

City of
Minot
North Dakota

Quarterly Financial Report
September 30, 2013

City of Minot
Quarterly Financial Report
September 30, 2013
With Comparative Totals for September 30, 2012

Table of Contents	Page Number
<i>Basic Financial Statements</i>	
Governmental Funds	
Balance Sheet	1
Statement of Revenues, Expenditures and Changes in Fund Balances	3
Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual	5
Proprietary Funds	
Statement of Net Position	9
Statement of Revenues, Expenses, and Changes in Fund Net Position	11
Statement of Cash Flows	13
Fiduciary Funds	
Statement of Fiduciary Net Position	15
Statement of Changes in Fiduciary Net Position	16
<i>Supplementary Information</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance, Budget to Actual - Major Debt Service Fund	18
<i>Combining and Individual Nonmajor Fund Statements and Schedules</i>	
Nonmajor Governmental Funds	
Combining Balance Sheet	19
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	20
Nonmajor Special Revenue Funds	
Combining Balance Sheet	23
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	26
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances, Budget to Actual	29
Nonmajor Debt Service Fund	
Balance Sheet	43
Statement of Revenues, Expenditures, and Changes in Fund Balance	44
Schedule of Revenues, Expenditures, and Changes in Fund Balance, Budget to Actual	45
Nonmajor Capital Project Funds	
Combining Balance Sheet	47
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	49
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances, Budget to Actual	51
Nonmajor Proprietary Funds	
Combining Statement of Net Position	54
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	55
Combining Statement of Cash Flows	56
Internal Service Funds	
Combining Statement of Net Position	58
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	59
Combining Statement of Cash Flows	60
Fiduciary Funds	
Combining Statement of Fiduciary Net Position	63
Combining Statement of Changes in Fiduciary Net Position	64
Agency Funds	
Combining Statement of Net Position	65
Combining Statements of Changes in Assets and Liabilities	66
Capital Assets Used in the Operations of Governmental Funds	
Comparative Schedule by Source	67
Schedule by Function and Activity	68
Schedule of Changes by Function Activity	69
Comparative Schedule of Changes in Governmental Capital Assets by Source	70
Fund Balance Detail	71

City of Minot, North Dakota
Balance Sheet
Governmental Funds
September 30, 2013
With Comparative Totals for September 30, 2012

	General Fund	Special Revenue Funds		Debt
		Sales Tax NAWS	CDBG-DR \$67.5 M	Service Fund Special Assessment Debt
ASSETS				
Cash and investments	\$ 17,440,163	\$ -	\$ -	\$ 1,179,967
Restricted cash and investments	-	7,663,977	-	-
Investments - certificates of deposit	-	2,000,000	-	-
Taxes receivable current	175,514	-	-	1,326
Taxes receivable delinquent	17,912	-	-	226
Special assessments receivable current	250	-	-	3,736
Special assessments receivable delinquent	-	-	-	740
Accounts receivable	452,765	-	-	-
Allowance for accounts receivable	-	-	-	-
Loans receivable	-	-	-	-
Allowance for loans receivable	-	-	-	-
Due from other funds	-	1,621,109	-	-
Intergovernmental receivable	331,886	-	1,339,903	-
Inventory	-	-	-	-
Prepaid	3,058	-	-	-
Other assets - capital credits	86,806	-	-	-
Investments	-	23,142,585	-	-
Advance to other funds	-	-	-	396,548
Special assessments receivable uncertified	-	-	-	2,137,398
Total assets	<u>\$ 18,508,354</u>	<u>\$ 34,427,671</u>	<u>\$ 1,339,903</u>	<u>\$ 3,719,941</u>
LIABILITIES				
Accounts payable	\$ 32,393	\$ -	\$ -	\$ 15,666
Due to other funds	-	-	230,298	-
Accrued salaries payable	302,380	-	1,869	-
Customer deposits	69,991	-	-	-
Advance from other funds	-	-	-	-
Uncertified special assessments	-	-	-	2,137,398
Unearned revenues	193,676	-	-	6,028
Total liabilities	<u>598,440</u>	<u>-</u>	<u>232,167</u>	<u>2,159,092</u>
FUND BALANCE				
Nonspendable	3,058	-	-	396,548
Restricted	-	34,427,671	1,107,736	1,164,301
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	17,906,856	-	-	-
Total fund balance	<u>17,909,914</u>	<u>34,427,671</u>	<u>1,107,736</u>	<u>1,560,849</u>
Total liabilities and fund balance	<u>\$ 18,508,354</u>	<u>\$ 34,427,671</u>	<u>\$ 1,339,903</u>	<u>\$ 3,719,941</u>

City of Minot, North Dakota
Balance Sheet
Governmental Funds
September 30, 2013
With Comparative Totals for September 30, 2012

	<u>Capital Project Fund</u>		<u>Total</u>	<u>Total</u>
	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Governmental Funds 2013</u>	<u>Governmental Funds 2012</u>
ASSETS				
Cash and investments	\$ -	\$ 35,804,284	\$ 54,424,414	\$ 59,570,210
Restricted cash and investments	-	9,025,141	16,789,118	1,954,229
Investments - certificates of deposit	-	14,803	2,014,803	4,031,241
Taxes receivable current	-	332,459	509,299	174,180
Taxes receivable delinquent	-	32,636	50,774	72,516
Special assessments receivable current	-	12,669	16,655	9,110
Special assessments receivable delinquent	-	849	1,589	3,747
Accounts receivable	-	1,653,763	2,106,528	1,378,412
Allowance for accounts receivable	-	(300,000)	(300,000)	-
Loans receivable	-	75,000	75,000	101,467
Allowance for loans receivable	-	(15,000)	(15,000)	(20,293)
Due from other funds	-	3,724,433	5,245,542	2,930,377
Intergovernmental receivable	607,991	900,162	3,179,942	2,740,734
Inventory	-	5,610	5,610	6,362
Prepaid	-	2,393	5,451	6,250
Other assets - capital credits	-	13,487	100,293	30,499
Investments	-	-	23,142,585	23,149,139
Advance to other funds	-	262,277	658,825	2,742,012
Special assessments receivable uncertified	-	550,151	2,687,549	2,597,461
Total assets	<u>\$ 607,991</u>	<u>\$ 52,095,117</u>	<u>\$ 110,698,977</u>	<u>\$ 101,477,653</u>
LIABILITIES				
Accounts payable	\$ -	\$ 539,322	\$ 587,381	\$ 706,562
Due to other funds	1,390,811	3,724,433	5,345,542	2,930,377
Accrued salaries payable	-	39,658	343,907	234,418
Customer deposits	-	-	69,991	42,161
Advance from other funds	-	800,100	800,100	2,906,307
Uncertified special assessments	-	550,151	2,687,549	2,597,461
Unearned revenues	-	378,611	578,315	1,472,675
Total liabilities	<u>1,390,811</u>	<u>6,032,275</u>	<u>10,412,785</u>	<u>10,889,961</u>
FUND BALANCE				
Nonspendable	-	286,946	686,552	12,612
Restricted	-	1,988,836	38,688,544	40,925,760
Committed	-	14,209,393	14,209,393	3,700,041
Assigned	-	33,236,745	33,236,745	35,002,628
Unassigned	(782,820)	(3,659,078)	13,464,958	10,946,651
Total fund balance	<u>(782,820)</u>	<u>46,062,842</u>	<u>100,286,192</u>	<u>90,587,692</u>
Total liabilities and fund balance	<u>\$ 607,991</u>	<u>\$ 52,095,117</u>	<u>\$ 110,698,977</u>	<u>\$ 101,477,653</u>

City of Minot, North Dakota
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	General Fund	Special Revenue Funds		Debt
		Sales Tax NAWS	CDBG-DR \$67.5 M	Service Fund Special Assessment Debt
REVENUES				
Property tax collections	\$ 4,332,939	\$ -	\$ -	\$ 22,681
Special assessment collections	4,784	-	-	466,302
Sales tax collections	-	-	-	-
Licenses and permits	1,591,867	-	-	-
Intergovernmental	5,839,829	-	4,886,391	-
Charges for services	4,114,901	-	-	-
Fines and forfeits	872,403	-	-	-
Interest income	160,032	68,280	664	14,807
Miscellaneous	440,496	-	6,638	-
Total revenues	<u>17,357,251</u>	<u>68,280</u>	<u>4,893,693</u>	<u>503,790</u>
EXPENDITURES				
Current				
General government	6,072,008	688,433	3,785,957	-
Public safety	9,346,773	-	-	-
Highways and streets	3,253,458	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay				
Contracted work	-	-	-	-
Equipment	-	-	-	-
Legal	-	-	-	-
Other	-	-	-	-
Acquisitions	-	-	-	-
Engineering	-	-	-	-
Debt service				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	137,735
Total expenditures	<u>18,672,239</u>	<u>688,433</u>	<u>3,785,957</u>	<u>137,735</u>
Excess (deficiency) of revenues over (under) expenditures	(1,314,988)	(620,153)	1,107,736	366,055
OTHER FINANCING SOURCES (USES)				
Sale of City property	6,876	-	-	-
Transfers in	2,988,318	-	-	4,044
Transfers out	-	(37,500)	-	(10,445)
Total other financing sources (uses)	<u>2,995,194</u>	<u>(37,500)</u>	<u>-</u>	<u>(6,401)</u>
Net change in fund balance	1,680,206	(657,653)	1,107,736	359,654
Fund balance, January 1	16,229,708	35,085,324	-	1,201,195
Fund balance, September 30	<u>\$ 17,909,914</u>	<u>\$ 34,427,671</u>	<u>\$ 1,107,736</u>	<u>\$ 1,560,849</u>

City of Minot, North Dakota
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Capital Project Fund	Other Governmental Funds	Total Governmental Funds 2013	Total Governmental Funds 2012
REVENUES				
Property tax collections	\$ -	\$ 5,088,121	\$ 9,443,741	\$ 7,170,918
Special assessment collections	-	134,277	605,363	672,810
Sales tax collections	-	15,138,436	15,138,436	18,394,544
Licenses and permits	-	-	1,591,867	1,684,013
Intergovernmental	2,874,396	4,036,611	17,637,227	8,838,389
Charges for services	-	2,311,472	6,426,373	6,748,058
Fines and forfeits	-	-	872,403	830,279
Interest income	-	455	244,238	537,294
Miscellaneous	19,616	1,514,301	1,981,051	518,265
Total revenues	<u>2,894,012</u>	<u>28,223,673</u>	<u>53,940,699</u>	<u>45,394,570</u>
EXPENDITURES				
Current				
General government	-	2,471,151	13,017,549	10,453,454
Public safety	-	-	9,346,773	7,761,722
Highways and streets	-	5,951,907	9,205,365	4,480,364
Culture and recreation	-	2,396,029	2,396,029	2,650,161
Economic development	-	564,182	564,182	504,884
Capital outlay				
Contracted work	127,545	3,209,202	3,336,747	4,321,210
Equipment	-	2,358,138	2,358,138	406,712
Legal	-	-	-	84,384
Other	1,966	10,460	12,426	132,571
Acquisitions	5,391,355	241,060	5,632,415	546,710
Engineering	4,214	2,063,713	2,067,927	539,562
Debt service				
Principal retirement	-	-	-	2,555,000
Interest and fiscal charges	-	138,628	276,363	438,650
Total Expenditures	<u>5,525,080</u>	<u>19,404,470</u>	<u>48,213,914</u>	<u>34,875,384</u>
Excess (deficiency) of revenues over (under) expenditures	(2,631,068)	8,819,203	5,726,785	10,519,186
OTHER FINANCING SOURCES (USES)				
Sale of City property	-	6,568	13,444	65,600
Transfers in	1,607,114	10,448,229	15,047,705	10,733,935
Transfers out	(3,081,834)	(12,104,282)	(15,234,061)	(12,786,483)
Total other financing sources (uses)	<u>(1,474,720)</u>	<u>(1,649,485)</u>	<u>(172,912)</u>	<u>(1,986,948)</u>
Net change in fund balance	(4,105,788)	7,169,718	5,553,873	8,532,238
Fund balance, January 1	3,322,968	38,893,124	94,732,319	82,055,454
Fund balance, September 30	<u>\$ (782,820)</u>	<u>\$ 46,062,842</u>	<u>\$ 100,286,192</u>	<u>\$ 90,587,692</u>

City of Minot, North Dakota
Statement of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
General Fund
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	<u>Budgeted Amounts</u>		2013 Actual Amounts	Variance With Final Budget	2012 Actual Amounts
	Original	Final Amended			
REVENUES					
Property tax collections	\$ 5,915,923	\$ 5,915,923	\$ 4,332,939	\$ (1,582,984)	\$ 3,349,231
Special assessment collections	7,072	7,072	4,784	(2,288)	1,706
Licenses & permits	932,145	932,145	1,591,867	659,722	1,684,013
Intergovernmental federal					
Grants	265,568	265,568	130,438	(135,130)	105,471
Intergovernmental state					
Highway fund	1,995,222	1,995,222	1,724,972	(270,250)	1,553,292
State aid distribution	2,759,940	2,759,940	1,939,607	(820,333)	1,925,430
Financial institution tax	149,924	149,924	256,181	106,257	199,899
Cigarette tax	86,645	86,645	55,782	(30,863)	57,992
Gas and oil production tax	12,508	12,508	10,116	(2,392)	1,212,756
Telecommunications tax	99,069	99,069	144,842	45,773	132,092
Homestead and disabled veterans tax credits	-	-	106,597	106,597	102,956
Fire insurance refund	90,817	90,817	1,861	(88,956)	118,939
Gambling tax revenue	20,522	20,522	5,918	(14,604)	17,572
Operating Grants	248,580	319,553	142,612	(176,941)	147,399
Intergovernmental county					
Operating grants	7,684	7,684	6,065	(1,619)	5,228
Road and bridge	3,810	3,810	5,637	1,827	5,829
Joint communications	775,456	775,456	584,182	(191,274)	516,707
Information services	70,712	70,712	276,854	206,142	65,492
Assessed utility	-	-	19,971	19,971	17,682
Intergovernmental other					
Housing authority	31,819	31,819	-	(31,819)	-
Parking authority	3,386	3,386	1,922	(1,464)	3,028
Cable TV franchise fees	381,613	381,613	435,804	54,191	383,254
Damage claims	-	-	(9,532)	(9,532)	(131,139)
Policing-Central Campus	1,535	1,535	-	(1,535)	-
Total intergovernmental	<u>7,004,810</u>	<u>7,075,783</u>	<u>5,839,829</u>	<u>(1,235,954)</u>	<u>6,439,879</u>
Charges for services					
Engineering & administrative	319,500	319,500	111,131	(208,369)	798,914
Utility & special funds	1,943,180	1,943,180	1,943,180	1	1,932,445
Agency funds	2,124,577	2,124,577	2,003,182	(121,395)	1,771,751
Fleet labor	60,362	60,362	57,408	(2,954)	27,079
Total charges for services	<u>4,447,618</u>	<u>4,447,618</u>	<u>4,114,901</u>	<u>(332,717)</u>	<u>4,530,189</u>
Fines and forfeitures					
Parking tickets	47,000	47,000	65,775	18,776	65,643
Police court	453,878	453,878	806,628	352,751	764,636
Total fines and forfeitures	<u>500,877</u>	<u>500,877</u>	<u>872,403</u>	<u>371,526</u>	<u>830,279</u>
Interest income	124,517	124,517	160,032	35,516	172,484

