

City of
Minot
North Dakota

Quarterly Financial Report
September 30, 2016

City of Minot
Quarterly Financial Report
September 30, 2016
With Comparative Totals for September 30, 2015

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City of Minot, North Dakota
Balance Sheet
Governmental Funds
September 30, 2016
With Comparative Totals for September 30, 2015

	General Fund	Special Revenue Fund Sales Tax NAWS	Debt Service Fund Special Assessment Debt	Capital Project Fund Highway Reserve
ASSETS				
Cash and investments	\$ 5,383,752	\$ -	\$ 328,909	\$ -
Restricted cash and investments	-	6,049,759	4,010,631	-
Investments - certificates of deposit	19,671,996	4,048,250	-	-
Taxes receivable current	1,009,448	-	9,145	-
Taxes receivable delinquent	120,355	-	1,268	-
Special assessments receivable current	5,325	-	249,221	-
Special assessments receivable delinquent	475	-	10,577	-
Accounts receivable	362,618	-	-	38,902
Allowance for accounts receivable	(126,085)	-	-	-
Loans receivable	-	-	-	-
Allowance for loans receivable	-	-	-	-
Due from other funds	607,812	-	-	-
Intergovernmental receivable	137,497	-	-	4,518,914
Inventory	-	-	-	-
Prepaid	71,428	-	-	-
Other assets - capital credits	327,786	-	-	-
Investments	-	23,648,345	-	-
Advance to other funds	-	-	1,166,036	-
Special assessments receivable uncertified	8,925	-	13,166,148	-
Total assets	<u>\$ 27,581,332</u>	<u>\$ 33,746,354</u>	<u>\$ 18,941,935</u>	<u>\$ 4,557,816</u>
LIABILITIES				
Accounts payable	\$ 30,163	\$ -	\$ 15,666	\$ -
Due to other funds	-	-	-	606,468
Accrued salaries payable	632,620	-	-	-
Customer deposits	60,106	-	-	-
Advance from other funds	-	-	-	87,314
Unearned revenue - other	-	-	-	-
Total liabilities	<u>722,889</u>	<u>-</u>	<u>15,666</u>	<u>693,782</u>
DEFERRED INFLOWS OF RESOURCES				
Uncertified special assessments	8,925	-	13,166,148	-
Unavailable revenue - property taxes	1,129,803	-	10,413	-
Unavailable revenue - special assessments	5,800	-	259,798	-
Deferred inflows of resources	<u>1,144,528</u>	<u>-</u>	<u>13,436,359</u>	<u>-</u>
FUND BALANCE				
Nonspendable	399,214	-	1,166,036	-
Restricted	-	33,746,354	4,010,631	-
Assigned	-	-	313,243	3,864,034
Unassigned	25,314,701	-	-	-
Total fund balance	<u>25,713,915</u>	<u>33,746,354</u>	<u>5,489,910</u>	<u>3,864,034</u>
Total liabilities, inflows and fund balance	<u>\$ 27,581,332</u>	<u>\$ 33,746,354</u>	<u>\$ 18,941,935</u>	<u>\$ 4,557,816</u>

City of Minot, North Dakota
Balance Sheet
Governmental Funds
September 30, 2016
With Comparative Totals for September 30, 2015

	<u>Capital Project Fund Capital Purchases</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds 2016</u>	<u>Total Governmental Funds 2015</u>
ASSETS				
Cash and investments	\$ -	\$ 21,954,697	\$ 27,667,358	\$ 30,979,291
Restricted cash and investments	-	39,191,581	49,251,971	48,865,980
Investments - certificates of deposit	-	-	23,720,246	28,620,240
Taxes receivable current	-	873,083	1,891,676	1,381,469
Taxes receivable delinquent	-	123,302	244,925	115,541
Special assessments receivable current	-	1,571	256,117	26,912
Special assessments receivable delinquent	-	7,196	18,248	6,582
Accounts receivable	782,955	138,441	1,322,916	544,993
Allowance for accounts receivable	-	-	(126,085)	(127,364)
Loans receivable	-	1,850,800	1,850,800	50,000
Allowance for loans receivable	-	(370,160)	(370,160)	(10,000)
Due from other funds	-	315,575	923,387	1,543,970
Intergovernmental receivable	149,566	1,641,904	6,447,881	5,604,572
Inventory	-	6,083	6,083	6,590
Prepaid	-	23,260	94,688	47,977
Other assets - capital credits	-	37,304	365,090	357,386
Investments	-	-	23,648,345	23,406,838
Advance to other funds	-	143,527	1,309,563	1,580,781
Special assessments receivable uncertified	-	95,141	13,270,214	8,772,649
Total assets	<u>\$ 932,521</u>	<u>\$ 66,033,305</u>	<u>\$ 151,793,263</u>	<u>\$ 151,774,407</u>
LIABILITIES				
Accounts payable	\$ -	\$ 104,143	\$ 149,972	\$ 447,190
Due to other funds	1,344	315,575	923,387	1,540,007
Accrued salaries payable	-	82,489	715,109	521,346
Customer deposits	-	-	60,106	65,604
Advance from other funds	-	5,159,421	5,246,735	5,112,095
Unearned revenue - other	22,023	-	22,023	193,310
Total liabilities	<u>23,367</u>	<u>5,661,628</u>	<u>7,117,332</u>	<u>7,879,552</u>
DEFERRED INFLOWS OF RESOURCES				
Uncertified special assessments	-	95,141	13,270,214	8,772,649
Unavailable revenue - property taxes	-	996,385	2,136,601	1,497,010
Unavailable revenue - special assessments	-	8,767	274,365	33,494
Deferred inflows of resources	<u>-</u>	<u>1,100,293</u>	<u>15,681,180</u>	<u>10,303,153</u>
FUND BALANCE				
Nonspendable	-	1,298,374	2,863,624	1,992,734
Restricted	-	39,899,596	77,656,581	82,181,534
Assigned	909,154	18,073,414	23,159,845	17,814,436
Unassigned	-	-	25,314,701	31,602,998
Total fund balance	<u>909,154</u>	<u>59,271,384</u>	<u>128,994,751</u>	<u>133,591,702</u>
Total liabilities, inflows and fund balance	<u>\$ 932,521</u>	<u>\$ 66,033,305</u>	<u>\$ 151,793,263</u>	<u>\$ 151,774,407</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, 2016
With Comparative Totals for September 30, 2015

	General Fund	Special Revenue Fund Sales Tax NAWS	Debt Service Fund Special Assessment Debt	Capital Project Fund Highway Reserve
REVENUES				
Property tax collections	\$ 8,051,706	\$ -	\$ 72,868	\$ -
Special assessment collections	9,517	-	3,853,992	-
Sales tax collections	-	-	-	-
Licenses and permits	851,210	-	-	-
Intergovernmental	5,372,011	-	-	622,405
Charges for services	2,413,644	-	-	-
Fines and forfeits	577,907	-	-	-
Interest income	201,191	293,622	47,513	-
Contract revenue	-	-	-	-
Miscellaneous	475,179	-	-	-
Total revenues	17,952,365	293,622	3,974,373	622,405
EXPENDITURES				
Current				
General government	7,957,859	409,792	-	-
Public safety	12,094,740	-	-	-
Highways and streets	2,975,152	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay				
Contracted work	-	-	-	10,257,763
Equipment	-	-	-	-
Legal	-	-	-	-
Other	-	-	-	46,289
Acquisitions	-	-	-	158,795
Engineering	-	-	-	1,224,903
Debt service				
Principal retirement	-	-	2,290,000	-
Interest and fiscal charges	-	-	735,729	4,375
Total expenditures	23,027,751	409,792	3,025,729	11,692,125
Excess (deficiency) of revenues over (under) expenditures	(5,075,386)	(116,170)	948,644	(11,069,720)
OTHER FINANCING SOURCES (USES)				
Bonds issued	-	-	-	-
Premium on bonds	-	-	-	-
Sale of City property	-	-	-	-
Transfers in	5,581,888	-	40,062	7,477,426
Transfers out	-	(237,899)	-	(168,709)
Total other financing sources (uses)	5,581,888	(237,899)	40,062	7,308,717
Net change in fund balance	506,502	(354,069)	988,706	(3,761,003)
Fund balance, January 1	25,207,413	34,100,423	4,501,204	7,625,037
Fund balance, September 30	\$ 25,713,915	\$ 33,746,354	\$ 5,489,910	\$ 3,864,034

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, 2016
With Comparative Totals for September 30, 2015

	<u>Capital Project Fund</u>	<u>Other Governmental</u>	<u>Total Governmental</u>	<u>Total Governmental</u>
	<u>Capital</u>	<u>Governmental</u>	<u>Funds</u>	<u>Funds</u>
	<u>Purchases</u>	<u>Funds</u>	<u>2016</u>	<u>2015</u>
REVENUES				
Property tax collections	\$ -	\$ 6,946,386	\$ 15,070,960	\$ 14,649,854
Special assessment collections	-	6,926	3,870,435	2,418,266
Sales tax collections	-	14,433,635	14,433,635	17,883,062
Licenses and permits	-	-	851,210	1,070,719
Intergovernmental	9,036,020	2,722,673	17,753,109	34,384,918
Charges for services	-	1,372,734	3,786,378	3,823,173
Fines and forfeits	-	-	577,907	527,757
Interest income	-	144	542,470	577,501
Contract revenue	-	-	-	573,592
Miscellaneous	865,017	143,700	1,483,896	1,086,971
Total revenues	<u>9,901,037</u>	<u>25,626,198</u>	<u>58,370,000</u>	<u>76,995,813</u>
EXPENDITURES				
Current				
General government	-	2,002,377	10,370,028	14,825,531
Public safety	-	-	12,094,740	10,877,287
Highways and streets	-	1,271,105	4,246,257	5,658,660
Culture and recreation	-	5,256,713	5,256,713	5,784,551
Economic development	-	929,298	929,298	4,262,788
Capital outlay				
Contracted work	3,428,030	1,354,676	15,040,469	12,990,719
Equipment	284,995	2,221,332	2,506,327	1,830,782
Legal	-	2,105	2,105	175,667
Other	1,080,008	115,631	1,241,928	1,146,138
Acquisitions	7,586,285	114,000	7,859,080	6,949,052
Engineering	54,599	1,827,121	3,106,623	2,521,744
Debt service				
Principal retirement	-	2,190,000	4,480,000	4,485,000
Interest and fiscal charges	-	500,855	1,240,959	1,241,847
Total Expenditures	<u>12,433,917</u>	<u>17,785,213</u>	<u>68,374,527</u>	<u>72,749,766</u>
Excess (deficiency) of revenues over (under) expenditures	(2,532,880)	7,840,985	(10,004,527)	4,246,047
OTHER FINANCING SOURCES (USES)				
Bonds issued	-	-	-	1,945,000
Premium on bonds	-	-	-	153,806
Sale of City property	-	86,486	86,486	91,865
Transfers in	601,707	8,744,457	22,445,540	15,363,929
Transfers out	(277,171)	(15,243,948)	(15,927,727)	(14,072,511)
Total other financing sources (uses)	<u>324,536</u>	<u>(6,413,005)</u>	<u>6,604,299</u>	<u>3,482,089</u>
Net change in fund balance	(2,208,344)	1,427,980	(3,400,228)	7,728,136
Fund balance, January 1	3,117,498	57,843,404	132,394,979	125,863,566
Fund balance, September 30	<u>\$ 909,154</u>	<u>\$ 59,271,384</u>	<u>\$ 128,994,751</u>	<u>\$ 133,591,702</u>

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, 2016
With Comparative Totals for September 30, 2015

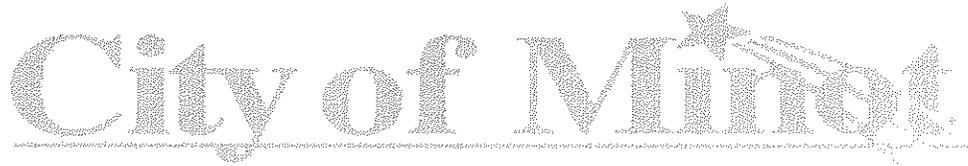
	<u>Budgeted Amounts</u>		2016 Actual Amounts	Variance With Final Budget	2015 Actual Amounts
	Original	Final Amended			
REVENUES					
Property tax collections	\$ 8,017,750	\$ 6,891,421	\$ 8,051,706	\$ (1,160,285)	\$ 8,605,867
Special assessment collections	3,538	3,538	9,517	(5,979)	3,931
Licenses & permits	1,287,982	1,287,982	851,210	436,772	1,070,719
Intergovernmental federal					
Operating Grants	4,837	51,344	276,234	(224,890)	142,847
Intergovernmental state					
Highway fund	2,297,769	2,297,769	1,520,142	777,627	1,741,598
State aid distribution	3,959,753	3,959,753	1,694,784	2,264,969	2,242,395
Cigarette tax	101,093	101,093	57,753	43,340	61,777
Telecommunications tax	99,069	99,069	144,842	(45,773)	132,092
Homestead and disabled veterans tax credits	-	-	218,089	(218,089)	102,332
Fire insurance refund	233,060	233,059.50	2,560	230,500	2,437
Gambling tax revenue	19,837	19,837	11,768	8,069	12,686
State operating grants	348,995	504,845	45,766	459,079	62,491
Intergovernmental county					
Operating grants	8,510	8,510	7,008	1,502	32,298
Road and bridge	4,621	4,621	-	4,621	-
Joint communications	917,027	917,027	773,315	143,712	695,178
Computer maintenance	109,421	109,421	141,905	(32,484)	119,868
Assessed utility	15,959	15,959	24,737	(8,778)	23,207
Intergovernmental other					
Housing authority	37,468	37,468	-	37,468	-
Parking authority	587	587	587	1	587
Cable TV franchise fees	488,974	488,974	452,521	36,453	472,301
Total intergovernmental	8,646,979	8,849,336	5,372,011	3,477,326	5,844,094
Charges for services					
Engineering & administrative	530,283	530,283	128,299	401,984	271,348
Utility & special funds	2,139,808	2,139,808	2,139,809	(1)	2,050,420
Agency funds	37,500	37,500	50,745	(13,245)	113,760
Fleet labor	32,700	32,700	94,791	(62,091)	59,916
Total charges for services	2,740,291	2,740,291	2,413,644	326,647	2,495,444
Fines and forfeitures					
Parking tickets	69,536	69,536	70,997	(1,461)	107,802
Police court	817,937	817,937	506,910	311,027	419,955
Total fines and forfeitures	887,474	887,474	577,907	309,567	527,757
Interest income	288,443	288,443	201,191	87,252	250,961
Miscellaneous income					
Work for others	40,478	40,478	45,970	(5,492)	52,288
Policing-Central Campus	78,050	78,050	69,400	8,650	74,490
Miscellaneous	204,779	236,872	297,118	(60,246)	542,688
Damage claims	-	-	45,632	(45,632)	68,868
Towing fees	33,305	33,305	17,059	16,246	14,088
Total miscellaneous income	356,612	388,705	475,179	(86,474)	752,422
Total revenues	22,229,067	21,337,188	17,952,365	3,384,824	19,551,195

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, 2016
With Comparative Totals for September 30, 2015

	<u>Budgeted Amounts</u>		2016 Actual Amounts	Variance With Final Budget	2015 Actual Amounts
	Original	Final Amended			
EXPENDITURES					
General government					
Mayor and city council	\$ 143,071	143,071	\$ 143,759	\$ (688)	\$ 115,883
City manager	517,248	612,094	448,907	163,187	285,281
Human resources	244,628	244,628	213,301	31,327	254,191
City attorney	347,641	347,641	272,209	75,432	251,037
Administrative and general	1,639,661	1,963,799	1,300,024	663,775	1,195,828
Finance	842,047	842,047	764,771	77,276	838,914
Information technology	594,474	605,165	581,880	23,285	558,980
Property assessment	477,461	477,461	455,397	22,064	408,633
Planning	408,127	357,413	295,210	62,203	305,289
Building inspection	905,404	905,404	822,902	82,502	689,303
Traffic	1,058,862	1,058,862	878,550	180,312	677,172
Engineering	1,111,886	1,377,788	742,710	635,078	699,760
Vehicle maintenance	583,525	583,525	536,401	47,124	483,401
Property maintenance	561,053	622,757	501,838	120,919	422,544
Total general government	<u>9,435,086</u>	<u>10,141,652</u>	<u>7,957,859</u>	<u>2,183,793</u>	<u>7,186,216</u>
Public safety					
Police administration	1,047,152	1,173,920	1,003,770	170,150	922,078
Police patrol	4,373,804	4,592,036	4,125,512	466,524	3,782,670
Criminal investigation	1,352,474	1,353,899	1,166,798	187,101	1,060,977
Narcotics task force	47,417	49,709	55,502	(5,794)	60,206
Telecommunications division	917,027	917,474	862,157	55,317	776,263
Municipal judge	620,380	620,380	419,916	200,464	407,552
Fire administration	728,731	751,606	498,705	252,901	597,261
Fire control	4,101,248	4,182,305	3,962,380	219,925	3,270,280
Total public safety	<u>13,188,232</u>	<u>13,641,329</u>	<u>12,094,740</u>	<u>1,546,589</u>	<u>10,877,287</u>
Street & storm sewer maintenance	4,085,118	4,085,155	2,975,152	1,110,003	3,517,882
Total expenditures	<u>26,708,435</u>	<u>27,868,136</u>	<u>23,027,751</u>	<u>4,840,385</u>	<u>21,581,385</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,479,368)</u>	<u>(6,530,948)</u>	<u>(5,075,386)</u>	<u>(1,455,561)</u>	<u>(2,030,190)</u>
OTHER FINANCING SOURCES (USES)					
Sale of property	-	-	-	-	13,500
Transfers in	4,479,368	5,623,091	5,581,888	41,203	4,027,031
Transfers out	-	-	-	-	(60,976)
Total other financing sources (uses)	<u>4,479,368</u>	<u>5,623,091</u>	<u>5,581,888</u>	<u>41,203</u>	<u>3,979,555</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (907,857)</u>	<u>506,502</u>	<u>\$ (1,414,359)</u>	<u>1,949,365</u>
Fund balance, January 1			25,207,413		22,975,555
Fund balance, September 30			<u>\$ 25,713,915</u>		<u>\$ 24,924,920</u>

