\$ (4,817,913)</u>	<u>\$ 94,081</u>	<u>\$ (4,723,832)</u>	<u>\$ 12,149,890</u>
NONCASH CAPITAL ACTIVITY				
Borrowing under capital lease	\$ -	\$ -	\$ -	\$ 949,431
Construction of capital assets from developers	-	-	-	35,795
Transfer fully depreciated capital assets to (from) general fund	-	-	-	(68,500)

City of Minot, North Dakota
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2022

	Pension & OPEB Trust Funds	Custodial Funds	Total Fiduciary Funds 9/30/2022	Total Fiduciary Funds 9/30/2021
ASSETS				
Cash and cash equivalents	\$ 544,709	\$ 161,799	\$ 706,508	\$ 271,228
Investments	72,872,270	-		93,691,812
Accounts receivable	213	1,408	1,621	26,145
Intergovernmental receivable	-	13,912	13,912	-
Total assets	<u>73,417,192</u>	<u>177,119</u>	<u>722,041</u>	<u>93,989,185</u>
LIABILITIES				
Accounts payable	-	163,207	163,207	65,091
Due to other funds	-	13,912	13,912	-
Total liabilities	<u>-</u>	<u>177,119</u>	<u>177,119</u>	<u>65,091</u>
NET POSITION				
Restricted for:				
Pension benefits	72,433,774	-	72,433,774	92,829,948
OPEB benefits	983,418	-	983,418	1,094,146
Total net position	<u>\$ 73,417,192</u>	<u>\$ -</u>	<u>\$ 73,417,192</u>	<u>\$ 93,924,094</u>

City of Minot, North Dakota
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Pension & OPEB Trust Funds	Custodial Funds	Total Fiduciary Funds 9/30/2022	Total Fiduciary Funds 9/30/2021
ADDITIONS				
Contributions:				
Contributions employer	\$ 4,378,721	\$ -	\$ 4,378,721	\$ 3,988,705
Contributions plan members	1,576,727	-	1,576,727	1,551,597
Lodging taxes	-	554,483	554,483	536,497
Car rental taxes	-	26,045	26,045	-
Intergovernmental	-	4,938	4,938	14,483
Total contributions	5,955,448	585,466	6,540,914	6,091,282
Investment earnings:				
Interest and dividends	1,211,716	-	1,211,716	1,102,572
Net increase (decrease) in the fair value of investments	(24,161,854)	-	(24,161,854)	5,774,910
Total investment earnings	(22,950,138)	-	(22,950,138)	6,877,482
Less investment expense	115,845	-	115,845	110,873
Net investment earnings	(23,065,983)	-	(23,065,983)	6,766,609
Total additions	(17,110,535)	585,466	(16,525,069)	12,857,891
DEDUCTIONS				
Benefits paid to plan member and beneficiaries	7,448,400	-	7,448,400	7,152,698
Refunds paid to plan member and beneficiaries	193,862	-	193,862	348,482
Retiree claims	92,846	-	92,846	79,798
Taxes distributed to Visit Minot/All Seasons Arena	-	543,028	543,028	498,997
Third party premiums	56,187	-	56,187	82,528
Administrative expenses	124,701	42,438	167,139	179,533
Total deductions	7,915,996	585,466	8,501,462	8,342,036
Net increase (decrease) in fiduciary net position	(25,026,531)	-	(25,026,531)	4,515,855
Net position - beginning	98,443,723	-	98,443,723	89,408,239
Net position - ending	\$ 73,417,192	\$ -	\$ 73,417,192	\$ 93,924,094

City of Minot, North Dakota
Schedule of Revenue, Expenditures, and Changes in Fund Balance, Budget and Actual
Major Debt Service Fund
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Debt				
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2022 Actual Amounts	Variance with Final Budget	9/30/2021 Actual Amounts
REVENUES					
Property tax collections	\$ 2,749,994	\$ 2,749,994	\$ 3,409,514	\$ 659,521	\$ 2,686,882
Special assessment collections	1,134,848	1,134,848	3,115,054	1,980,207	1,770,960
Interest income	-	-	27,947	27,947	163,207
Miscellaneous	129,449	129,449	129,449	-	-
Total revenues	4,014,290	4,014,290	6,681,964	2,667,674	4,621,049
EXPENDITURES					
Debt service:					
Principal retirement	3,646,235	3,648,827	4,879,766	(1,230,939)	212,892
Interest	939,938	939,938	2,364,902	(1,424,965)	550,045
Administrative charges	7,641	7,641	7,804	(163)	6,535
Total expenditures	4,593,814	4,596,406	7,252,472	(2,656,066)	769,472
Excess (deficiency) of revenues over (under) expenditures	(579,524)	(582,116)	(570,508)	11,608	3,851,577
OTHER FINANCING SOURCES (USES)					
Transfers in	-	41,461	-	(41,461)	55,281
Transfers out	-	(52,755)	-	52,755	-
Total other financing sources (uses)	-	(11,294)	-	11,294	55,281
Net change in fund balance	\$ (579,524)	\$ (593,411)	(570,508)	\$ 22,902	3,906,858
Fund balances (deficits) - beginning			7,627,597		5,540,471
Fund balances (deficits) - ending			<u>\$ 7,057,089</u>		<u>\$ 9,447,329</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 September 30, 2022
With Comparative Totals for September 30, 2021

	Capital Infrastructure				
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2022 Actual Amounts	Variance with Final Budget	9/30/2021 Actual Amounts
REVENUES					
Property tax collections	\$ -	\$ -	\$ 4,519	\$ 4,519	\$ 8,384
Intergovernmental	4,659,534	4,659,534	8,997,584	4,338,050	8,544,418
Interest income	30,326	30,326	-	(30,326)	-
Miscellaneous	-	-	31,089	31,089	61,435
Total revenues	<u>4,689,860</u>	<u>4,689,860</u>	<u>9,033,192</u>	<u>4,343,333</u>	<u>8,614,237</u>
EXPENDITURES					
Capital outlay:					
General government	-	2,652,409	4,101,837	(1,449,428)	2,889,238
Public safety	3,518,748	6,158,454	3,755,389	2,403,065	4,110,964
Highways and streets	5,650,856	9,755,852	3,620,061	6,135,791	1,365,668
Total expenditures	<u>9,169,604</u>	<u>18,566,715</u>	<u>11,477,287</u>	<u>7,089,428</u>	<u>8,365,870</u>
Excess (deficiency) of revenues over (under) expenditures	(4,479,745)	(13,876,856)	(2,444,095)	11,432,761	248,367
OTHER FINANCING SOURCES (USES)					
Bonds issued	26,250	26,250	-	(26,250)	956,342
Premium on bonds sold	-	-	-	-	195,264
Transfers in	-	-	5,216	5,216	1,721,077
Transfers out	-	(72,863)	-	72,863	(15,195)
Total other financing sources (uses)	<u>26,250</u>	<u>(46,613)</u>	<u>5,216</u>	<u>51,829</u>	<u>2,857,488</u>
Net change in fund balance	<u>\$ (4,453,495)</u>	<u>\$ (13,923,468)</u>	<u>(2,438,879)</u>	<u>\$ 11,484,589</u>	<u>3,105,855</u>
Fund balances (deficits) - beginning			23,921,107		14,944,964
Fund balances (deficits) - ending			<u>\$ 21,482,228</u>		<u>\$ 18,050,819</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Major Capital Project Fund
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Capital Flood Control				
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2022 Actual Amounts	Variance with Final Budget	9/30/2021 Actual Amounts
REVENUES					
Property tax collections	\$ -	\$ -	\$ 153	\$ 153	\$ 10,789
Intergovernmental	-	-	-	-	4,066
Interest income	-	-	(892,026)	(892,026)	-
Total revenues	-	-	(891,873)	(891,873)	14,855
EXPENDITURES					
Capital outlay:					
Public safety	10,762,500	13,606,235	2,255,777	11,350,458	2,042,814
Total expenditures	10,762,500	13,606,235	2,255,777	11,350,458	2,042,814
Excess (deficiency) of revenues over (under) expenditures	(10,762,500)	(13,606,235)	(3,147,650)	10,458,585	(2,027,959)
OTHER FINANCING SOURCES (USES)					
Bonds issued	10,762,500	10,762,500	317,444	(10,445,056)	40,482,223
Premium on bonds sold	-	-	-	-	2,719,071
Transfers out	-	-	-	-	(19)
Total other financing sources (uses)	10,762,500	10,762,500	317,444	(10,445,056)	43,201,275
Net change in fund balance	\$ -	\$ (2,843,735)	(2,830,206)	\$ 13,529	41,173,316
Fund balances (deficits) - beginning			42,661,714		1,991,871
Fund balances (deficits) - ending			<u>\$ 39,831,508</u>		<u>\$ 43,165,187</u>