City of Minot, North Dakota
Statement of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
General Fund
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	<u>Budgeted Amounts</u>		2013 Actual Amounts	Variance With Final Budget	2012 Actual Amounts
	Original	Final Amended			
Miscellaneous income					
Work for others	\$ 16,544	\$ 16,544	\$ 40,383	\$ 23,839	\$ 33,742
Miscellaneous	186,986	186,986	360,673	173,687	240,112
Towing fees	19,637	19,637	39,440	19,803	39,717
Total miscellaneous income	<u>223,168</u>	<u>223,168</u>	<u>440,496</u>	<u>217,328</u>	<u>313,571</u>
Total revenues	<u>19,156,129</u>	<u>19,227,101</u>	<u>17,357,251</u>	<u>(1,869,850)</u>	<u>17,321,352</u>
EXPENDITURES					
General government					
Mayor and city council	129,266	129,266	124,672	(4,594)	110,210
City manager	184,159	236,087	232,599	(3,488)	172,783
City clerk	228,828	228,828	213,389	(15,439)	189,111
City attorney	249,605	249,605	249,132	(473)	184,240
Administrative and general	1,156,447	1,121,308	1,023,189	(98,119)	1,057,906
Finance	523,192	581,304	554,976	(26,328)	411,261
Information technology	415,904	424,222	405,225	(18,997)	364,435
Property assessment	332,195	332,195	325,119	(7,076)	251,713
Building inspection	737,438	742,688	600,710	(141,978)	558,081
Traffic	832,087	832,088	741,137	(90,951)	666,020
Engineering and planning	830,026	830,026	829,388	(638)	679,795
Vehicle maintenance	459,364	459,383	423,498	(35,885)	350,329
Property maintenance	404,519	406,405	348,974	(57,431)	266,673
Total general government	<u>6,483,028</u>	<u>6,573,403</u>	<u>6,072,008</u>	<u>(501,395)</u>	<u>5,262,557</u>
Public safety					
Police administration	791,766	791,766	723,639	(68,127)	589,754
Police patrol	3,515,304	3,544,728	3,360,226	(184,502)	2,749,028
Criminal investigation	736,044	736,378	735,327	(1,051)	605,348
Narcotics task force	58,907	58,907	47,905	(11,002)	56,693
Telecommunications division	775,456	775,456	667,955	(107,501)	569,642
Municipal judge	519,148	519,148	585,306	66,158	447,281
Fire administration	563,947	563,947	516,872	(47,075)	360,361
Fire control	3,125,510	3,290,840	2,709,543	(581,297)	2,383,615
Total public safety	<u>10,086,081</u>	<u>10,281,168</u>	<u>9,346,773</u>	<u>(934,395)</u>	<u>7,761,722</u>
Street & storm sewer maintenance	<u>2,987,284</u>	<u>3,024,841</u>	<u>3,253,458</u>	<u>228,617</u>	<u>2,589,491</u>
Total expenditures	<u>19,556,393</u>	<u>19,879,412</u>	<u>18,672,239</u>	<u>(1,207,173)</u>	<u>15,613,770</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(400,264)</u>	<u>(652,310)</u>	<u>(1,314,988)</u>	<u>(662,678)</u>	<u>1,707,582</u>
OTHER FINANCING SOURCES (USES)					
Sale of property	-	-	6,876	6,876	7,750
Transfers in	400,264	2,880,263	2,988,318	108,056	2,643,808
Transfers out	-	-	-	-	(696,152)
Total other financing sources (uses)	<u>400,264</u>	<u>2,880,263</u>	<u>2,995,194</u>	<u>114,932</u>	<u>1,955,406</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 2,227,952</u>	<u>1,680,206</u>	<u>\$ (547,746)</u>	<u>3,662,988</u>
Fund balance, January 1			<u>16,229,708</u>		<u>10,617,859</u>
Fund balance, September 30			<u>\$ 17,909,914</u>		<u>\$ 14,280,847</u>

City of Minot, North Dakota
Statement of Revenues, Expenditures, and Changes in Fund Balance, Budget to Actual
Major Special Revenue Fund
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	<u>Sales Tax NAWS</u>			
	Original & Final Budgeted Amounts	2013 Actual Amounts	Variance with Final Budget	2012 Actual Amounts
REVENUES				
Interest income	\$ 183,410	\$ 68,280	\$ (115,130)	\$ 342,166
Total revenues	<u>183,410</u>	<u>68,280</u>	<u>(115,130)</u>	<u>342,166</u>
EXPENDITURES				
General government	5,250,000	688,433	(4,561,567)	3,127,815
Total expenditures	<u>5,250,000</u>	<u>688,433</u>	<u>(4,561,567)</u>	<u>3,127,815</u>
Excess (deficiency) of revenues over (under) expenditures	(5,066,591)	(620,153)	4,446,438	(2,785,649)
OTHER FINANCING SOURCES (USES)				
Transfers out	(37,500)	(37,500)	-	(37,500)
Total other financing sources (uses)	<u>(37,500)</u>	<u>(37,500)</u>	<u>-</u>	<u>(37,500)</u>
Net change in fund balance	<u><u>\$(5,104,091)</u></u>	<u><u>(657,653)</u></u>	<u><u>\$ 4,446,438</u></u>	<u><u>(2,823,149)</u></u>
Fund balance (deficit), January 1		35,085,324		39,271,885
Fund balance (deficit), September 30		<u><u>\$ 34,427,671</u></u>		<u><u>\$ 36,448,736</u></u>

City of Minot, North Dakota
Statement of Revenues, Expenditures, and Changes in Fund Balance, Budget to Actual
Major Special Revenue Fund
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

Community Development Block Grant - Disaster Recovery					
	Original Budgeted Amounts	Final Budgeted Amounts	2013 Actual Amounts	Variance with Final Budget	2012 Actual Amounts
REVENUES					
Intergovernmental	\$43,171,982	\$34,569,482	\$ 4,886,391	\$ (29,683,091)	\$ -
Interest income	-	-	664	664	-
Miscellaneous	-	-	6,638	6,638	-
Total revenues	<u>43,171,982</u>	<u>34,569,482</u>	<u>4,893,693</u>	<u>(29,675,789)</u>	<u>-</u>
EXPENDITURES					
General government	43,171,982	34,569,482	3,785,957	(30,783,525)	267,755
Total expenditures	<u>43,171,982</u>	<u>34,569,482</u>	<u>3,785,957</u>	<u>(30,783,525)</u>	<u>267,755</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	1,107,736	<u>\$ 1,107,736</u>	(267,755)
Fund balance (deficit), January 1			-		-
Fund balance (deficit), September 30			<u>\$ 1,107,736</u>		<u>\$ (267,755)</u>

City of Minot, North Dakota
Statement of Fund Net Position
Proprietary Funds
September 30, 2013
With Comparative Totals for September 30, 2012

ASSETS	Business-Type Activities Enterprise Funds			
	Airport	Sanitation	Water	
			& Sewer	Nonmajor
Current assets				
Cash and cash equivalents	\$ 1,968,613	\$ 3,616,153	\$ 9,896,038	\$ 584,421
Restricted cash and cash equivalents	-	-	2,311,867	50,147
Special assessment receivable current	-	-	-	-
Special assessment receivable delinquent	261	-	-	-
Taxes receivable current	-	-	-	9,628
Taxes receivable delinquent	-	-	-	4
Accounts receivable	52,820	962,943	1,821,600	4,536
Allowance for doubtful accounts	-	(289,571)	-	-
Intergovernmental receivable	1,819,519	71,528	1,440,264	339
Inventory	-	-	-	-
Prepaid	228	-	-	-
Total current assets	3,841,441	4,361,053	15,469,769	649,075
Noncurrent assets				
Restricted cash and cash equivalents	316,853	-	672,645	-
Advance to other funds	-	-	523,306	-
Special assessment receivable deferred	-	-	1,365	-
Unamortized bond discounts	-	-	43,738	-
Other assets - capital credits	5,142	29,178	136,207	1,120
Capital assets				
Land	2,569,170	367,335	1,783,220	315,901
Buildings	8,647,404	359,791	6,848,486	194,057
Equipment	3,286,974	3,477,378	6,875,918	540,308
Infrastructure	42,431,691	3,029,264	120,919,677	193,348
Intangible assets	-	-	422,029	-
Construction in progress	13,945,223	1,715,657	10,272,963	-
Total capital assets	70,880,462	8,949,425	147,122,293	1,243,614
Less-accumulated depreciation	(26,066,667)	(4,040,021)	(66,165,485)	(721,753)
Net capital assets	44,813,795	4,909,404	80,956,808	521,861
Total noncurrent assets	45,135,790	4,938,582	82,334,069	522,981
Total assets	\$ 48,977,231	\$ 9,299,635	\$ 97,803,838	\$ 1,172,056
LIABILITIES				
Current liabilities				
Accounts payable	\$ 9,898	\$ -	\$ 177,597	\$ 817
Accrued salaries payable	20,789	30,171	48,128	7,100
Bonds payable	-	-	2,275,000	-
Notes payable	-	-	36,867	-
Capital leases payable	-	238,284	-	-
Total current liabilities	30,687	268,455	2,537,592	7,917
Long-term liabilities				
Customer deposits	5,334	-	155,993	600
Bonds payable	-	-	18,280,000	-
Notes payable	-	-	1,285,015	-
Capital leases payable	-	444,450	-	-
Advance from other funds	-	-	382,031	-
Accrued MSWLF closure and postclosure care costs	-	686,818	-	-
Unearned revenue	-	-	3,412	-
Unamortized bond premiums	-	-	278,597	-
Total long-term liabilities	5,334	1,131,268	20,385,048	600
Total liabilities	36,021	1,399,723	22,922,640	8,517
NET POSITION				
Invested in capital assets, net of related debt	44,813,795	4,226,670	58,845,067	521,861
Restricted for bond covenants	-	-	2,984,512	-
Restricted for passenger facility charge receipts not spent	316,853	-	-	-
Restricted for perpetual care	-	-	-	38,250
Restricted for chapel/veteran's memorial	-	-	-	11,897
Unrestricted net position	3,810,562	3,673,242	13,051,619	591,531
Total net position	\$ 48,941,210	\$ 7,899,912	\$ 74,881,198	\$ 1,163,539

City of Minot, North Dakota
Statement of Fund Net Position
Proprietary Funds
September 30, 2013
With Comparative Totals for September 30, 2012

	Governmental Activities			Total 2012
	Total Enterprise Funds	Internal Service Funds	Total 2013	
ASSETS				
Current assets				
Cash and cash equivalents	\$ 16,065,225	\$ 1,661,912	\$ 17,727,137	\$ 9,945,865
Restricted cash and cash equivalents	2,362,014	-	2,362,014	2,399,105
Special assessment receivable current	-	-	-	682
Special assessment receivable delinquent	261	-	261	682
Taxes receivable current	9,628	-	9,628	-
Taxes receivable delinquent	4	-	4	3,302
Accounts receivable	2,841,899	8,174	2,850,073	3,039,961
Allowance for doubtful accounts	(289,571)	-	(289,571)	-
Intergovernmental receivable	3,331,650	-	3,331,650	4,895,590
Inventory	-	240,951	240,951	346,005
Prepaid	228	-	228	1,078
Total current assets	<u>24,321,338</u>	<u>1,911,037</u>	<u>26,232,375</u>	<u>20,632,270</u>
Noncurrent assets				
Restricted cash and cash equivalents	989,498	-	989,498	447,731
Advance to other funds	523,306	-	523,306	630,329
Special assessment receivable deferred	1,365	-	1,365	2,047
Unamortized bond discounts	43,738	-	43,738	194,942
Other assets - capital credits	171,647	-	171,647	19,645
Capital assets				
Land	5,035,626	-	5,035,626	4,993,626
Buildings	16,049,738	-	16,049,738	14,762,007
Equipment	14,180,578	-	14,180,578	13,298,557
Infrastructure	166,573,980	-	166,573,980	135,244,414
Intangible assets	422,029	-	422,029	380,679
Construction in progress	25,933,843	-	25,933,843	14,311,701
Total capital assets	<u>228,195,794</u>	<u>-</u>	<u>228,195,794</u>	<u>182,990,984</u>
Less-accumulated depreciation	(96,993,926)	-	(96,993,926)	(89,978,392)
Net capital assets	<u>131,201,868</u>	<u>-</u>	<u>131,201,868</u>	<u>93,012,592</u>
Total noncurrent assets	<u>132,931,422</u>	<u>-</u>	<u>132,931,422</u>	<u>94,307,286</u>
Total assets	<u>\$157,252,760</u>	<u>\$ 1,911,037</u>	<u>\$159,163,797</u>	<u>\$114,939,556</u>
LIABILITIES				
Current liabilities				
Accounts payable	\$ 188,312	\$ -	\$ 188,312	\$ 78,063
Accrued salaries payable	106,188	-	106,188	65,463
Bonds payable	2,275,000	-	2,275,000	2,310,000
Notes payable	36,867	-	36,867	35,610
Capital leases payable	238,284	-	238,284	152,950
Total current liabilities	<u>2,844,651</u>	<u>-</u>	<u>2,844,651</u>	<u>2,642,086</u>
Long-term liabilities				
Customer deposits	161,927	-	161,927	133,775
Bonds payable	18,280,000	-	18,280,000	16,000,000
Notes payable	1,285,015	-	1,285,015	1,358,115
Capital leases payable	444,450	-	444,450	338,170
Advance from other funds	382,031	-	382,031	466,034
Accrued MSWLF closure and postclosure care costs	686,818	-	686,818	639,810
Unearned revenue	3,412	-	3,412	171,561
Unamortized bond premiums	278,597	-	278,597	278,597
Total long-term liabilities	<u>21,522,250</u>	<u>-</u>	<u>21,522,250</u>	<u>19,386,062</u>
Total liabilities	<u>24,366,901</u>	<u>-</u>	<u>24,366,901</u>	<u>22,028,148</u>
NET POSITION				
Invested in capital assets, net of related debt	108,407,393	-	108,407,393	72,817,747
Restricted for bond covenants	2,984,512	-	2,984,512	2,793,341
Restricted for passenger facility charge receipts not spent	316,853	-	316,853	-
Restricted for perpetual care	38,250	-	38,250	38,250
Restricted for chapel/veteran's memorial	11,897	-	11,897	15,245
Unrestricted net position	21,126,954	1,911,037	23,037,991	17,246,825
Total net position	<u>132,885,859</u>	<u>\$ 1,911,037</u>	<u>134,796,896</u>	<u>92,911,408</u>
Some amounts reported for business-type activities in the statement of net position are different because certain internal service fund assets and liabilities are included.	<u>248,061</u>	<u>-</u>	<u>248,061</u>	<u>228,774</u>
	<u>\$133,133,920</u>	<u>\$ 1,911,037</u>	<u>\$135,044,957</u>	<u>\$ 93,140,182</u>

City of Minot, North Dakota
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Business-Type Activities			
	Enterprise Funds			
	Airport	Sanitation	Water & Sewer	Nonmajor
OPERATING REVENUES				
Sales	\$ -	\$ -	\$ -	\$ -
Cost of goods sold	-	-	-	-
Gross margin	-	-	-	-
Charges for services	2,622,535	3,705,663	12,392,809	315,856
Employer	-	-	-	-
Employee	-	-	-	-
Miscellaneous	-	-	53,599	-
Total operating revenues	<u>2,622,535</u>	<u>3,705,663</u>	<u>12,446,408</u>	<u>315,856</u>
OPERATING EXPENSES				
Salaries	586,122	941,594	1,415,795	210,067
Employee benefits	203,267	319,619	493,945	49,589
Professional services	304,382	(168,308)	218,591	306
Property services	266,163	546,301	1,081,642	32,585
Purchased services	65,445	32,035	231,973	7,272
Supplies	223,076	313,113	1,992,917	16,690
Capital purchases	-	-	-	-
Sundry	97,179	463,009	1,248,491	19,086
Insurance claims	-	-	-	-
Amortization	-	-	5,330	-
Depreciation	1,643,836	398,810	3,689,504	26,661
Total operating expenses	<u>3,389,470</u>	<u>2,846,173</u>	<u>10,378,188</u>	<u>362,256</u>
Operating income (loss)	(766,935)	859,490	2,068,220	(46,400)
NON-OPERATING REVENUES (EXPENSES)				
Property tax collections	344	-	-	185,522
Intergovernmental revenues	8,767,937	(77,443)	4,956,364	(26,508)
Interest income	273	-	-	150
Miscellaneous income (expense)	16,983	64,528	338,403	8,487
Gain (loss) on sale of City property	-	-	1,550	-
Passenger facility charge income	640,251	-	-	-
Customer facility charge income	261,477	-	-	-
Interest and fiscal charges	-	-	(194,912)	-
Total non-operating revenues (expenses)	<u>9,687,265</u>	<u>(12,915)</u>	<u>5,101,405</u>	<u>167,651</u>
Income (loss) before contributions and transfers	8,920,330	846,575	7,169,625	121,251
Capital contributions	-	-	-	-
Transfers in	-	124,833	527,373	210,000
Transfers out	(1,022)	(304,047)	(332,835)	-
Total contributions and transfers	<u>(1,022)</u>	<u>(179,214)</u>	<u>194,538</u>	<u>210,000</u>
Change in net position	8,919,308	667,361	7,364,163	331,251
Net position, January 1	40,021,902	7,232,551	67,517,035	832,288
Net position, September 30	<u>\$ 48,941,210</u>	<u>\$ 7,899,912</u>	<u>\$ 74,881,198</u>	<u>\$ 1,163,539</u>