City of Minot, North Dakota
Schedule of Revenue, Expenditures, and Changes in Fund Balance, Budget and Actual
Major Special Revenue Fund
For the Year-to-Date as of September 30, 2016
With Comparative Totals for September 30, 2015

	Sales Tax NAWS			
	Original & Final Budgeted Amounts	2016 Actual Amounts	Variance with Final Budget	2015 Actual Amounts
REVENUES				
Interest income	\$ 125,616	\$ 293,622	\$ (168,006)	\$ 233,634
Total revenues	<u>125,616</u>	<u>293,622</u>	<u>(168,006)</u>	<u>233,634</u>
EXPENDITURES				
General government	3,963,750	409,792	3,553,958	112,067
Total expenditures	<u>3,963,750</u>	<u>409,792</u>	<u>3,553,958</u>	<u>112,067</u>
Excess (deficiency) of revenues over (under) expenditures	(3,838,134)	(116,170)	(3,721,964)	121,567
OTHER FINANCING SOURCES (USES)				
Transfers out	(37,500)	(237,899)	200,399	(37,500)
Total other financing sources (uses)	<u>(37,500)</u>	<u>(237,899)</u>	<u>200,399</u>	<u>(37,500)</u>
Net change in fund balance	<u>\$ (3,875,634)</u>	(354,069)	<u>\$ (3,521,565)</u>	84,067
Fund balance, January 1		34,100,423		34,130,645
Fund balance, September 30		<u>\$ 33,746,354</u>		<u>\$ 34,214,712</u>



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City of Minot, North Dakota
Statement of Fund Net Position
Proprietary Funds
September 30, 2016
With Comparative Totals for September 30, 2015

ASSETS	Business-Type Activities			
	Enterprise Funds			
	Airport	Sanitation	Water & Sewer	Nonmajor
Current assets				
Cash and cash equivalents	\$ 4,530,753	\$ 1,812,308	\$ -	\$ 476,114
Restricted cash and cash equivalents	1,170,000	-	2,869,895	-
Investments - certificate of deposits	-	1,004,376	12,055,324	-
Taxes receivable current	10,945	-	-	31,125
Taxes receivable delinquent	-	-	-	2,547
Accounts receivable	344,484	436,997	7,723,742	18,882
Allowance for doubtful accounts	-	-	(475,597)	-
Due from other funds	-	1,013,452	-	-
Intergovernmental receivable	933,008	65,686	7,961,905	339
Inventory	-	-	-	-
Prepaid	2,642	167	6,197	7
Total current assets	6,991,832	4,332,986	30,141,466	529,014
Noncurrent assets				
Restricted cash and cash equivalents	1,041,395	-	508,860	-
Advance from other funds	-	-	4,112,317	-
Unamortized bond discounts	284,600	-	31,532	-
Other assets - capital credits	28,379	53,118	237,724	3,417
Capital assets				
Land	2,890,804	367,335	1,881,501	315,901
Buildings	12,210,947	2,300,722	6,848,485	150,885
Equipment	4,968,569	5,765,039	8,734,316	636,697
Infrastructure	71,799,788	4,126,280	193,109,125	482,387
Intangible assets	-	-	454,849	-
Construction in progress	52,793,395	92	59,371,841	-
Total capital assets	144,663,503	12,559,468	270,400,117	1,585,870
Less-accumulated depreciation	(31,421,047)	(4,889,116)	(65,338,592)	(743,169)
Net capital assets	113,242,456	7,670,352	205,061,525	842,701
Total noncurrent assets	114,596,830	7,723,470	209,951,958	846,118
Total assets	121,588,662	12,056,456	240,093,424	1,375,132
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources related to pension	291,603	810,834	1,407,357	64,150
Total deferred outflows of resources	291,603	810,834	1,407,357	64,150
LIABILITIES				
Current liabilities				
Accounts payable	15,365	8,231	353,590	980
Due to other funds	-	-	1,013,452	-
Accrued salaries payable	47,509	56,974	105,018	10,320
Bonds payable	1,170,000	-	2,745,000	-
Notes payable	-	-	124,895	-
Capital leases payable	2,738	369,170	3,419	-
Total current liabilities	1,235,612	434,375	4,345,374	11,300
Long-term liabilities				
Customer deposits	5,364	-	196,899	600
Bonds payable	28,610,000	-	22,005,000	-
Notes payable	-	-	965,878	-
Unamortized bond premiums	-	-	687,929	-
Capital leases payable	76	1,104,378	5,915	-
Advance to other funds	-	-	175,143	-
Accrued MSWLF closure and postclosure care costs	-	1,078,849	-	-
Net pension liability	1,511,754	3,537,262	7,392,256	501,921
Total long-term liabilities	30,127,194	5,720,489	31,429,020	502,521
Total liabilities	31,362,806	6,154,864	35,774,394	513,821
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related to pension	7,557	36,835	130,089	38,579
Total deferred inflow of resources	7,557	36,835	130,089	38,579
NET POSITION				
Invested in capital assets	84,125,136	6,196,804	178,686,981	842,701
Restricted for bond covenants	2,211,395	-	3,378,755	-
Restricted for passenger facility receipts not spent	-	-	-	-
Restricted for chapel/veteran's memorial	-	-	-	-
Unrestricted net position	4,173,371	478,787	23,530,562	44,181
Total net position	\$ 90,509,902	\$ 6,675,591	\$ 205,596,298	\$ 886,882

City of Minot, North Dakota
Statement of Fund Net Position
Proprietary Funds
September 30, 2016
With Comparative Totals for September 30, 2015

	Total Enterprise Funds	Governmental Activities		Total 2016	Total 2015
		Internal Service Funds	Total		
ASSETS					
Current assets					
Cash and cash equivalents	\$ 6,819,175	\$ 2,386,611	\$ 9,205,786	\$ 41,704,238	
Restricted cash and cash equivalents	4,039,895	-	4,039,895	3,184,845	
Investments - certificate of deposits	13,059,700	-	13,059,700	8,000,000	
Taxes receivable current	42,070	-	42,070	14,548	
Taxes receivable delinquent	2,547	-	2,547	1,107	
Accounts receivable	8,524,105	253	8,524,358	2,664,703	
Allowance for doubtful accounts	(475,597)	-	(475,597)	-	
Due from other funds	1,013,452	-	1,013,452	-	
Intergovernmental receivable	8,960,938	-	8,960,938	4,652,092	
Inventory	-	330,050	330,050	321,807	
Prepaid	9,013	3,150	12,163	2,024	
Total current assets	41,995,298	2,720,064	44,715,362	60,545,364	
Noncurrent assets					
Restricted cash and cash equivalents	1,550,255	-	1,550,255	1,210,976	
Advance from other funds	4,112,317	-	4,112,317	3,777,050	
Unamortized bond discounts	316,132	-	316,132	195,046	
Other assets - capital credits	322,638	2,232	324,870	313,720	
Capital assets					
Land	5,455,541	-	5,455,541	5,417,535	
Buildings	21,511,039	-	21,511,039	21,696,204	
Equipment	20,104,621	-	20,104,621	17,734,124	
Infrastructure	269,517,580	-	269,517,580	209,026,140	
Intangible assets	454,849	-	454,849	454,849	
Construction in progress	112,165,328	-	112,165,328	80,475,779	
Total capital assets	429,208,958	-	429,208,958	334,804,631	
Less-accumulated depreciation	(102,391,924)	-	(102,391,924)	(88,816,918)	
Net capital assets	326,817,034	-	326,817,034	245,987,713	
Total noncurrent assets	333,118,376	2,232	333,120,608	251,484,505	
Total assets	375,113,674	2,722,296	377,835,970	312,029,869	
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources related to pension	2,573,944	-	2,573,944	-	
Total deferred outflows of resources	2,573,944	-	2,573,944	-	
LIABILITIES					
Current liabilities					
Accounts payable	378,166	26,569	404,735	172,588	
Due to other funds	1,013,452	-	1,013,452	-	
Accrued salaries payable	219,821	-	219,821	161,901	
Bonds payable	3,915,000	-	3,915,000	3,050,000	
Notes payable	124,895	-	124,895	120,636	
Capital leases payable	375,327	-	375,327	163,333	
Total current liabilities	6,026,661	26,569	6,053,230	3,668,458	
Long-term liabilities					
Customer deposits	202,863	-	202,863	198,363	
Bonds payable	50,615,000	-	50,615,000	37,050,000	
Notes payable	965,878	-	965,878	1,049,862	
Unamortized bond premiums	687,929	-	687,929	439,757	
Capital leases payable	1,110,369	-	1,110,369	866,594	
Advance to other funds	175,143	-	175,143	245,736	
Accrued MSWLF closure and postclosure care costs	1,078,849	-	1,078,849	923,392	
Net pension liability	12,943,193	-	12,943,193	-	
Total long-term liabilities	67,779,224	-	67,779,224	40,773,704	
Total liabilities	73,805,885	26,569	73,832,454	44,442,162	
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources related to pension	213,060	-	213,060	-	
Total deferred inflow of resources	213,060	-	213,060	-	
NET POSITION					
Invested in capital assets	269,851,622	-	269,851,622	202,408,731	
Restricted for bond covenants	5,590,150	-	5,590,150	4,186,981	
Restricted for passenger facility receipts not spent	-	-	-	194,631	
Restricted for chapel/veteran's memorial	-	-	-	14,209	
Unrestricted net position	28,226,901	2,695,727	30,922,628	60,783,155	
Total net position	303,668,673	\$ 2,695,727	306,364,400	267,587,707	
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.					
	393,169		393,169	410,666	
	<u>\$ 304,061,842</u>		<u>\$ 306,757,569</u>	<u>\$ 267,998,373</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, 2016
With Comparative Totals for September 30, 2015

	Business-Type Activities			
	Enterprise Funds			
	Airport	Sanitation	Water & Sewer	Nonmajor
OPERATING REVENUES				
Sales	\$ -	\$ -	\$ -	\$ -
Cost of goods sold	-	-	-	-
Gross margin	-	-	-	-
Charges for services	2,642,646	3,104,593	19,428,252	262,033
Employer	-	-	-	-
Employee	-	-	-	-
Miscellaneous	-	-	47,892	-
Total operating revenues	<u>2,642,646</u>	<u>3,104,593</u>	<u>19,476,144</u>	<u>262,033</u>
OPERATING EXPENSES				
Salaries	808,564	1,076,620	1,849,930	209,005
Employee benefits	269,619	441,431	735,085	88,555
Professional services	1,046,955	13,568	48,679	110
Property services	117,741	562,182	2,448,469	19,233
Purchased services	92,821	34,994	510,670	5,466
Supplies	618,958	128,634	1,707,134	13,986
Sundry	142,189	463,009	1,306,335	32,729
Insurance claims	-	-	-	-
Amortization	-	-	5,330	-
Depreciation	3,162,567	663,037	6,987,722	38,427
Total operating expenses	<u>6,259,414</u>	<u>3,383,475</u>	<u>15,599,354</u>	<u>407,511</u>
Operating income (loss)	(3,616,768)	(278,882)	3,876,790	(145,478)
NON-OPERATING REVENUES (EXPENSES)				
Property tax collections	96,916	-	-	275,723
Intergovernmental revenues (expenses)	346,806	(76,685)	145,298	-
Interest income	145	2,358	152,560	-
Miscellaneous income (expense)	28,806	55,248	(581,777)	4,207
Gain (loss) on sale of City property	36,978	-	(200,310)	-
Passenger facility charge income	452,990	-	-	-
Customer facility charge income	166,673	-	-	-
Interest and fiscal charges	(760,973)	-	(678,414)	-
Total non-operating revenues (expenses)	<u>368,341</u>	<u>(19,079)</u>	<u>(1,162,643)</u>	<u>279,930</u>
Income (loss) before contributions and transfers	(3,248,427)	(297,961)	2,714,147	134,452
Capital contributions	2,866,379	229,411	14,894,317	-
Transfers in	339,771	172,638	999,385	7,081
Transfers out	-	(308,819)	(7,727,869)	-
Total contributions and transfers	<u>3,206,150</u>	<u>93,230</u>	<u>8,165,833</u>	<u>7,081</u>
Change in net position	(42,277)	(204,731)	10,879,980	141,533
Net position, January 1	90,552,179	6,880,322	194,716,318	745,349
Net position, September 30	<u>\$ 90,509,902</u>	<u>\$ 6,675,591</u>	<u>\$ 205,596,298</u>	<u>\$ 886,882</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, 2016
With Comparative Totals for September 30, 2015

	Total Enterprise Funds	Governmental Activities		Total 2015
		Internal Service Funds	Total 2016	
OPERATING REVENUES				
Sales	\$ -	\$ 532,855	\$ 532,855	\$ 719,764
Cost of goods sold	-	(532,203)	(532,203)	(666,943)
Gross margin	-	652	652	52,821
Charges for services	25,437,524	-	25,437,524	20,647,018
Employer	-	1,901,489	1,901,489	1,626,026
Employee	-	553,484	553,484	469,564
Miscellaneous	47,892	-	47,892	51,242
Total operating revenues	25,485,416	2,455,625	27,941,041	22,846,671
OPERATING EXPENSES				
Salaries	3,944,119	-	3,944,119	3,523,108
Employee benefits	1,534,690	-	1,534,690	1,303,618
Professional services	1,109,312	-	1,109,312	676,603
Property services	3,147,625	-	3,147,625	3,236,299
Purchased services	643,951	-	643,951	557,159
Supplies	2,468,712	1,072	2,469,784	2,391,253
Sundry	1,944,262	-	1,944,262	1,880,099
Insurance claims	-	2,175,196	2,175,196	1,812,784
Amortization	5,330	-	5,330	5,330
Depreciation	10,851,753	-	10,851,753	9,442,804
Total operating expenses	25,649,754	2,176,268	27,826,022	24,829,057
Operating income (loss)	(164,338)	279,357	115,019	(1,982,386)
NON-OPERATING REVENUES (EXPENSES)				
Property tax collections	372,639	-	372,639	166,575
Intergovernmental revenues (expenses)	415,419	-	415,419	125,110
Interest income	155,063	-	155,063	98,560
Miscellaneous income (expense)	(493,516)	(50,364)	(543,880)	(713,858)
Gain (loss) on sale of City property	(163,332)	-	(163,332)	(113,611)
Passenger facility charge income	452,990	-	452,990	494,505
Customer facility charge income	166,673	-	166,673	205,166
Interest and fiscal charges	(1,439,387)	-	(1,439,387)	(966,705)
Total non-operating revenues (expenses)	(533,451)	(50,364)	(583,815)	(704,258)
Income (loss) before contributions and transfers	(697,789)	228,993	(468,796)	(2,686,644)
Capital contributions	17,990,107	-	17,990,107	46,588,182
Transfers in	1,518,875	-	1,518,875	1,163,096
Transfers out	(8,036,688)	-	(8,036,688)	(2,455,660)
Total contributions and transfers	11,472,294	-	11,472,294	45,295,618
Change in net position	10,774,505	228,993		
Net position, January 1	292,894,168	2,466,734		
Net position, September 30	<u>\$ 303,668,673</u>	<u>\$ 2,695,727</u>		
Change in net position enterprise funds only			10,774,505	42,229,347
Adjustment to reflect the consolidation of internal service fund activities to enterprise funds			(17,497)	147,123
Change in net position of business-type activities			<u>\$ 10,757,008</u>	<u>\$ 42,376,470</u>

City of Minot, North Dakota
Statement of Cash Flows
Proprietary Funds
For the Year-to-Date as of September 30, 2016
With Comparative Totals for September 30, 2015