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City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2022
With Comparative Totals for September 30, 2021

	Special Revenue Funds	Capital Project Funds	Total Nonmajor Governmental Funds 9/30/2022	Total Nonmajor Governmental Funds 9/30/2021
ASSETS				
Cash and cash equivalents	\$ 45,415,497	\$ 2,436,003	\$ 47,851,500	\$ 47,357,475
Restricted cash and cash equivalents	1,976	-	1,976	-
Investments current	4,156,234	-	4,156,234	4,122,536
Taxes receivable current	86,334	-	86,334	123,612
Taxes receivable delinquent	28,804	15,392	44,196	57,949
Due from other funds	180,993	-	180,993	3,857,221
Accounts receivable	200,347	-	200,347	179,358
Allowance for accounts receivable	(135,150)	-	(135,150)	(135,150)
Intergovernmental receivable	171,062	-	171,062	162,917
Loans receivable	1,916,371	-	1,916,371	1,798,938
Allowance for loans receivable	(383,274)	-	(383,274)	(357,560)
Prepaid	28,453	337	28,790	23,194
Other assets - capital credits	36,068	-	36,068	34,054
Investments	189,077	-	189,077	463,250
Total assets	<u>\$ 51,892,792</u>	<u>\$ 2,451,732</u>	<u>\$ 54,344,524</u>	<u>\$ 57,687,794</u>
LIABILITIES				
Accounts payable	\$ 1,375,266	\$ 207,593	\$ 1,582,859	\$ 549,422
Retainage payable	412,421	32,911	445,332	164,933
Accrued salaries and benefits payable	31,475	-	31,475	93,863
Due to other funds	180,993	-	180,993	130,425
Unearned revenue - other	6,793	-	6,793	8,937
Total liabilities	<u>2,006,948</u>	<u>240,504</u>	<u>2,247,452</u>	<u>947,580</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	115,138	15,392	130,530	181,561
Total deferred inflows of resources	<u>115,138</u>	<u>15,392</u>	<u>130,530</u>	<u>181,561</u>
FUND BALANCES (DEFICITS)				
Nonspendable	54,180	337	54,517	57,227
Restricted	1,976	-	1,976	-
Committed	48,235,478	1,765,706	50,001,184	54,164,188
Assigned	1,479,072	195,384	1,674,456	2,337,238
Unassigned	-	234,409	234,409	-
Total fund balance	<u>49,770,706</u>	<u>2,195,836</u>	<u>51,966,542</u>	<u>56,558,653</u>
Total liabilities, inflows, and fund balance	<u>\$ 51,892,792</u>	<u>\$ 2,451,732</u>	<u>\$ 54,344,524</u>	<u>\$ 57,687,794</u>

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Special Revenue Funds	Capital Project Funds	Total Nonmajor Governmental Funds 9/30/2022	Total Nonmajor Governmental Funds 9/30/2021
REVENUES				
Property tax collections	\$ 1,586,300	\$ 11,384	\$ 1,597,684	\$ 1,841,242
Sales tax collections	16,935,543	-	16,935,543	15,196,055
Intergovernmental	4,069,921	748,432	4,818,353	1,902,244
Charges for services	48,774	-	48,774	24,454
Interest income	(231,171)	-	(231,171)	6,229
Miscellaneous	248,567	66,293	314,860	179,700
Total revenues	<u>22,657,934</u>	<u>826,109</u>	<u>23,484,043</u>	<u>19,149,924</u>
EXPENDITURES				
Current				
General government	3,494,319	-	3,494,319	2,938,144
Public safety	4,268,021	-	4,268,021	2,552,189
Highways and streets	337,445	-	337,445	3,133
Culture and recreation	4,964,090	-	4,964,090	1,798,135
Economic development	1,073,544	-	1,073,544	544,658
Capital outlay				
General government	-	31,652	31,652	524,276
Public safety	-	567,709	567,709	964,658
Highways and streets	-	482,407	482,407	366,559
Culture and recreation	-	112,623	112,623	127,333
Total expenditures	<u>14,137,419</u>	<u>1,194,391</u>	<u>15,331,810</u>	<u>9,819,085</u>
Excess (deficiency) of revenues over (under) expenditures	8,520,515	(368,282)	8,152,233	9,330,839
OTHER FINANCING SOURCES (USES)				
Sale of City property	-	77,523	77,523	183,293
Transfers in	1,472,250	416,167	1,888,417	1,969,069
Transfers out	(13,185,480)	-	(13,185,480)	(8,073,744)
Total other financing sources (uses)	<u>(11,713,230)</u>	<u>493,690</u>	<u>(11,219,540)</u>	<u>(5,921,382)</u>
Net change in fund balances	(3,192,715)	125,408	(3,067,307)	3,409,457
Fund balances (deficits) - beginning	52,963,421	2,070,428	55,033,849	53,149,196
Fund balances (deficits) - ending	<u>\$ 49,770,706</u>	<u>\$ 2,195,836</u>	<u>\$ 51,966,542</u>	<u>\$ 56,558,653</u>



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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.

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).

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.

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2022
With Comparative Totals for September 30, 2021

	Public Transportation	Library	Emergency Fund	Sales Tax Property Tax Relief 1st Penny	Sales Tax Economic Development
ASSETS					
Cash and cash equivalents	\$ 872,657	\$ 609,696	\$ 1,370,391	\$ 697,825	\$ 8,736,301
Restricted cash and cash equivalents	-	1,976	-	-	-
Investments current	-	-	-	-	-
Taxes receivable current	14,481	71,853	-	-	-
Taxes receivable delinquent	4,864	23,226	714	-	-
Due from other funds	-	-	-	-	-
Accounts receivable	-	65,197	-	-	-
Allowance for accounts receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Loans receivable	-	-	-	-	1,916,371
Allowance for loans receivable	-	-	-	-	(383,274)
Prepaid	825	17,287	-	-	-
Other assets - capital credits	16,159	19,909	-	-	-
Investments	-	-	-	-	-
Total assets	<u>\$ 908,986</u>	<u>\$ 809,144</u>	<u>\$ 1,371,105</u>	<u>\$ 697,825</u>	<u>\$ 10,269,398</u>
LIABILITIES					
Accounts payable	\$ 3,680	\$ 21,516	\$ -	\$ -	\$ 50,771
Retainage payable	-	-	-	-	-
Accrued salaries and benefits payable	13,583	17,499	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue - other	6,793	-	-	-	-
Total liabilities	<u>24,056</u>	<u>39,015</u>	<u>-</u>	<u>-</u>	<u>50,771</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	19,345	95,079	714	-	-
Total deferred inflows of resources	<u>19,345</u>	<u>95,079</u>	<u>714</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Nonspendable	16,984	37,196	-	-	-
Restricted	-	1,976	-	-	-
Committed	-	5,407	1,370,391	697,825	10,218,627
Assigned	848,601	630,471	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	<u>865,585</u>	<u>675,050</u>	<u>1,370,391</u>	<u>697,825</u>	<u>10,218,627</u>
Total liabilities, inflows and fund balance	<u>\$ 908,986</u>	<u>\$ 809,144</u>	<u>\$ 1,371,105</u>	<u>\$ 697,825</u>	<u>\$ 10,269,398</u>

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2022
With Comparative Totals for September 30, 2021

	Sales Tax Improvements	Sales Tax Flood Control	Sales Tax NAWS	Sales Tax Property Tax Relief 2nd Penny	Sales Tax Infrastructure
ASSETS					
Cash and cash equivalents	\$ 4,453,806	\$ 5,744,179	\$ 16,700,509	\$ 1,151,917	\$ 2,658,743
Restricted cash and cash equivalents	-	-	-	-	-
Investments current	-	-	-	-	4,156,234
Taxes receivable current	-	-	-	-	-
Taxes receivable delinquent	-	-	-	-	-
Due from other funds	-	-	-	-	-
Accounts receivable	-	-	-	-	135,150
Allowance for accounts receivable	-	-	-	-	(135,150)
Intergovernmental receivable	-	-	-	-	-
Loans receivable	-	-	-	-	-
Allowance for loans receivable	-	-	-	-	-
Prepaid	-	-	-	-	-
Other assets - capital credits	-	-	-	-	-
Investments	-	-	189,077	-	-
Total assets	<u>\$ 4,453,806</u>	<u>\$ 5,744,179</u>	<u>\$ 16,889,586</u>	<u>\$ 1,151,917</u>	<u>\$ 6,814,977</u>
LIABILITIES					
Accounts payable	\$ -	\$ 1,031,237	\$ 268,045	\$ -	\$ -
Retainage payable	-	412,421	-	-	-
Accrued salaries and benefits payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue - other	-	-	-	-	-
Total liabilities	<u>-</u>	<u>1,443,658</u>	<u>268,045</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	4,453,806	4,300,521	16,621,541	1,151,917	6,814,977
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	<u>4,453,806</u>	<u>4,300,521</u>	<u>16,621,541</u>	<u>1,151,917</u>	<u>6,814,977</u>
Total liabilities, inflows and fund balance	<u>\$ 4,453,806</u>	<u>\$ 5,744,179</u>	<u>\$ 16,889,586</u>	<u>\$ 1,151,917</u>	<u>\$ 6,814,977</u>