City of Minot, North Dakota
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Total Enterprise Funds	Governmental Activities		Total 2013	Total 2012
		Internal Service Funds			
OPERATING REVENUES					
Sales	\$ -	\$ 1,625,229	\$ -	\$ 1,625,229	\$ 763,525
Cost of goods sold	-	(1,550,956)	-	(1,550,956)	(694,072)
Gross margin	-	74,273	-	74,273	69,453
Charges for services	19,036,863	-	-	19,036,863	16,572,279
Employer	-	1,278,124	-	1,278,124	1,177,420
Employee	-	386,415	-	386,415	259,411
Miscellaneous	53,599	-	-	53,599	79,291
Total operating revenues	19,090,462	1,738,812	-	20,829,274	18,157,854
OPERATING EXPENSES					
Salaries	3,153,578	-	-	3,153,578	2,470,488
Employee benefits	1,066,420	-	-	1,066,420	748,618
Professional services	354,971	156	-	355,127	151,583
Property services	1,926,691	-	-	1,926,691	2,796,108
Purchased services	336,725	-	-	336,725	227,319
Supplies	2,545,796	71,884	-	2,617,680	2,177,464
Capital purchases	-	-	-	-	75
Sundry	1,827,765	-	-	1,827,765	1,797,382
Insurance claims	-	1,307,636	-	1,307,636	1,238,419
Amortization	5,330	-	-	5,330	5,330
Depreciation	5,758,811	-	-	5,758,811	4,211,165
Total operating expenses	16,976,087	1,379,676	-	18,355,763	15,823,951
Operating income (loss)	2,114,375	359,136	-	2,473,511	2,333,903
NON-OPERATING REVENUES (EXPENSES)					
Property tax collections	185,866	-	-	185,866	472
Intergovernmental revenues	13,620,350	-	-	13,620,350	8,319,097
Interest income	423	-	-	423	(603,391)
Miscellaneous income (expense)	428,401	43,888	-	472,289	91,610
Gain (loss) on sale of City property	1,550	-	-	1,550	4,225
Passenger facility charge income	640,251	-	-	640,251	625,743
Customer facility charge income	261,477	-	-	261,477	-
Interest and fiscal charges	(194,912)	-	-	(194,912)	(10,985)
Total non-operating revenues (expenses)	14,943,406	43,888	-	14,987,294	8,426,771
Income (loss) before contributions and transfers	17,057,781	403,024	-	17,460,805	10,760,674
Capital contributions	-	-	-	-	-
Transfers in	862,206	-	-	862,206	2,387,655
Transfers out	(637,904)	(246,122)	-	(884,026)	(1,085,272)
Total contributions and transfers	224,302	(246,122)	-	(21,820)	1,302,383
Change in net position	17,282,083	156,902	-	17,438,985	12,077,787
Net position, January 1	115,603,776	1,754,135	-	117,357,911	115,603,776
Net position, September 30	<u>\$ 132,885,859</u>	<u>\$ 1,911,037</u>	-	<u>\$ 134,796,896</u>	<u>\$ 127,681,563</u>
Change in net position enterprise funds only				17,282,083	11,898,932
Adjustment to reflect the consolidation of internal service fund activities to enterprise funds				19,287	(37,649)
Change in net position of business-type activities				<u>\$ 17,301,370</u>	<u>\$ 11,861,283</u>

City of Minot, North Dakota
Statement of Cash Flows
Proprietary Funds
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Business-Type Activities			
	Enterprise Funds			
	Airport	Sanitation	Water & Sewer	Nonmajor
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 2,647,820	\$ 3,496,175	\$ 12,360,159	\$ 304,292
Payments to suppliers	(1,101,629)	(1,453,742)	(6,458,319)	(88,233)
Payments to employees	(862,596)	(1,322,596)	(2,039,890)	(277,273)
Due from (to) other agencies	(1,235,045)	90,403	88,207	26,508
Net cash provided (used) by operating activities	(551,450)	810,240	3,950,157	(34,706)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Taxes received	8,785,264	(12,915)	5,294,767	167,501
Transfers in	-	124,833	527,373	210,000
Transfers out	(1,022)	(304,047)	(332,835)	-
Internal activity - payments from (to) other funds	-	-	34,429	-
Net cash provided (used) by noncapital financing activities	8,784,242	(192,129)	5,523,734	377,501
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Passenger facility charges	640,251	-	-	-
Customer facility charges	261,477	-	-	-
Acquisition and construction of capital assets	(10,606,523)	(2,524,324)	(8,134,963)	(119,542)
Disposal of capital assets	-	(5,837)	(31,224)	-
Capital leases	-	191,614	-	-
Principal paid on capital debt	-	-	(76,233)	-
Interest paid on capital debt	-	-	(194,912)	-
Net cash provided (used) by capital and related financing activities	(9,704,795)	(2,338,547)	(8,437,332)	(119,542)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	273	-	-	150
Net cash provided by investing activities	273	-	-	150
Net increase (decrease) in cash and cash equivalents	(1,471,730)	(1,720,436)	1,036,559	223,403
Cash and cash equivalents, January 1	3,757,196	5,336,589	11,843,991	411,165
Cash and cash equivalents, September 30	\$ 2,285,466	\$ 3,616,153	\$ 12,880,550	\$ 634,568
Cash and cash equivalents are comprised of the following:				
Cash and cash equivalents	\$ 1,968,613	\$ 3,616,153	\$ 9,896,038	\$ 584,421
Restricted cash and cash equivalents - current	-	-	2,311,867	50,147
Restricted cash and cash equivalents - noncurrent	316,853	-	672,645	-
Total cash and cash equivalents on the Statement of Net Position	\$ 2,285,466	\$ 3,616,153	\$ 12,880,550	\$ 634,568
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (766,935)	\$ 859,490	\$ 2,068,220	\$ (46,400)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation expense	1,643,836	398,810	3,689,504	26,661
Amortization expense	-	-	5,330	-
Change in assets and liabilities				
Taxes receivable	2,667	-	-	(9,628)
Receivables, net	19,889	(180,505)	45,848	(1,401)
Inventory	-	-	-	-
Prepaid	9,107	195	2,062	98
Accounts payable	(71,674)	(267,592)	(1,121,760)	(12,294)
Retainage payable	(73,710)	-	(405,641)	-
Intergovernmental receivables	(1,235,045)	90,403	88,207	26,508
Accrued salaries payable	(73,207)	(61,383)	(130,150)	(2,770)
Insurance claims payable	-	-	-	-
Accrued interest payable	-	-	(175,429)	(14,847)
Customer deposits	-	-	18,125	-
Special assessment receivable	(261)	-	2,047	-
Other assets - capital credits	(6,117)	(29,178)	(136,206)	-
Deferred inflows (outflows)	-	-	-	(633)
Net cash provided (used) by operating activities	\$ (551,450)	\$ 810,240	\$ 3,950,157	\$ (34,706)

City of Minot, North Dakota
Statement of Cash Flows
Proprietary Funds
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Total Enterprise Funds	Governmental Activities		Total 2013	Total 2012
		Internal Service Funds			
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 18,808,446	\$ 3,417,502		\$ 22,225,948	\$ 18,802,667
Payments to suppliers	(9,101,923)	(3,076,532)		(12,178,455)	(10,498,346)
Payments to employees	(4,502,355)	-		(4,502,355)	(3,514,555)
Due from (to) other agencies	(1,029,927)	-		(1,029,927)	(1,949,831)
Net cash provided (used) by operating activities	4,174,241	340,970		4,515,211	2,839,935
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Taxes received	14,234,617	-		14,234,617	8,389,306
Transfers in	862,206	-		862,206	2,387,655
Transfers out	(637,904)	(246,122)		(884,026)	(1,085,272)
Internal activity - payments from (to) other funds	34,429	43,888		78,317	(12,354)
Net cash provided (used) by noncapital financing activities	14,493,348	(202,234)		14,291,114	9,679,335
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Passenger facility charges	640,251	-		640,251	625,743
Customer facility charges	261,477	-		261,477	-
Acquisition and construction of capital assets	(21,385,352)	-		(21,385,352)	(13,523,486)
Disposal of capital assets	(37,061)	-		(37,061)	(25,774)
Capital leases	191,614	-		191,614	(149,317)
Principal paid on capital debt	(76,233)	-		(76,233)	(2,554,997)
Interest paid on capital debt	(194,912)	-		(194,912)	(10,985)
Net cash provided (used) by capital and related financing activities	(20,600,216)	-		(20,600,216)	(15,638,816)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends	423	-		423	(603,391)
Net cash provided by investing activities	423	-		423	(603,391)
Net increase (decrease) in cash and cash equivalents	(1,932,204)	138,736		(1,793,468)	(3,722,937)
Cash and cash equivalents, January 1	21,348,941	1,523,176		22,872,117	16,515,638
Cash and cash equivalents, September 30	\$ 19,416,737	\$ 1,661,912		\$ 21,078,649	\$ 12,792,701
Cash and cash equivalents are comprised of the following:					
Cash and cash equivalents	\$ 16,065,225	\$ 1,661,912		\$ 17,727,137	\$ 9,945,865
Restricted cash and cash equivalents - current	2,362,014	-		2,362,014	2,399,105
Restricted cash and cash equivalents - noncurrent	989,498	-		989,498	447,731
Total cash and cash equivalents on the Statement of Net Position	\$ 19,416,737	\$ 1,661,912		\$ 21,078,649	\$ 12,792,701
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ 2,114,375	\$ 359,136		\$ 2,473,511	\$ 2,333,906
Adjustments to reconcile operating income (loss) to net cash provided by operating activities					
Depreciation expense	5,758,811	-		5,758,811	4,211,165
Amortization expense	5,330	-		5,330	5,330
Change in assets and liabilities					
Taxes receivable	(6,961)	-		(6,961)	7,030
Receivables, net	(116,169)	(468)		(116,637)	(448,078)
Inventory	-	128,202		128,202	13,539
Prepaid	11,462	-		11,462	18,308
Accounts payable	(1,473,320)	(24,008)		(1,497,328)	(1,010,297)
Retainage payable	(479,351)	-		(479,351)	(89,360)
Intergovernmental receivables	(1,029,927)	-		(1,029,927)	(1,949,831)
Accrued salaries payable	(267,510)	-		(267,510)	(295,449)
Insurance claims payable	-	(121,892)		(121,892)	(144,988)
Accrued interest payable	(190,276)	-		(190,276)	(206,354)
Customer deposits	18,125	-		18,125	35,075
Special assessment receivable	1,786	-		1,786	-
Other assets - capital credits	(171,501)	-		(171,501)	(19,247)
Deferred inflows (outflows)	(633)	-		(633)	379,186
Net cash provided (used) by operating activities	\$ 4,174,241	\$ 340,970		\$ 4,515,211	\$ 2,839,935

City of Minot, North Dakota
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2013

	Pension Trust Fund	OPEB Trust Fund	Agency Funds
ASSETS			
Cash and cash equivalents	\$ 106,309	\$ -	\$ 425,278
Investments			
Money market	155,844	9,708	
Equity/stocks	31,342,455	598,878	
Fixed income	21,455,371	435,919	
Alternative	4,732,020	83,747	
Total investments	<u>57,685,690</u>	<u>1,128,252</u>	
Taxes receivable current	103,097	-	-
Taxes receivable delinquent	10,956	-	777
Accounts receivable	-	-	159
Intergovernmental receivable	-	-	5
Total assets	<u>\$ 57,906,052</u>	<u>\$ 1,128,252</u>	<u>\$ 432,115</u>
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 432,115
Due to other funds	-	185,810	-
Unearned revenue	114,053	-	-
Total liabilities	<u>114,053</u>	<u>185,810</u>	<u>\$ 432,115</u>
NET POSITION			
Assets held in trust for pension benefits	57,791,999	-	
Assets held in trust for OPEB benefits	-	942,442	
Total net position	<u>\$ 57,791,999</u>	<u>\$ 942,442</u>	

City of Minot, North Dakota
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Pension Trust Fund	OPEB Trust Fund	2013 Total	2012 Total
ADDITIONS				
Contributions				
Employer	\$ 2,858,621	\$ 248,901	\$ 3,107,522	\$ 2,842,529
Employee	2,052,632	382,286	2,434,918	2,106,724
Total contributions	<u>4,911,253</u>	<u>631,187</u>	<u>5,542,440</u>	<u>4,949,253</u>
Investment income				
Interest and dividends	1,077,941	11,794	1,089,735	1,156,410
Net increase (decrease) in the fair value of investments	2,435,880	41,306	2,477,186	4,154,338
Total investment income	<u>3,513,821</u>	<u>53,100</u>	<u>3,566,921</u>	<u>5,310,748</u>
Less investment expense	96,967	739	97,706	91,302
Net investment income	<u>3,416,854</u>	<u>52,361</u>	<u>3,469,215</u>	<u>5,219,446</u>
Total additions	<u>8,328,107</u>	<u>683,548</u>	<u>9,011,655</u>	<u>10,168,699</u>
DEDUCTIONS				
Benefits paid to plan member and beneficiaries	4,888,131	-	4,888,131	4,560,823
Refunds paid to plan member and beneficiaries	259,541	-	259,541	606,653
Retiree claims	-	371,106	371,106	323,501
Third party premiums	-	124,392	124,392	116,846
Administrative expenses	239,049	12,400	251,449	234,568
Total deductions	<u>5,386,721</u>	<u>507,898</u>	<u>5,894,619</u>	<u>5,842,391</u>
Change in net position	2,941,386	175,650	3,117,036	4,326,308
Net position, January 1	54,850,613	766,792	55,617,405	51,510,344
Net position, September 30	<u>\$ 57,791,999</u>	<u>\$ 942,442</u>	<u>\$ 58,734,441</u>	<u>\$ 55,836,652</u>



This page left blank intentionally.