	Business-Type Activities			
	Enterprise Funds			
	Airport	Sanitation	Water & Sewer	Nonmajor
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 2,680,564	\$ 3,054,838	\$ 15,290,175	\$ 237,675
Payments to suppliers	(9,967,936)	(1,288,583)	(14,145,862)	(74,900)
Payments to employees	(1,108,361)	(1,570,434)	(2,656,636)	(312,542)
Internal activity - payments from other funds	-	(1,013,452)	-	-
Due from other agencies	2,035,581	76,685	(467,119)	10
Net cash provided (used) by operating activities	<u>(6,360,152)</u>	<u>(740,946)</u>	<u>(1,979,442)</u>	<u>(149,757)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Taxes received	472,528	(21,437)	(436,479)	279,930
Transfers in	339,771	172,638	999,385	7,081
Transfers out	-	(308,819)	(7,727,869)	-
Internal activity - payments from other funds	-	-	(410,861)	-
Internal activity - payments to other funds	-	-	(53,229)	-
Net cash provided (used) by noncapital financing activities	<u>812,299</u>	<u>(157,618)</u>	<u>(7,629,053)</u>	<u>287,011</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions	2,866,379	229,411	14,894,317	-
Passenger facility charges	452,990	-	-	-
Customer facility charges	166,673	-	-	-
Acquisition and construction of capital assets	(2,969,345)	(679,318)	(30,294,086)	(142,427)
Disposal of capital assets	36,978	-	(331,964)	-
Capital lease payment	(864)	(356,772)	(2,399)	-
Principal paid on capital debt	(1,205,000)	-	(3,035,208)	-
Interest paid on capital debt	(760,973)	-	(678,414)	-
Net cash provided (used) by capital and related financing activities	<u>(1,413,162)</u>	<u>(806,679)</u>	<u>(19,447,754)</u>	<u>(142,427)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	145	2,358	152,560	-
Net cash provided by investing activities	<u>145</u>	<u>2,358</u>	<u>152,560</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	<u>(6,960,870)</u>	<u>(1,702,885)</u>	<u>(28,903,689)</u>	<u>(5,173)</u>
Cash and cash equivalents, January 1	13,703,018	4,519,569	44,337,768	481,287
Cash and cash equivalents, September 30	<u>\$ 6,742,148</u>	<u>\$ 2,816,684</u>	<u>\$ 15,434,079</u>	<u>\$ 476,114</u>
Cash and cash equivalents are comprised of the following:				
Cash and cash equivalents	\$ 4,530,753	\$ 1,812,308	\$ -	\$ 476,114
Investments - certificate of deposits	-	1,004,376	12,055,324	-
Restricted cash and cash equivalents - current	1,170,000	-	2,869,895	-
Restricted cash and cash equivalents - noncurrent	1,041,395	-	508,860	-
Total cash and cash equivalents on the Statement of Net Position	<u>\$ 6,742,148</u>	<u>\$ 2,816,684</u>	<u>\$ 15,434,079</u>	<u>\$ 476,114</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (3,616,768)	\$ (278,882)	\$ 3,876,790	\$ (145,478)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation expense	3,162,567	663,037	6,987,722	38,427
Amortization expense	-	-	5,330	-
Change in assets and liabilities				
Taxes receivable	(10,945)	-	-	(22,931)
Receivables, net	54,866	(51,583)	(4,203,271)	(1,584)
Accrued interest receivable	-	1,108	7,753	-
Inventory	-	-	-	-
Prepaid	166	1,238	19,610	157
Accounts payable	(2,182,050)	(82,304)	(5,342,233)	(3,376)
Retainage payable	(5,530,802)	(3,892)	(2,572,713)	-
Due from other funds	-	(1,013,452)	-	-
Due to other funds	-	-	1,013,452	-
Intergovernmental receivables	2,035,581	76,685	(1,480,571)	86
Accrued salaries payable	(30,178)	(52,383)	(71,621)	5,839
Insurance claims payable	-	-	-	-
Accrued interest payable	(236,420)	-	(211,034)	(20,821)
Customer deposits	-	-	1,405	-
Other assets/liabilities	(494)	(518)	(10,061)	(76)
Unearned revenue - other	(5,675)	-	-	-
Net cash provided (used) by operating activities	<u>\$ (6,360,152)</u>	<u>\$ (740,946)</u>	<u>\$ (1,979,442)</u>	<u>\$ (149,757)</u>
NONCASH CAPITAL ACTIVITY				
Borrowing under capital lease	\$ -	\$ 816,342	\$ -	\$ -

City of Minot, North Dakota
Statement of Cash Flows
Proprietary Funds
For the Year-to-Date as of September 30, 2016
With Comparative Totals for September 30, 2015

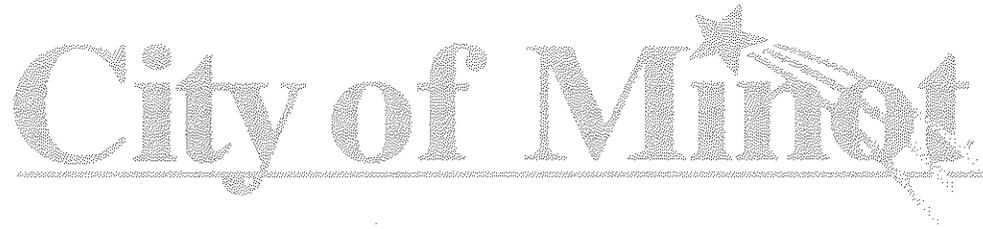
	Total Enterprise Funds	Governmental Activities Internal Service Funds	Total 2016	Total 2015
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 21,263,252	\$ 2,977,373	\$ 24,240,625	\$ 23,677,442
Payments to suppliers	(25,477,281)	(2,848,466)	(28,325,747)	(23,979,063)
Payments to employees	(5,647,973)	-	(5,647,973)	(5,168,415)
Internal activity - payments from other funds	(1,013,452)	-	(1,013,452)	-
Due from other agencies	1,645,157	-	1,645,157	8,882,034
Net cash provided (used) by operating activities	<u>(9,230,297)</u>	<u>128,907</u>	<u>(9,101,390)</u>	<u>3,411,998</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Taxes received	294,542	-	294,542	(466,173)
Transfers in	1,518,875	-	1,518,875	1,163,096
Transfers out	(8,036,688)	-	(8,036,688)	(2,455,660)
Internal activity - payments from other funds	(410,861)	(50,364)	(461,225)	-
Internal activity - payments to other funds	(53,229)	-	(53,229)	(3,401,312)
Net cash provided (used) by noncapital financing activities	<u>(6,687,361)</u>	<u>(50,364)</u>	<u>(6,737,725)</u>	<u>(5,160,049)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions	17,990,107	-	17,990,107	46,588,182
Passenger facility charges	452,990	-	452,990	494,505
Customer facility charges	166,673	-	166,673	205,166
Acquisition and construction of capital assets	(34,085,176)	-	(34,085,176)	(25,269,030)
Disposal of capital assets	(294,986)	-	(294,986)	(7,596,795)
Capital lease payment	(360,035)	-	(360,035)	(328,363)
Principal paid on capital debt	(4,240,208)	-	(4,240,208)	(2,333,836)
Interest paid on capital debt	(1,439,387)	-	(1,439,387)	(966,705)
Net cash provided (used) by capital and related financing activities	<u>(21,810,022)</u>	<u>-</u>	<u>(21,810,022)</u>	<u>10,793,124</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	155,063	-	155,063	98,560
Net cash provided by investing activities	<u>155,063</u>	<u>-</u>	<u>155,063</u>	<u>98,560</u>
Net increase (decrease) in cash and cash equivalents	(37,572,617)	78,543	(37,494,074)	9,143,633
Cash and cash equivalents, January 1	63,041,642	2,308,068	65,349,710	44,956,426
Cash and cash equivalents, September 30	<u>\$ 25,469,025</u>	<u>\$ 2,386,611</u>	<u>\$ 27,855,636</u>	<u>\$ 54,100,059</u>
Cash and cash equivalents are comprised of the following:				
Cash and cash equivalents	\$ 6,819,175	\$ 2,386,611	\$ 9,205,786	\$ 41,704,238
Investments - certificate of deposits	13,059,700	-	13,059,700	8,000,000
Restricted cash and cash equivalents - current	4,039,895	-	4,039,895	3,184,845
Restricted cash and cash equivalents - noncurrent	1,550,255	-	1,550,255	1,210,976
Total cash and cash equivalents on the Statement of Net Position	<u>\$ 25,469,025</u>	<u>\$ 2,386,611</u>	<u>\$ 27,855,636</u>	<u>\$ 54,100,059</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (164,338)	\$ 279,357	\$ 115,019	\$ (1,982,386)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation expense	10,851,753	-	10,851,753	9,442,804
Amortization expense	5,330	-	5,330	5,330
Change in assets and liabilities				
Taxes receivable	(33,876)	-	(33,876)	(12,249)
Receivables, net	(4,201,572)	7,086	(4,194,486)	203,356
Accrued interest receivable	8,861	-	8,861	-
Inventory	-	(17,541)	(17,541)	28,554
Prepaid	21,171	(3,150)	18,021	63,220
Accounts payable	(7,609,963)	6,082	(7,603,881)	(8,473,223)
Retainage payable	(8,107,407)	-	(8,107,407)	(3,690,940)
Due from other funds	(1,013,452)	-	(1,013,452)	-
Due to other funds	1,013,452	-	1,013,452	-
Intergovernmental receivables	631,781	-	631,781	8,883,752
Accrued salaries payable	(148,343)	-	(148,343)	(317,372)
Insurance claims payable	-	(142,927)	(142,927)	(109,069)
Accrued interest payable	(468,275)	-	(468,275)	(517,855)
Customer deposits	1,405	-	1,405	5,997
Other assets/liabilities	(11,149)	-	(11,149)	(116,946)
Unearned revenue - other	(5,675)	-	(5,675)	(975)
Net cash provided (used) by operating activities	<u>\$ (9,230,297)</u>	<u>\$ 128,907</u>	<u>\$ (9,101,390)</u>	<u>\$ 3,411,998</u>
NONCASH CAPITAL ACTIVITY				
Borrowing under capital lease	\$ 816,342	\$ -	\$ 816,342	\$ -

City of Minot, North Dakota
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2016

	Pension Trust Fund	OPEB Trust Fund	Agency Funds
ASSETS			
Cash and cash equivalents	\$ 13,908	\$ -	\$ 411,400
Investments			
Money market	165,596	12,293	
Equity/stocks	35,857,276	665,372	
Fixed income	24,328,499	414,764	
Alternative	3,880,852	75,264	
Total investments	<u>64,232,223</u>	<u>1,167,693</u>	
Taxes receivable delinquent	14,312	-	608
Accounts receivable	-	-	304
Due from other funds	147,222	-	-
Total assets	<u>64,407,665</u>	<u>1,167,693</u>	<u>\$ 413,409</u>
LIABILITIES			
Accounts payable	-	-	\$ 413,409
Due to other funds	-	147,222	-
Total liabilities	<u>-</u>	<u>147,222</u>	<u>\$ 413,409</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	<u>14,312</u>	<u>-</u>	
NET POSITION			
Restricted for pension benefits	64,393,353	-	
Restricted for OPEB benefits	-	1,020,471	
Total net position	<u>\$ 64,393,353</u>	<u>\$ 1,020,471</u>	

City of Minot, North Dakota
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year-to-Date as of September 30, 2016
With Comparative Totals for September 30, 2015

	Pension Trust Fund	OPEB Trust Fund	2016 Total	2015 Total
ADDITIONS				
Contributions				
Employer	\$ 3,660,531	\$ 40,568	\$ 3,701,099	\$ 3,220,962
Employee	1,824,534	365,318	2,189,852	2,327,452
Total contributions	<u>5,485,065</u>	<u>405,886</u>	<u>5,890,951</u>	<u>5,548,414</u>
Investment income				
Interest and dividends	1,102,053	11,366	1,113,419	981,301
Net increase (decrease) in the fair value of investments	3,044,632	46,160	3,090,792	(3,688,748)
Total investment income	<u>4,146,685</u>	<u>57,526</u>	<u>4,204,211</u>	<u>(2,707,447)</u>
Less investment expense	112,996	2,099	115,095	121,533
Net investment income	<u>4,033,689</u>	<u>55,427</u>	<u>4,089,116</u>	<u>(2,828,980)</u>
Total additions	<u>9,518,754</u>	<u>461,313</u>	<u>9,980,067</u>	<u>2,719,434</u>
DEDUCTIONS				
Benefits paid to plan member and beneficiaries	5,808,939	-	5,808,939	5,445,363
Refunds paid to plan member and beneficiaries	311,610	-	311,610	378,585
Retiree claims	-	360,767	360,767	299,057
Third party premiums	-	149,374	149,374	147,229
Administrative expenses	163,702	2,400	166,102	189,764
Total deductions	<u>6,284,251</u>	<u>512,541</u>	<u>6,796,792</u>	<u>6,459,998</u>
Change in net position	3,234,503	(51,228)	3,183,275	(3,740,564)
Net position, January 1	61,158,850	1,071,699	62,230,549	64,700,815
Net position, September 30	<u>\$ 64,393,353</u>	<u>\$ 1,020,471</u>	<u>\$ 65,413,824</u>	<u>\$ 60,960,251</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, 2016
With Comparative Totals for September 30, 2015

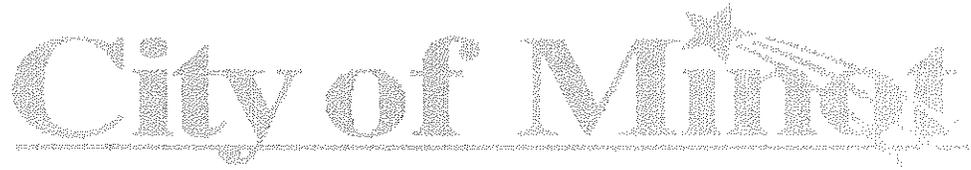
	Special Assessment Debt				
	Original Budgeted Amounts	Final Budgeted Amounts	2016 Actual Amounts	Variance with Final Budget	2015 Actual Amounts
REVENUES					
Property tax collections	\$ 66,962	\$ 66,962	\$ 72,868	\$ (5,907)	\$ 73,471
Special assessment collections	1,658,360	1,658,360	3,853,992	(2,195,632)	2,372,853
Interest income	-	-	47,513	(47,513)	91,045
Miscellaneous	-	-	-	-	87,853
Total revenues	<u>1,725,322</u>	<u>1,725,322</u>	<u>3,974,373</u>	<u>(2,249,051)</u>	<u>2,625,222</u>
EXPENDITURES					
Current					
General government	-	-	-	-	2,084,261
Debt service					
Principal retirement	1,712,188	1,712,188	2,290,000	(577,812)	2,100,000
Interest and fiscal charges	568,088	562,557	735,729	(173,172)	720,827
Total expenditures	<u>2,280,276</u>	<u>2,274,745</u>	<u>3,025,729</u>	<u>(750,984)</u>	<u>4,905,088</u>
Excess (deficiency) of revenues over (under) expenditures	(554,954)	(549,423)	948,644	(1,498,067)	(2,279,866)
OTHER FINANCING SOURCES (USES)					
General obligation bonds issues	-	-	-	-	1,945,000
Premium on bonds	-	-	-	-	153,806
Transfers in	208,333	208,333	40,062	168,271	2,486
Total other financing sources (uses)	<u>208,333</u>	<u>208,333</u>	<u>40,062</u>	<u>168,271</u>	<u>2,101,292</u>
Net change in fund balance	<u>\$ (346,622)</u>	<u>\$ (341,090)</u>	988,706	<u>\$ (1,329,796)</u>	(178,574)
Fund balance, January 1			4,501,204		2,239,392
Fund balance, September 30			<u>\$ 5,489,910</u>		<u>\$ 2,060,818</u>

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2016
With Comparative Totals for September 30, 2015

	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total Nonmajor Governmental Funds 2016	Total Nonmajor Governmental Funds 2015
ASSETS					
Cash and investments	\$ 11,212,814	\$ 172,477	\$ 10,569,406	\$ 21,954,697	\$ 20,911,133
Restricted cash and investments	37,837,382	721,040	633,159	39,191,581	37,258,293
Investments	-	-	-	-	7,983
Taxes receivable current	438,664	258,390	176,029	873,083	557,683
Taxes receivable delinquent	75,361	21,247	26,694	123,302	83,929
Special assessments receivable current	1,571	-	-	1,571	2,091
Special assessments receivable delinquent	7,196	-	-	7,196	5,747
Accounts receivable	57,520	-	80,921	138,441	140,050
Loans receivable	1,850,800	-	-	1,850,800	50,000
Allowance for loans receivable	(370,160)	-	-	(370,160)	(10,000)
Due from other funds	315,575	-	-	315,575	1,540,007
Intergovernmental receivable	1,365,978	-	275,926	1,641,904	2,414,134
Inventory	6,083	-	-	6,083	6,590
Prepaid	23,260	-	-	23,260	2,689
Other assets - capital credits	37,304	-	-	37,304	36,972
Advance to other funds	-	143,527	-	143,527	183,527
Special assessments receivable deferred	95,141	-	-	95,141	116,284
Total assets	<u>\$ 52,954,489</u>	<u>\$ 1,316,681</u>	<u>\$ 11,762,135</u>	<u>\$ 66,033,305</u>	<u>\$ 63,307,112</u>
LIABILITIES					
Accounts payable	\$ 103,655	\$ -	\$ 488	\$ 104,143	\$ 101,462
Due to other funds	315,575	-	-	315,575	1,543,970
Accrued salaries payable	82,489	-	-	82,489	61,834
Advance from other funds	-	-	5,159,421	5,159,421	4,964,195
Unearned revenue - other	-	-	-	-	193,310
Total liabilities	<u>501,719</u>	<u>-</u>	<u>5,159,909</u>	<u>5,661,628</u>	<u>6,864,771</u>
DEFERRED INFLOWS OF RESOURCES					
Uncertified special assessment revenue	95,141	-	-	95,141	116,284
Unavailable revenue - property taxes	514,025	279,637	202,723	996,385	641,612
Unavailable revenue - special assessments	8,767	-	-	8,767	7,838
Total deferred inflows of resources	<u>617,933</u>	<u>279,637</u>	<u>202,723</u>	<u>1,100,293</u>	<u>765,734</u>
FUND BALANCE					
Nonspendable	1,154,847	143,527	-	1,298,374	229,778
Restricted	38,545,397	721,040	633,159	39,899,596	43,147,926
Assigned	12,134,593	172,477	5,766,344	18,073,414	12,409,261
Unassigned	-	-	-	-	(110,358)
Total fund balance	<u>51,834,837</u>	<u>1,037,044</u>	<u>6,399,503</u>	<u>59,271,384</u>	<u>55,676,607</u>
Total liabilities, inflows, and fund balance	<u>\$ 52,954,489</u>	<u>\$ 1,316,681</u>	<u>\$ 11,762,135</u>	<u>\$ 66,033,305</u>	<u>\$ 63,307,112</u>