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2022
With Comparative Totals for September 30, 2021

	Sales Tax Community Facilities/ Flood Control	CDBG-DR \$67.5M	CDBG-DR \$35 M	Total 9/30/2022	Total 9/30/2021
ASSETS					
Cash and cash equivalents	\$ 2,419,473	\$ -	\$ -	\$ 45,415,497	\$ 45,544,311
Restricted cash and cash equivalents	-	-	-	1,976	-
Investments current	-	-	-	4,156,234	4,122,536
Taxes receivable current	-	-	-	86,334	90,379
Taxes receivable delinquent	-	-	-	28,804	37,884
Due from other funds	180,993	-	-	180,993	3,857,221
Accounts receivable	-	-	-	200,347	179,358
Allowance for accounts receivable	-	-	-	(135,150)	(135,150)
Intergovernmental receivable	-	155,430	15,632	171,062	135,041
Loans receivable	-	-	-	1,916,371	1,798,938
Allowance for loans receivable	-	-	-	(383,274)	(357,560)
Prepaid	-	10,341	-	28,453	23,194
Other assets - capital credits	-	-	-	36,068	34,054
Investments	-	-	-	189,077	463,250
Total assets	<u>\$ 2,600,466</u>	<u>\$ 165,771</u>	<u>\$ 15,632</u>	<u>\$ 51,892,792</u>	<u>\$ 55,793,456</u>
LIABILITIES					
Accounts payable	\$ -	\$ 17	\$ -	\$ 1,375,266	\$ 482,503
Retainage payable	-	-	-	412,421	132,844
Accrued salaries and benefits payable	-	393	-	31,475	93,863
Due to other funds	-	165,361	15,632	180,993	130,425
Unearned revenue - other	-	-	-	6,793	8,937
Total liabilities	<u>-</u>	<u>165,771</u>	<u>15,632</u>	<u>2,006,948</u>	<u>848,572</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	115,138	128,263
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,138</u>	<u>128,263</u>
FUND BALANCES (DEFICITS)					
Nonspendable	-	-	-	54,180	57,227
Restricted	-	-	-	1,976	-
Committed	2,600,466	-	-	48,235,478	53,238,140
Assigned	-	-	-	1,479,072	1,521,254
Unassigned	-	-	-	-	-
Total fund balance	<u>2,600,466</u>	<u>-</u>	<u>-</u>	<u>49,770,706</u>	<u>54,816,621</u>
Total liabilities, inflows and fund balance	<u>\$ 2,600,466</u>	<u>\$ 165,771</u>	<u>\$ 15,632</u>	<u>\$ 51,892,792</u>	<u>\$ 55,793,456</u>



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City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Public Transportation	Library	Emergency Fund	Sales Tax Property Tax Relief 1st Penny	Sales Tax Economic Development
REVENUES					
Property tax collections	\$ 266,149	\$ 1,319,984	\$ 167	\$ -	\$ -
Sales tax collections	-	-	-	846,777	1,270,166
Intergovernmental	367,666	73,722	-	-	-
Charges for services	39,270	9,504	-	-	-
Interest income	-	-	-	-	-
Miscellaneous	19,310	99,748	-	-	128,571
Total revenues	692,395	1,502,958	167	846,777	1,398,737
EXPENDITURES					
Current:					
General government	956,553	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	337,445	-	-
Culture and recreation	-	1,283,629	-	-	-
Economic development	-	-	-	-	1,073,544
Total expenditures	956,553	1,283,629	337,445	-	1,073,544
Excess (deficiency) of revenues over (under) expenditures	(264,158)	219,329	(337,278)	846,777	325,193
OTHER FINANCING SOURCES (USES)					
Sale of City property	-	-	-	-	-
Transfers in	-	122,250	-	-	-
Transfers out	-	-	-	(750,000)	(147,743)
Total other financing sources (uses)	-	122,250	-	(750,000)	(147,743)
Net change in fund balances	(264,158)	341,579	(337,278)	96,777	177,450
Fund balances (deficits) - beginning	1,129,743	333,471	1,707,669	601,048	10,041,177
Fund balances (deficits) - ending	\$ 865,585	\$ 675,050	\$ 1,370,391	\$ 697,825	\$ 10,218,627

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Sales Tax Improvements	Sales Tax Flood Control	Sales Tax NAWS	Sales Tax Property Tax Relief 2nd Penny	Sales Tax Infrastructure
REVENUES					
Property tax collections	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax collections	2,116,943	4,233,886	3,387,108	1,524,199	2,032,265
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Interest income	-	-	1,770	-	(232,988)
Miscellaneous	-	938	-	-	-
Total revenues	2,116,943	4,234,824	3,388,878	1,524,199	1,799,277
EXPENDITURES					
Current:					
General government	-	-	2,511,284	-	-
Public safety	-	4,268,021	-	-	-
Highways and streets	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Economic development	-	-	-	-	-
Total expenditures	-	4,268,021	2,511,284	-	-
Excess (deficiency) of revenues over (under) expenditures	2,116,943	(33,197)	877,594	1,524,199	1,799,277
OTHER FINANCING SOURCES (USES)					
Sale of City property	-	-	-	-	-
Transfers in	-	1,350,000	-	-	-
Transfers out	(3,806,833)	(1,563,355)	(662,500)	(1,537,500)	(3,367,549)
Total other financing sources (uses)	(3,806,833)	(213,355)	(662,500)	(1,537,500)	(3,367,549)
Net change in fund balances	(1,689,890)	(246,552)	215,094	(13,301)	(1,568,272)
Fund balances (deficits) - beginning	6,143,696	4,547,073	16,406,447	1,165,218	8,383,249
Fund balances (deficits) - ending	\$ 4,453,806	\$ 4,300,521	\$ 16,621,541	\$ 1,151,917	\$ 6,814,977

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Sales Tax Community Facilities/ Flood Control	CDBG-DR \$67.5M	CDBG-DR \$35M	Total 9/30/2022	Total 9/30/2021
REVENUES					
Property tax collections	\$ -	\$ -	\$ -	\$ 1,586,300	\$ 1,424,468
Sales tax collections	1,524,199	-	-	16,935,543	15,196,055
Intergovernmental	3,602,098	26,435	-	4,069,921	1,380,597
Charges for services	-	-	-	48,774	24,454
Interest income	-	47	-	(231,171)	6,229
Miscellaneous	-	-	-	248,567	147,751
Total revenues	5,126,297	26,482	-	22,657,934	18,179,554
EXPENDITURES					
Current					
General government	-	26,482	-	3,494,319	2,938,144
Public safety	-	-	-	4,268,021	2,552,189
Highways and streets	-	-	-	337,445	3,133
Culture and recreation	3,680,461	-	-	4,964,090	1,798,135
Economic development	-	-	-	1,073,544	544,658
Total expenditures	3,680,461	26,482	-	14,137,419	7,836,259
Excess (deficiency) of revenues over (under) expenditures	1,445,836	-	-	8,520,515	10,343,295
OTHER FINANCING SOURCES (USES)					
Sale of City property	-	-	-	-	16,700
Transfers in	-	-	-	1,472,250	1,201,975
Transfers out	(1,350,000)	-	-	(13,185,480)	(8,073,744)
Total other financing sources (uses)	(1,350,000)	-	-	(11,713,230)	(6,855,069)
Net change in fund balances	95,836	-	-	(3,192,715)	3,488,226
Fund balances (deficits) - beginning	2,504,630	-	-	52,963,421	51,328,395
Fund balances (deficits) - ending	\$ 2,600,466	\$ -	\$ -	\$ 49,770,706	\$ 54,816,621