City of Minot, North Dakota
Schedule of Revenue, Expenditures, and Changes in Fund Balance, Budget and Actual
Major Debt Service Fund
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Special Assessment Debt				
	Original Budgeted Amounts	Final Budgeted Amounts	2013 Actual Amounts	Variance with Final Budget	2012 Actual Amounts
REVENUES					
Property tax collections	\$ 18,191	\$ 18,191	\$ 22,681	\$ 4,491	\$ 23,103
Special assessment collections	818,756	818,756	466,302	(352,454)	671,104
Interest income	-	-	14,807	14,807	22,194
Total revenues	<u>836,947</u>	<u>836,947</u>	<u>503,790</u>	<u>(333,157)</u>	<u>716,401</u>
EXPENDITURES					
Debt service					
Principal retirement	951,563	854,063	-	(854,063)	1,030,000
Interest and fiscal charges	235,439	204,314	137,735	(66,579)	273,255
Total expenditures	<u>1,187,002</u>	<u>1,058,377</u>	<u>137,735</u>	<u>(920,642)</u>	<u>1,303,255</u>
Excess (deficiency) of revenues over (under) expenditures	(350,055)	(221,430)	366,055	587,485	(586,854)
OTHER FINANCING SOURCES (USES)					
Sale of City property	-	-	-	-	51,100
Transfers in	215,527	184,947	4,044	(180,903)	8,581
Transfers out	-	-	(10,445)	(10,445)	(132)
Total other financing sources (uses)	<u>215,527</u>	<u>184,947</u>	<u>(6,401)</u>	<u>(191,348)</u>	<u>59,549</u>
Net change in fund balance	<u>\$ (134,528)</u>	<u>\$ (36,483)</u>	359,654	<u>\$ 396,137</u>	(527,305)
Fund balance (deficit), January 1			1,201,195		1,745,172
Fund balance (deficit), September 30			<u>\$ 1,560,849</u>		<u>\$ 1,217,867</u>

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2013
With Comparative Totals for September 30, 2012

	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total Nonmajor Governmental Funds 2013	Total Nonmajor Governmental Funds 2012
ASSETS					
Cash and investments	\$ 25,815,778	\$ -	\$ 9,988,506	\$ 35,804,284	\$ 36,915,721
Restricted cash and investments	6,887,426	1,988,836	148,879	9,025,141	2,362,195
Investments	14,803	-	-	14,803	-
Taxes receivable current	192,378	24,493	115,588	332,459	94,850
Taxes receivable delinquent	20,970	4,669	6,997	32,636	32,674
Special assessments receivable current	12,669	-	-	12,669	745
Special assessments receivable delinquent	849	-	-	849	140
Accounts receivable	57,294	-	1,596,469	1,653,763	876,859
Loans receivable	75,000	-	-	75,000	101,467
Allowance for loans receivable	(15,000)	-	-	(15,000)	(20,293)
Due from other funds	815,072	-	2,909,361	3,724,433	1,221,538
Intergovernmental receivable	680,753	-	219,409	900,162	694,602
Inventory	5,610	-	-	5,610	6,362
Prepaid	2,393	-	-	2,393	1,154
Other assets - capital credits	13,487	-	-	13,487	5,452
Advance to other funds	-	262,277	-	262,277	300,787
Special assessments receivable uncertified	550,151	-	-	550,151	113,769
Total assets	<u>\$ 35,129,633</u>	<u>\$ 2,280,275</u>	<u>\$ 14,685,209</u>	<u>\$ 52,095,117</u>	<u>\$ 42,708,022</u>
LIABILITIES					
Accounts payable	\$ 539,322	\$ -	\$ -	\$ 539,322	\$ 696,629
Due to other funds	815,072	-	2,909,361	3,724,433	1,043,711
Accrued salaries payable	39,658	-	-	39,658	450,910
Advance from other funds	-	-	800,100	800,100	1,132,702
Special assessment uncertified	550,151	-	-	550,151	113,769
Unearned revenues	226,865	29,162	122,584	378,611	830,677
Total liabilities	<u>2,171,068</u>	<u>29,162</u>	<u>3,832,045</u>	<u>6,032,275</u>	<u>4,268,398</u>
FUND BALANCE					
Nonspendable	24,669	262,277	-	286,946	384,241
Restricted	-	1,988,836	-	1,988,836	3,817,294
Committed	14,060,514	-	148,879	14,209,393	3,290,004
Assigned	19,654,147	-	13,582,598	33,236,745	34,201,055
Unassigned	(780,765)	-	(2,878,313)	(3,659,078)	(3,252,970)
Total fund balance	<u>32,958,565</u>	<u>2,251,113</u>	<u>10,853,164</u>	<u>46,062,842</u>	<u>38,439,624</u>
Total liabilities and fund balance	<u>\$ 35,129,633</u>	<u>\$ 2,280,275</u>	<u>\$ 14,685,209</u>	<u>\$ 52,095,117</u>	<u>\$ 42,708,022</u>

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Total Nonmajor Governmental Funds 2013	Total Nonmajor Governmental Funds 2012
REVENUES					
Property tax collections	\$ 3,513,757	\$ 457,802	\$ 1,116,562	\$ 5,088,121	\$ 3,798,584
Special assessment collections	134,277	-	-	134,277	-
Sales tax collections	15,138,436	-	-	15,138,436	18,394,544
Intergovernmental	3,466,376	-	570,235	4,036,611	2,125,467
Charges for services	1,547,829	-	763,643	2,311,472	763,129
Interest income	455	-	-	455	450
Miscellaneous	324,864	-	1,189,437	1,514,301	204,694
Total revenues	<u>24,125,994</u>	<u>457,802</u>	<u>3,639,877</u>	<u>28,223,673</u>	<u>25,286,868</u>
EXPENDITURES					
Current					
General government	2,471,151	-	-	2,471,151	2,063,082
Highways and streets	5,951,907	-	-	5,951,907	1,890,873
Culture and recreation	2,396,029	-	-	2,396,029	2,650,161
Economic Development	564,182	-	-	564,182	504,884
Capital outlay					
Contracted work	-	-	3,209,202	3,209,202	2,247,326
Equipment	457,640	-	1,900,498	2,358,138	406,712
Other	-	-	10,460	10,460	-
Acquisitions	-	-	241,060	241,060	539,562
Engineering	-	-	2,063,713	2,063,713	-
Debt service					
Interest and fiscal charges	-	105,693	32,935	138,628	165,395
Total expenditures	<u>11,840,909</u>	<u>105,693</u>	<u>7,457,868</u>	<u>19,404,470</u>	<u>12,209,950</u>
Excess (deficiency) of revenues over (under) expenditures	12,285,085	352,109	(3,817,991)	8,819,203	13,076,918
OTHER FINANCING SOURCES (USES)					
Sale of City property	3,000	-	3,568	6,568	6,750
Transfers in	3,215,090	1,206,723	6,026,416	10,448,229	6,997,739
Transfers out	(11,710,550)	(109,298)	(284,434)	(12,104,282)	(12,052,699)
Total other financing sources (uses)	<u>(8,492,460)</u>	<u>1,097,425</u>	<u>5,745,550</u>	<u>(1,649,485)</u>	<u>(5,048,210)</u>
Net change in fund balance	3,792,625	1,449,534	1,927,559	7,169,718	8,028,708
Fund balance, January 1	29,165,940	801,579	8,925,605	38,893,124	30,410,916
Fund balance, September 30	<u>\$ 32,958,565</u>	<u>\$ 2,251,113</u>	<u>\$ 10,853,164</u>	<u>\$ 46,062,842</u>	<u>\$ 38,439,624</u>



This page left blank intentionally.

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, 40% to economic development, and 50% to improvements. The second penny sales tax is dedicated 30% each 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 \$35 million Fund - To account for the \$35 million grant received to assist the City of Minot in recovering from the 2011 flood.

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2013
With Comparative Totals for September 30, 2012

	Public Transportation	Library	Recreation Auditorium	Emergency Fund	Sales Tax Property Tax Relief-1st Penny	Sales Tax Economic Development
ASSETS						
Cash and investments	\$ -	\$ 199,503	\$ 1,733,441	\$ 588,315	\$ -	\$ 9,155,075
Restricted cash and investments	-	-	-	-	529,164	-
Investments	-	-	-	-	-	14,803
Taxes receivable current	2,881	54,388	-	21,717	-	-
Taxes receivable delinquent	1,932	6,575	552	2,138	-	-
Special assessment current	-	-	-	-	-	-
Special assessments delinquent	-	-	-	-	-	-
Accounts receivable	1,426	-	7,526	-	-	-
Loans receivable	-	-	-	-	-	75,000
Allowance for loans receivable	-	-	-	-	-	(15,000)
Due from other funds	-	252,924	-	-	-	-
Intergovernmental receivable	29,927	15,270	2,329	225,936	-	-
Inventory	-	-	5,610	-	-	-
Prepaid	-	1,007	1,386	-	-	-
Other assets - capital credits	11,682	325	1,480	-	-	-
Advance to other funds	-	-	-	-	-	-
Special assessments receivable uncertified	-	-	-	-	-	-
Total assets	<u>\$ 47,848</u>	<u>\$ 529,992</u>	<u>\$ 1,752,324</u>	<u>\$ 838,106</u>	<u>\$ 529,164</u>	<u>\$ 9,229,878</u>
LIABILITIES						
Accounts payable	\$ -	\$ 26	\$ 84	\$ 539,212	\$ -	\$ -
Due to other funds	252,924	-	-	-	-	-
Advance from other funds	-	-	-	-	-	-
Accrued salaries payable	8,729	15,402	15,527	-	-	-
Uncertified special assessment revenue	-	-	-	-	-	-
Unearned revenue	4,813	60,963	552	23,855	-	-
Total liabilities	<u>266,466</u>	<u>76,391</u>	<u>16,163</u>	<u>563,067</u>	<u>-</u>	<u>-</u>
FUND BALANCE						
Nonspendable	-	1,007	6,996	-	-	16,666
Committed	-	53,559	3,951	-	529,164	5,066,488
Assigned	-	399,035	1,725,214	275,039	-	4,146,724
Unassigned	(218,618)	-	-	-	-	-
Total fund balance	<u>(218,618)</u>	<u>453,601</u>	<u>1,736,161</u>	<u>275,039</u>	<u>529,164</u>	<u>9,229,878</u>
Total liabilities and fund balance	<u>\$ 47,848</u>	<u>\$ 529,992</u>	<u>\$ 1,752,324</u>	<u>\$ 838,106</u>	<u>\$ 529,164</u>	<u>\$ 9,229,878</u>

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2013
With Comparative Totals for September 30, 2012

	Sales Tax				
	Sales Tax Improvements	Flood Control	Sidewalk Improvements	Street Improvements	Demolitions
ASSETS					
Cash and investments	\$ 4,331,565	\$ -	\$ 79,616	\$ 357,035	\$ -
Restricted cash and investments	-	4,429,727	-	-	-
Investments	-	-	-	-	-
Taxes receivable current	-	4,111	6,047	103,234	-
Taxes receivable delinquent	-	-	611	9,162	-
Special assessment current	-	-	584	-	12,085
Special assessments delinquent	-	-	849	-	-
Accounts receivable	-	-	-	48,342	-
Loans receivable	-	-	-	-	-
Allowance for loans receivable	-	-	-	-	-
Due from other funds	-	-	-	562,086	-
Intergovernmental receivable	14,551	157,582	-	235,158	-
Inventory	-	-	-	-	-
Prepaid	-	-	-	-	-
Other assets - capital credits	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Special assessments receivable uncertified	-	-	5,438	-	544,713
Total assets	<u>\$ 4,346,116</u>	<u>\$ 4,591,420</u>	<u>\$ 93,145</u>	<u>\$ 1,315,017</u>	<u>\$ 556,798</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	562,086
Advance from other funds	-	-	-	-	-
Accrued salaries payable	-	-	-	-	-
Uncertified special assessment revenue	-	-	5,438	-	544,713
Unearned revenue	-	4,111	8,091	112,396	12,084
Total liabilities	<u>-</u>	<u>4,111</u>	<u>13,529</u>	<u>112,396</u>	<u>1,118,883</u>
FUND BALANCE					
Nonspendable	-	-	-	-	-
Committed	-	4,587,309	-	-	-
Assigned	4,346,116	-	79,616	1,202,621	-
Unassigned	-	-	-	-	(562,085)
Total fund balance	<u>4,346,116</u>	<u>4,587,309</u>	<u>79,616</u>	<u>1,202,621</u>	<u>(562,085)</u>
Total liabilities and fund balance	<u>\$ 4,346,116</u>	<u>\$ 4,591,420</u>	<u>\$ 93,145</u>	<u>\$ 1,315,017</u>	<u>\$ 556,798</u>

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2013
With Comparative Totals for September 30, 2012

	Sales Tax Property Tax Relief-2nd Penny	Sales Tax Infrastructure	Sales Tax Community Facilities	CDBG-DR \$35 M	Total 2013	Total 2012
ASSETS						
Cash and investments	\$ -	\$ 4,154,144	\$ 5,217,084	\$ -	\$ 25,815,778	\$ 29,277,279
Restricted cash and investments	1,928,535	-	-	-	6,887,426	1,985,470
Investments	-	-	-	-	14,803	-
Taxes receivable current	-	-	-	-	192,378	74,798
Taxes receivable delinquent	-	-	-	-	20,970	21,968
Special assessment current	-	-	-	-	12,669	745
Special assessments delinquent	-	-	-	-	849	140
Accounts receivable	-	-	-	-	57,294	165,896
Loans receivable	-	-	-	-	75,000	101,467
Allowance for loans receivable	-	-	-	-	(15,000)	(20,293)
Due from other funds	-	-	62	-	815,072	1,221,538
Intergovernmental receivable	-	-	-	-	680,753	630,483
Inventory	-	-	-	-	5,610	6,362
Prepaid	-	-	-	-	2,393	1,154
Other assets - capital credits	-	-	-	-	13,487	5,452
Advance to other funds	-	-	-	-	-	3,510
Special assessments receivable uncertified	-	-	-	-	550,151	113,769
Total assets	<u>\$ 1,928,535</u>	<u>\$ 4,154,144</u>	<u>\$ 5,217,146</u>	<u>\$ -</u>	<u>\$ 35,129,633</u>	<u>\$ 33,589,738</u>
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 539,322	\$ 663,693
Due to other funds	-	-	-	62	815,072	1,043,711
Advance from other funds	-	-	-	-	-	450,910
Accrued salaries payable	-	-	-	-	39,658	30,036
Uncertified special assessment revenue	-	-	-	-	550,151	113,769
Unearned revenue	-	-	-	-	226,865	160,275
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>62</u>	<u>2,171,068</u>	<u>2,462,394</u>
FUND BALANCE						
Nonspendable	-	-	-	-	24,669	7,516
Committed	1,928,535	-	1,891,508	-	14,060,514	3,059,782
Assigned	-	4,154,144	3,325,638	-	19,654,147	29,617,937
Unassigned	-	-	-	(62)	(780,765)	(1,557,891)
Total fund balance	<u>1,928,535</u>	<u>4,154,144</u>	<u>5,217,146</u>	<u>(62)</u>	<u>32,958,565</u>	<u>31,127,344</u>
Total liabilities and fund balance	<u>\$ 1,928,535</u>	<u>\$ 4,154,144</u>	<u>\$ 5,217,146</u>	<u>\$ -</u>	<u>\$ 35,129,633</u>	<u>\$ 33,589,738</u>

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Public Transportation	Library	Recreation Auditorium	Emergency Fund	Sales Tax Property Tax Relief-1st Penny	Sales Tax Economic Development
REVENUES						
Property tax collections	\$ 55,658	\$ 1,008,026	\$ 4,795	\$ 400,939	\$ -	\$ -
Special assessment collections	-	-	-	-	-	-
Sales tax collections	-	-	-	-	756,922	3,027,687
Intergovernmental	333,406	75,449	39,871	803,965	-	-
Charges for services	57,768	14,508	1,475,553	-	-	-
Interest income	-	-	95	-	-	-
Miscellaneous	40,153	65,680	49,568	-	-	169,463
Total revenues	<u>486,985</u>	<u>1,163,663</u>	<u>1,569,882</u>	<u>1,204,904</u>	<u>756,922</u>	<u>3,197,150</u>
EXPENDITURES						
Current						
General government	710,178	-	-	171,404	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	928,983	1,444,943	-	-	-
Economic development	-	-	-	-	-	564,182
Capital outlay						
Equipment	377,671	-	79,969	-	-	-
Total expenditures	<u>1,087,849</u>	<u>928,983</u>	<u>1,524,912</u>	<u>171,404</u>	<u>-</u>	<u>564,182</u>
Excess (deficiency) of revenues over (under) expenditures	(600,864)	234,680	44,970	1,033,500	756,922	2,632,968
OTHER FINANCING SOURCES (USES)						
Sale of City property	3,000	-	-	-	-	-
Transfers in	45,000	17,250	176,250	-	-	-
Transfers out	-	-	-	-	(1,041,602)	(37,500)
Total other financing sources (uses)	<u>48,000</u>	<u>17,250</u>	<u>176,250</u>	<u>-</u>	<u>(1,041,602)</u>	<u>(37,500)</u>
Net change in fund balance	(552,864)	251,930	221,220	1,033,500	(284,680)	2,595,468
Fund balance (deficit), January 1	334,246	201,671	1,514,941	(758,461)	813,844	6,634,410
Fund balance (deficit), September 30	<u>\$ (218,618)</u>	<u>\$ 453,601</u>	<u>\$ 1,736,161</u>	<u>\$ 275,039</u>	<u>\$ 529,164</u>	<u>\$ 9,229,878</u>