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year-to-Date as of September 30, 2016
With Comparative Totals for September 30, 2015

	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total Nonmajor Governmental Funds 2016	Total Nonmajor Governmental Funds 2015
REVENUES					
Property tax collections	\$ 3,506,650	\$ 2,049,237	\$ 1,390,499	\$ 6,946,386	\$ 5,970,516
Special assessment collections	6,926	-	-	6,926	41,482
Sales tax collections	14,433,635	-	-	14,433,635	17,883,062
Intergovernmental	2,150,184	-	572,489	2,722,673	8,595,188
Charges for services	453,199	-	919,535	1,372,734	1,327,729
Interest income	144	-	-	144	1,973
Miscellaneous	115,375	-	28,325	143,700	173,598
Total revenues	<u>20,666,113</u>	<u>2,049,237</u>	<u>2,910,848</u>	<u>25,626,198</u>	<u>34,567,140</u>
EXPENDITURES					
Current					
General government	2,002,377	-	-	2,002,377	7,230,378
Highways and streets	1,271,105	-	-	1,271,105	2,140,778
Culture and recreation	5,256,713	-	-	5,256,713	5,784,551
Economic Development	929,298	-	-	929,298	4,262,788
Capital outlay					
Contracted work	-	-	1,354,676	1,354,676	2,743,073
Equipment	-	-	2,221,332	2,221,332	1,830,782
Legal	-	-	2,105	2,105	-
Other	-	-	115,631	115,631	120,718
Acquisitions	-	-	114,000	114,000	-
Engineering	-	-	1,827,121	1,827,121	386,379
Debt service					
Principal retirement	-	2,190,000	-	2,190,000	2,385,000
Interest and fiscal charges	-	355,185	145,670	500,855	514,752
Total expenditures	<u>9,459,493</u>	<u>2,545,185</u>	<u>5,780,535</u>	<u>17,785,213</u>	<u>27,399,199</u>
Excess (deficiency) of revenues over (under) expenditures	11,206,620	(495,948)	(2,869,687)	7,840,985	7,167,941
OTHER FINANCING SOURCES (USES)					
Sale of City property	10,046	-	76,440	86,486	78,365
Transfers in	5,318,449	165,081	3,260,927	8,744,457	7,251,560
Transfers out	(14,622,130)	(55,628)	(566,190)	(15,243,948)	(13,936,043)
Total other financing sources (uses)	<u>(9,293,635)</u>	<u>109,453</u>	<u>2,771,177</u>	<u>(6,413,005)</u>	<u>(6,606,118)</u>
Net change in fund balance	1,912,985	(386,495)	(98,510)	1,427,980	561,823
Fund balance, January 1	49,921,852	1,423,539	6,498,013	57,843,404	55,114,784
Fund balance, September 30	<u>\$ 51,834,837</u>	<u>\$ 1,037,044</u>	<u>\$ 6,399,503</u>	<u>\$ 59,271,384</u>	<u>\$ 55,676,607</u>



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City of Minot, North Dakota Nonmajor Special Revenue Funds

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

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

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

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 Improvement - 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, 2016
With Comparative Totals for September 30, 2015

	Public Transportation	Library	Recreation Auditorium	Emergency Fund	Sales Tax Property Tax Relief-1st Penny	Sales Tax Economic Development
ASSETS						
Cash and investments	\$ 495,553	\$ 400,301	\$ 2,740,486	\$ 872,578	\$ -	\$ -
Restricted cash and investments	-	17,368	-	-	139,215	6,825,356
Investments	-	-	-	-	-	-
Taxes receivable current	56,234	100,389	150,583	62,743	-	-
Taxes receivable delinquent	6,100	18,651	22,477	8,913	-	-
Special assessment current	-	-	-	-	-	-
Special assessments delinquent	-	-	-	-	-	-
Accounts receivable	1,422	46,812	9,286	-	-	-
Loans receivable	-	-	-	-	-	1,850,800
Allowance for loans receivable	-	-	-	-	-	(370,160)
Due from other funds	-	-	-	-	-	-
Intergovernmental receivable	-	15,155	1,253	389,782	-	-
Inventory	-	-	6,083	-	-	-
Prepaid	489	20,835	1,936	-	-	-
Other assets - capital credits	16,159	8,584	12,088	473	-	-
Special assessments receivable deferred	-	-	-	-	-	-
Total assets	<u>\$ 575,957</u>	<u>\$ 628,095</u>	<u>\$ 2,944,192</u>	<u>\$ 1,334,489</u>	<u>\$ 139,215</u>	<u>\$ 8,305,996</u>
LIABILITIES						
Accounts payable	\$ -	\$ 703	\$ 3,989	\$ 98,930	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Accrued salaries payable	18,720	29,701	29,704	-	-	-
Unearned revenue - other	-	-	-	-	-	-
Total liabilities	<u>18,720</u>	<u>30,404</u>	<u>33,693</u>	<u>98,930</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES						
Uncertified special assessment revenue	-	-	-	-	-	-
Unavailable revenue - property taxes	62,334	119,040	173,060	71,656	-	-
Unavailable revenue - special assessments	-	-	-	-	-	-
Total deferred inflows of resources	<u>62,334</u>	<u>119,040</u>	<u>173,060</u>	<u>71,656</u>	<u>-</u>	<u>-</u>
FUND BALANCE						
Nonspendable	16,648	29,419	20,107	473	-	1,088,200
Restricted	-	17,368	-	-	139,215	7,217,796
Assigned	478,255	431,864	2,717,332	1,163,430	-	-
Unassigned	-	-	-	-	-	-
Total fund balance	<u>494,903</u>	<u>478,651</u>	<u>2,737,439</u>	<u>1,163,903</u>	<u>139,215</u>	<u>8,305,996</u>
Total liabilities, inflows and fund balance	<u>\$ 575,957</u>	<u>\$ 628,095</u>	<u>\$ 2,944,192</u>	<u>\$ 1,334,489</u>	<u>\$ 139,215</u>	<u>\$ 8,305,996</u>

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2016
With Comparative Totals for September 30, 2015

	Sales Tax Improvements	Sales Tax Flood Control	Sidewalk Improvements	Street Improvements	Demolitions	Sales Tax Property Tax Relief-2nd Penny
ASSETS						
Cash and investments	\$ -	\$ -	\$ 146,047	\$ 5,435,560	\$ 1,122,289	\$ -
Restricted cash and investments	4,986,404	12,539,127	-	-	-	631,386
Investments	-	-	-	-	-	-
Taxes receivable current	-	-	13,173	-	55,542	-
Taxes receivable delinquent	-	441	2,054	10,836	5,889	-
Special assessment current	-	-	71	-	1,500	-
Special assessments delinquent	-	-	831	-	6,365	-
Accounts receivable	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Allowance for loans receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Intergovernmental receivable	-	-	-	639,816	-	-
Inventory	-	-	-	-	-	-
Prepaid	-	-	-	-	-	-
Other assets - capital credits	-	-	-	-	-	-
Special assessments receivable deferred	-	-	6,361	-	88,780	-
Total assets	<u>\$ 4,986,404</u>	<u>\$ 12,539,568</u>	<u>\$ 168,537</u>	<u>\$ 6,086,212</u>	<u>\$ 1,280,365</u>	<u>\$ 631,386</u>
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Accrued salaries payable	-	-	-	-	-	-
Unearned revenue - other	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES						
Uncertified special assessment revenue	-	-	6,361	-	88,780	-
Unavailable revenue - property taxes	-	441	15,227	10,836	61,431	-
Unavailable revenue - special assessments	-	-	902	-	7,865	-
Total deferred inflows of resources	<u>-</u>	<u>441</u>	<u>22,490</u>	<u>10,836</u>	<u>158,076</u>	<u>-</u>
FUND BALANCE						
Nonspendable	-	-	-	-	-	-
Restricted	4,986,404	12,539,127	-	-	-	631,386
Assigned	-	-	146,047	6,075,376	1,122,289	-
Unassigned	-	-	-	-	-	-
Total fund balance	<u>4,986,404</u>	<u>12,539,127</u>	<u>146,047</u>	<u>6,075,376</u>	<u>1,122,289</u>	<u>631,386</u>
Total liabilities, inflows and fund balance	<u>\$ 4,986,404</u>	<u>\$ 12,539,568</u>	<u>\$ 168,537</u>	<u>\$ 6,086,212</u>	<u>\$ 1,280,365</u>	<u>\$ 631,386</u>

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2016
With Comparative Totals for September 30, 2015

	Sales Tax Infrastructure	Sales Tax Community Facilities	CDBG-DR \$67.5M	CDBG-DR \$35 M	National Disaster Resilience \$74.3M	Total 2016	Total 2015
ASSETS							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,212,814	\$ 11,790,863
Restricted cash and investments	7,943,043	4,755,483	-	-	-	37,837,382	36,591,348
Investments	-	-	-	-	-	-	7,983
Taxes receivable current	-	-	-	-	-	438,664	380,072
Taxes receivable delinquent	-	-	-	-	-	75,361	45,021
Special assessment current	-	-	-	-	-	1,571	2,091
Special assessments delinquent	-	-	-	-	-	7,196	5,747
Accounts receivable	-	-	-	-	-	57,520	64,165
Loans receivable	-	-	-	-	-	1,850,800	50,000
Allowance for loans receivable	-	-	-	-	-	(370,160)	(10,000)
Due from other funds	-	315,575	-	-	-	315,575	1,434,004
Intergovernmental receivable	-	-	2,682	94,861	222,429	1,365,978	1,915,388
Inventory	-	-	-	-	-	6,083	6,590
Prepaid	-	-	-	-	-	23,260	2,689
Other assets - capital credits	-	-	-	-	-	37,304	36,972
Special assessments receivable deferred	-	-	-	-	-	95,141	116,284
Total assets	<u>\$ 7,943,043</u>	<u>\$ 5,071,058</u>	<u>\$ 2,682</u>	<u>\$ 94,861</u>	<u>\$ 222,429</u>	<u>\$ 52,954,489</u>	<u>\$ 52,439,217</u>
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 33	\$ 103,655	\$ 101,440
Due to other funds	-	-	1,416	93,812	220,347	315,575	1,437,967
Accrued salaries payable	-	-	1,266	1,049	2,049	82,489	61,834
Unearned revenue - other	-	-	-	-	-	-	193,310
Total liabilities	<u>-</u>	<u>-</u>	<u>2,682</u>	<u>94,861</u>	<u>222,429</u>	<u>501,719</u>	<u>1,794,551</u>
DEFERRED INFLOWS OF RESOURCES							
Uncertified special assessment revenue	-	-	-	-	-	95,141	116,284
Unavailable revenue - property taxes	-	-	-	-	-	514,025	425,093
Unavailable revenue - special assessments	-	-	-	-	-	8,767	7,838
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>617,933</u>	<u>549,215</u>
FUND BALANCE							
Nonspendable	-	-	-	-	-	1,154,847	46,251
Restricted	7,943,043	5,071,058	-	-	-	38,545,397	42,480,981
Assigned	-	-	-	-	-	12,134,593	7,572,552
Unassigned	-	-	-	-	-	-	(4,333)
Total fund balance	<u>7,943,043</u>	<u>5,071,058</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,834,837</u>	<u>50,095,451</u>
Total liabilities, inflows and fund balance	<u>\$ 7,943,043</u>	<u>\$ 5,071,058</u>	<u>\$ 2,682</u>	<u>\$ 94,861</u>	<u>\$ 222,429</u>	<u>\$ 52,954,489</u>	<u>\$ 52,439,217</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, 2016
With Comparative Totals for September 30, 2015

	Public Transportation	Library	Recreation Auditorium	Emergency Fund	Sales Tax Property Tax Relief-1st Penny	Sales Tax Economic Development
REVENUES						
Property tax collections	\$ 447,487	\$ 804,160	\$ 1,200,593	\$ 500,671	\$ -	\$ -
Special assessment collections	-	-	-	-	-	-
Sales tax collections	-	-	-	-	721,682	1,082,523
Intergovernmental	243,455	49,705	-	5,691	-	-
Charges for services	52,373	15,946	384,880	-	-	-
Interest income	-	14	75	-	-	-
Miscellaneous	9,709	22,513	26,210	-	-	-
Total revenues	<u>753,024</u>	<u>892,338</u>	<u>1,611,758</u>	<u>506,362</u>	<u>721,682</u>	<u>1,082,523</u>
EXPENDITURES						
Current						
General government	627,349	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	922,913	1,357,770	-	-	-
Economic development	-	-	-	-	-	929,298
Total expenditures	<u>627,349</u>	<u>922,913</u>	<u>1,357,770</u>	<u>-</u>	<u>-</u>	<u>929,298</u>
Excess (deficiency) of revenues over (under) expenditures	125,675	(30,575)	253,988	506,362	721,682	153,225
OTHER FINANCING SOURCES (USES)						
Sale of City property	10,046	-	-	-	-	-
Transfers in	-	294,960	1,778,397	-	-	148,879
Transfers out	-	-	(300,884)	(8,682)	(1,120,847)	(37,500)
Total other financing sources (uses)	<u>10,046</u>	<u>294,960</u>	<u>1,477,513</u>	<u>(8,682)</u>	<u>(1,120,847)</u>	<u>111,379</u>
Net change in fund balance	135,721	264,385	1,731,501	497,680	(399,165)	264,604
Fund balance, January 1	359,182	214,266	1,005,938	666,223	538,380	8,041,392
Fund balance, September 30	<u>\$ 494,903</u>	<u>\$ 478,651</u>	<u>\$ 2,737,439</u>	<u>\$ 1,163,903</u>	<u>\$ 139,215</u>	<u>\$ 8,305,996</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, 2016
With Comparative Totals for September 30, 2015

	Sales Tax Improvements	Sales Tax Flood Control	Sidewalk Improvements	Street Improvements	Demolitions	Sales Tax Property Tax Relief-2nd Penny
REVENUES						
Property tax collections	\$ -	\$ 13	\$ 105,138	\$ 6,668	\$ 441,920	\$ -
Special assessment collections	-	-	2,588	-	4,338	-
Sales tax collections	1,804,204	3,608,409	-	-	-	2,165,045
Intergovernmental	-	-	-	827,251	-	-
Charges for services	-	-	-	-	-	-
Interest income	-	-	9	-	-	-
Miscellaneous	-	-	-	120	-	-
Total revenues	1,804,204	3,608,422	107,735	834,039	446,258	2,165,045
EXPENDITURES						
Current						
General government	20,683	265,892	-	-	15,368	-
Highways and streets	-	-	404	1,270,701	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Total expenditures	20,683	265,892	404	1,270,701	15,368	-
Excess (deficiency) of revenues over (under) expenditures	1,783,521	3,342,530	107,331	(436,662)	430,890	2,165,045
OTHER FINANCING SOURCES (USES)						
Sale of City property	-	-	-	-	-	-
Transfers in	-	73,140	-	2,194,236	-	-
Transfers out	(2,660,033)	(2,115,352)	-	(11,600)	-	(4,315,511)
Total other financing sources (uses)	(2,660,033)	(2,042,212)	-	2,182,636	-	(4,315,511)
Net change in fund balance	(876,512)	1,300,318	107,331	1,745,974	430,890	(2,150,466)
Fund balance, January 1	5,862,916	11,238,809	38,716	4,329,402	691,399	2,781,852
Fund balance, September 30	\$ 4,986,404	\$ 12,539,127	\$ 146,047	\$ 6,075,376	\$ 1,122,289	\$ 631,386

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, 2016
With Comparative Totals for September 30, 2015

	Sales Tax Infrastructure	Sales Tax Community Facilities	CDBG-DR \$67.5M	CDBG-DR \$35M	National Disaster Resilience \$74.3M	Total 2016	Total 2015
REVENUES							
Property tax collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,506,650	\$ 4,048,093
Special assessment collections	-	-	-	-	-	6,926	41,482
Sales tax collections	2,886,727	2,165,045	-	-	-	14,433,635	17,883,062
Intergovernmental	-	-	318,979	482,673	222,430	2,150,184	7,253,689
Charges for services	-	-	-	-	-	453,199	428,052
Interest income	-	-	46	-	-	144	1,973
Miscellaneous	-	-	30,821	25,002	1,000	115,375	167,598
Total revenues	2,886,727	2,165,045	349,846	507,675	223,430	20,666,113	29,823,949
EXPENDITURES							
Current							
General government	-	-	341,980	507,675	223,430	2,002,377	7,230,378
Highways and streets	-	-	-	-	-	1,271,105	2,140,778
Culture and recreation	-	2,976,030	-	-	-	5,256,713	5,784,551
Economic development	-	-	-	-	-	929,298	4,262,788
Total expenditures	-	2,976,030	341,980	507,675	223,430	9,459,493	19,418,495
Excess (deficiency) of revenues over (under) expenditures	2,886,727	(810,985)	7,866	-	-	11,206,620	10,405,454
OTHER FINANCING SOURCES (USES)							
Sale of City property	-	-	-	-	-	10,046	550
Transfers in	64,735	750,000	14,102	-	-	5,318,449	3,582,594
Transfers out	(2,492,253)	(1,537,500)	(21,968)	-	-	(14,622,130)	(13,671,948)
Total other financing sources (uses)	(2,427,518)	(787,500)	(7,866)	-	-	(9,293,635)	(10,088,804)
Net change in fund balance	459,209	(1,598,485)	-	-	-	1,912,985	316,650
Fund balance, January 1	7,483,834	6,669,543	-	-	-	49,921,852	49,778,801
Fund balance, September 30	\$ 7,943,043	\$ 5,071,058	\$ -	\$ -	\$ -	\$ 51,834,837	\$ 50,095,451