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Public Transportation				
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2022 Actual Amounts	Variance with Final Budget	9/30/2021 Actual Amounts
REVENUES					
Property tax collections	\$ 213,832	\$ 213,832	\$ 266,149	\$ 52,317	\$ 190,446
Intergovernmental	580,481	580,481	367,666	(212,815)	583,023
Charges for services	30,000	30,000	39,270	9,270	24,454
Miscellaneous	12,870	12,870	19,310	6,440	23,263
Total revenues	837,183	837,183	692,395	(144,788)	821,186
EXPENDITURES					
Current:					
General government	1,024,683	1,027,406	956,553	70,853	895,388
Total expenditures	1,024,683	1,027,406	956,553	70,853	895,388
Excess (deficiency) of revenues over (under) expenditures	(187,500)	(190,223)	(264,158)	(73,936)	(74,202)
OTHER FINANCING SOURCES (USES)					
Sale of City property	-	-	-	-	16,700
Transfers in	-	3,105	-	(3,105)	4,140
Total other financing sources (uses)	-	3,105	-	(3,105)	20,840
Net change in fund balances	<u>\$ (187,500)</u>	<u>\$ (187,118)</u>	(264,158)	<u>\$ (77,041)</u>	(53,362)
Fund balances (deficits) - beginning			1,129,743		1,092,950
Fund balances (deficits) - ending			<u>\$ 865,585</u>		<u>\$ 1,039,588</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Library				
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2022 Actual Amounts	Variance with Final Budget	9/30/2021 Actual Amounts
REVENUES					
Property tax collections	\$ 1,060,998	\$ 1,060,998	\$ 1,319,984	\$ 258,986	\$ 1,233,686
Intergovernmental	40,748	48,248	73,722	25,474	52,898
Charges for services	11,775	11,775	9,504	(2,271)	-
Interest income	59	59	-	(59)	60
Miscellaneous	15,000	34,197	99,748	65,551	19,040
Total revenues	<u>1,128,580</u>	<u>1,155,277</u>	<u>1,502,958</u>	<u>347,681</u>	<u>1,305,684</u>
EXPENDITURES					
Current:					
Culture and recreation	1,265,830	1,358,672	1,283,629	75,042	1,061,344
Total expenditures	<u>1,265,830</u>	<u>1,358,672</u>	<u>1,283,629</u>	<u>75,042</u>	<u>1,061,344</u>
Excess (deficiency) of revenues over (under) expenditures	(137,250)	(203,395)	219,329	422,723	244,340
OTHER FINANCING SOURCES (USES)					
Transfers in	137,250	137,250	122,250	(15,000)	36,867
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>137,250</u>	<u>137,250</u>	<u>122,250</u>	<u>(15,000)</u>	<u>36,867</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ (66,145)</u>	<u>341,579</u>	<u>\$ 407,723</u>	<u>281,207</u>
Fund balances (deficits) - beginning			<u>333,471</u>		<u>313,313</u>
Fund balances (deficits) - ending			<u>\$ 675,050</u>		<u>\$ 594,520</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Emergency Fund			
	Original & Final Budgeted Amounts	9/30/2022 Actual Amounts	Variance with Final Budget	9/30/2021 Actual Amounts
REVENUES				
Property tax collections	\$ -	\$ 167	\$ 167	\$ 336
Total revenues	-	167	167	336
EXPENDITURES				
Current:				
Highway and streets	-	337,445	337,445	-
Total expenditures	-	337,445	337,445	-
Excess (deficiency) of revenues over (under) expenditures	-	(337,278)	337,612	336
Net change in fund balance	<u>\$ -</u>	<u>(337,278)</u>	<u>\$ 337,612</u>	336
Fund balances (deficits) - beginning		1,707,669		1,703,894
Fund balances (deficits) - ending		<u>\$ 1,370,391</u>		<u>\$ 1,704,230</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Sales Tax Property Relief-1st Penny			
	Original & Final Budgeted Amounts	9/30/2022 Actual Amounts	Variance with Final Budget	9/30/2021 Actual Amounts
REVENUES				
Sales tax collections	\$ 750,000	\$ 846,777	\$ 96,777	\$ 759,802
Total revenues	750,000	846,777	96,777	759,802
OTHER FINANCING SOURCES (USES)				
Transfers out	(750,000)	(750,000)	-	(638,249)
Total other financing sources (uses)	(750,000)	(750,000)	-	(638,249)
Net change in fund balance	\$ -	96,777	\$ 96,777	121,553
Fund balances (deficits) - beginning		601,048		294,336
Fund balances (deficits) - ending		\$ 697,825		\$ 415,889

