

*City of  
Minot*

*North Dakota*

Quarterly Financial Report  
September 30, 2018

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**City of Minot, North Dakota**  
**Statement of Fund Net Position**  
**Proprietary Funds**  
**September 30, 2018**

**With Comparative Totals for September 30, 2017**

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

**City of Minot, North Dakota**  
**Statement of Fund Net Position**  
**Proprietary Funds**  
**September 30, 2018**

**With Comparative Totals for September 30, 2017**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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## **City of Minot, North Dakota Nonmajor Special Revenue Funds**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**National Disaster Resilience \$74.3M**

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

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

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

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

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

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

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

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

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

**City of Minot, North Dakota  
Nonmajor Capital Project Funds**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<b>Flood Control Capital</b>						
	<b>Original Budgeted Amounts</b>	<b>Final Budgeted Amounts</b>	<b>2018 Actual Amounts</b>	<b>Variance with Final Budget</b>	<b>2017 Actual Amounts</b>	
<b>REVENUES</b>						
Intergovernmental	\$ -	\$ -	\$ 47,030	\$ 47,030	\$ 41,622	
Total revenues	- -	- -	47,030	47,030	41,622	
<b>EXPENDITURES</b>						
Capital outlay						
Contracted work	\$ 12,140,625	\$ 22,716,320	\$ 3,420,021	\$ (8,720,604)	\$ 1,196,027	
Other	- -	- -	15,014	15,014	3,688	
Acquisitions	- -	- -	9,605	9,605	12,050	
Engineering	- -	- -	689,676	689,676	- -	
Total expenditures	12,140,625	22,716,320	4,134,316	(8,006,309)	1,211,765	
Excess (deficiency) of revenues over (under) expenditures	(12,140,625)	(22,716,320)	(4,087,286)	8,053,339	(1,170,143)	
<b>OTHER FINANCING SOURCES (USES)</b>						
Sales tax bonds issued	12,140,625	12,140,625	- -	(12,140,625)	- -	
Revenue bonds issued	- -	- -	145,758	145,758	- -	
Transfers in	- -	- -	1,065	1,065	1,536,003	
Total other financing sources (uses)	12,140,625	12,140,625	146,823	(11,993,802)	1,536,003	
Net change in fund balance	\$ -	\$(10,575,695)	(3,940,463)	\$ (3,940,463)	365,860	
Fund balance (deficit), January 1			27,499		(265,822)	
Fund balance (deficit), September 30			<u>\$(3,912,964)</u>		<u>\$ 100,038</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, are financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

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

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

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

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

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

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

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

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

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

**City of Minot, North Dakota  
Internal Service Funds**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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<b>GOVERNMENTAL FUNDS CAPITAL ASSETS</b>	<b>2018</b>	<b>2017</b>
Land	\$ 80,072,346	\$ 57,158,423
Buildings	21,172,490	21,177,264
Equipment	24,361,228	23,406,899
Infrastructure	291,713,548	268,534,416
Intangible assets	598,329	598,329
Books	3,392,561	3,386,909
Construction in progress	21,374,300	31,482,589
Total governmental funds capital assets	<u>\$ 442,684.802</u>	<u>\$ 405,744.829</u>

  

<b>INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE</b>		
Capital project funds		
General obligation bonds	\$ 33,359,604	\$ 32,581,212
Revenue bonds	3,554,141	3,554,141
Sales tax	34,052,858	33,589,565
Federal grants	147,487,035	121,828,104
State grants	68,768,877	50,719,213
County grants	1,305,015	1,216,423
Contributions from others	78,895,590	88,132,125
General fund	53,457,493	52,766,424
Special revenue	17,946,287	17,797,156
Urban renewal	465,739	465,739
Enterprise fund	3,392,164	3,094,727
Total governmental funds capital assets	<u>\$ 442,684.802</u>	<u>\$ 405,744.829</u>

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

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

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

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

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

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