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, 2016
With Comparative Totals for September 30, 2015

	Public Transportation				
	Original Budgeted Amounts	Final Budgeted Amounts	2016 Actual Amounts	Variance with Final Budget	2015 Actual Amounts
REVENUES					
Property tax collections	\$ 384,209	\$ 384,209	\$ 447,487	\$ (63,279)	\$ 407,774
Intergovernmental	447,623	447,623	243,455	204,168	242,703
Charges for services	73,125	73,125	52,373	20,752	62,842
Miscellaneous	8,585	8,585	9,709	(1,125)	6,681
Total revenues	<u>913,541</u>	<u>913,541</u>	<u>753,024</u>	<u>160,517</u>	<u>720,000</u>
EXPENDITURES					
Current					
General government	859,151	859,486	627,349	232,137	641,538
Total expenditures	<u>859,151</u>	<u>859,486</u>	<u>627,349</u>	<u>232,137</u>	<u>641,538</u>
Excess (deficiency) of revenues over (under) expenditures	54,390	54,056	125,675	(71,620)	78,462
OTHER FINANCING SOURCES (USES)					
Sale of City property	-	-	10,046	(10,046)	550
Transfers out	-	-	-	-	(101)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>10,046</u>	<u>(10,046)</u>	<u>449</u>
Net change in fund balance	<u>\$ 54,390</u>	<u>\$ 54,056</u>	135,721	<u>\$ (81,666)</u>	78,911
Fund balance, January 1			359,182		159,559
Fund balance, September 30			<u>\$ 494,903</u>		<u>\$ 238,470</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, 2016
With Comparative Totals for September 30, 2015

	Library				
	Original Budgeted Amounts	Final Budgeted Amounts	2016 Actual Amounts	Variance with Final Budget	2015 Actual Amounts
REVENUES					
Property tax collections	\$ 897,539	\$ 686,920	\$ 804,160	\$ (117,240)	\$1,035,785
Intergovernmental	40,604	40,604	49,705	(9,102)	93,697
Charges for services	14,871	14,871	15,946	(1,075)	-
Interest income	-	-	14	(14)	9
Miscellaneous	24,749	24,749	22,513	2,236	78,326
Total revenues	<u>977,763</u>	<u>767,144</u>	<u>892,338</u>	<u>(125,195)</u>	<u>1,207,817</u>
EXPENDITURES					
Current					
Culture and recreation	994,004	996,371	922,913	73,458	1,116,857
Total expenditures	<u>994,004</u>	<u>996,371</u>	<u>922,913</u>	<u>73,458</u>	<u>1,116,857</u>
Excess (deficiency) of revenues over (under) expenditures	(16,241)	(229,227)	(30,575)	(198,652)	90,960
OTHER FINANCING SOURCES (USES)					
Transfers in	13,500	225,149	294,960	(69,811)	177,982
Transfers out	-	-	-	-	(1,323)
Total other financing sources (uses)	<u>13,500</u>	<u>225,149</u>	<u>294,960</u>	<u>(69,811)</u>	<u>176,659</u>
Net change in fund balance	<u>\$ (2,741)</u>	<u>\$ (4,078)</u>	264,385	<u>\$ (268,463)</u>	267,619
Fund balance, January 1			214,266		238,774
Fund balance, September 30			<u>\$ 478,651</u>		<u>\$ 506,393</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, 2016
With Comparative Totals for September 30, 2015

	Recreation/Auditorium				
	Original Budgeted Amounts	Final Budgeted Amounts	2016 Actual Amounts	Variance with Final Budget	2015 Actual Amounts
REVENUES					
Property tax collections	\$ 1,085,601	\$ 1,028,835	\$ 1,200,593	\$ (171,758)	\$ 1,254,275
Charges for services	320,931	320,931	384,880	(63,949)	365,210
Interest income	-	-	75	(75)	71
Miscellaneous	17,223	17,223	26,210	(8,987)	51,530
Total revenues	<u>1,423,755</u>	<u>1,366,989</u>	<u>1,611,758</u>	<u>(244,769)</u>	<u>1,671,086</u>
EXPENDITURES					
Current					
Culture and recreation	2,560,605	2,653,989	1,357,770	1,296,219	1,437,536
Total expenditures	<u>2,560,605</u>	<u>2,653,989</u>	<u>1,357,770</u>	<u>1,296,219</u>	<u>1,437,536</u>
Excess (deficiency) of revenues over (under) expenditures	(1,136,850)	(1,287,000)	253,988	(1,540,988)	233,550
OTHER FINANCING SOURCES (USES)					
Transfers in	1,136,850	1,268,616	1,778,397	(509,781)	303,835
Transfers out	-	(1,875)	(300,884)	299,009	-
Total other financing sources (uses)	<u>1,136,850</u>	<u>1,266,741</u>	<u>1,477,513</u>	<u>(210,772)</u>	<u>303,835</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (20,259)</u>	1,731,501	<u>\$ (1,751,760)</u>	537,385
Fund balance, January 1			1,005,938		617,220
Fund balance, September 30			<u>\$ 2,737,439</u>		<u>\$ 1,154,605</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, 2016
With Comparative Totals for September 30, 2015

	Emergency Fund			
	Original & Final Budgeted Amounts	2016 Actual Amounts	Variance with Final Budget	2015 Actual Amounts
REVENUES				
Property tax collections	\$ 579,934	\$ 500,671	\$ 79,263	\$ 342,475
Intergovernmental	-	5,691	(5,691)	67,622
Total revenues	<u>579,934</u>	<u>506,362</u>	<u>73,572</u>	<u>410,097</u>
EXPENDITURES				
Current				
General government	579,934	-	579,934	129,338
Total expenditures	<u>579,934</u>	<u>-</u>	<u>579,934</u>	<u>129,338</u>
Excess (deficiency) of revenues over (under) expenditures	-	506,362	(506,362)	280,759
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(8,682)	8,682	-
Total other financing sources (uses)	<u>-</u>	<u>(8,682)</u>	<u>8,682</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>497,680</u>	<u>\$ (497,680)</u>	<u>280,759</u>
Fund balance, January 1		666,223		597,307
Fund balance, September 30		<u>\$ 1,163,903</u>		<u>\$ 878,066</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, 2016
With Comparative Totals for September 30, 2015

	<u>Sales Tax Property Relief-1st Penny</u>				
	<u>Original & Final Budgeted Amounts</u>	<u>Final Budgeted Amounts</u>	<u>2016 Actual Amounts</u>	<u>Variance with Final Budget</u>	<u>2015 Actual Amounts</u>
REVENUES					
Sales tax collections	\$ 945,655	\$ 945,655	\$ 721,682	\$ 223,973	\$ 894,152
Total revenues	<u>945,655</u>	<u>945,655</u>	<u>721,682</u>	<u>223,973</u>	<u>894,152</u>
OTHER FINANCING SOURCES (USES)					
Transfers out	(1,120,847)	(1,120,847)	(1,120,847)	-	(1,026,742)
Total other financing sources (uses)	<u>(1,120,847)</u>	<u>(1,120,847)</u>	<u>(1,120,847)</u>	<u>-</u>	<u>(1,026,742)</u>
Net change in fund balance	<u>\$ (175,193)</u>	<u>\$ (175,193)</u>	(399,165)	<u>\$ 223,972</u>	(132,590)
Fund balance, January 1			<u>538,380</u>		<u>605,593</u>
Fund balance, September 30			<u>\$ 139,215</u>		<u>\$ 473,003</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, 2016
With Comparative Totals for September 30, 2015

	Sales Tax Economic Development				
	Original Budgeted Amounts	Final Budgeted Amounts	2016 Actual Amounts	Variance with Final Budget	2015 Actual Amounts
REVENUES					
Sales tax collections	\$ 1,418,482	\$ 1,418,482	\$ 1,082,523	\$ 335,959	\$ 1,341,230
Interest income	18,721	18,721	-	18,721	-
Miscellaneous	-	-	-	-	18,250
Total revenues	<u>1,437,203</u>	<u>1,437,203</u>	<u>1,082,523</u>	<u>354,680</u>	<u>1,359,480</u>
EXPENDITURES					
Current					
Economic development	1,399,703	3,780,604	929,298	2,851,306	4,262,788
Total expenditures	<u>1,399,703</u>	<u>3,780,604</u>	<u>929,298</u>	<u>2,851,306</u>	<u>4,262,788</u>
Excess (deficiency) of revenues over (under) expenditures	37,500	(2,343,401)	153,225	(2,496,626)	(2,903,308)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	148,879	(148,879)	1,118,294
Transfers out	(37,500)	(37,500)	(37,500)	-	(37,500)
Total other financing sources (uses)	<u>(37,500)</u>	<u>(37,500)</u>	<u>111,379</u>	<u>(148,879)</u>	<u>1,080,794</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (2,380,901)</u>	264,604	<u>\$ (2,645,505)</u>	(1,822,514)
Fund balance, January 1			8,041,392		10,668,504
Fund balance, September 30			<u>\$ 8,305,996</u>		<u>\$ 8,845,990</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, 2016
With Comparative Totals for September 30, 2015

	Sales Tax Improvements				
	Original Budgeted Amounts	Final Budgeted Amounts	2016 Actual Amounts	Variance with Final Budget	2015 Actual Amounts
REVENUES					
Sales tax collections	\$ 2,364,137	\$ 2,364,137	\$ 1,804,204	\$ 559,933	\$ 2,235,383
Intergovernmental	-	-	-	-	11,175
Total revenues	<u>2,364,137</u>	<u>2,364,137</u>	<u>1,804,204</u>	<u>559,933</u>	<u>2,246,558</u>
EXPENDITURES					
General government	15,000	15,000	20,683	(5,683)	-
Culture and recreation	-	122,322	-	122,322	86,303
Total expenditures	<u>15,000</u>	<u>137,322</u>	<u>20,683</u>	<u>116,639</u>	<u>86,303</u>
Excess (deficiency) of revenues over (under) expenditures	2,349,137	2,226,815	1,783,521	443,294	2,160,255
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	75,026
Transfers out	<u>(2,374,787)</u>	<u>(2,761,637)</u>	<u>(2,660,033)</u>	<u>(101,604)</u>	<u>(2,271,999)</u>
Total other financing sources (uses)	<u>(2,374,787)</u>	<u>(2,761,637)</u>	<u>(2,660,033)</u>	<u>(101,604)</u>	<u>(2,196,973)</u>
Net change in fund balance	<u>\$ (25,650)</u>	<u>\$ (534,822)</u>	<u>(876,512)</u>	<u>\$ 341,690</u>	<u>(36,718)</u>
Fund balance, January 1			5,862,916		5,840,353
Fund balance, September 30			<u>\$ 4,986,404</u>		<u>\$ 5,803,635</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, 2016
With Comparative Totals for September 30, 2015

	Sales Tax Flood Control				
	Original Budgeted Amounts	Final Budgeted Amounts	2016 Actual Amounts	Variance with Final Budget	2015 Actual Amounts
REVENUES					
Property tax collection	\$ -	\$ -	\$ 13	\$ (13)	\$ 41
Sales tax collections	4,728,272	2,722,022	3,608,409	(886,387)	4,470,765
Interest income	27,623	27,623	-	27,623	-
Total revenues	<u>4,755,896</u>	<u>2,749,646</u>	<u>3,608,422</u>	<u>(858,777)</u>	<u>4,470,806</u>
EXPENDITURES					
General government	1,875,000	1,875,000	265,892	1,609,108	10,133
Total expenditures	<u>1,875,000</u>	<u>1,875,000</u>	<u>265,892</u>	<u>1,609,108</u>	<u>10,133</u>
Excess (deficiency) of revenues over (under) expenditures	2,880,896	874,646	3,342,530	(2,467,885)	4,460,673
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	73,140	(73,140)	-
Transfers out	(2,006,250)	-	(2,115,352)	2,115,352	(1,200,000)
Total other financing sources (uses)	<u>(2,006,250)</u>	<u>-</u>	<u>(2,042,212)</u>	<u>2,042,212</u>	<u>(1,200,000)</u>
Net change in fund balance	<u>\$ 874,646</u>	<u>\$ 874,646</u>	1,300,318	<u>\$ (425,673)</u>	3,260,673
Fund balance, January 1			11,238,809		7,141,360
Fund balance, September 30			<u>\$ 12,539,127</u>		<u>\$ 10,402,033</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, 2016
With Comparative Totals for September 30, 2015

	<u>Sidewalk</u>			
	Original & Final Budgeted Amounts	2016 Actual Amounts	Variance with Final Budget	2015 Actual Amounts
REVENUES				
Property tax collections	\$ 90,000	\$ 105,138	\$ (15,138)	\$ 109,048
Special assessment collections	-	2,588	(2,588)	1,865
Interest income	-	9	(9)	9
Total revenues	<u>90,000</u>	<u>107,735</u>	<u>(17,735)</u>	<u>110,922</u>
EXPENDITURES				
General government	90,000	-	90,000	588
Highways and streets	-	404	(404)	-
Total expenditures	<u>90,000</u>	<u>404</u>	<u>89,596</u>	<u>588</u>
Net change in fund balance	<u>\$ -</u>	107,331	<u>\$ (107,331)</u>	110,334
Fund balance, January 1		38,716		11,032
Fund balance, September 30		<u>\$ 146,047</u>		<u>\$ 121,366</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, 2016
With Comparative Totals for September 30, 2015

	<u>Street Improvements</u>				
	Original Budgeted Amounts	Final Budgeted Amounts	2016 Actual Amounts	Variance with Final Budget	2015 Actual Amounts
REVENUES					
Property tax collections	\$ -	\$ -	\$ 6,668	\$ (6,668)	\$ 447,399
Intergovernmental	-	-	827,251	(827,251)	415,389
Miscellaneous income	-	-	120	(120)	672
Total revenues	-	-	834,039	(834,039)	863,460
EXPENDITURES					
Highways and streets	2,175,000	2,828,357	1,270,701	1,557,656	2,140,778
Total expenditures	2,175,000	2,828,357	1,270,701	1,557,656	2,140,778
Excess (deficiency) of revenues over (under) expenditures	(2,175,000)	(2,828,357)	(436,662)	(2,391,695)	(1,277,318)
OTHER FINANCING SOURCES (USES)					
Transfer in	2,175,000	2,175,000	2,194,236	(19,236)	1,906,309
Transfers out	-	-	(11,600)	11,600	(1,147,338)
Total other financing sources (uses)	2,175,000	2,175,000	2,182,636	(7,636)	758,971
Net change in fund balance	<u>\$ -</u>	<u>\$ (653,357)</u>	1,745,974	<u>\$ (2,399,331)</u>	(518,347)
Fund balance, January 1			4,329,402		4,981,136
Fund balance, September 30			<u>\$ 6,075,376</u>		<u>\$ 4,462,789</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, 2016
With Comparative Totals for September 30, 2015

	Demolitions			
	Original & Final Budgeted Amounts	2016 Actual Amounts	Variance with Final Budget	2015 Actual Amounts
REVENUES				
Property tax collections	\$ 375,000	\$ 441,920	\$ (66,920)	\$ 451,296
Special assessment collections	-	4,338	(4,338)	39,617
Interest income	-	-	-	1,772
Total revenues	<u>375,000</u>	<u>446,258</u>	<u>(71,258)</u>	<u>492,685</u>
EXPENDITURES				
General government	375,000	15,368	359,632	12,279
Total expenditures	<u>375,000</u>	<u>15,368</u>	<u>359,632</u>	<u>12,279</u>
Net change in fund balance	<u>\$ -</u>	430,890	<u>\$ (430,890)</u>	480,406
Fund balance, January 1		<u>691,399</u>		<u>181,287</u>
Fund balance, September 30		<u>\$ 1,122,289</u>		<u>\$ 661,693</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, 2016
With Comparative Totals for September 30, 2015

	<u>Sales Tax Property Tax Relief - 2nd Penny</u>				
	<u>Original Budgeted Amounts</u>	<u>Final Budgeted Amounts</u>	<u>2016 Actual Amounts</u>	<u>Variance with Final Budget</u>	<u>2015 Actual Amounts</u>
REVENUES					
Sales tax collections	\$ 2,836,964	\$ 2,836,964	\$ 2,165,045	\$ 671,919	\$ 2,682,459
Total revenues	<u>2,836,964</u>	<u>2,836,964</u>	<u>2,165,045</u>	<u>671,919</u>	<u>2,682,459</u>
OTHER FINANCING SOURCES (USES)					
Transfers out	(3,957,624)	(4,226,039)	(4,315,511)	89,472	(3,395,361)
Total other financing sources (uses)	<u>(3,957,624)</u>	<u>(4,226,039)</u>	<u>(4,315,511)</u>	<u>89,472</u>	<u>(3,395,361)</u>
Net change in fund balance	<u>\$ (1,120,661)</u>	<u>\$ (1,389,076)</u>	(2,150,466)	<u>\$ 761,390</u>	(712,902)
Fund balance, January 1			<u>2,781,852</u>		<u>3,403,667</u>
Fund balance, September 30			<u>\$ 631,386</u>		<u>\$ 2,690,765</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, 2016
With Comparative Totals for September 30, 2015