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Sales Tax Economic Development				
	Original & Final Budgeted Amounts	Final Budgeted Amounts	9/30/2022 Actual Amounts	Variance with Final Budget	9/30/2021 Actual Amounts
REVENUES					
Sales tax collections	\$ 1,125,000	\$ 1,125,000	\$ 1,270,166	\$ 145,166	\$ 1,139,704
Miscellaneous	-	-	128,571	128,571	13,916
Total revenues	1,125,000	1,125,000	1,398,737	273,737	1,153,620
EXPENDITURES					
Current:					
Economic development	511,156	1,432,130	1,073,544	358,586	544,658
Total expenditures	511,156	1,432,130	1,073,544	358,586	544,658
Excess (deficiency) of revenues over (under) expenditures	613,844	(307,130)	325,193	632,323	608,962
OTHER FINANCING SOURCES (USES)					
Transfers out	(154,896)	(167,989)	(147,743)	20,246	(130,637)
Total other financing sources (uses)	(154,896)	(167,989)	(147,743)	20,246	(130,637)
Net change in fund balance	<u>\$ 458,948</u>	<u>\$ (475,119)</u>	177,450	<u>\$ 652,569</u>	478,325
Fund balances (deficits) - beginning			10,041,177		10,121,377
Fund balances (deficits) - ending			<u>\$ 10,218,627</u>		<u>\$ 10,599,702</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Sales Tax Improvements				
	Original & Final Budgeted Amounts	Final Budgeted Amounts	9/30/2022 Actual Amounts	Variance with Final Budget	9/30/2021 Actual Amounts
REVENUES					
Sales tax collections	\$ 1,875,000	\$ 1,875,000	\$ 2,116,943	\$ 241,943	\$ 1,899,507
Total revenues	1,875,000	1,875,000	2,116,943	241,943	1,899,507
OTHER FINANCING SOURCES (USES)					
Transfers out	(3,143,522)	(3,588,272)	(3,806,833)	(218,562)	(1,805,038)
Total other financing sources (uses)	(3,143,522)	(3,588,272)	(3,806,833)	(218,562)	(1,805,038)
Net change in fund balance	<u>\$ (1,268,522)</u>	<u>\$ (1,713,272)</u>	(1,689,890)	<u>\$ 23,381</u>	94,469
Fund balances (deficits) - beginning			6,143,696		5,675,043
Fund balances (deficits) - ending			<u>\$ 4,453,806</u>		<u>\$ 5,769,512</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Sales Tax Flood Control				
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2022 Actual Amounts	Variance with Final Budget	9/30/2021 Actual Amounts
REVENUES					
Sales tax collections	\$ 3,750,000	\$ 3,750,000	\$ 4,233,886	\$ 483,886	\$ 3,799,014
Intergovernmental	-	-	-	-	10,236
Miscellaneous	-	-	938	938	91,282
Total revenues	3,750,000	3,750,000	4,234,824	484,824	3,900,532
EXPENDITURES					
Current:					
Public safety	7,567,500	9,815,231	4,268,021	5,547,210	2,552,189
Total expenditures	7,567,500	9,815,231	4,268,021	5,547,210	2,552,189
Excess (deficiency) of revenues over (under) expenditures	(3,817,500)	(6,065,231)	(33,197)	6,032,034	1,348,343
OTHER FINANCING SOURCES (USES)					
Bonds issued	4,030,855	4,030,855	-	(4,030,855)	-
Transfers in	1,350,000	1,350,000	1,350,000	-	1,157,770
Transfers out	(1,563,355)	(1,563,355)	(1,563,355)	(0)	(813,376)
Total other financing sources (uses)	3,817,500	3,817,500	(213,355)	(4,030,855)	344,394
Net change in fund balance	\$ -	\$ (2,247,731)	(246,552)	\$ 2,001,179	1,692,737
Fund balances (deficits) - beginning			4,547,073		4,039,069
Fund balances (deficits) - ending			<u>\$ 4,300,521</u>		<u>\$ 5,731,806</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Sales Tax NAWS				
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2022 Actual Amounts	Variance with Final Budget	9/30/2021 Actual Amounts
REVENUES					
Sales tax collections	\$ 3,000,000	\$ 3,000,000	\$ 3,387,108	\$ 387,108	\$ 3,039,211
Interest income	41,735	41,735	1,770	(39,965)	6,164
Total revenues	<u>3,041,735</u>	<u>3,041,735</u>	<u>3,388,878</u>	<u>347,143</u>	<u>3,045,375</u>
EXPENDITURES					
General government	6,677,925	6,677,925	2,511,284	4,166,641	1,942,624
Total expenditures	<u>6,677,925</u>	<u>6,677,925</u>	<u>2,511,284</u>	<u>4,166,641</u>	<u>1,942,624</u>
Excess (deficiency) of revenues over (under) expenditures	(3,636,190)	(3,636,190)	877,594	4,513,784	1,102,751
OTHER FINANCING SOURCES (USES)					
Transfers out	(37,500)	(600,000)	(662,500)	(625,000)	(37,500)
Total other financing sources (uses)	<u>(37,500)</u>	<u>(600,000)</u>	<u>(662,500)</u>	<u>(625,000)</u>	<u>(37,500)</u>
Net change in fund balance	<u>\$ (3,673,690)</u>	<u>\$ (4,236,190)</u>	215,094	<u>\$ 3,888,784</u>	1,065,251
Fund balances (deficits) - beginning			16,406,447		16,877,882
Fund balances (deficits) - ending			<u>\$ 16,621,541</u>		<u>\$ 17,943,133</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Sales Tax Property Tax Relief - 2nd Penny			
	Original & Final Budgeted Amounts	9/30/2022 Actual Amounts	Variance with Final Budget	9/30/2021 Actual Amounts
REVENUES				
Sales tax collections	\$ 1,350,000	\$ 1,524,199	\$ 174,199	\$ 1,367,645
Total revenues	1,350,000	1,524,199	174,199	1,367,645
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,537,500)	(1,537,500)	-	(1,224,766)
Total other financing sources (uses)	(1,537,500)	(1,537,500)	-	(1,224,766)
Net change in fund balance	<u>\$ (187,500)</u>	(13,301)	<u>\$ 174,199</u>	142,879
Fund balances (deficits) - beginning		1,165,218		714,090
Fund balances (deficits) - ending		<u>\$ 1,151,917</u>		<u>\$ 856,969</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Sales Tax Infrastructure			
	Original & Final Budgeted Amounts	9/30/2022 Actual Amounts	Variance with Final Budget	9/30/2021 Actual Amounts
REVENUES				
Sales tax collections	\$ 1,800,000	\$ 2,032,265	\$ 232,265	\$ 1,823,527
Interest income	2,848	(232,988)	(235,836)	-
Total revenues	1,802,848	1,799,277	(3,571)	1,823,527
EXPENDITURES				
Current:				
Highways and streets	-	-	-	3,133
Total expenditures	-	-	-	3,133
Excess (deficiency) of revenues over (under) expenditures	1,802,848	1,799,277	(3,571)	1,820,394
OTHER FINANCING SOURCES (USES)				
Transfers out	(3,390,000)	(3,367,549)	22,451	(2,266,408)
Total other financing sources (uses)	(3,390,000)	(3,367,549)	22,451	(2,266,408)
Net change in fund balance	<u>\$ (1,587,152)</u>	<u>(1,568,272)</u>	<u>\$ 18,880</u>	<u>(446,014)</u>
Fund balances (deficits) - beginning		8,383,249		8,385,557
Fund balances (deficits) - ending		<u>\$ 6,814,977</u>		<u>\$ 7,939,543</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
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	Sales Tax Community Facilities/Flood Control				
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2022 Actual Amounts	Variance with Final Budget	9/30/2021 Actual Amounts
REVENUES					
Sales tax collections	\$ 1,350,000	\$ 1,350,000	\$ 1,524,199	\$ 174,199	\$ 1,367,645
Intergovernmental	-	-	3,602,098	3,602,098	637,761
Total revenues	1,350,000	1,350,000	5,126,297	3,776,297	2,005,406
EXPENDITURES					
Current:					
Culture and recreation	-	3,286,217	3,680,461	(394,244)	736,791
Total expenditures	-	3,286,217	3,680,461	(394,244)	736,791
Excess (deficiency) of revenues over (under) expenditures	1,350,000	(1,936,217)	1,445,836	3,382,053	1,268,615
OTHER FINANCING SOURCES (USES)					
Transfers out	(1,350,000)	(1,350,000)	(1,350,000)	-	(1,157,770)
Total other financing sources (uses)	(1,350,000)	(1,350,000)	(1,350,000)	-	(1,157,770)
Net change in fund balance	\$ -	\$ (3,286,217)	95,836	\$ 3,382,053	110,845
Fund balances (deficits) - beginning			2,504,630		2,110,884
Fund balances (deficits) - ending			<u>\$ 2,600,466</u>		<u>\$ 2,221,729</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
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With Comparative Totals for September 30, 2021

	CDBG - Disaster Recovery \$67.5M				
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2022 Actual Amounts	Variance with Final Budget	9/30/2021 Actual Amounts
REVENUES					
Intergovernmental	\$ -	\$ -	\$ 26,435	\$ 26,435	\$ 89,992
Interest income	-	-	47	47	5
Miscellaneous	-	-	-	-	250
Total revenues	-	-	26,482	26,482	90,247
EXPENDITURES					
Current:					
General government	-	751,048	26,482	724,566	93,445
Total expenditures	-	751,048	26,482	724,566	93,445
Excess (deficiency) of revenues over (under) expenditures	-	(751,048)	-	751,048	(3,198)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	3,198
Total other financing sources (uses)	-	-	-	-	3,198
Net change in fund balance	<u>\$ -</u>	<u>\$ (751,048)</u>	<u>-</u>	<u>\$ 751,048</u>	<u>-</u>
Fund balances (deficits) - beginning			<u>-</u>		<u>-</u>
Fund balances (deficits) - ending			<u><u>\$ -</u></u>		<u><u>\$ -</u></u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
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With Comparative Totals for September 30, 2021

CDBG - Disaster Recovery \$35M					
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2022 Actual Amounts	Variance with Final Budget	9/30/2021 Actual Amounts
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 6,687
Total revenues	-	-	-	-	6,687
EXPENDITURES					
Current:					
General government	-	8,669	-	8,669	6,687
Total expenditures	-	8,669	-	8,669	6,687
Excess (deficiency) of revenues over (under) expenditures	-	(8,669)	-	8,669	-
Net change in fund balance	<u>\$ -</u>	<u>\$ (8,669)</u>	<u>-</u>	<u>\$ 8,669</u>	<u>-</u>
Fund balances (deficits) - beginning			<u>-</u>		<u>-</u>
Fund balances (deficits) - ending			<u><u>\$ -</u></u>		<u><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 project 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)

Capital Equipment - 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.

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Capital Project Fund
September 30, 2022
With Comparative Totals for September 30, 2021

	Capital Equipment	Total Nonmajor Capital Fund 9/30/2022	Total Nonmajor Capital Fund 9/30/2021
ASSETS			
Cash and cash equivalents	\$ 2,436,003	\$ 2,436,003	\$ 1,813,164
Taxes receivable current	-	-	33,233
Taxes receivable delinquent	15,392	15,392	20,065
Intergovernmental receivable	-	-	27,876
Prepaid	337	337	-
Total assets	<u>\$ 2,451,732</u>	<u>\$ 2,451,732</u>	<u>\$ 1,894,338</u>
LIABILITIES			
Accounts payable	\$ 207,593	\$ 207,593	\$ 66,919
Retainage payable	32,911	32,911	32,089
Total liabilities	<u>240,504</u>	<u>240,504</u>	<u>99,008</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	15,392	15,392	53,298
Total deferred inflows of resources	<u>15,392</u>	<u>15,392</u>	<u>53,298</u>
FUND BALANCES (DEFICITS)			
Nonspendable	337	337	-
Committed	1,765,706	1,765,706	926,048
Assigned	195,384	195,384	815,984
Unassigned	234,409	234,409	-
Total fund balance	<u>2,195,836</u>	<u>2,195,836</u>	<u>1,742,032</u>
Total liabilities, inflows and fund balance	<u>\$ 2,451,732</u>	<u>\$ 2,451,732</u>	<u>\$ 1,894,338</u>