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Sales Tax Improvements	Sales Tax Flood Control	Sidewalk Improvements	Street Improvements	Demolitions
REVENUES					
Property tax collections	\$ -	\$ 75,186	\$ 110,883	\$ 1,858,270	\$ -
Special assessment collections	-	-	2,390	-	131,887
Sales tax collections	3,784,609	-	-	-	-
Intergovernmental	13,657	59,732	-	2,140,296	-
Charges for services	-	-	-	-	-
Interest income	-	-	127	-	233
Miscellaneous	-	-	-	-	-
Total revenues	<u>3,798,266</u>	<u>134,918</u>	<u>113,400</u>	<u>3,998,566</u>	<u>132,120</u>
EXPENDITURES					
Current					
General government	128,937	9,877	62,569	-	37,473
Highways and streets	-	-	-	5,951,907	-
Culture and recreation	22,103	-	-	-	-
Economic development	-	-	-	-	-
Capital outlay					
Equipment	-	-	-	-	-
Total expenditures	<u>151,040</u>	<u>9,877</u>	<u>62,569</u>	<u>5,951,907</u>	<u>37,473</u>
Excess (deficiency) of revenues over (under) expenditures	3,647,226	125,041	50,831	(1,953,341)	94,647
OTHER FINANCING SOURCES (USES)					
Sale of City property	-	-	-	-	-
Transfers in	19,523	2,500,000	-	457,067	-
Transfers out	(3,894,257)	-	-	-	(78)
Total other financing sources (uses)	<u>(3,874,734)</u>	<u>2,500,000</u>	<u>-</u>	<u>457,067</u>	<u>(78)</u>
Net change in fund balance	(227,508)	2,625,041	50,831	(1,496,274)	94,569
Fund balance (deficit), January 1	4,573,624	1,962,268	28,785	2,698,895	(656,654)
Fund balance (deficit), September 30	<u>\$ 4,346,116</u>	<u>\$ 4,587,309</u>	<u>\$ 79,616</u>	<u>\$ 1,202,621</u>	<u>\$ (562,085)</u>

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Sales Tax Property Tax Relief-2nd Penny	Sales Tax Infrastructure	Sales Tax Community Facilities	CDBG-DR \$35 M	Total 2013	Total 2012
REVENUES						
Property tax collections	\$ -	\$ -	\$ -	\$ -	\$ 3,513,757	\$ 3,064,905
Special assessment collections	-	-	-	-	134,277	-
Sales tax collections	2,270,766	3,027,687	2,270,765	-	15,138,436	18,394,544
Intergovernmental	-	-	-	-	3,466,376	1,959,143
Charges for services	-	-	-	-	1,547,829	145,139
Interest income	-	-	-	-	455	450
Miscellaneous	-	-	-	-	324,864	172,339
Total revenues	2,270,766	3,027,687	2,270,765	-	24,125,994	23,736,520
EXPENDITURES						
Current						
General government	-	42,159	1,308,492	62	2,471,151	2,062,997
Highways and streets	-	-	-	-	5,951,907	1,890,873
Culture and recreation	-	-	-	-	2,396,029	2,650,161
Economic development	-	-	-	-	564,182	504,884
Capital outlay						
Equipment	-	-	-	-	457,640	72,673
Total expenditures	-	42,159	1,308,492	62	11,840,909	7,181,588
Excess (deficiency) of revenues over (under) expenditures	2,270,766	2,985,528	962,273	(62)	12,285,085	16,554,932
OTHER FINANCING SOURCES (USES)						
Sale of City property	-	-	-	-	3,000	6,750
Transfers in	-	-	-	-	3,215,090	1,952,239
Transfers out	(2,479,999)	(3,857,174)	(399,940)	-	(11,710,550)	(11,501,752)
Total other financing sources (uses)	(2,479,999)	(3,857,174)	(399,940)	-	(8,492,460)	(9,542,763)
Net change in fund balance	(209,233)	(871,646)	562,333	(62)	3,792,625	7,012,169
Fund balance (deficit), January 1	2,137,768	5,025,790	4,654,813	-	29,165,940	24,115,175
Fund balance (deficit), September 30	\$ 1,928,535	\$ 4,154,144	\$ 5,217,146	\$ (62)	\$ 32,958,565	\$ 31,127,344

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	<u>Public Transportation</u>				
	Original Budgeted Amounts	Final Budgeted Amounts	2013 Actual Amounts	Variance with Final Budget	2012 Actual Amounts
REVENUES					
Property tax collections	\$ 42,858	\$ 42,858	\$ 55,658	\$ 12,800	\$ 314,464
Intergovernmental	992,967	992,967	333,406	(659,561)	175,476
Charges for services	67,875	67,875	57,768	(10,107)	64,579
Miscellaneous	14,268	14,268	40,153	25,885	15,597
Total revenues	<u>1,117,968</u>	<u>1,117,968</u>	<u>486,985</u>	<u>(630,983)</u>	<u>570,116</u>
EXPENDITURES					
Current					
General government	570,468	595,484	710,178	114,694	523,923
Capital outlay					
Equipment	592,500	660,000	377,671	(282,329)	37,409
Total expenditures	<u>1,162,968</u>	<u>1,255,484</u>	<u>1,087,849</u>	<u>(167,635)</u>	<u>561,332</u>
Excess (deficiency) of revenues over (under) expenditures	(45,000)	(137,516)	(600,864)	(463,348)	8,784
OTHER FINANCING SOURCES (USES)					
Sale of City property	-	-	3,000	3,000	6,400
Transfers in	45,000	45,000	45,000	-	-
Total other financing sources (uses)	<u>45,000</u>	<u>45,000</u>	<u>48,000</u>	<u>3,000</u>	<u>6,400</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (92,516)</u>	<u>(552,864)</u>	<u>\$ (460,348)</u>	15,184
Fund balance (deficit), January 1			334,246		171,022
Fund balance (deficit), September 30			<u>\$ (218,618)</u>		<u>\$ 186,206</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Library				
	Original Budgeted Amounts	Final Budgeted Amounts	2013 Actual Amounts	Variance with Final Budget	2012 Actual Amounts
REVENUES					
Property tax collections	\$ 808,802	\$ 808,802	\$1,008,026	\$ 199,224	\$ 982,481
Intergovernmental	66,563	71,301	75,449	4,148	70,554
Charges for services	15,594	15,594	14,508	(1,086)	14,907
Interest income	3,375	3,375	-	(3,375)	-
Miscellaneous	18,143	18,144	65,680	47,536	20,100
Total revenues	<u>912,476</u>	<u>917,216</u>	<u>1,163,663</u>	<u>246,447</u>	<u>1,088,042</u>
EXPENDITURES					
Current					
Culture and recreation	924,851	978,821	928,983	(49,838)	913,141
Capital outlay					
Equipment	4,875	4,875	-	(4,875)	-
Total expenditures	<u>929,726</u>	<u>983,696</u>	<u>928,983</u>	<u>(54,713)</u>	<u>913,141</u>
Excess (deficiency) of revenues over (under) expenditures	(17,250)	(66,479)	234,680	301,159	174,901
OTHER FINANCING SOURCES (USES)					
Transfers in	17,250	17,250	17,250	-	61,900
Total other financing sources (uses)	<u>17,250</u>	<u>17,250</u>	<u>17,250</u>	<u>-</u>	<u>61,900</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (49,229)</u>	251,930	<u>\$ 301,159</u>	236,801
Fund balance (deficit), January 1			201,671		204,847
Fund balance (deficit), September 30			<u>\$ 453,601</u>		<u>\$ 441,648</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Recreation/Auditorium				
	Original Budgeted Amounts	Final Budgeted Amounts	2013 Actual Amounts	Variance with Final Budget	2012 Actual Amounts
REVENUES					
Property tax collections	\$ -	\$ -	\$ 4,795	\$ 4,795	\$ 13,705
Intergovernmental	-	-	39,871	39,871	-
Charges for services	1,039,575	1,039,575	1,475,553	435,978	1,520,393
Interest income	-	-	95	95	199
Miscellaneous	3,750	3,750	49,568	45,818	21,077
Total revenues	<u>1,043,325</u>	<u>1,043,325</u>	<u>1,569,882</u>	<u>526,557</u>	<u>1,555,374</u>
EXPENDITURES					
Current					
Culture and recreation	1,318,850	1,487,679	1,444,943	(42,736)	1,260,882
Capital outlay					
Equipment	49,500	49,500	79,969	30,469	35,264
Total expenditures	<u>1,368,350</u>	<u>1,537,179</u>	<u>1,524,912</u>	<u>(12,267)</u>	<u>1,296,146</u>
Excess (deficiency) of revenues over (under) expenditures	(325,025)	(493,854)	44,970	538,824	259,228
OTHER FINANCING SOURCES (USES)					
Sale of City property	-	-	-	-	350
Transfers in	101,250	101,250	176,250	75,000	101,250
Transfers out	(750)	(750)	-	750	-
Total other financing sources (uses)	<u>100,500</u>	<u>100,500</u>	<u>176,250</u>	<u>75,750</u>	<u>101,600</u>
Net change in fund balance	<u>\$ (224,525)</u>	<u>\$ (393,354)</u>	221,220	<u>\$ 614,574</u>	360,828
Fund balance (deficit), January 1			<u>1,514,941</u>		<u>927,161</u>
Fund balance (deficit), September 30			<u>\$ 1,736,161</u>		<u>\$ 1,287,989</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	<u>Emergency Levy</u>			
	<u>Original & Final Budgeted Amounts</u>	<u>2013 Actual Amounts</u>	<u>Variance with Final Budget</u>	<u>2012 Actual Amounts</u>
REVENUES				
Property tax collections	\$ 322,875	\$ 400,939	\$ 78,064	\$ 326,001
Intergovernmental	-	803,965	803,965	1,964
Total revenues	<u>322,875</u>	<u>1,204,904</u>	<u>882,029</u>	<u>327,965</u>
EXPENDITURES				
Current				
General government	322,875	171,404	(151,471)	421,720
Total expenditures	<u>322,875</u>	<u>171,404</u>	<u>(151,471)</u>	<u>421,720</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	73,029
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,029</u>
Net change in fund balance	<u>\$ -</u>	1,033,500	<u>\$ 1,033,500</u>	(20,726)
Fund balance (deficit), January 1		(758,461)		(726,084)
Fund balance (deficit), September 30		<u>\$ 275,039</u>		<u>\$ (746,810)</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	<u>Sales Tax Property Relief-1st Penny</u>			
	<u>Original & Final Budgeted Amounts</u>	<u>2013 Actual Amounts</u>	<u>Variance with Final Budget</u>	<u>2012 Actual Amounts</u>
REVENUES				
Sales tax collections	\$ 826,667	\$ 756,922	\$ (69,745)	\$ 919,728
Total revenues	<u>826,667</u>	<u>756,922</u>	<u>(69,745)</u>	<u>919,728</u>
EXPENDITURES				
Total expenditures	<u>826,667</u>	-	<u>(826,667)</u>	-
Excess (deficiency) of revenues over (under) expenditures	-	756,922	756,922	919,728
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(214,937)</u>	<u>(1,041,602)</u>	<u>(826,666)</u>	<u>(900,116)</u>
Total other financing sources (uses)	<u>(214,937)</u>	<u>(1,041,602)</u>	<u>(826,666)</u>	<u>(900,116)</u>
Net change in fund balance	<u>\$ (214,937)</u>	<u>(284,680)</u>	<u>\$ (69,744)</u>	19,612
Fund balance (deficit), January 1		813,844		678,730
Fund balance (deficit), September 30		<u>\$ 529,164</u>		<u>\$ 698,342</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Sales Tax Economic Development			
	Original & Final Budgeted Amounts	2013 Actual Amounts	Variance with Final Budget	2012 Actual Amounts
REVENUES				
Sales tax collections	\$ 3,306,665	\$ 3,027,687	\$ (278,978)	\$ 3,678,909
Interest income	28,244	-	(28,244)	132
Miscellaneous	-	169,463	169,463	111,685
Total revenues	<u>3,334,908</u>	<u>3,197,150</u>	<u>(137,758)</u>	<u>3,790,726</u>
EXPENDITURES				
Current				
Economic development	3,297,408	564,182	(2,733,226)	504,884
Total expenditures	<u>3,297,408</u>	<u>564,182</u>	<u>(2,733,226)</u>	<u>504,884</u>
Excess (deficiency) of revenues over (under) expenditures	37,500	2,632,968	2,595,468	3,285,842
OTHER FINANCING SOURCES (USES)				
Transfers out	(37,500)	(37,500)	-	(3,331,139)
Total other financing sources (uses)	<u>(37,500)</u>	<u>(37,500)</u>	<u>-</u>	<u>(3,331,139)</u>
Net change in fund balance	<u>\$ -</u>	2,595,468	<u>\$ 2,595,468</u>	(45,297)
Fund balance (deficit), January 1		6,634,410		12,123,071
Fund balance (deficit), September 30		<u>\$ 9,229,878</u>		<u>\$ 12,077,774</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Sales Tax Improvements				
	Original Budgeted Amounts	Final Budgeted Amounts	2013 Actual Amounts	Variance with Final Budget	2012 Actual Amounts
REVENUES					
Sales tax collections	\$ 4,133,331	\$ 4,133,331	\$ 3,784,609	\$ (348,722)	\$ 4,598,636
Intergovernmental	-	-	13,657	13,657	11,008
Total revenues	<u>4,133,331</u>	<u>4,133,331</u>	<u>3,798,266</u>	<u>(335,065)</u>	<u>4,609,644</u>
EXPENDITURES					
General government	-	49,705	128,937	79,232	600,100
Culture and recreation	150,000	307,252	22,103	(285,149)	476,138
Total expenditures	<u>150,000</u>	<u>356,957</u>	<u>151,040</u>	<u>(205,917)</u>	<u>1,076,238</u>
Excess (deficiency) of revenues over (under) expenditures	3,983,331	3,776,375	3,647,226	(129,149)	3,533,406
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	19,523	19,523	61,374
Transfers out	(2,655,554)	(2,655,554)	(3,894,257)	(1,238,703)	(4,002,912)
Total other financing sources (uses)	<u>(2,655,554)</u>	<u>(2,655,554)</u>	<u>(3,874,734)</u>	<u>(1,219,180)</u>	<u>(3,941,538)</u>
Net change in fund balance	<u>\$ 1,327,777</u>	<u>\$ 1,120,821</u>	(227,508)	<u>\$ (1,348,329)</u>	(408,132)
Fund balance (deficit), January 1			4,573,624		3,710,746
Fund balance (deficit), September 30			<u>\$ 4,346,116</u>		<u>\$ 3,302,614</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	<u>Sales Tax Flood Control</u>			
	<u>Original & Final Budgeted Amounts</u>	<u>2013 Actual Amounts</u>	<u>Variance with Final Budget</u>	<u>2012 Actual Amounts</u>
REVENUES				
Property tax collections	\$ 61,177	\$ 75,186	\$ 14,009	\$ -
Intergovernmental	-	59,732	59,732	5,900
Total revenues	<u>61,177</u>	<u>134,918</u>	<u>73,741</u>	<u>5,900</u>
EXPENDITURES				
General government	-	9,877	9,877	248,832
Total expenditures	<u>-</u>	<u>9,877</u>	<u>9,877</u>	<u>248,832</u>
Excess (deficiency) of revenues over (under) expenditures	61,177	125,041	63,864	(242,932)
OTHER FINANCING SOURCES (USES)				
Transfer in	-	2,500,000	2,500,000	594,640
Total other financing sources (uses)	<u>-</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>594,640</u>
Net change in fund balance	<u>\$ 61,177</u>	2,625,041	<u>\$ 2,563,864</u>	351,708
Fund balance (deficit), January 1		1,962,268		1,724,068
Fund balance (deficit), September 30		<u>\$ 4,587,309</u>		<u>\$2,075,776</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	<u>Sidewalk</u>			
	Original & Final Budgeted Amounts	2013 Actual Amounts	Variance with Final Budget	2012 Actual Amounts
REVENUES				
Property tax collections	\$ 90,000	\$ 110,883	\$ 20,883	\$ 23,655
Special assessment collections	-	2,390	2,390	-
Interest income	-	127	127	119
Miscellaneous	-	-	-	3,880
Total revenues	<u>90,000</u>	<u>113,400</u>	<u>23,400</u>	<u>27,654</u>
EXPENDITURES				
General government	90,000	62,569	(27,431)	667
Total expenditures	<u>90,000</u>	<u>62,569</u>	<u>(27,431)</u>	<u>667</u>
Net change in fund balance	<u>\$ -</u>	50,831	<u>\$ 50,831</u>	26,987
Fund balance (deficit), January 1		<u>28,785</u>		<u>6,543</u>
Fund balance (deficit), September 30		<u>\$ 79,616</u>		<u>\$ 33,530</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Street Improvement				
	Original Budgeted Amounts	Final Budgeted Amounts	2013 Actual Amounts	Variance with Final Budget	2012 Actual Amounts
REVENUES					
Property tax collections	\$1,500,000	\$1,500,000	\$ 1,858,270	\$ 358,270	\$ 1,404,599
Intergovernmental	-	-	2,140,296	2,140,296	239,501
Total revenues	<u>1,500,000</u>	<u>1,500,000</u>	<u>3,998,566</u>	<u>2,498,566</u>	<u>1,644,100</u>
EXPENDITURES					
Highways and streets	1,800,000	2,208,937	5,951,907	4,151,907	1,890,873
Total expenditures	<u>1,800,000</u>	<u>2,208,937</u>	<u>5,951,907</u>	<u>4,151,907</u>	<u>1,890,873</u>
Excess (deficiency) of revenues over (under) expenditures	(300,000)	(708,937)	(1,953,341)	(1,653,341)	(246,773)
OTHER FINANCING SOURCES (USES)					
Transfer in	300,000	300,000	457,067	157,067	1,060,046
Total other financing sources (uses)	<u>300,000</u>	<u>300,000</u>	<u>457,067</u>	<u>157,067</u>	<u>1,060,046</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (408,937)</u>	<u>(1,496,274)</u>	<u>\$ (1,496,274)</u>	813,273
Fund balance (deficit), January 1			2,698,895		2,103,448
Fund balance (deficit), September 30			<u>\$ 1,202,621</u>		<u>\$ 2,916,721</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	<u>Sales Tax Property Tax Relief - 2nd Penny</u>			
	<u>Original & Final Budgeted Amounts</u>	<u>2013 Actual Amounts</u>	<u>Variance with Final Budget</u>	<u>2012 Actual Amounts</u>
REVENUES				
Sales tax collections	\$ 2,479,999	\$ 2,270,766	\$ (209,233)	\$ 2,759,181
Total revenues	<u>2,479,999</u>	<u>2,270,766</u>	<u>(209,233)</u>	<u>2,759,181</u>
EXPENDITURES				
General government	2,479,999	-	(2,479,999)	-
Total expenditures	<u>2,479,999</u>	<u>-</u>	<u>(2,479,999)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	2,270,766	2,270,766	2,759,181
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(2,479,999)	(2,479,999)	(2,112,784)
Total other financing sources (uses)	<u>-</u>	<u>(2,479,999)</u>	<u>(2,479,999)</u>	<u>(2,112,784)</u>
Net change in fund balance	<u>\$ -</u>	<u>(209,233)</u>	<u>\$ (209,233)</u>	646,397
Fund balance (deficit), January 1		2,137,768		949,011
Fund balance (deficit), September 30		<u>\$ 1,928,535</u>		<u>\$ 1,595,408</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Sales Tax Infrastructure			
	Original Budgeted Amounts	2013 Actual Amounts	Variance with Final Budget	2012 Actual Amounts
REVENUES				
Sales tax collections	\$ 3,306,665	\$ 3,027,687	\$ (278,978)	\$ 3,678,909
Total revenues	<u>3,306,665</u>	<u>3,027,687</u>	<u>(278,978)</u>	<u>3,678,909</u>
EXPENDITURES				
General government	3,269,165	42,159	(3,227,006)	-
Total expenditures	<u>3,269,165</u>	<u>42,159</u>	<u>(3,227,006)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	37,500	2,985,528	2,948,028	3,678,909
OTHER FINANCING SOURCES (USES)				
Transfers out	(37,500)	(3,857,174)	(3,819,674)	(1,117,301)
Total other financing sources (uses)	<u>(37,500)</u>	<u>(3,857,174)</u>	<u>(3,819,674)</u>	<u>(1,117,301)</u>
Net change in fund balance	<u>\$ -</u>	<u>(871,646)</u>	<u>\$ (871,646)</u>	2,561,608
Fund balance (deficit), January 1		5,025,790		1,265,347
Fund balance (deficit), September 30		<u>\$ 4,154,144</u>		<u>\$ 3,826,955</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Special Revenue Fund
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	<u>Sales Tax Community Facilities</u>			
	Original Budgeted Amounts	2013 Actual Amounts	Variance with Final Budget	2012 Actual Amounts
REVENUES				
Sales tax collections	\$ 2,479,999	\$ 2,270,765	\$ (209,234)	\$ 2,759,181
Total revenues	<u>2,479,999</u>	<u>2,270,765</u>	<u>(209,234)</u>	<u>2,759,181</u>
EXPENDITURES				
General government	2,442,499	1,308,492	(1,134,007)	-
Total expenditures	<u>2,442,499</u>	<u>1,308,492</u>	<u>(1,134,007)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	37,500	962,273	924,773	2,759,181
OTHER FINANCING SOURCES (USES)				
Transfers out	(37,500)	(399,940)	(362,440)	(37,500)
Total other financing sources (uses)	<u>(37,500)</u>	<u>(399,940)</u>	<u>(362,440)</u>	<u>(37,500)</u>
Net change in fund balance	<u>\$ -</u>	562,333	<u>\$ 562,333</u>	2,721,681
Fund balance (deficit), January 1		4,654,813		949,011
Fund balance (deficit), September 30		<u>\$ 5,217,146</u>		<u>\$ 3,670,692</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, 2013
With Comparative Totals for September 30, 2012