	<u>Sales Tax Infrastructure</u>			
	<u>Original & Final Budgeted Amounts</u>	<u>2016 Actual Amounts</u>	<u>Variance with Final Budget</u>	<u>2015 Actual Amounts</u>
REVENUES				
Sales tax collections	\$ 3,782,618	\$ 2,886,727	\$ 895,891	\$ 3,576,613
Total revenues	<u>3,782,618</u>	<u>2,886,727</u>	<u>895,891</u>	<u>3,576,613</u>
OTHER FINANCING SOURCES (USES)				
Transfer in	-	64,735	(64,735)	-
Transfers out	(3,037,500)	(2,492,253)	(545,247)	(4,435,417)
Total other financing sources (uses)	<u>(3,037,500)</u>	<u>(2,427,518)</u>	<u>(609,982)</u>	<u>(4,435,417)</u>
Net change in fund balance	<u>\$ 745,118</u>	459,209	<u>\$ 285,909</u>	(858,804)
Fund balance, January 1		7,483,834		7,677,734
Fund balance, September 30		<u>\$ 7,943,043</u>		<u>\$ 6,818,930</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, 2016
With Comparative Totals for September 30, 2015

	Sales Tax Community Facilities				
	Original Budgeted Amounts	Final Budgeted Amounts	2016 Actual Amounts	Variance with Final Budget	2015 Actual Amounts
REVENUES					
Sales tax collections	\$ 2,836,964	\$ 2,836,964	\$ 2,165,045	\$ 671,919	\$ 2,682,460
Total revenues	<u>2,836,964</u>	<u>2,836,964</u>	<u>2,165,045</u>	<u>671,919</u>	<u>2,682,460</u>
EXPENDITURES					
Culture and recreation	2,250,000	3,193,332	2,976,030	217,302	3,143,855
Total expenditures	<u>2,250,000</u>	<u>3,193,332</u>	<u>2,976,030</u>	<u>217,302</u>	<u>3,143,855</u>
Excess (deficiency) of revenues over (under) expenditures	586,964	(356,369)	(810,985)	454,617	(461,395)
OTHER FINANCING SOURCES (USES)					
Transfer in	-	-	750,000	(750,000)	-
Transfers out	(787,500)	(787,500)	(1,537,500)	750,000	(156,167)
Total other financing sources (uses)	<u>(787,500)</u>	<u>(787,500)</u>	<u>(787,500)</u>	<u>-</u>	<u>(156,167)</u>
Net change in fund balance	<u>\$ (200,537)</u>	<u>\$ (1,143,869)</u>	<u>(1,598,485)</u>	<u>\$ 454,617</u>	<u>(617,562)</u>
Fund balance, January 1			6,669,543		7,655,275
Fund balance, September 30			<u>\$ 5,071,058</u>		<u>\$ 7,037,713</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, 2016
With Comparative Totals for September 30, 2015

CDBG - Disaster Recovery \$67.5M					
REVENUES	Original Budgeted Amounts	Final Budgeted Amounts	2016 Actual Amounts	Variance with Final Budget	2015 Actual Amounts
Intergovernmental	\$ -	\$ -	\$ 318,979	\$ (318,979)	\$ 1,786,131
Interest income	-	-	46	(46)	112
Miscellaneous	-	-	30,821	(30,821)	-
Total revenues	-	-	349,846	(349,846)	1,786,243
EXPENDITURES					
General government	-	1,294,668	341,980	952,688	1,787,391
Total expenditures	-	1,294,668	341,980	952,688	1,787,391
Excess (deficiency) of revenues over (under) expenditures	-	(1,294,668)	7,866	(1,302,534)	(1,148)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	14,102	(14,102)	1,148
Transfers out	-	-	(21,968)	(21,968)	-
Total other financing sources (uses)	-	-	(7,866)	(36,070)	1,148
Net change in fund balance	\$ -	\$ (1,294,668)	-	\$ (1,338,604)	-
Fund balance, January 1			-		-
Fund balance, September 30			<u>\$ -</u>		<u>\$ -</u>

City of Minot, North Dakota
Schedule of Revenue, Expenditures, and Changes in Fund Balance, Budget and Actual
Major Special Revenue Fund
For the Year-to-Date as of September 30, 2016
With Comparative Totals for September 30, 2015

CDBG - Disaster Recovery \$35M					
REVENUES	Original & Final Budgeted Amounts	Final Budgeted Amounts	2016 Actual Amounts	Variance with Final Budget	2015 Actual Amounts
Intergovernmental	\$ -	\$ -	\$ 482,673	\$ (482,673)	\$ 4,636,972
Miscellaneous	-	-	25,002	(25,002)	12,139
Total revenues	-	-	507,675	(507,675)	4,649,111
EXPENDITURES					
General government	1,543,232	-	507,675	(507,675)	4,649,111
Total expenditures	1,543,232	-	507,675	(507,675)	4,649,111
Net change in fund balance	<u>\$ (1,543,232)</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
Fund balance, January 1			<u>-</u>		<u>-</u>
Fund balance, September 30			<u><u>\$ -</u></u>		<u><u>\$ -</u></u>

City of Minot, North Dakota
Schedule of Revenue, Expenditures, and Changes in Fund Balance, Budget and Actual
Major Special Revenue Fund
For the Year-to-Date as of September 30, 2016
With Comparative Totals for September 30, 2015

<u>National Disaster Resilience \$74.3M</u>				
	Original & Final Budgeted Amounts	2016 Actual Amounts	Variance with Final Budget	2015 Actual Amounts
REVENUES				
Intergovernmental	\$ -	\$ 222,430	\$ (222,430)	\$ -
Miscellaneous	-	1,000	(1,000)	-
Total revenues	-	223,430	(223,430)	-
EXPENDITURES				
Economic development	-	223,430	(223,430)	-
Total expenditures	-	223,430	(223,430)	-
Net change in fund balance	<u>\$ -</u>	-	<u>\$ -</u>	-
Fund balance, January 1		-		-
Fund balance, September 30		<u>\$ -</u>		<u>\$ -</u>

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, 2016
With Comparative Totals for September 30, 2015

	Highway Debt 2016	Highway Debt 2015
ASSETS		
Cash and investments	\$ 172,477	\$ 490,732
Restricted cash and investments	721,040	518,066
Taxes receivable current	258,390	125,393
Taxes receivable delinquent	21,247	9,965
Advance to other funds	143,527	183,527
Total assets	<u>\$ 1,316,681</u>	<u>\$ 1,327,683</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	\$ 279,637	\$ 135,358
Total deferred inflows of resources	<u>279,637</u>	<u>135,358</u>
FUND BALANCE		
Nonspendable	143,527	183,527
Restricted	721,040	518,066
Assigned	172,477	490,732
Total fund balance	<u>1,037,044</u>	<u>1,192,325</u>
Total deferred inflows and fund balance	<u>\$ 1,316,681</u>	<u>\$ 1,327,683</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, 2016
With Comparative Totals for September 30, 2015

	Highway Debt 2016	Highway Debt 2015
REVENUES		
Property tax collections	\$ 2,049,237	\$ 1,330,284
Total revenues	2,049,237	1,330,284
EXPENDITURES		
Debt service		
Principal retirement	2,190,000	2,385,000
Interest and fiscal charges	355,185	386,232
Total expenditures	2,545,185	2,771,232
Excess (deficiency) of revenues over (under) expenditures	(495,948)	(1,440,948)
OTHER FINANCING SOURCES (USES)		
Transfers in	165,081	1,191,667
Transfers out	(55,628)	(51,793)
Total other financing sources (uses)	109,453	1,139,874
Net change in fund balance	(386,495)	(301,074)
Fund balance, January 1	1,423,539	1,493,399
Fund balance, September 30	\$ 1,037,044	\$ 1,192,325

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, 2016
With Comparative Totals for September 30, 2015

	Highway Debt				
	Original Budgeted Amounts	Final Budgeted Amounts	2016 Actual Amounts	Variance with Final Budget	2015 Actual Amounts
REVENUES					
Property tax collections	\$ 644,567	\$ 1,765,414	\$ 2,049,237	\$ (283,823)	\$ 1,330,284
Total revenues	<u>644,567</u>	<u>1,765,414</u>	<u>2,049,237</u>	<u>(283,823)</u>	<u>1,330,284</u>
EXPENDITURES					
General government	111,092	111,092	-	111,092	-
Debt service					
Principal retirement	1,590,938	1,590,938	2,190,000	(599,063)	2,385,000
Interest and fiscal charges	257,829	256,894	355,185	(98,291)	386,232
Total expenditures	<u>1,959,858</u>	<u>1,958,923</u>	<u>2,545,185</u>	<u>(586,262)</u>	<u>2,771,232</u>
Excess (deficiency) of revenues over (under) expenditures	(1,315,292)	(193,509)	(495,948)	302,439	(1,440,948)
OTHER FINANCING SOURCES (USES)					
Transfers in	1,315,292	194,444	165,081	29,363	1,191,667
Transfers out	-	-	(55,628)	55,628	(51,793)
Total other financing sources (uses)	<u>1,315,292</u>	<u>194,444</u>	<u>109,453</u>	<u>84,991</u>	<u>1,139,874</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 935</u>	<u>(386,495)</u>	<u>\$ 387,430</u>	<u>(301,074)</u>
Fund balance, January 1			1,423,539		1,493,399
Fund balance, September 30			<u>\$ 1,037,044</u>		<u>\$ 1,192,325</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)

Sertoma Sports Complex - To account for resources used in construction of athletic facilities within the City. The City's share of funding is provided by private donations, tournament and user fees.

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.

Storm Sewer Development - To account for the resources used towards the construction of new storm sewer districts within the City of Minot. Funding is provided by a monthly charge on user water bills.

Community Development Block Grant and Economic Development Administration – To account for capital resources used toward the intermodal park. Funding is provided by the Community Development Block Grants and the Economic Development Administration.

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, 2016
With Comparative Totals for September 30, 2015

	Sertoma Sports Complex	Special Assessment Capital	Fire Equipment	Storm Sewer Development
ASSETS				
Cash and investments	\$ -	\$ 135,417	\$ 412,382	\$ 8,974,631
Restricted cash and investments	-	-	-	-
Taxes receivable current	-	-	19,649	-
Taxes receivable delinquent	-	-	610	-
Accounts receivable	-	-	-	80,921
Due from other funds	-	-	-	-
Intergovernmental receivable	-	275,926	-	-
Total assets	<u>\$ -</u>	<u>\$ 411,343</u>	<u>\$ 432,641</u>	<u>\$ 9,055,552</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 488	\$ -
Due to other funds	-	-	-	-
Advance from other funds	-	-	-	5,159,421
Total liabilities	<u>-</u>	<u>-</u>	<u>488</u>	<u>5,159,421</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	20,259	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>20,259</u>	<u>-</u>
FUND BALANCE				
Restricted	-	-	-	-
Assigned	-	411,343	411,894	3,896,131
Unassigned	-	-	-	-
Total fund balance	<u>-</u>	<u>411,343</u>	<u>411,894</u>	<u>3,896,131</u>
Total liabilities, inflows and fund balance	<u>\$ -</u>	<u>\$ 411,343</u>	<u>\$ 432,641</u>	<u>\$ 9,055,552</u>

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Capital Project Funds
September 30, 2016
With Comparative Totals for September 30, 2015

	CDBG and EDA	Equipment Purchase	Flood Control Capital	Total 2016	Total 2015
ASSETS					
Cash and investments	\$ -	\$ 1,046,976	\$ -	\$ 10,569,406	\$ 8,629,538
Restricted cash and investments	-	-	633,159	633,159	148,879
Taxes receivable current	-	156,380	-	176,029	52,218
Taxes receivable delinquent	-	26,084	-	26,694	28,943
Accounts receivable	-	-	-	80,921	75,885
Due from other funds	-	-	-	-	106,003
Intergovernmental receivable	-	-	-	275,926	498,746
Total assets	<u>\$ -</u>	<u>\$ 1,229,440</u>	<u>\$ 633,159</u>	<u>\$ 11,762,135</u>	<u>\$ 9,540,212</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 488	\$ 22
Due to other funds	-	-	-	-	106,003
Advance from other funds	-	-	-	5,159,421	4,964,195
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,159,909</u>	<u>5,070,220</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	182,464	-	202,723	81,161
Total deferred inflows of resources	<u>-</u>	<u>182,464</u>	<u>-</u>	<u>202,723</u>	<u>81,161</u>
FUND BALANCE					
Restricted	-	-	633,159	633,159	148,879
Assigned	-	1,046,976	-	5,766,344	4,345,977
Unassigned	-	-	-	-	(106,025)
Total fund balance	<u>-</u>	<u>1,046,976</u>	<u>633,159</u>	<u>6,399,503</u>	<u>4,388,831</u>
Total liabilities, inflows and fund balance	<u>\$ -</u>	<u>\$ 1,229,440</u>	<u>\$ 633,159</u>	<u>\$ 11,762,135</u>	<u>\$ 9,540,212</u>

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Project Funds
For the Year-to-Date as of September 30, 2016
With Comparative Totals for September 30, 2015

	Sertoma Sports Complex	Special Assessment Capital	Fire Equipment	Storm Sewer Development
REVENUES				
Property tax collections	\$ -	\$ -	\$ 155,107	\$ -
Intergovernmental	-	426,260	-	-
Charges for services	-	-	-	919,535
Contract revenue	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>426,260</u>	<u>155,107</u>	<u>919,535</u>
EXPENDITURES				
Capital outlay				
Contracted work	-	1,150,130	-	-
Equipment	-	-	895,990	-
Legal	-	-	-	-
Other	-	100,325	60	-
Acquisitions	-	-	-	-
Engineering	-	107,412	-	-
Debt retirement				
Interest and fiscal charges	-	-	-	145,670
Total expenditures	<u>-</u>	<u>1,357,867</u>	<u>896,050</u>	<u>145,670</u>
Excess (deficiency) of revenues over (under) expenditures	-	(931,607)	(740,943)	773,865
OTHER FINANCING SOURCES (USES)				
Sale of City property	-	-	-	-
Transfers in	-	127,981	686,750	-
Transfers out	(6,642)	-	(15,250)	-
Total other financing sources (uses)	<u>(6,642)</u>	<u>127,981</u>	<u>671,500</u>	<u>-</u>
Net change in fund balance	(6,642)	(803,626)	(69,443)	773,865
Fund balance, January 1	6,642	1,214,969	481,337	3,122,266
Fund balance (deficit), September 30	<u>\$ -</u>	<u>\$ 411,343</u>	<u>\$ 411,894</u>	<u>\$ 3,896,131</u>

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Project Funds
For the Year-to-Date as of September 30, 2016
With Comparative Totals for September 30, 2015

	CDBG and EDA	Equipment Purchase	Flood Control Capital	Total 2016	Total 2015
REVENUES					
Property tax collections	\$ -	\$ 1,235,392	\$ -	\$ 1,390,499	\$ 592,139
Intergovernmental	-	146,229	-	572,489	1,341,499
Charges for services	-	-	-	919,535	899,677
Contract revenue	-	-	-	-	573,592
Miscellaneous	-	28,325	-	28,325	6,000
Total revenues	-	1,409,946	-	2,910,848	3,412,907
EXPENDITURES					
Capital outlay					
Contracted work	-	56,794	147,752	1,354,676	2,743,073
Equipment	-	1,325,342	-	2,221,332	1,830,782
Legal	-	-	2,105	2,105	-
Other	-	7,329	7,917	115,631	120,718
Acquisitions	-	-	114,000	114,000	-
Engineering	-	2,803	1,716,906	1,827,121	386,379
Debt retirement					
Interest and fiscal charges	-	-	-	145,670	128,520
Total expenditures	-	1,392,268	1,988,680	5,780,535	5,209,472
Excess (deficiency) of revenues over (under) expenditures	-	17,678	(1,988,680)	(2,869,687)	(1,796,565)
OTHER FINANCING SOURCES (USES)					
Sale of City property	-	76,440	-	76,440	77,815
Transfers in	-	336,028	2,110,168	3,260,927	2,477,299
Transfers out	(148,879)	(8,933)	(386,486)	(566,190)	(212,302)
Total other financing sources (uses)	(148,879)	403,535	1,723,682	2,771,177	2,342,812
Net change in fund balance	(148,879)	421,213	(264,998)	(98,510)	546,247
Fund balance, January 1	148,879	625,763	898,157	6,498,013	3,842,584
Fund balance (deficit), September 30	\$ -	\$ 1,046,976	\$ 633,159	\$ 6,399,503	\$ 4,388,831

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, 2016
With Comparative Totals for September 30, 2015