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Project Fund
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Capital Equipment	Total Nonmajor Capital Fund 9/30/2022	Total Nonmajor Capital Fund 9/30/2021
REVENUES			
Property tax collections	\$ 11,384	\$ 11,384	\$ 416,774
Intergovernmental	748,432	748,432	521,647
Miscellaneous	66,293	66,293	31,949
Total revenues	<u>826,109</u>	<u>826,109</u>	<u>970,370</u>
EXPENDITURES			
Capital outlay:			
General government	31,652	31,652	524,276
Public safety	567,709	567,709	964,658
Highways and streets	482,407	482,407	366,559
Culture and recreation	112,623	112,623	127,333
Economic development	-	-	-
Total expenditures	<u>1,194,391</u>	<u>1,194,391</u>	<u>1,982,826</u>
Excess (deficiency) of revenues over (under) expenditures	(368,282)	(368,282)	(1,012,456)
OTHER FINANCING SOURCES (USES)			
Sale of City property	77,523	77,523	166,593
Transfers in	416,167	416,167	767,094
Total other financing sources (uses)	<u>493,690</u>	<u>493,690</u>	<u>933,687</u>
Net change in fund balances	125,408	125,408	(78,769)
Fund balances (deficits) - beginning	2,070,428	2,070,428	1,820,801
Fund balances (deficits) - ending	<u>\$ 2,195,836</u>	<u>\$ 2,195,836</u>	<u>\$ 1,742,032</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Capital Project Fund
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Capital Equipment				
	Original Budgeted Amounts	Final Budgeted Amounts	9/30/2022 Actual Amounts	Variance with Final Budget	9/30/2021 Actual Amounts
REVENUES					
Property tax collections	\$ 544	\$ -	\$ 11,384	\$ 11,384	\$ 416,774
Intergovernmental	558,845	507,966	748,432	240,466	521,647
Interest income	7,859	7,859	-	(7,859)	-
Miscellaneous	102,707	43,526	66,293	22,768	31,949
Total revenues	<u>669,954</u>	<u>559,351</u>	<u>826,109</u>	<u>266,758</u>	<u>970,370</u>
EXPENDITURES					
Capital outlay:					
General government	67,125	70,622	31,652	38,970	524,276
Public safety	1,289,533	1,931,781	567,709	1,364,072	964,658
Highways and streets	467,044	602,873	482,407	120,466	366,559
Culture and recreation	130,740	130,740	112,623	18,117	127,333
Total expenditures	<u>1,954,442</u>	<u>2,736,016</u>	<u>1,194,391</u>	<u>1,541,625</u>	<u>1,982,826</u>
Excess (deficiency) of revenues over (under) expenditures	(1,284,487)	(2,176,665)	(368,282)	1,808,383	(1,012,456)
OTHER FINANCING SOURCES (USES)					
Capital leases issued	451,913	451,913	-	(451,913)	-
Sale of City property	138,750	138,750	77,523	(61,227)	166,593
Transfers in	614,822	612,779	416,167	(196,612)	767,094
Transfers out	-	(13,752)	-	13,752	-
Total other financing sources (uses)	<u>1,205,484</u>	<u>1,189,690</u>	<u>493,690</u>	<u>(696,000)</u>	<u>933,687</u>
Net change in fund balance	<u>\$ (79,003)</u>	<u>\$ (986,975)</u>	125,408	<u>\$ 1,112,383</u>	(78,769)
Fund balances (deficits) - beginning			2,070,428		1,820,801
Fund balances (deficits) - ending			<u>\$ 2,195,836</u>		<u>\$ 1,742,032</u>

City of Minot, North Dakota Nonmajor Enterprise Funds

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

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

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

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

City of Minot, North Dakota
Combining Statement of Net Position
Nonmajor Proprietary Funds
September 30, 2022
With Comparative Totals for September 30, 2021

	Nonmajor Business-Type Activities			Total Nonmajor Proprietary Funds 9/30/2022	Total Nonmajor Proprietary Funds 9/30/2021
	Cemetery	Parking Authority	Parking Ramps		
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 562,761	\$ 377,170	\$ 627,874	\$ 1,567,805	\$ 1,507,419
Taxes receivable current	6,864	-	-	6,864	7,765
Taxes receivable delinquent	3,158	-	422	3,580	12,608
Accounts receivable	10,553	-	126	10,679	14,323
Total current assets	583,336	377,170	628,422	1,588,928	1,542,115
Noncurrent assets:					
Other assets - capital credits	6,768	1,550	3,181	11,499	10,299
Land	179,504	136,397	-	315,901	315,901
Infrastructure	465,159	17,228	21,996,163	22,478,550	22,478,549
Buildings	158,503	-	-	158,503	158,502
Equipment	267,988	322,867	404,989	995,844	1,004,462
Less-accumulated depreciation	(552,877)	(336,410)	(7,099,765)	(7,989,052)	(6,850,530)
Total noncurrent assets	525,045	141,632	15,304,568	15,971,245	17,117,183
Total assets	1,108,381	518,802	15,932,990	17,560,173	18,659,298
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources related to pension	168,264	-	-	168,264	231,493
Deferred outflows of resources related to OPEB	3,410	-	-	3,410	4,585
Total deferred outflows of resources	171,674	-	-	171,674	236,078
LIABILITIES					
Current liabilities:					
Accounts payable	3,149	-	125	3,274	859
Accrued salaries and benefits payable	6,610	-	-	6,610	19,360
Total current liabilities	9,759	-	125	9,884	20,219
Noncurrent liabilities:					
Net pension liability	198,219	-	-	198,219	361,114
Net OPEB liability	2,220	-	-	2,220	4,985
Total noncurrent liabilities	200,439	-	-	200,439	366,099
Total liabilities	210,198	-	125	210,323	386,318
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources related to pension	186,721	-	-	186,721	85,460
Deferred inflows of resources related to OPEB	2,109	-	-	2,109	545
Total deferred inflows of resources	188,830	-	-	188,830	86,005
NET POSITION					
Net investment in capital assets	518,277	140,082	15,301,387	15,959,746	17,106,884
Unrestricted net position	362,750	378,720	631,478	1,372,948	1,316,169
Total net position	\$ 881,027	\$ 518,802	\$ 15,932,865	\$ 17,332,694	\$ 18,423,053

City of Minot, North Dakota
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Nonmajor Proprietary Funds
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Nonmajor Business-Type Activities			Total Nonmajor Proprietary Funds	Total Nonmajor Proprietary Funds
	Cemetery	Parking Authority	Parking Ramps	9/30/2022	9/30/2021
OPERATING REVENUES					
Charges for services	\$ 245,385	\$ 39,953	\$ 61,704	\$ 347,042	\$ 351,106
Total operating revenues	245,385	39,953	61,704	347,042	351,106
OPERATING EXPENSES					
Salaries	194,867	-	-	194,867	174,502
Employee benefits	87,876	-	-	87,876	76,461
Professional services	65	1,600	-	1,665	1,665
Property services	9,237	6,219	5,392	20,848	12,734
Purchased services	7,120	2,207	19,645	28,972	30,016
Supplies	14,031	931	30,658	45,620	49,810
Sundry	43,790	4,847	6,866	55,503	55,523
Depreciation	27,873	431	835,922	864,226	864,673
Total operating expenses	384,859	16,235	898,483	1,299,577	1,265,384
Operating income (loss)	(139,474)	23,718	(836,779)	(952,535)	(914,278)
NON-OPERATING REVENUES (EXPENSES)					
Property tax collections	130,788	-	179	130,967	130,103
Miscellaneous	3,181	515	1,185	4,881	4,767
Total non-operating revenues (expenses)	133,969	515	1,364	135,848	134,870
Income (loss) before contributions and transfers	(5,505)	24,233	(835,415)	(816,687)	(779,408)
Transfers in	15,754	-	-	15,754	26,414
Transfers out	(225)	-	-	(225)	(1,431)
Total contributions and transfers	15,529	-	-	15,529	24,983
Change in net position	10,024	24,233	(835,415)	(801,158)	(754,425)
Net position - beginning	871,003	494,569	16,768,280	18,133,852	19,177,478
Net position - ending	\$ 881,027	\$ 518,802	\$ 15,932,865	\$ 17,332,694	\$ 18,423,053