	Highway Debt 2013	Highway Debt 2012
ASSETS		
Restricted cash and investments	\$ 1,988,836	\$ 376,725
Taxes receivable current	24,493	16,846
Taxes receivable delinquent	4,669	5,436
Advance to other funds	262,277	297,277
Total assets	<u>\$ 2,280,275</u>	<u>\$ 696,284</u>
LIABILITIES		
Unearned revenue	\$ 29,162	\$ 22,282
Total liabilities	<u>29,162</u>	<u>22,282</u>
FUND BALANCE		
Nonspendable	262,277	376,725
Restricted	1,988,836	297,277
Total fund balance	<u>2,251,113</u>	<u>674,002</u>
Total liabilities and fund balance	<u>\$ 2,280,275</u>	<u>\$ 696,284</u>

City of Minot, North Dakota
Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Debt Service Fund
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Highway Debt 2013	Highway Debt 2012
REVENUES		
Property tax collections	\$ 457,802	\$ 690,930
Total revenues	<u>457,802</u>	<u>690,930</u>
EXPENDITURES		
Debt service		
Principal retirement	-	1,525,000
Interest and fiscal charges	105,693	123,690
Total expenditures	<u>105,693</u>	<u>1,648,690</u>
Excess (deficiency) of revenues over (under) expenditures	352,109	(957,760)
OTHER FINANCING SOURCES (USES)		
Transfers in	1,206,723	1,067,404
Transfers out	(109,298)	(111,305)
Total other financing sources (uses)	<u>1,097,425</u>	<u>956,099</u>
Net change in fund balance	1,449,534	(1,661)
Fund balance, January 1	801,579	675,663
Fund balance, September 30	<u>\$ 2,251,113</u>	<u>\$ 674,002</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures, and Changes in Fund Balance, Budget and Actual
Nonmajor Debt Service Fund
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Highway Debt				
	Original Budgeted Amounts	Final Budgeted Amounts	2013 Actual Amounts	Variance with Final Budget	2012 Actual Amounts
REVENUES					
Property tax collections	\$ 364,209	\$ 364,209	\$ 457,802	\$ 93,593	\$ 690,930
Total revenues	<u>364,209</u>	<u>364,209</u>	<u>457,802</u>	<u>93,593</u>	<u>690,930</u>
EXPENDITURES					
General government	37,550	38,637	-	(38,637)	-
Debt service					
Principal retirement	1,035,000	1,118,438	-	(1,118,438)	1,525,000
Interest and fiscal charges	216,668	169,474	105,693	(63,781)	123,690
Total expenditures	<u>1,289,219</u>	<u>1,326,548</u>	<u>105,693</u>	<u>(1,220,855)</u>	<u>1,648,690</u>
Excess (deficiency) of revenues over (under) expenditures	(925,010)	(962,339)	352,109	1,314,448	(957,760)
OTHER FINANCING SOURCES (USES)					
Transfers in	1,232,973	1,232,973	1,206,723	(26,250)	1,067,404
Transfers out	(109,298)	(109,298)	(109,298)	0	(111,305)
Total other financing sources (uses)	<u>1,123,675</u>	<u>1,123,675</u>	<u>1,097,425</u>	<u>(26,250)</u>	<u>956,099</u>
Net change in fund balance	<u>\$ 198,665</u>	<u>\$ 161,336</u>	1,449,534	<u>\$ 1,288,199</u>	(1,661)
Fund balance (deficit), January 1			801,579		675,663
Fund balance (deficit), September 30			<u>\$ 2,251,113</u>		<u>\$ 674,002</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)

Highway Reserve Fund - To fund highway improvement projects in Minot.

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.

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 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.

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Capital Project Funds
September 30, 2013
With Comparative Totals for September 30, 2012

	Highway Reserve	Sports Complex	Special Assessment Capital	Fire Equipment
ASSETS				
Cash and investments	\$ 4,685,877	\$ 366,194	\$ -	\$ 1,546,877
Restricted cash and investments	-	-	-	-
Taxes receivable current	-	-	-	8,596
Taxes receivable delinquent	-	-	-	5,129
Accounts receivable	1,500,000	-	31,048	-
Allowance for accounts receivable	(300,000)	-	-	-
Due from other funds	2,909,361	-	-	-
Intergovernmental receivable	-	-	-	219,409
Total assets	<u>\$ 8,795,238</u>	<u>\$ 366,194</u>	<u>\$ 31,048</u>	<u>\$ 1,780,011</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	2,909,361	-
Advance from other funds	279,590	-	-	-
Unearned revenue	-	-	-	13,725
Total liabilities	<u>279,590</u>	<u>-</u>	<u>2,909,361</u>	<u>13,725</u>
FUND BALANCE				
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	8,515,648	366,194	-	1,766,286
Unassigned	-	-	(2,878,313)	-
Total fund balance	<u>8,515,648</u>	<u>366,194</u>	<u>(2,878,313)</u>	<u>1,766,286</u>
Total liabilities and fund balance	<u>\$ 8,795,238</u>	<u>\$ 366,194</u>	<u>\$ 31,048</u>	<u>\$ 1,780,011</u>

City of Minot, North Dakota
Combining Balance Sheet
Nonmajor Capital Project Funds
September 30, 2013
With Comparative Totals for September 30, 2012

	Storm Sewer Development	CDBG and EDA	Equipment Purchase	Total 2013	Total 2012
ASSETS					
Cash and investments	\$ 2,867,272	\$ -	\$ 522,286	\$ 9,988,506	\$ 7,638,442
Restricted cash and investments	-	148,879	-	148,879	-
Taxes receivable current	-	-	106,992	115,588	3,206
Taxes receivable delinquent	-	-	1,868	6,997	5,270
Accounts receivable	65,421	-	-	1,596,469	710,963
Allowance for accounts receivable	-	-	-	(300,000)	-
Due from other funds	-	-	-	2,909,361	1,708,839
Intergovernmental receivable	-	-	-	219,409	64,119
Total assets	<u>\$ 2,932,693</u>	<u>\$ 148,879</u>	<u>\$ 631,146</u>	<u>\$ 14,685,209</u>	<u>\$ 10,130,839</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 32,936
Due to other funds	-	-	-	2,909,361	1,708,839
Advance from other funds	520,510	-	-	800,100	1,102,666
Unearned revenue	-	-	108,859	122,584	648,120
Total liabilities	<u>520,510</u>	<u>-</u>	<u>108,859</u>	<u>3,832,045</u>	<u>3,492,561</u>
FUND BALANCE					
Restricted	-	-	-	-	3,520,017
Committed	-	148,879	-	148,879	230,222
Assigned	2,412,183	-	522,287	13,582,598	4,583,118
Unassigned	-	-	-	(2,878,313)	(1,695,079)
Total fund balance	<u>2,412,183</u>	<u>148,879</u>	<u>522,287</u>	<u>10,853,164</u>	<u>6,638,278</u>
Total liabilities and fund balance	<u>\$ 2,932,693</u>	<u>\$ 148,879</u>	<u>\$ 631,146</u>	<u>\$ 14,685,209</u>	<u>\$ 10,130,839</u>

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Project Funds
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Highway Reserve	Sports Complex	Special Assessment Capital	Fire Equipment
REVENUES				
Property tax collections	\$ -	\$ -	\$ -	\$ 83,654
Intergovernmental	154,723	-	-	415,512
Charges for services	-	-	-	-
Miscellaneous	1,187,137	-	-	2,300
Total revenues	<u>1,341,860</u>	<u>-</u>	<u>-</u>	<u>501,466</u>
EXPENDITURES				
Current				
General government	-	-	-	-
Capital outlay				
Contracted work	1,246,586	-	1,411,120	514,142
Equipment	-	-	-	457,475
Legal	-	-	-	-
Other	3,601	-	4,027	2,390
Acquisitions	-	-	241,060	-
Engineering	859,534	-	1,010,592	193,587
Debt retirement				
Interest and fiscal charges	11,767	-	-	-
Total expenditures	<u>2,121,488</u>	<u>-</u>	<u>2,666,799</u>	<u>1,167,594</u>
Excess (deficiency) of revenues over (under) expenditures	(779,628)	-	(2,666,799)	(666,128)
OTHER FINANCING SOURCES (USES)				
Sale of City property	-	-	-	-
Transfers in	3,666,430	66,667	10,523	1,426,125
Transfers out	(40,000)	(221,234)	-	-
Total other financing sources (uses)	<u>3,626,430</u>	<u>(154,567)</u>	<u>10,523</u>	<u>1,426,125</u>
Net change in fund balance	2,846,802	(154,567)	(2,656,276)	759,997
Fund balance (deficit), January 1	5,668,846	520,761	(222,037)	1,006,289
Fund balance (deficit), September 30	<u>\$ 8,515,648</u>	<u>\$ 366,194</u>	<u>\$(2,878,313)</u>	<u>\$ 1,766,286</u>