	<u>Fire Equipment</u>				
	<u>Original Budgeted Amounts</u>	<u>Final Budgeted Amounts</u>	<u>2016 Actual Amounts</u>	<u>Variance with Final Budget</u>	<u>2015 Actual Amounts</u>
REVENUES					
Property tax collections	\$ 134,250	\$ 134,250	\$ 155,107	\$ (20,857)	\$ 79,818
Intergovernmental	-	-	-	-	7,241
Total revenues	<u>134,250</u>	<u>134,250</u>	<u>155,107</u>	<u>(20,857)</u>	<u>87,059</u>
EXPENDITURES					
Capital outlay					
Contracted work	-	-	-	-	360,872
Equipment	813,375	1,156,193	895,990	260,203	283,818
Other	-	-	60	(60)	-
Engineering	-	-	-	-	7,754
Total expenditures	<u>813,375</u>	<u>1,156,193</u>	<u>896,050</u>	<u>260,143</u>	<u>652,444</u>
Excess (deficiency) of revenues over (under) expenditures	(679,125)	(1,021,943)	(740,943)	(281,000)	(565,385)
OTHER FINANCING SOURCES (USES)					
Transfers in	679,125	656,250	686,750	(30,500)	303,251
Transfers out	-	-	(15,250)	15,250	(117,299)
Total other financing sources (uses)	<u>679,125</u>	<u>656,250</u>	<u>671,500</u>	<u>(15,250)</u>	<u>185,952</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (365,693)</u>	<u>(69,443)</u>	<u>\$ (296,250)</u>	<u>(379,433)</u>
Fund balance, January 1			481,337		793,739
Fund balance, September 30			<u>\$ 411,894</u>		<u>\$ 414,306</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, 2016
With Comparative Totals for September 30, 2015

	<u>Equipment Purchase</u>				
	<u>Original Budgeted Amounts</u>	<u>Final Budgeted Amounts</u>	<u>2016 Actual Amounts</u>	<u>Variance with Final Budget</u>	<u>2015 Actual Amounts</u>
REVENUES					
Property tax collections	\$1,068,446	\$ 1,072,898	\$ 1,235,392	\$ (162,494)	\$ 512,321
Intergovernmental	300,000	364,830	146,229	218,601	1,334,258
Miscellaneous	-	5,961	28,325	(22,364)	6,000
Total revenues	<u>1,368,446</u>	<u>1,443,689</u>	<u>1,409,946</u>	<u>33,743</u>	<u>1,852,579</u>
EXPENDITURES					
Capital outlay					
Contracted work	-	-	56,794	(56,794)	998,629
Equipment	1,841,741	2,545,573	1,325,342	1,220,231	1,546,964
Other	-	-	7,329	(7,329)	104,965
Engineering	-	-	2,803	(2,803)	2,709
Total expenditures	<u>1,841,741</u>	<u>2,545,573</u>	<u>1,392,268</u>	<u>1,153,305</u>	<u>2,653,267</u>
Excess (deficiency) of revenues over (under) expenditures	(473,295)	(1,101,884)	17,678	(1,119,562)	(800,688)
OTHER FINANCING SOURCES (USES)					
Sale of City property	56,250	56,250	76,440	(20,190)	77,815
Transfers in	417,045	417,045	336,028	81,017	812,547
Transfers out	-	-	(8,933)	8,933	(95,003)
Total other financing sources (uses)	<u>473,295</u>	<u>473,295</u>	<u>403,535</u>	<u>69,760</u>	<u>795,359</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (628,589)</u>	421,213	<u>\$ (1,049,802)</u>	(5,329)
Fund balance, January 1			625,763		1,001,190
Fund balance, September 30			<u>\$ 1,046,976</u>		<u>\$ 995,861</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, 2016
With Comparative Totals for September 30, 2015

	Flood Control Capital				
	Original Budgeted Amounts	Final Budgeted Amounts	2016 Actual Amounts	Variance with Final Budget	2015 Actual Amounts
REVENUES					
Sales tax collections	\$ -	\$ 2,006,250	\$ -	\$ -	\$ -
Total revenues	-	2,006,250	-	-	-
EXPENDITURES					
Capital outlay					
Contracted work	-	2,241,471	147,752	2,093,719	-
Legal	-	-	2,105	(2,105)	-
Other	-	-	7,917	(7,917)	-
Acquisitions	-	-	114,000	(114,000)	-
Engineering	-	-	1,716,906	(1,716,906)	-
Total expenditures	-	2,241,471	1,988,680	252,791	-
Excess (deficiency) of revenues over (under) expenditures	-	(235,221)	(1,988,680)	(252,791)	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	2,110,168	(2,110,168)	-
Transfers out	-	-	(386,486)	386,486	-
Total other financing sources (uses)	-	-	1,723,682	(1,723,682)	-
Net change in fund balance	\$ -	\$ (235,221)	(264,998)	\$ (1,976,473)	-
Fund balance, January 1			898,157		-
Fund balance, September 30			<u>\$ 633,159</u>		<u>\$ -</u>

City of Minot, North Dakota
Nonmajor Enterprise Funds

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

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

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

City of Minot, North Dakota
Combining Statement of Net Position
Nonmajor Proprietary Funds
September 30, 2016
With Comparative Totals for September 30, 2015

	<u>Nonmajor Business-Type Activities</u>		<u>Total Nonmajor Proprietary Funds 2016</u>	<u>Total Nonmajor Proprietary Funds 2015</u>
	<u>Cemetery</u>	<u>Parking Authority</u>		
ASSETS				
Current				
Cash and cash equivalents	\$ 264,907	\$ 211,207	\$ 476,114	\$ 492,894
Restricted cash and cash equivalents	-	-	-	14,209
Taxes receivable current	31,125	-	31,125	14,548
Taxes receivable delinquent	2,547	-	2,547	1,107
Accounts receivable	18,882	-	18,882	8,015
Intergovernmental receivable	339	-	339	339
Prepaid	7	-	7	94
Total current assets	<u>317,807</u>	<u>211,207</u>	<u>529,014</u>	<u>531,206</u>
Noncurrent assets				
Other assets - capital credits	2,043	1,374	3,417	3,341
Capital assets				
Land	179,504	136,397	315,901	315,901
Buildings	150,885	-	150,885	150,885
Equipment	293,830	342,867	636,697	629,905
Infrastructure	465,159	17,228	482,387	344,147
Construction in progress	-	-	-	32
Total capital assets	<u>1,089,378</u>	<u>496,492</u>	<u>1,585,870</u>	<u>1,440,870</u>
Less-accumulated depreciation	<u>(401,703)</u>	<u>(341,466)</u>	<u>(743,169)</u>	<u>(689,776)</u>
Net capital assets	<u>687,675</u>	<u>155,026</u>	<u>842,701</u>	<u>751,094</u>
Total assets	<u>1,007,525</u>	<u>367,607</u>	<u>1,375,132</u>	<u>1,285,641</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources related to pension	64,150	-	64,150	-
Total deferred outflows of resources	<u>64,150</u>	<u>-</u>	<u>64,150</u>	<u>-</u>
LIABILITIES				
Current liabilities				
Accounts payable	980	-	980	1,135
Accrued salaries payable	10,320	-	10,320	9,411
Total current liabilities	<u>11,300</u>	<u>-</u>	<u>11,300</u>	<u>10,546</u>
Long-term liabilities				
Customer deposits	-	600	600	600
Net pension liability	501,921	-	501,921	-
Total long-term liabilities	<u>501,921</u>	<u>600</u>	<u>502,521</u>	<u>600</u>
Total liabilities	<u>513,221</u>	<u>600</u>	<u>513,821</u>	<u>11,146</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related to pension	38,579	-	38,579	-
Total deferred inflows of resources	<u>38,579</u>	<u>-</u>	<u>38,579</u>	<u>-</u>
NET POSITION				
Invested in capital assets, net of related debt	687,675	155,026	842,701	751,094
Restricted for fountain, entrance, memorials	-	-	-	14,209
Unrestricted net position	<u>(167,800)</u>	<u>211,981</u>	<u>44,181</u>	<u>509,192</u>
Total net position	<u>\$ 519,875</u>	<u>\$ 367,007</u>	<u>\$ 886,882</u>	<u>\$ 1,274,495</u>

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, 2016
With Comparative Totals for September 30, 2015

	<u>Nonmajor Business-Type Activities</u>		<u>Total Nonmajor Proprietary Funds 2016</u>	<u>Total Nonmajor Proprietary Funds 2015</u>
	<u>Cemetery</u>	<u>Parking Authority</u>		
OPERATING REVENUES				
Charges for services	\$ 225,597	\$ 36,436	\$ 262,033	\$ 261,751
Total operating revenues	<u>225,597</u>	<u>36,436</u>	<u>262,033</u>	<u>261,751</u>
OPERATING EXPENSES				
Salaries	194,876	14,129	209,005	218,370
Employee benefits	85,020	3,535	88,555	80,256
Professional services	110	-	110	92
Property services	15,713	3,520	19,233	22,285
Purchased services	4,471	995	5,466	11,447
Supplies	12,471	1,515	13,986	18,486
Sundry	28,756	3,973	32,729	23,546
Depreciation	31,255	7,172	38,427	46,368
Total operating expenses	<u>372,672</u>	<u>34,839</u>	<u>407,511</u>	<u>420,850</u>
Operating income (loss)	(147,075)	1,597	(145,478)	(159,099)
NON-OPERATING REVENUES (EXPENSES)				
Property tax collections	275,723	-	275,723	166,575
Miscellaneous income (expense)	3,265	942	4,207	2,762
Total non-operating revenues (expenses)	<u>278,988</u>	<u>942</u>	<u>279,930</u>	<u>169,337</u>
Income (loss) before contributions and transfers	131,913	2,539	134,452	10,238
Transfers in	7,081	-	7,081	-
Transfers out	-	-	-	(75,026)
Total contributions and transfers	<u>7,081</u>	<u>-</u>	<u>7,081</u>	<u>(75,026)</u>
Change in net position	138,994	2,539	141,533	(64,788)
Net position, January 1	380,881	364,468	745,349	1,339,283
Net position, September 30	<u>\$ 519,875</u>	<u>\$ 367,007</u>	<u>\$ 886,882</u>	<u>\$ 1,274,495</u>

City of Minot, North Dakota
Combining Statement of Cash Flows
Nonmajor Proprietary Funds
For the Year-to-Date as of September 30, 2016
With Comparative Totals for September 30, 2015

	<u>Nonmajor Business-Type Activities</u>		<u>Total Nonmajor Proprietary Funds 2016</u>	<u>Total Nonmajor Proprietary Funds 2015</u>
	<u>Cemetery</u>	<u>Parking Authority</u>		
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 198,313	\$ 39,362	\$ 237,675	\$ 250,764
Payments to suppliers	(63,392)	(11,508)	(74,900)	(83,547)
Payments to employees	(294,016)	(18,526)	(312,542)	(329,383)
Due from other agencies	30	(20)	10	(1,070)
Net cash provided (used) by operating activities	<u>(159,065)</u>	<u>9,308</u>	<u>(149,757)</u>	<u>(163,236)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Taxes received	278,988	942	279,930	169,337
Transfers in	7,081	-	7,081	-
Transfers out	-	-	-	(75,026)
Net cash provided (used) by noncapital financing activities	<u>286,069</u>	<u>942</u>	<u>287,011</u>	<u>94,311</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	(142,427)	-	(142,427)	(31,766)
Net cash provided (used) by capital and related financing activities	<u>(142,427)</u>	<u>-</u>	<u>(142,427)</u>	<u>(31,766)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Net increase (decrease) in cash and cash equivalents	(15,423)	10,250	(5,173)	(100,691)
Cash and investments, January 1	280,330	200,957	481,287	607,794
Cash and investments, September 30	<u>\$ 264,907</u>	<u>\$ 211,207</u>	<u>\$ 476,114</u>	<u>\$ 507,103</u>
Cash and cash equivalents are comprised of the following:				
Cash and cash equivalents	\$ 264,907	\$ 211,207	\$ 476,114	\$ 492,894
Restricted cash and cash equivalents	-	-	-	14,209
Total cash and equivalents on the Statement of Net Position	<u>\$ 264,907</u>	<u>\$ 211,207</u>	<u>\$ 476,114</u>	<u>\$ 507,103</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (147,075)	\$ 1,597	\$ (145,478)	\$ (159,099)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation expense	31,255	7,172	38,427	46,368
Change in assets and liabilities:				
Taxes receivable	(22,931)	-	(22,931)	(12,249)
Receivables, net	(4,440)	2,856	(1,584)	1,236
Intergovernmental receivable	86	-	86	648
Prepaid	87	70	157	26
Accounts payable	(1,871)	(1,505)	(3,376)	(7,691)
Accrued salaries payable	6,701	(862)	5,839	(6,440)
Accrued interest payable	(20,821)	-	(20,821)	(24,317)
Other assets	(56)	(20)	(76)	(1,718)
Net cash provided (used) by operating activities	<u>\$ (159,065)</u>	<u>\$ 9,308</u>	<u>\$ (149,757)</u>	<u>\$ (163,236)</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, 2016
With Comparative Totals for September 30, 2015

	Central Garage	Self Insurance	Total Internal Service Funds 2016	Total Internal Service Funds 2015
ASSETS				
Cash and investments	\$ 213,951	\$ 2,172,660	\$ 2,386,611	\$ 2,091,028
Accounts receivable	253	-	253	5,685
Inventory	330,050	-	330,050	321,807
Other assets - capital credits	2,232	-	2,232	2,232
Prepaid	-	3,150	3,150	-
Total assets	546,486	2,175,810	2,722,296	2,420,752
LIABILITIES				
Accounts payable	23,419	3,150	26,569	17,846
Total liabilities	23,419	3,150	26,569	17,846
NET POSITION				
Unrestricted	523,067	2,172,660	2,695,727	2,402,906
Total net position	\$ 523,067	\$ 2,172,660	\$ 2,695,727	\$ 2,402,906

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, 2016
With Comparative Totals for September 30, 2015

	Central Garage	Self Insurance	Total Internal Service Funds 2016	Total Internal Service Funds 2015
OPERATING REVENUES				
Sales	\$ 532,855	\$ -	\$ 532,855	\$ 719,764
Cost of goods sold	(532,203)	-	(532,203)	(666,943)
Gross margin	652	-	652	52,821
Charges for services				
Employer	-	1,901,489	1,901,489	1,626,026
Employee	-	553,484	553,484	469,564
Total operating revenues	652	2,454,973	2,455,625	2,148,411
OPERATING EXPENSES				
Supplies	1,072	-	1,072	-
Insurance claims	-	2,175,196	2,175,196	1,812,784
Total operating expenses	1,072	2,175,196	2,176,268	1,812,784
Operating income (loss)	(420)	279,777	279,357	335,627
NON-OPERATING REVENUES (EXPENSES)				
Miscellaneous income (expense)	(46,957)	(3,407)	(50,364)	44,000
Total non-operating revenues (expenses)	(46,957)	(3,407)	(50,364)	44,000
Change in net position	(47,377)	276,370	228,993	379,627
Net position, January 1	570,444	1,896,290	2,466,734	2,023,279
Net position, September 30	\$ 523,067	\$ 2,172,660	\$ 2,695,727	\$ 2,402,906

City of Minot, North Dakota
Combining Statement of Cash Flows
Internal Service Funds
For the Year-to-Date as of September 30, 2016
With Comparative Totals for September 30, 2015

	Central Garage	Self Insurance	Total Internal Service Funds 2016	Total Internal Service Funds 2015
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 520,299	\$ 2,457,074	\$ 2,977,373	\$ 2,844,809
Payments to suppliers	(513,983)	(2,334,483)	(2,848,466)	(2,572,499)
Net cash provided (used) by operating activities	<u>6,316</u>	<u>122,591</u>	<u>128,907</u>	<u>272,310</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Internal activity - payments from other funds	(46,957)	(3,407)	(50,364)	-
Internal activity - payments to other funds	-	-	-	44,000
Net cash provided (used) by noncapital financing activities	<u>(46,957)</u>	<u>(3,407)</u>	<u>(50,364)</u>	<u>44,000</u>
Net increase in cash and cash equivalents	(40,641)	119,184	78,543	316,310
Cash and investments, January 1	254,592	2,053,476	2,308,068	1,774,718
Cash and investments, September 30	<u>\$ 213,951</u>	<u>\$ 2,172,660</u>	<u>\$ 2,386,611</u>	<u>\$ 2,091,028</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (420)	\$ 279,777	\$ 279,357	\$ 335,627
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Change in assets and liabilities				
Receivables, net	4,985	2,101	7,086	901
Inventory	(17,541)	-	(17,541)	28,554
Prepaid	-	(3,150)	(3,150)	2,850
Accounts payable	19,292	(13,210)	6,082	13,447
Insurance claims payable	-	(142,927)	(142,927)	(109,069)
Net cash provided (used) by operating activities	<u>\$ 6,316</u>	<u>\$ 122,591</u>	<u>\$ 128,907</u>	<u>\$ 272,310</u>

City of Minot, North Dakota Trust and Agency Funds

TRUST FUNDS - A pension trust fund is a fund made up of money contributed to by both the employer and the employee for pension benefits. A trustee administers the funds and invests the money, collects the earnings and interest and distributes the benefits. Additional information is provided below for some of the major funds in this category.

City Employee Pension - Arrangement for the provision of pension benefits in which all assets accumulated for the payment of benefits may legally be used to pay benefits (including refunds of member contributions) to any of the plan members or beneficiaries, as defined by the terms of the plan.