City of Minot, North Dakota
Combining Statement of Cash Flows
Nonmajor Proprietary Funds
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Nonmajor Business-Type Activities			Total Nonmajor Proprietary Funds	Total Nonmajor Proprietary Funds
	Cemetery	Parking Authority	Parking Ramps	9/30/2022	9/30/2021
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash receipts from customers	\$ 248,342	\$ 41,734	\$ 64,080	\$ 354,156	\$ 289,006
Payments to suppliers	(75,206)	(18,377)	(71,114)	(164,697)	(87,039)
Payments to employees	(313,485)	-	-	(313,485)	(261,888)
Due from other agencies	122	-	21	143	195
Net cash provided (used) by operating activities	(140,227)	23,357	(7,013)	(123,883)	(59,726)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Property taxes/intergovernmental	130,491	515	1,832	132,838	129,446
Transfers in	15,754	-	-	15,754	26,414
Transfers out	(225)	-	-	(225)	-
Net cash provided (used) by noncapital financing activities	146,020	515	1,832	148,367	155,860
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisitions and construction of capital assets	(5,383)	-	(1)	(5,384)	(14,376)
Net cash used by capital and related financing activities	(5,383)	-	(1)	(5,384)	(14,376)
CASH FLOWS FROM INVESTING ACTIVITIES					
Net increase in cash and cash equivalents	410	23,872	(5,182)	19,100	81,758
Cash and cash equivalent balances - beginning of year	562,351	353,298	633,056	1,548,705	818,057
Cash and cash equivalent balances - end of year	\$ 562,761	\$ 377,170	\$ 627,874	\$ 1,567,805	\$ 899,815
Cash and cash equivalents are comprised of the following:					
Cash and cash equivalents	\$ 562,761	\$ 377,170	\$ 627,874	\$ 1,567,805	\$ 899,815
Total cash and equivalents on the Statement of Net Position	\$ 562,761	\$ 377,170	\$ 627,874	\$ 1,567,805	\$ 899,815
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ (139,474)	\$ 23,718	\$ (836,779)	\$ (952,535)	\$ (75,190)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities					
Depreciation expense	27,873	431	835,922	864,226	29,629
Change in assets, deferred outflows, liabilities & deferred inflows:					
Customer receivables	3,225	1,675	3,276	8,176	6,495
Intergovernmental receivable	122	-	21	143	195
Prepays	-	138	-	138	108
Other assets	(268)	(32)	(900)	(1,200)	(436)
Accounts payable - supplier	(963)	(2,573)	(8,553)	(12,089)	(5,399)
Salaries and benefits payable	(7,374)	-	-	(7,374)	(15,128)
Compensated absences	(23,368)	-	-	(23,368)	-
Net cash provided (used) by operating activities	\$ (140,227)	\$ 23,357	\$ (7,013)	\$ (123,883)	\$ (59,726)

City of Minot, North Dakota
Internal Service Funds

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

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

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

City of Minot, North Dakota
Combining Statement of Net Position
Internal Service Funds
September 30, 2022
With Comparative Totals for September 30, 2021

	Central Garage	Self Insurance	Total Internal Service Funds 9/30/2022	Total Internal Service Funds 9/30/2021
ASSETS				
Current assets:				
Cash and cash equivalents	\$ -	\$ 3,053,604	\$ 3,053,604	\$ 2,912,487
Due from other funds	-	26,110	26,110	-
Accounts receivable	-	1,635	1,635	1,491
Inventory	500,632	-	500,632	360,488
Total current assets	500,632	3,081,349	3,581,981	3,274,466
Noncurrent assets:				
Other assets - capital credits	2,232	-	2,232	2,232
Total noncurrent assets	2,232	-	2,232	2,232
Total assets	502,864	3,081,349	3,584,213	3,276,698
LIABILITIES				
Current liabilities:				
Accounts payable	36,998	-	36,998	43,227
Due to other funds	26,110	-	26,110	-
Total liabilities	63,108	-	63,108	43,227
NET POSITION				
Unrestricted	439,756	3,081,349	3,521,105	3,233,471
Total net position	<u>\$ 439,756</u>	<u>\$ 3,081,349</u>	<u>\$ 3,521,105</u>	<u>\$ 3,233,471</u>

City of Minot, North Dakota
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Central Garage	Self Insurance	Total Internal Service Funds 9/30/2022	Total Internal Service Funds 9/30/2021
OPERATING REVENUES				
Sales	\$ 1,696,967	\$ -	\$ 1,696,967	\$ 725,873
Cost of goods sold	(1,696,967)	-	(1,696,967)	(725,668)
Gross margin	-	-	-	205
Charges for services	-	4,880,900	4,880,900	3,819,893
Miscellaneous	-	-	-	89,595
Total operating revenues	-	4,880,900	4,880,900	3,909,693
OPERATING EXPENSES				
Insurance claims	-	4,254,850	4,254,850	3,666,463
Total operating expenses	-	4,254,850	4,254,850	3,666,463
Operating income (loss)	-	626,050	626,050	243,230
NON-OPERATING REVENUES (EXPENSES)				
Miscellaneous	36,686	119,695	156,381	21,238
Total non-operating revenues (expenses)	36,686	119,695	156,381	21,238
Income (loss) before transfers	36,686	745,745	782,431	264,468
Change in net position	36,686	745,745	782,431	264,468
Net position - beginning	403,070	2,335,604	2,738,674	2,969,003
Net position - ending	<u>\$ 439,756</u>	<u>\$ 3,081,349</u>	<u>\$ 3,521,105</u>	<u>\$ 3,233,471</u>

City of Minot, North Dakota
Combining Statement of Cash Flows
Internal Service Funds
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Central Garage	Self Insurance	Total Internal Service Funds 9/30/2022	Total Internal Service Funds 9/30/2021
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts from customers	\$ 1,573,350	\$ 4,912,837	\$ 6,486,187	\$ 4,625,544
Payments to suppliers	(1,686,989)	(4,705,117)	(6,392,106)	(4,847,700)
Internal activity - payments from other funds	-	(26,110)	(26,110)	-
Internal activity - payments to other funds	26,110	-	26,110	-
Net cash provided (used) by operating activities	<u>(87,529)</u>	<u>181,610</u>	<u>94,081</u>	<u>(222,156)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Internal activity - payments from other funds	36,686	119,695	156,381	21,238
Net cash provided (used) by noncapital financing activities	<u>36,686</u>	<u>119,695</u>	<u>156,381</u>	<u>21,238</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Net increase (decrease) in cash and cash equivalents	(50,843)	301,305	250,462	(200,918)
Cash and cash equivalent balances - beginning of year	50,843	2,752,299	2,803,142	3,113,405
Cash and cash equivalent balances - end of year	<u>\$ -</u>	<u>\$ 3,053,604</u>	<u>\$ 3,053,604</u>	<u>\$ 2,912,487</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ -	\$ 626,050	\$ 626,050	\$ 243,230
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Change in assets and liabilities				
Customer receivables	-	31,937	31,937	1,432
Inventory	(123,617)	-	(123,617)	(11,249)
Due from other funds	-	(26,110)	(26,110)	-
Accounts payable - supplier	9,978	(450,267)	(440,289)	(455,569)
Due to other funds	26,110	-	26,110	-
Net cash provided (used) by operating activities	<u>\$ (87,529)</u>	<u>\$ 181,610</u>	<u>\$ 94,081</u>	<u>\$ (222,156)</u>

City of Minot, North Dakota

Custodial Funds

CUSTODIAL FUNDS - Funds used to report resources held by the reporting government in a purely custodial capacity. 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.

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.

Passthrough – To account for resources provided by the federal or state government and passed through to private organizations or other governments.

City of Minot, North Dakota
Combining Statement of Net Position
Custodial Funds
September 30, 2022
With Comparative Totals for September 30, 2021

	Hotel/ Motel Tax	Passthrough	Total Custodial Funds 9/30/2022	Total Custodial Funds 9/30/2021
ASSETS				
Cash and cash equivalents	\$ 161,799	\$ -	\$ 161,799	\$ 39,238
Accounts receivable	1,408	-	1,408	25,853
Intergovernmental receivable	-	13,912	13,912	-
Total assets	163,207	13,912	177,119	65,091
LIABILITIES				
Accounts payable	\$ 163,207	\$ -	\$ 163,207	\$ 65,091
Due to other funds	-	13,912	13,912	-
Total liabilities	\$ 163,207	\$ 13,912	\$ 177,119	\$ 65,091

City of Minot, North Dakota
Combining Statement of Changes in Net Position
Custodial Funds
For the Year-to-Date as of September 30, 2022
With Comparative Totals for September 30, 2021

	Hotel/ Motel Tax	Passthrough	Total Custodial Funds 9/30/2022	Total Custodial Funds 9/30/2021
ADDITIONS				
Contributions:				
Lodging taxes	\$ 554,483	\$ -	\$ 554,483	\$ 536,497
Car rental taxes	26,045	-	26,045	-
Intergovernmental	-	4,938	4,938	14,483
Total additions	580,528	4,938	585,466	550,980
DEDUCTIONS				
Administrative expenses	37,500	4,938	42,438	51,983
Taxes distributed to Visit Minot/All Seasons Arena	543,028	-	543,028	498,997
Total deductions	580,528	4,938	585,466	550,980

City of Minot, North Dakota
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedule by Source September 30, 2022 and 2021