City of Minot, North Dakota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Project Funds
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	CDBG			Total 2013	Total 2012
	Storm Sewer Development	and EDA	Equipment Purchase		
REVENUES					
Property tax collections	\$ -	\$ -	\$ 1,032,908	\$ 1,116,562	\$ 42,749
Intergovernmental	-	-	-	570,235	166,324
Charges for services	763,643	-	-	763,643	617,990
Miscellaneous	-	-	-	1,189,437	32,355
Total revenues	<u>763,643</u>	<u>-</u>	<u>1,032,908</u>	<u>3,639,877</u>	<u>859,418</u>
EXPENDITURES					
Current					
General government	-	-	-	-	85
Capital outlay					
Contracted work	-	-	37,354	3,209,202	2,247,326
Equipment	-	-	1,443,023	1,900,498	334,039
Legal	-	-	-	-	84,384
Other	-	-	442	10,460	132,571
Acquisitions	-	-	-	241,060	-
Engineering	-	-	-	2,063,713	539,562
Debt retirement					
Interest and fiscal charges	21,168	-	-	32,935	41,705
Total expenditures	<u>21,168</u>	<u>-</u>	<u>1,480,819</u>	<u>7,457,868</u>	<u>3,379,672</u>
Excess (deficiency) of revenues over (under) expenditures	742,475	-	(447,911)	(3,817,991)	(2,520,254)
OTHER FINANCING SOURCES (USES)					
Sale of City property	-	-	3,568	3,568	-
Transfers in	-	-	856,671	6,026,416	3,978,096
Transfers out	-	-	(23,200)	(284,434)	(439,642)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>837,039</u>	<u>5,745,550</u>	<u>3,538,454</u>
Net change in fund balance	742,475	-	389,128	1,927,559	1,018,200
Fund balance (deficit), January 1	1,669,708	148,879	133,159	8,925,605	5,620,078
Fund balance (deficit), September 30	<u>\$ 2,412,183</u>	<u>\$ 148,879</u>	<u>\$ 522,287</u>	<u>\$ 10,853,164</u>	<u>\$ 6,638,278</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Capital Project Fund
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Fire Equipment				
	Original Budgeted Amounts	Final Budgeted Amounts	2013 Actual Amounts	Variance with Final Budget	2012 Actual Amounts
REVENUES					
Property tax collections	\$ 67,500	\$ 67,500	\$ 83,654	\$ 16,154	\$ 23,998
Intergovernmental	75,000	262,500	415,512	340,512	20,724
Total revenues	<u>142,500</u>	<u>330,000</u>	<u>501,466</u>	<u>358,966</u>	<u>44,722</u>
EXPENDITURES					
Capital outlay					
Equipment	293,625	1,308,393	457,475	163,850	39,831
Other	-	-	2,390	2,390	-
Acquisitions	-	-	193,587	193,587	-
Total expenditures	<u>293,625</u>	<u>1,308,393</u>	<u>1,167,594</u>	<u>873,969</u>	<u>39,831</u>
Excess (deficiency) of revenues over (under) expenditures	(151,125)	(978,393)	(666,128)	(515,003)	4,891
OTHER FINANCING SOURCES (USES)					
Transfers in	151,125	151,125	1,426,125	1,275,000	545,250
Total other financing sources (uses)	<u>151,125</u>	<u>151,125</u>	<u>1,426,125</u>	<u>1,275,000</u>	<u>545,250</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (827,268)</u>	759,997	<u>\$ 759,997</u>	550,141
Fund balance (deficit), January 1			<u>1,006,289</u>		431,964
Fund balance (deficit), September 30			<u>\$1,766,286</u>		<u>\$ 982,105</u>

City of Minot, North Dakota
Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual
Nonmajor Capital Project Fund
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	<u>Equipment Purchase</u>				
	<u>Original Budgeted Amounts</u>	<u>Final Budgeted Amounts</u>	<u>2013 Actual Amounts</u>	<u>Variance with Final Budget</u>	<u>2012 Actual Amounts</u>
REVENUES					
Property tax collections	\$ 840,232	\$ 840,232	\$ 1,032,908	\$ 192,676	\$ 18,751
Intergovernmental	-	-	-	-	17,663
Miscellaneous	-	-	-	-	18,029
Total revenues	<u>840,232</u>	<u>840,232</u>	<u>1,032,908</u>	<u>192,676</u>	<u>54,443</u>
EXPENDITURES					
Capital outlay					
Contracted work	-	-	37,354	37,354	-
Equipment	1,753,153	1,937,890	1,443,023	(494,867)	289,075
Legal	-	-	-	-	-
Other	-	-	442	442	-
Total expenditures	<u>1,753,153</u>	<u>1,937,890</u>	<u>1,480,819</u>	<u>(457,071)</u>	<u>289,075</u>
Excess (deficiency) of revenues over (under) expenditures	(912,921)	(1,097,658)	(447,911)	649,747	(234,632)
OTHER FINANCING SOURCES (USES)					
Sale of City property	56,250	56,250	3,568	(52,682)	-
Transfers in	856,671	856,671	856,671	-	163,795
Transfers out	-	-	(23,200)	(23,200)	-
Total other financing sources (uses)	<u>912,921</u>	<u>912,921</u>	<u>837,039</u>	<u>(75,882)</u>	<u>163,795</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (184,737)</u>	389,128	<u>\$ 573,865</u>	(70,837)
Fund balance (deficit), January 1			133,159		212,629
Fund balance (deficit), September 30			<u>\$ 522,287</u>		<u>\$ 141,792</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, 2013
With Comparative Totals for September 30, 2012

	<u>Nonmajor Business-Type Activities</u>		<u>Total Nonmajor Proprietary Funds 2013</u>	<u>Total Nonmajor Proprietary Funds 2012</u>
	<u>Cemetery</u>	<u>Parking Authority</u>		
ASSETS				
Current				
Cash and cash equivalents	\$ 294,631	\$ 289,790	\$ 584,421	\$ 350,887
Restricted cash and cash equivalents	50,147	-	50,147	53,495
Taxes receivable current	9,628	-	9,628	-
Taxes receivable delinquent	4	-	4	8
Accounts receivable	4,520	16	4,536	5,110
Intergovernmental receivable	339	-	339	339
Prepaid	-	-	-	78
Total current assets	<u>359,269</u>	<u>289,806</u>	<u>649,075</u>	<u>409,917</u>
Noncurrent assets				
Other assets - capital credits	1,031	89	1,120	398
Capital assets				
Land	179,504	136,397	315,901	315,901
Buildings	150,885	43,172	194,057	194,057
Equipment	217,441	322,867	540,308	487,484
Infrastructure	100,915	92,433	193,348	160,156
Total capital assets	<u>648,745</u>	<u>594,869</u>	<u>1,243,614</u>	<u>1,157,598</u>
Less-accumulated depreciation	<u>(303,284)</u>	<u>(418,469)</u>	<u>(721,753)</u>	<u>(701,791)</u>
Net capital assets	<u>345,461</u>	<u>176,400</u>	<u>521,861</u>	<u>455,807</u>
Total assets	<u>\$ 705,761</u>	<u>\$ 466,295</u>	<u>\$ 1,172,056</u>	<u>\$ 866,122</u>
LIABILITIES				
Current liabilities				
Accounts payable	\$ 817	\$ -	\$ 817	\$ 995
Accrued salaries payable	5,904	1,196	7,100	4,141
Total current liabilities	<u>6,721</u>	<u>1,196</u>	<u>7,917</u>	<u>5,136</u>
Long-term liabilities				
Customer deposits	-	600	600	998
Total long-term liabilities	<u>-</u>	<u>600</u>	<u>600</u>	<u>998</u>
Total liabilities	<u>6,721</u>	<u>1,796</u>	<u>8,517</u>	<u>6,134</u>
NET POSITION				
Invested in capital assets, net of related debt	345,461	176,400	521,861	455,807
Restricted for perpetual care	38,250	-	38,250	38,250
Restricted for fountain, entrance, memorials	11,897	-	11,897	15,245
Assigned	303,432	288,099	591,531	350,686
Total net position	<u>\$ 699,040</u>	<u>\$ 464,499</u>	<u>\$ 1,163,539</u>	<u>\$ 859,988</u>

City of Minot, North Dakota
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Nonmajor Proprietary Funds
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Nonmajor Business-Type Activities		Total Nonmajor Proprietary Funds 2013	Total Nonmajor Proprietary Funds 2012
	Cemetery	Parking Authority		
OPERATING REVENUES				
Charges for services	\$ 218,998	\$ 96,858	\$ 315,856	\$ 329,651
Total operating revenues	218,998	96,858	315,856	329,651
OPERATING EXPENSES				
Salaries	163,647	46,420	210,067	175,151
Employee benefits	45,374	4,215	49,589	38,128
Professional services	76	230	306	1,020
Property services	7,832	24,753	32,585	19,921
Purchased services	3,574	3,698	7,272	7,888
Supplies	13,542	3,148	16,690	14,300
Sundry	13,778	5,308	19,086	30,906
Depreciation	15,927	10,734	26,661	26,275
Total operating expenses	263,750	98,506	362,256	313,589
Operating income (loss)	(44,752)	(1,648)	(46,400)	16,062
NON-OPERATING REVENUES (EXPENSES)				
Property tax collections	185,522	-	185,522	7
Intergovernmental revenues	(26,508)	-	(26,508)	-
Interest income	-	150	150	-
Miscellaneous income	8,215	272	8,487	2,807
Total non-operating revenues (expenses)	167,229	422	167,651	2,814
Income (loss) before contributions and transfers	122,477	(1,226)	121,251	18,876
Transfers in	210,000	-	210,000	-
Total contributions and transfers	210,000	-	210,000	-
Change in net position	332,477	(1,226)	331,251	18,876
Net position, January 1	366,563	465,725	832,288	841,112
Net position, September 30	\$ 699,040	\$ 464,499	\$ 1,163,539	\$ 859,988

City of Minot, North Dakota
Combining Statement of Cash Flows
Nonmajor Proprietary Funds
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Nonmajor Business-Type Activities	Parking Authority	Total Nonmajor Proprietary Funds 2013	Total Nonmajor Proprietary Funds 2012
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 207,450	\$ 96,842	\$ 304,292	\$ 330,953
Payments to suppliers	(40,124)	(48,109)	(88,233)	(76,729)
Payments to employees	(225,202)	(52,071)	(277,273)	(229,001)
Due from (to) other agencies	26,508	-	26,508	1
Net cash provided (used) by operating activities	(31,368)	(3,338)	(34,706)	25,224
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Taxes received	167,229	272	167,501	2,814
Transfers in	210,000	-	210,000	-
Net cash provided (used) by noncapital financing activities	377,229	272	377,501	2,814
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	(119,542)	-	(119,542)	-
Net cash provided (used) by capital and related financing activities	(119,542)	-	(119,542)	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	-	150	150	-
Net cash provided by investing activities	-	150	150	-
Net increase (decrease) in cash and cash equivalents	226,319	(2,916)	223,403	28,038
Cash and investments, January 1	118,459	292,706	411,165	376,344
Cash and investments, September 30	\$ 344,778	\$ 289,790	\$ 634,568	\$ 404,382
Cash and cash equivalents are comprised of the following:				
Cash and cash equivalents	\$ 294,631	\$ 289,790	\$ 584,421	\$ 350,887
Restricted cash and cash equivalents	50,147	-	50,147	53,495
Total cash and equivalents on the Statement of Net Position	\$ 344,778	\$ 289,790	\$ 634,568	\$ 404,382
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (44,752)	\$ (1,648)	\$ (46,400)	\$ 16,062
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation expense	15,927	10,734	26,661	26,275
Change in assets and liabilities:				
Taxes receivable current	(9,628)	-	(9,628)	-
Taxes receivable delinquent	-	-	-	33
Receivables, net	(1,385)	(16)	(1,401)	895
Intergovernmental receivable	26,508	-	26,508	1
Prepaid	98	-	98	374
Accounts payable	(1,322)	(10,972)	(12,294)	(2,694)
Accrued salaries payable	(1,334)	(1,436)	(2,770)	(15,722)
Accrued interest payable	(14,847)	-	(14,847)	-
Deposits payable	-	-	-	398
Unearned revenue	(633)	-	(633)	(398)
Net cash provided (used) by operating activities	\$ (31,368)	\$ (3,338)	\$ (34,706)	\$ 25,224

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, 2013
With Comparative Totals for September 30, 2012

	Central Garage	Self Insurance	Total Internal Service Funds 2013	Total Internal Service Funds 2012
ASSETS				
Cash and investments	\$ 206,426	\$ 1,455,486	\$ 1,661,912	\$ 1,483,066
Accounts receivable	8,174	-	8,174	7,580
Inventory	240,951	-	240,951	346,005
Total assets	<u>\$ 455,551</u>	<u>\$ 1,455,486</u>	<u>\$ 1,911,037</u>	<u>\$ 1,836,651</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 324
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>324</u>
NET POSITION				
Unrestricted	455,551	1,455,486	1,911,037	1,836,327
Total net position	<u>\$ 455,551</u>	<u>\$ 1,455,486</u>	<u>\$ 1,911,037</u>	<u>\$ 1,836,327</u>

City of Minot, North Dakota
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Central Garage	Self Insurance	Total Internal Service Funds 2013	Total Internal Service Funds 2012
OPERATING REVENUES				
Sales	\$ 1,625,229	\$ -	\$ 1,625,229	\$ 763,528
Cost of goods sold	(1,550,956)	-	(1,550,956)	(694,072)
Gross margin	74,273	-	74,273	69,456
Charges for services				
Employer	-	1,278,124	1,278,124	1,177,420
Employee	-	386,415	386,415	259,411
Total operating revenues	74,273	1,664,539	1,738,812	1,506,287
OPERATING EXPENSES				
Professional and technical	156	-	156	89
Supplies	71,884	-	71,884	71,509
Insurance claims	-	1,307,636	1,307,636	1,238,419
Total operating expenses	72,040	1,307,636	1,379,676	1,310,017
Operating income (loss)	2,233	356,903	359,136	196,270
NON-OPERATING REVENUES (EXPENSES)				
Miscellaneous income (expense)	24,312	19,576	43,888	21,873
Total non-operating revenues (expenses)	24,312	19,576	43,888	21,873
Income (loss) before transfers	26,545	376,479	403,024	218,143
Transfers in	-	-	-	-
Transfers out	(27,307)	(218,815)	(246,122)	(54,015)
Total transfers in (out)	(27,307)	(218,815)	(246,122)	(54,015)
Change in net position	(762)	157,664	156,902	164,128
Net position, January 1	456,313	1,297,822	1,754,135	1,672,199
Net position, September 30	\$ 455,551	\$ 1,455,486	\$ 1,911,037	\$ 1,836,327

City of Minot, North Dakota
Combining Statement of Cash Flows
Internal Service Funds
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Central Garage	Self Insurance	Total Internal Service Funds 2013	Total Internal Service Funds 2012
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 1,752,963	\$ 1,664,539	\$ 3,417,502	\$ 2,214,896
Payments to suppliers	(1,645,488)	(1,431,044)	(3,076,532)	(2,166,637)
Net cash provided (used) by operating activities	<u>107,475</u>	<u>233,495</u>	<u>340,970</u>	<u>48,259</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers out	(27,307)	(218,815)	(246,122)	(54,015)
Internal activity - payments from (to) other funds	24,312	19,576	43,888	21,873
Net cash provided (used) by noncapital financing activities	<u>(2,995)</u>	<u>(199,239)</u>	<u>(202,234)</u>	<u>(32,142)</u>
Net increase in cash and cash equivalents	104,480	34,256	138,736	16,117
Cash and investments, January 1	101,946	1,421,230	1,523,176	1,466,949
Cash and investments, September 30	<u>\$ 206,426</u>	<u>\$ 1,455,486</u>	<u>\$ 1,661,912</u>	<u>\$ 1,483,066</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ 2,233	\$ 356,903	\$ 359,136	\$ 196,270
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Change in assets and liabilities				
Receivables, net	(468)	-	(468)	998
Inventory	128,202	-	128,202	13,539
Accounts payable	(22,492)	(1,516)	(24,008)	(17,560)
Insurance claims payable	-	(121,892)	(121,892)	(144,988)
Net cash provided (used) by operating activities	<u>\$ 107,475</u>	<u>\$ 233,495</u>	<u>\$ 340,970</u>	<u>\$ 48,259</u>



This page left blank intentionally.