OPEB - Other Postemployment Benefits include postemployment healthcare benefits, regardless of the type of plan that provides them, and all postemployment benefits provided separately from a pension plan, excluding benefits defined as termination offers and benefits.

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 Fiduciary Net Position
Fiduciary Funds
September 30, 2016
With Comparative Totals for September 30, 2015

	Pension Trust	OPEB Trust	Total Fiduciary Funds 2016	Total Fiduciary Funds 2015
ASSETS				
Cash and cash equivalents	\$ 13,908	\$ -	\$ 13,908	\$ 197,521
Investments				
Money market	165,596	12,293	177,889	52,041
Equity/stocks	35,857,276	665,372	36,522,648	33,619,676
Fixed income	24,328,499	414,764	24,743,263	22,767,449
Alternative	3,880,852	75,264	3,956,116	4,433,381
Total investments	64,232,223	1,167,693	65,399,916	60,872,547
Taxes receivable delinquent	14,312	-	14,312	32,409
Due from other funds	147,222	-	147,222	-
Total assets	64,407,665	1,167,693	65,575,358	61,102,477
LIABILITIES				
Due to other funds	-	147,222	147,222	109,817
Total liabilities	-	147,222	147,222	109,817
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	14,312	-	14,312	32,409
NET POSITION				
Restricted for pension benefits	64,393,353	-	64,393,353	59,937,245
Restricted for OPEB benefits	-	1,020,471	1,020,471	1,023,006
Total net position	\$ 64,393,353	\$ 1,020,471	\$ 65,413,824	\$ 60,960,251

City of Minot, North Dakota
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year-to-Date as of September 30, 2016
With Comparative Totals for September 30, 2015

	Pension Trust	OPEB Trust	Total Fiduciary Funds 2016	Total Fiduciary Funds 2015
ADDITIONS				
Contributions				
Employer	\$ 3,660,531	\$ 40,568	\$ 3,701,099	\$ 3,220,962
Employee	1,824,534	365,318	2,189,852	2,327,452
Total contributions	<u>5,485,065</u>	<u>405,886</u>	<u>5,890,951</u>	<u>5,548,414</u>
Investment income				
Interest and dividends	1,102,053	11,366	1,113,419	981,301
Net increase (decrease) in the fair value of investments	3,044,632	46,160	3,090,792	(3,688,748)
Total investment income	<u>4,146,685</u>	<u>57,526</u>	<u>4,204,211</u>	<u>(2,707,447)</u>
Less investment expense	112,996	2,099	115,095	121,533
Net investment income	<u>4,033,689</u>	<u>55,427</u>	<u>4,089,116</u>	<u>(2,828,980)</u>
Total additions	<u>9,518,754</u>	<u>461,313</u>	<u>9,980,067</u>	<u>2,719,434</u>
DEDUCTIONS				
Benefits paid to plan member and beneficiaries	5,808,939	-	5,808,939	5,445,363
Refunds paid to plan member and beneficiaries	311,610	-	311,610	378,585
Retiree claims	-	360,767	360,767	299,057
Third party premiums	-	149,374	149,374	147,229
Administrative expenses	163,702	2,400	166,102	189,764
Total deductions	<u>6,284,251</u>	<u>512,541</u>	<u>6,796,792</u>	<u>6,459,998</u>
Change in net position	3,234,503	(51,228)	3,183,275	(3,740,564)
Net position, January 1	61,158,850	1,071,699	62,230,549	64,700,815
Net position, September 30	<u>\$ 64,393,353</u>	<u>\$ 1,020,471</u>	<u>\$ 65,413,824</u>	<u>\$ 60,960,251</u>

City of Minot, North Dakota
Combining Statement of Net Position
Agency Funds
September 30, 2016
With Comparative Totals for September 30, 2015

	Payroll Deductions	Employer Social Security	Hotel/ Motel Tax	CDBG/ EDA	Total Agency Funds 2016	Total Agency Funds 2015
ASSETS						
Cash and investments	\$ 176,160	\$ -	\$ 235,240	\$ -	\$ 411,400	\$ 143,607
Taxes receivable delinquent	-	608	-	-	608	1,309
Accounts receivable	-	-	304	-	304	-
Intergovernmental receivable	-	-	-	1,097	1,097	5,379
Due from other funds	-	-	-	-	-	114,878
Total assets	<u>\$ 176,160</u>	<u>\$ 608</u>	<u>\$ 235,544</u>	<u>\$ 1,097</u>	<u>\$ 413,409</u>	<u>\$ 265,173</u>
LIABILITIES						
Accounts payable	\$ 176,160	\$ 608	\$ 235,544	\$ 1,097	\$ 413,409	\$ 260,112
Due to other funds	-	-	-	-	-	5,061
Total liabilities	<u>\$ 176,160</u>	<u>\$ 608</u>	<u>\$ 235,544</u>	<u>\$ 1,097</u>	<u>\$ 413,409</u>	<u>\$ 265,173</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, 2016
With Comparative Totals for September 30, 2015

	Beginning	Additions	Deletions	Ending
PAYROLL DEDUCTIONS				
Assets				
Cash and investments	\$ 308,653	\$ 5,116,893	\$ 5,249,386	\$ 176,160
Accounts receivable	398	436	834	-
Total assets	<u>\$ 309,051</u>	<u>\$ 5,117,329</u>	<u>\$ 5,250,220</u>	<u>\$ 176,160</u>
Liabilities				
Accounts payable	\$ 309,051	\$ 625,065	\$ 492,174	\$ 176,160
Total liabilities	<u>\$ 309,051</u>	<u>\$ 625,065</u>	<u>\$ 492,174</u>	<u>\$ 176,160</u>
EMPLOYER SOCIAL SECURITY				
Assets				
Cash and investments	\$ -	\$ 512	\$ 512	\$ -
Taxes receivable delinquent	1,015	16	423	608
Intergovernmental receivable	14	721	735	-
Total assets	<u>\$ 1,029</u>	<u>\$ 1,249</u>	<u>\$ 1,670</u>	<u>\$ 608</u>
Liabilities				
Accounts payable	\$ 1,029	\$ -	\$ (421)	\$ 608
Total liabilities	<u>\$ 1,029</u>	<u>\$ -</u>	<u>\$ (421)</u>	<u>\$ 608</u>
HOTEL/MOTEL TAX				
Assets				
Cash and investments	\$ 95,773	\$ 685,280	\$ 545,813	\$ 235,240
Accounts receivable	80,007	643,561	723,264	304
Intergovernmental receivable	2,090	-	2,090	-
Due from other funds	265	(265)	-	-
Total assets	<u>\$ 178,135</u>	<u>\$ 1,328,576</u>	<u>\$ 1,271,167</u>	<u>\$ 235,544</u>
Liabilities				
Accounts payable	\$ 178,135	\$ 604,064	\$ 661,473	\$ 235,544
Total liabilities	<u>\$ 178,135</u>	<u>\$ 604,064</u>	<u>\$ 661,473</u>	<u>\$ 235,544</u>
CDBG/EDA				
Assets				
Cash and investments	\$ -	\$ 68,802	\$ 68,802	\$ -
Intergovernmental receivable	22,739	41,448	63,090	1,097
Total assets	<u>\$ 22,739</u>	<u>\$ 110,250</u>	<u>\$ 131,892</u>	<u>\$ 1,097</u>
Liabilities				
Accounts payable	\$ 22,474	\$ 54,295	\$ 32,918	\$ 1,097
Due to other funds	265	-	(265)	-
Total liabilities	<u>\$ 22,739</u>	<u>\$ 54,295</u>	<u>\$ 32,653</u>	<u>\$ 1,097</u>
TOTAL SEPTEMBER 30, 2016				
Assets				
Cash and investments	\$ 404,426	\$ 5,871,487	\$ 5,864,513	\$ 411,400
Taxes receivable delinquent	1,015	16	423	608
Accounts receivable	80,405	643,997	724,098	304
Intergovernmental receivable	24,843	42,169	65,915	1,097
Due from other funds	265	(265)	-	-
Total assets	<u>\$ 510,954</u>	<u>\$ 6,557,404</u>	<u>\$ 6,654,949</u>	<u>\$ 413,409</u>
Liabilities				
Accounts payable	\$ 510,689	\$ 1,283,424	\$ 1,186,144	\$ 413,409
Due to other funds	265	-	(265)	-
Total liabilities	<u>\$ 510,954</u>	<u>\$ 1,283,424</u>	<u>\$ 1,185,879</u>	<u>\$ 413,409</u>
TOTAL SEPTEMBER 30, 2015				
Assets				
Cash and investments	\$ 37,107	\$ 9,030,068	\$ 8,923,568	\$ 143,607
Taxes receivable delinquent	4,085	2	2,778	1,309
Accounts receivable	127,805	999,324	1,127,129	-
Intergovernmental receivable	621,851	2,793,693	3,410,165	5,379
Due to other funds	227,474	(112,596)	-	114,878
Total assets	<u>\$ 1,018,322</u>	<u>\$ 12,710,491</u>	<u>\$ 13,463,640</u>	<u>\$ 265,173</u>
Liabilities				
Accounts payable	\$ 1,016,912	\$ 2,139,687	\$ 1,382,887	\$ 260,112
Due to other funds	1,410	-	3,651	5,061
Total liabilities	<u>\$ 1,018,322</u>	<u>\$ 2,139,687</u>	<u>\$ 1,386,538</u>	<u>\$ 265,173</u>

City of Minot, North Dakota
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedule by Source September 30, 2016 and 2015

GOVERNMENTAL FUNDS CAPITAL ASSETS	2016	2015
Land	\$ 42,684,585	\$ 32,582,539
Buildings	14,646,808	14,913,448
Equipment	23,005,805	19,858,092
Infrastructure	230,012,297	180,674,665
Intangible assets	598,329	598,329
Books	3,330,862	3,794,171
Construction in progress	42,690,616	29,974,951
Total governmental funds capital assets	<u>\$ 356,969,302</u>	<u>\$ 282,396,195</u>

INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE

Capital project funds		
General obligation bonds and levies	\$ 27,587,818	\$ 21,153,110
Revenue bonds	3,554,141	3,554,141
Sales tax	21,255,684	18,680,011
Federal grants	109,793,141	90,121,056
State grants	28,592,151	21,556,691
County grants	1,216,423	1,216,423
Contributions from others	116,394,745	81,444,537
General fund	27,697,300	24,588,029
Special revenue	17,620,762	17,390,901
Urban renewal	465,739	465,739
Enterprise fund	2,791,398	2,225,558
Total governmental funds capital assets	<u>\$ 356,969,302</u>	<u>\$ 282,396,195</u>

City of Minot, North Dakota
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
September 30, 2016
With Comparative Totals for September 30, 2015

FUNCTION AND ACTIVITY	Land	Buildings	Equipment	Infrastructure	Intangible Assets	Books	Construction in Process	2016	2015
General Government	\$ 49,374	\$ 3,429,528	\$ 301,204	\$ 305,527	\$ -	\$ -	\$ 28,831	\$ 4,114,464	\$ 4,060,815
Civic center/property maintenance	-	-	7,999	-	-	-	-	7,999	7,999
Clerk	-	-	26,888	-	-	-	-	26,888	26,888
Finance	-	-	214,034	-	220,899	-	64	434,997	429,597
Information technology	-	-	95,718	-	32,500	-	-	128,218	105,579
Assessor	-	-	416,024	-	-	-	-	416,024	793,868
Engineering	-	-	275,079	-	33,000	-	-	308,079	287,988
Inspection	-	-	922,376	5,217,331	-	-	16,992	6,156,699	3,443,367
Traffic control	-	1,432,856	112,458	-	-	-	-	1,545,314	1,530,039
Public works	40,826,180	119,423	1,498,523	5,886,981	-	-	24,545,399	72,876,506	50,574,315
General	40,875,554	4,981,807	3,870,303	11,409,839	286,399	-	24,591,286	86,015,188	61,260,455
Total general government									
Public Safety									
Police	-	161,537	5,022,780	2,254,756	-	-	-	7,439,073	5,429,506
Fire	243,861	4,062,599	4,754,033	1,388,084	-	-	4,154,807	14,603,384	12,379,691
Total public safety	243,861	4,224,136	9,776,813	3,642,840	-	-	4,154,807	22,042,457	17,809,197
Street	1,135,168	385,576	4,428,678	213,558,224	311,930	-	13,844,369	233,663,945	188,733,561
Shop	-	-	312,233	-	-	-	-	312,233	277,165
Library	7,624	3,128,994	63,448	315,781	-	3,330,862	92,795	6,939,504	7,375,596
Public transportation	-	853,027	3,313,138	-	-	-	-	4,166,165	3,492,154
Recreation	422,378	1,073,268	1,241,192	1,085,613	-	-	7,359	3,829,810	3,448,067
Total governmental funds	\$ 42,684,585	\$ 14,646,808	\$ 23,005,805	\$ 230,012,297	\$ 598,329	\$ 3,330,862	\$ 42,690,616	\$ 356,969,302	\$ 282,396,195

City of Minot, North Dakota
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity
September 30, 2016

FUNCTION AND ACTIVITY	Governmental Fund Capital Assets January 1, 2016	Additions	Deletions	Construction in Process	Governmental Fund Capital Assets September 30, 2016
GENERAL GOVERNMENT					
Civic center/property maintenance	\$ 4,073,032	\$ 12,601	\$ -	\$ 28,831	\$ 4,114,464
Clerk	7,999	-	-	-	7,999
Finance	26,888	-	-	-	26,888
Information technology	429,598	5,335	-	64	434,997
Assessor	105,579	22,639	-	-	128,218
Engineering	379,088	36,944	8	-	416,024
Inspection	290,631	17,448	-	-	308,079
Traffic control	6,091,357	66,466	18,116	16,992	6,156,699
Public works	1,545,314	-	-	-	1,545,314
General	59,153,722	5,710,882	16,533,497	24,545,399	72,876,506
Total general government	<u>72,103,208</u>	<u>5,872,315</u>	<u>16,551,621</u>	<u>24,591,286</u>	<u>86,015,188</u>
PUBLIC SAFETY					
Police	7,245,979	204,594	11,500	-	7,439,073
Fire	13,409,531	65,946	3,026,900	4,154,807	14,603,384
Total public safety	<u>20,655,510</u>	<u>270,540</u>	<u>3,038,400</u>	<u>4,154,807</u>	<u>22,042,457</u>
Street	220,010,991	911,891	1,103,306	13,844,369	233,663,945
Shop	277,173	35,068	8	-	312,233
Library	6,833,879	18,574	5,744	92,795	6,939,504
Public transportation	4,119,950	114,409	68,194	-	4,166,165
Recreation	3,822,477	-	26	7,359	3,829,810
Total governmental funds	<u>\$ 327,823,188</u>	<u>\$ 7,222,797</u>	<u>\$ 20,767,299</u>	<u>\$ 42,690,616</u>	<u>\$ 356,969,302</u>

City of Minot, North Dakota
Fund Balance Detail
September 30, 2016

	General Fund	Special Revenue	Major Debt	Major Capital Project Funds		Nonmajor	Total
		Fund Sales Tax NAWS	Special Assessment Debt	Highway Reserve	Capital Purchases	Other Governmental Funds	
Fund balances							
Nonspendable							
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,083	\$ 6,083
Long-term loans receivable	-	-	-	-	-	1,088,200	1,088,200
Prepaid	71,428	-	-	-	-	23,260	94,688
Other assets - capital credits	327,786	-	-	-	-	37,304	365,090
Advances to other funds	-	-	1,166,036	-	-	143,527	1,309,563
Total nonspendable	399,214	-	1,166,036	-	-	1,298,374	2,863,624
Restricted							
General government	-	-	-	-	-	17,368	17,368
Community development	-	-	-	-	-	7,217,796	7,217,796
Sales tax improvements	-	-	-	-	-	4,986,404	4,986,404
Sales tax flood control	-	-	-	-	-	12,539,127	12,539,127
Sales tax property tax relief	-	-	-	-	-	770,601	770,601
Sales tax infrastructure	-	-	-	-	-	7,943,043	7,943,043
Sales tax community facilities	-	-	-	-	-	5,071,058	5,071,058
NAWS	-	33,746,354	-	-	-	-	33,746,354
Debt service reserve	-	-	4,010,631	-	-	721,040	4,731,671
Capital purchases	-	-	-	-	-	633,159	633,159
Total restricted	-	33,746,354	4,010,631	-	-	39,899,596	77,656,581
Assigned							
General government	-	-	-	-	-	1,122,289	1,122,289
Public transportation	-	-	-	-	-	478,255	478,255
Culture and recreation	-	-	-	-	-	3,149,196	3,149,196
Emergency fund	-	-	-	-	-	1,163,430	1,163,430
Highways and streets	-	-	-	3,864,034	-	6,075,376	9,939,410
Debt service	-	-	313,243	-	-	172,477	485,720
Equipment purchases	-	-	-	-	-	1,458,870	1,458,870
Capital purchases	-	-	-	-	909,154	-	909,154
Special assessment districts	-	-	-	-	-	411,343	411,343
Storm sewer development	-	-	-	-	-	3,896,131	3,896,131
Other purposes	-	-	-	-	-	146,047	146,047
Total assigned	-	-	313,243	3,864,034	909,154	18,073,414	23,159,845
Unassigned	25,314,701	-	-	-	-	-	25,314,701
Total fund balance	\$ 25,713,915	\$ 33,746,354	\$ 5,489,910	\$ 3,864,034	\$ 909,154	\$ 59,271,384	\$ 128,994,751



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