GOVERNMENTAL FUNDS CAPITAL ASSETS	9/30/2022	9/30/2021
Land	106,104,615	102,502,726
Construction in progress	24,164,314	20,212,904
Infrastructure	353,443,777	331,581,910
Buildings	21,877,299	21,882,589
Equipment	27,954,858	26,322,856
Intangible assets	189,791	157,725
Books	3,047,477	3,200,333
Total governmental funds capital assets	<u>536,782,130</u>	<u>505,861,043</u>

INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE

Capital project funds		
General obligation bonds	48,398,042.00	48,421,986
Revenue bonds	22,973,959.00	9,735,066
Sales tax	24,847,204.95	23,669,332
Federal grants	167,251,634.91	151,676,863
State grants	127,670,784.00	104,846,214
County grants	1,099,021.00	1,099,021
Contributions from others	51,697,155.00	74,711,128
General fund	57,312,518.00	56,778,511
Special revenue	12,187,805.00	12,404,444
Special assessments	20,134,844.00	20,075,813
Enterprise fund	3,209,162.00	2,442,665
Total governmental funds capital assets	<u>536,782,130</u>	<u>505,861,043</u>

City of Minot, North Dakota
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
September 30, 2022
With Comparative Totals for September 30, 2021

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FUNCTION AND ACTIVITY	Land	Construction in Process	Buildings	Equipment	Infrastructure	Intangible Assets	Books	9/30/2022	9/30/2021
GENERAL GOVERNMENT									
Property maintenance	\$ -	\$ 9,205,847	\$ 3,534,429	\$ 497,443	\$ 305,527	\$ -	\$ -	\$ 13,543,246	\$ 7,314,289
City manager/clerk	-	-	-	53,119	-	-	-	53,119	110,553
Finance	-	-	20,000	-	1,113,934	-	-	1,133,934	1,239,496
Information technology	-	-	-	490,683	-	-	-	490,683	490,683
Assessor	-	-	-	90,619	-	-	-	90,619	90,619
Planning	-	-	-	17,604	-	-	-	17,604	27,184
Inspection	-	-	-	252,091	-	-	-	252,091	250,247
Shop	-	-	-	401,827	-	-	-	401,827	385,613
Public works	-	-	4,411,777	28,719	-	-	-	4,440,496	8,147,587
Public transportation	-	-	853,027	3,944,449	-	-	-	4,797,476	4,797,475
Total general government	-	9,205,847	8,819,233	5,776,554	1,419,461	-	-	25,221,095	22,853,746
PUBLIC SAFETY									
Police	-	35,086	156,246	5,601,065	1,956,911	-	-	7,749,308	7,676,318
Fire	331,371	1,141,303	8,052,338	5,283,968	1,388,084	-	-	16,197,064	15,491,525
Traffic control	-	18,265	-	2,992,066	4,398,085	-	-	7,408,416	7,121,835
Flood control	103,920,047	13,263,088	-	503,626	62,648,522	2,637	-	180,337,919	153,721,942
Total public safety	104,251,418	14,457,742	8,208,584	14,380,725	70,391,602	2,637	-	211,692,707	184,011,620
HIGHWAYS AND STREETS									
Engineering	-	-	-	443,545	-	29,429	-	472,974	725,073
Street	1,423,196	459,131	485,422	6,865,390	280,720,830	157,725	-	290,111,694	288,875,681
Total highways and streets	1,423,196	459,131	485,422	7,308,935	280,720,830	187,154	-	290,584,668	289,600,754
CULTURE AND RECREATION									
Library	7,624	41,594	3,128,994	144,101	315,781	-	3,047,477	6,685,571	6,796,834
Recreation	422,377	-	1,235,066	344,543	596,103	-	-	2,598,089	2,598,089
Total culture and recreation	430,001	41,594	4,364,060	488,644	911,884	-	3,047,477	9,283,660	9,394,923
Total governmental funds	\$ 106,104,615	\$ 24,164,314	\$ 21,877,299	\$ 27,954,858	\$ 353,443,777	\$ 189,791	\$ 3,047,477	\$ 536,782,130	\$ 505,861,043

City of Minot, North Dakota
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity
September 30, 2022

FUNCTION AND ACTIVITY	Governmental Fund Capital Assets January 1, 2022	Additions	Deletions	Transfers	Construction in Process	Governmental Fund Capital Assets September 30, 2022
GENERAL GOVERNMENT						
Civic center/property maintenance	\$ 7,832,930	\$ 9,647	\$ 3,505,178	\$ -	\$ 9,205,847	\$ 13,543,246
City manager/clerk	53,119	-	-	-	-	53,119
Finance	1,133,934	-	-	-	-	1,133,934
Information technology	490,683	-	-	-	-	490,683
Assessor	90,619	-	-	-	-	90,619
Planning	17,604	-	-	-	-	17,604
Inspection	259,828	7,213	14,950	-	-	252,091
Shop	385,613	16,214	-	-	-	401,827
Public works	4,440,496	-	-	-	-	4,440,496
Public transportation	4,797,476	-	-	-	-	4,797,476
Total general government	19,502,302	33,074	3,520,128	-	9,205,847	25,221,095
PUBLIC SAFETY						
Police	7,553,355	160,867	-	(30,363)	35,086	7,718,945
Fire	15,520,641	57,523	522,403	-	1,141,303	16,197,064
Traffic control	7,317,419	90,998	18,265	-	18,265	7,408,417
Flood control	173,028,647	950,288	7,101,381	-	13,263,088	180,140,642
Total public safety	203,420,062	1,259,676	7,642,049	(30,363)	14,457,742	211,465,068
HIGHWAYS AND STREETS						
Engineering	466,162	6,952	-	30,363	-	503,477
Street	289,760,196	441,285	548,918	-	459,131	290,111,694
Total highways and streets	290,226,358	448,237	548,918	30,363	459,131	290,615,171
CULTURE AND RECREATION						
Library	6,818,332	120,120	97,339	-	41,594	6,882,707
Recreation	2,598,089	-	-	-	-	2,598,089
Total culture and recreation	9,416,421	120,120	97,339	-	41,594	9,480,796
Total governmental funds	\$ 522,565,143	\$ 1,861,107	\$ 11,808,434	\$ -	\$ 24,164,314	\$ 536,782,130

**City of Minot, North Dakota
Fund Balance Detail
September 30, 2022**

	General Fund	Major Special Revenue Fund National Disaster Resilience \$74.3 M	Major Debt Service Fund Debt	Major Capital Project Fund Capital Infrastructure	Major Capital Project Fund Capital Flood Control	Other Governmental Funds	Total
Fund balances							
Nonspendable							
Inventory	\$ 61,388	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,388
Prepaid	120,161	10,340	-	-	-	18,449	148,950
Other assets - capital credits	455,190	-	-	-	-	36,068	491,258
	636,739	10,340	-	-	-	54,517	701,596
Restricted							
Capital leases	321,506	-	-	-	-	-	321,506
Public safety	23,928	-	-	-	-	-	23,928
Culture and recreation	-	-	-	-	-	1,976	1,976
Debt service	-	-	1,856,522	-	-	-	1,856,522
	345,435	-	1,856,522	-	-	1,976	2,203,933
Committed							
General government	270,631	77,227	-	6,680,518	-	9,416	7,037,792
Public safety	382,824	-	-	4,523,925	29,261,897	7,994,701	42,163,347
Culture and recreation	-	-	-	-	-	499,878	499,878
Highways and streets	8,529,501	-	-	5,641,181	-	168,105	14,338,787
Economic development	-	-	-	-	-	10,218,627	10,218,627
Emergency fund	-	-	-	-	-	1,370,391	1,370,391
Sales tax property tax relief	-	-	-	-	-	1,849,742	1,849,742
Sales tax improvements	-	-	-	-	-	4,453,806	4,453,806
Sales tax NAWS	-	-	-	-	-	16,621,541	16,621,541
Sales tax infrastructure	-	-	-	-	-	6,814,977	6,814,977
	9,182,956	77,227	-	16,845,624	29,261,897	50,001,184	105,368,888
Assigned							
General government	2,239,258	-	-	3,456,312	-	848,601	6,544,171
Public safety	-	-	-	-	10,569,611	195,384	10,764,995
Culture and recreation	362,443	-	-	-	-	630,471	992,914
Debt service	-	-	5,200,567	-	-	-	5,200,567
Highways and streets	2,604,263	-	-	1,180,292	-	-	3,784,555
	5,205,964	-	5,200,567	4,636,604	10,569,611	1,674,456	27,287,202
Unassigned	28,456,910	-	-	-	-	234,409	28,691,319
Total fund balance	\$ 43,828,003	\$ 87,567	\$ 7,057,089	\$ 21,482,228	\$ 39,831,508	\$ 51,966,542	\$ 164,252,937