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, 2013
With Comparative Totals for September 30, 2012

	Pension Trust	OPEB Trust	Total Fiduciary Funds 2013	Total Fiduciary Funds 2012
ASSETS				
Cash and cash equivalents	\$ 106,309	\$ -	\$ 106,309	\$ 137,106
Investments				
Money market	155,844	9,708	165,552	67,398
Equity/stocks	31,342,455	598,878	31,941,333	22,798,680
Fixed income	21,455,371	435,919	21,891,290	30,568,792
Alternative	4,732,020	83,747	4,815,767	2,407,269
Total investments	57,685,690	1,128,252	58,813,942	55,842,139
Taxes receivable current	103,097	-	103,097	39,602
Taxes receivable delinquent	10,956	-	10,956	11,482
Total assets	<u>\$ 57,906,052</u>	<u>\$ 1,128,252</u>	<u>\$ 59,034,304</u>	<u>\$ 56,030,329</u>
LIABILITIES				
Due to other funds	\$ -	\$ 185,810	\$ 185,810	\$ 142,593
Unearned revenue	114,053	-	114,053	51,084
Total liabilities	<u>114,053</u>	<u>185,810</u>	<u>299,863</u>	<u>193,677</u>
NET POSITION				
Assets held in trust for pension benefits	57,791,999	-	57,791,999	55,079,872
Assets held in trust for OPEB benefits	-	942,442	942,442	756,780
Total net position	<u>\$ 57,791,999</u>	<u>\$ 942,442</u>	<u>\$ 58,734,441</u>	<u>\$ 55,836,652</u>

City of Minot, North Dakota
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Pension Trust	OPEB Trust	Total Fiduciary Funds 2013	Total Fiduciary Funds 2012
ADDITIONS				
Contributions				
Employer	\$ 2,858,621	\$ 248,901	\$ 3,107,522	\$ 2,842,529
Employee	2,052,632	382,286	2,434,918	2,106,724
Total contributions	<u>4,911,253</u>	<u>631,187</u>	<u>5,542,440</u>	<u>4,949,253</u>
Investment income				
Interest and dividends	1,077,941	11,794	1,089,735	1,156,410
Net increase (decrease) in the fair value of investments	2,435,880	41,306	2,477,186	4,154,338
Total investment income	<u>3,513,821</u>	<u>53,100</u>	<u>3,566,921</u>	<u>5,310,748</u>
Less investment expense	96,967	739	97,706	91,302
Net investment income	<u>3,416,854</u>	<u>52,361</u>	<u>3,469,215</u>	<u>5,219,446</u>
Total additions	<u>8,328,107</u>	<u>683,548</u>	<u>9,011,655</u>	<u>10,168,699</u>
DEDUCTIONS				
Benefits paid to plan member and beneficiaries	4,888,131	-	4,888,131	4,560,823
Refunds paid to plan member and beneficiaries	259,541	-	259,541	606,653
Retiree claims	-	371,106	371,106	323,501
Third party premiums	-	124,392	124,392	116,846
Administrative expenses	239,049	12,400	251,449	234,568
Total deductions	<u>5,386,721</u>	<u>507,898</u>	<u>5,894,619</u>	<u>5,842,391</u>
Change in net position	2,941,386	175,650	3,117,036	4,326,308
Net position, January 1	54,850,613	766,792	55,617,405	51,510,344
Net position, September 30	<u>\$ 57,791,999</u>	<u>\$ 942,442</u>	<u>\$ 58,734,441</u>	<u>\$ 55,836,652</u>

City of Minot, North Dakota
Combining Statement of Net Position
Agency Funds
September 30, 2013
With Comparative Totals for September 30, 2012

	Payroll Deductions	Employer Social Security	Hotel/ Motel Tax	CDBG/ EDA	Total Agency Funds 2013	Total Agency Funds 2012
ASSETS						
Cash and investments	\$ 221,398	\$ -	\$ 203,900	\$ (20)	\$ 425,278	\$ 222,925
Taxes receivable current	-	5,896	-	-	5,896	3,478
Taxes receivable delinquent	-	777	-	-	777	767
Accounts receivable	-	-	159	-	159	-
Intergovernmental receivable	-	-	-	5	5	-
Total assets	<u>\$ 221,398</u>	<u>\$ 6,673</u>	<u>\$ 204,059</u>	<u>\$ (15)</u>	<u>\$ 432,115</u>	<u>\$ 227,170</u>
LIABILITIES						
Accounts payable	\$ 221,398	\$ 6,673	\$ 204,059	\$ (15)	\$ 432,115	\$ 227,170
Total liabilities	<u>\$ 221,398</u>	<u>\$ 6,673</u>	<u>\$ 204,059</u>	<u>\$ (15)</u>	<u>\$ 432,115</u>	<u>\$ 227,170</u>

City of Minot, North Dakota
Combining Statements of Changes in Assets and Liabilities - Agency Funds
For the Month Ended September 30, 2013
With Comparative Totals for September 30, 2012

	Beginning	Additions	Deletions	Ending
PAYROLL DEDUCTIONS				
Assets				
Cash and investments	\$ 119,685	\$ 3,094,643	\$ 2,992,930	\$ 221,398
Accounts receivable	-	436	436	-
Total assets	<u>\$ 119,685</u>	<u>\$ 3,095,079</u>	<u>\$ 2,993,366</u>	<u>\$ 221,398</u>
Liabilities				
Accounts payable	\$ 119,685	\$ 75,637	\$ 177,350	\$ 221,398
Total liabilities	<u>\$ 119,685</u>	<u>\$ 75,637</u>	<u>\$ 177,350</u>	<u>\$ 221,398</u>
EMPLOYER SOCIAL SECURITY				
Assets				
Cash and investments	\$ -	\$ 109,535	\$ 109,535	\$ -
Taxes receivable current	4,595	114,184	112,883	5,896
Taxes receivable delinquent	1,082	1,379	1,684	777
Intergovernmental receivable	-	42	42	-
Total assets	<u>\$ 5,677</u>	<u>\$ 225,140</u>	<u>\$ 224,144</u>	<u>\$ 6,673</u>
Liabilities				
Accounts payable	\$ 5,677	\$ 114,563	\$ 115,559	\$ 6,673
Total liabilities	<u>\$ 5,677</u>	<u>\$ 114,563</u>	<u>\$ 115,559</u>	<u>\$ 6,673</u>
HOTEL/MOTEL TAX				
Assets				
Cash and investments	\$ 105,344	\$ 1,136,780	\$ 1,038,224	\$ 203,900
Accounts receivable	691	1,197,891	1,198,423	159
Total assets	<u>\$ 106,035</u>	<u>\$ 2,334,671</u>	<u>\$ 2,236,647</u>	<u>\$ 204,059</u>
Liabilities				
Accounts payable	\$ 106,035	\$ 796,665	\$ 894,689	\$ 204,059
Total liabilities	<u>\$ 106,035</u>	<u>\$ 796,665</u>	<u>\$ 894,689</u>	<u>\$ 204,059</u>
CDBG/EDA				
Assets				
Cash and investments	\$ -	\$ 7,423	\$ 7,443	\$ (20)
Intergovernmental receivable	-	6,433	6,428	5
Total assets	<u>\$ -</u>	<u>\$ 13,856</u>	<u>\$ 13,871</u>	<u>\$ (15)</u>
Liabilities				
Accounts payable	\$ -	\$ 7,438	\$ 7,423	\$ (15)
Total liabilities	<u>\$ -</u>	<u>\$ 7,438</u>	<u>\$ 7,423</u>	<u>\$ (15)</u>
TOTAL SEPTEMBER 30, 2013				
Assets				
Cash and investments	\$ 225,029	\$ 4,348,381	\$ 4,148,132	\$ 425,278
Taxes receivable current	4,595	114,184	112,883	5,896
Taxes receivable delinquent	1,082	1,379	1,684	777
Accounts receivable	691	1,198,327	1,198,859	159
Intergovernmental receivable	-	6,475	6,470	5
Total assets	<u>\$ 231,397</u>	<u>\$ 5,668,746</u>	<u>\$ 5,468,028</u>	<u>\$ 432,115</u>
Liabilities				
Accounts payable	\$ 231,397	\$ 994,303	\$ 1,195,021	\$ 432,115
Total liabilities	<u>\$ 231,397</u>	<u>\$ 994,303</u>	<u>\$ 1,195,021</u>	<u>\$ 432,115</u>
TOTAL SEPTEMBER 30, 2012				
Assets				
Cash and investments	\$ 211,764	\$ 4,109,679	\$ 4,098,518	\$ 222,925
Taxes receivable current	-	109,575	107,058	2,517
Taxes receivable delinquent	2,318	-	1,551	767
Accounts receivable	25,412	1,258,236	1,282,687	961
Intergovernmental receivable	2,742	-	2,742	-
Total assets	<u>\$ 242,236</u>	<u>\$ 5,477,490</u>	<u>\$ 5,492,556</u>	<u>\$ 227,170</u>
Liabilities				
Accounts payable	\$ 242,236	\$ 1,522,815	\$ 1,507,749	\$ 227,170
Total liabilities	<u>\$ 242,236</u>	<u>\$ 1,522,815</u>	<u>\$ 1,507,749</u>	<u>\$ 227,170</u>

City of Minot, North Dakota
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedule by Source September 30, 2013 and 2012

GOVERNMENTAL FUNDS CAPITAL ASSETS	2013	2012
Land	\$ 16,274,289	\$ 6,606,245
Buildings	14,035,700	14,035,700
Equipment	15,602,559	14,739,250
Infrastructure	127,180,534	108,688,283
Intangible assets	547,088	547,088
Books	4,393,593	4,416,907
Construction in progress	15,735,347	9,446,527
Total governmental funds capital assets	<u>\$ 193,769,110</u>	<u>\$ 158,480,000</u>

INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE

Capital project funds		
General obligation bonds and levies	\$ 12,037,747	\$ 12,030,606
Revenue bonds	3,105,139	190,916
Sales tax	12,546,621	12,112,870
Federal grants	58,887,556	56,700,033
State grants	10,378,466	3,244,844
County grants	1,216,423	1,216,423
Contributions from others	52,890,780	41,352,780
General fund	23,703,782	12,780,783
Special revenue	16,883,210	16,731,359
Urban renewal	465,739	465,739
Enterprise fund	1,653,647	1,653,647
Total governmental funds capital assets	<u>\$ 193,769,110</u>	<u>\$ 158,480,000</u>

City of Minot, North Dakota
Capital Assets Used in the Operation of Governmental Funds
 Schedule by Function and Activity
 September 30, 2013
 With Comparative Totals for September 30, 2012

FUNCTION AND ACTIVITY	Land	Buildings	Equipment	Infrastructure	Intangible Assets	Books	Construction in Process	2013	2012
General Government									
Civic center/property maintenance	\$ 49,374	\$ 3,429,528	\$ 86,574	\$ 305,527	\$ -	\$ -	\$ -	\$ 3,871,003	\$ 3,845,672
Clerk	-	-	7,999	-	-	-	-	7,999	7,999
Finance	-	-	26,888	-	-	-	-	26,888	26,888
Information technology	-	-	47,035	-	202,658	-	-	249,693	235,618
Assessor	-	-	76,361	-	32,500	-	-	108,861	108,861
Engineering	-	421,334	333,107	-	-	-	-	754,441	715,724
Inspection	-	-	271,571	-	-	-	-	271,571	183,146
Traffic control	-	-	655,989	5,601,442	-	-	-	6,257,431	6,266,060
Public works	-	1,432,856	112,083	-	-	-	-	1,544,939	1,523,219
General	14,917,314	119,425	1,113,935	2,965,993	-	-	7,779,116	26,895,783	14,854,695
Total general government	14,966,688	5,403,143	2,731,542	8,872,962	235,158	-	7,779,116	39,988,609	27,767,882
Public Safety									
Police	-	161,536	3,548,408	339,344	-	-	-	4,049,288	3,889,792
Fire	243,861	3,041,105	3,044,096	-	-	-	-	6,329,062	6,381,929
Total public safety	243,861	3,202,641	6,592,504	339,344	-	-	-	10,378,350	10,271,721
Street	633,739	374,626	2,810,440	116,787,363	311,930	-	7,956,231	128,874,329	105,987,717
Shop	-	-	235,880	-	-	-	-	235,880	213,331
Library	7,624	3,128,995	12,774	-	-	4,393,593	-	7,542,986	7,572,243
Public transportation	-	853,027	2,049,415	-	-	-	-	2,902,442	2,902,442
Recreation	422,377	1,073,268	1,170,004	1,180,865	-	-	-	3,846,514	3,764,664
Total governmental funds	\$ 16,274,289	\$ 14,035,700	\$ 15,602,559	\$ 127,180,534	\$ 547,088	\$ 4,393,593	\$ 15,735,347	\$ 193,769,110	\$ 158,480,000

City of Minot, North Dakota
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity
September 30, 2013
With Comparative Totals for September 30, 2012

FUNCTION AND ACTIVITY	Governmental Fund Capital Assets January 1, 2013	Additions	Deletions	Transfers	Construction in Process	Governmental Fund Capital Assets September 30, 2013
GENERAL GOVERNMENT						
Civic center/property maintenance	\$ 3,845,672	\$ 25,331	\$ -	\$ -	\$ -	\$ 3,871,003
Clerk	7,999	-	-	-	-	7,999
Finance	26,888	-	-	-	-	26,888
Information technology	235,618	14,075	-	-	-	249,693
Assessor	108,861	-	-	-	-	108,861
Engineering	715,724	38,717	-	-	-	754,441
Inspection	252,213	19,358	-	-	-	271,571
Traffic control	6,257,431	-	-	-	-	6,257,431
Public works	1,544,939	-	-	-	-	1,544,939
General	19,570,624		453,957	-	7,779,116	26,895,783
Total general government	<u>32,565,969</u>	<u>97,481</u>	<u>453,957</u>	<u>-</u>	<u>7,779,116</u>	<u>39,988,609</u>
PUBLIC SAFETY						
Police	3,892,692	175,984	19,388	-	-	4,049,288
Fire	6,388,741	106,715	166,394	-	-	6,329,062
Total public safety	<u>10,281,433</u>	<u>282,699</u>	<u>185,782</u>	<u>-</u>	<u>-</u>	<u>10,378,350</u>
Street	124,350,210	591,418	2,670,767	(1,352,763)	7,956,231	128,874,329
Shop	213,331	29,363	6,814	-	-	235,880
Library	7,542,986	-	-	-	-	7,542,986
Public transportation	2,902,442	-	-	-	-	2,902,442
Recreation	3,785,575	60,939	-	-	-	3,846,514
Total governmental funds	<u>\$ 181,641,946</u>	<u>\$ 1,061,900</u>	<u>\$ 3,317,320</u>	<u>\$ (1,352,763)</u>	<u>\$ 15,735,347</u>	<u>\$ 193,769,110</u>

City of Minot, North Dakota
Capital Assets Used in the Operations of Governmental Funds
Comparative Schedule of Changes in Governmental Capital Assets by Source
September 30, 2013
With Comparative Totals for September 30, 2012

	Land	Buildings	Equipment	Infrastructure	Intangible Assets	Books	Construction In Process	2013	2012
GOVERNMENTAL FUNDS									
CAPITAL ASSETS									
JANUARY 1,	\$ 16,295,431	\$ 14,035,700	\$ 14,846,087	\$ 128,553,257	\$ 547,088	\$ 4,393,593	\$ 2,970,790	\$ 181,641,946	\$ 153,591,264
ADDITIONS									
General fund	-	-	953,093	47,868	-	-	12,764,557	13,765,518	6,008,430
Special revenue	-	-	60,939	-	-	-	-	60,939	82,796
Total additions	-	-	1,014,032	47,868	-	-	12,764,557	13,826,457	6,091,226
Total balance & additions	16,295,431	14,035,700	15,860,119	128,601,125	547,088	4,393,593	15,735,347	195,468,403	159,682,490
DEDUCTIONS									
Capital assets traded	-	-	30,868	-	-	-	-	30,868	74,970
Capital assets sold	-	-	226,692	67,828	-	-	-	294,520	344,182
Capitalized Expenditure	21,142	-	-	-	-	-	-	21,142	5,023
Transferred to enterprise	-	-	-	-	-	-	-	-	778,315
Total deductions	21,142	-	257,560	1,352,763	-	-	-	1,352,763	-
GENERAL CAPITAL ASSETS									
SEPTEMBER 30,	\$ 16,274,289	\$ 14,035,700	\$ 15,602,559	\$ 127,180,534	\$ 547,088	\$ 4,393,593	\$ 15,735,347	\$ 193,769,110	\$ 158,480,000

City of Minot, North Dakota
Fund Balance Detail
September 30, 2013

	Major Special Revenue Funds			Major Debt	Major Capital	Nonmajor Other Governmental Funds	Total
	General Fund	Sales Tax NWAWS	CDBG-DR \$67.5 M	Service Special Assessment Debt	Projects Fund Capital Purchases		
Fund balances							
Nonspendable							
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,610	\$ 5,610
Long-term loans receivable	-	-	-	-	-	16,666	16,666
Prepays	3,058	-	-	-	-	2,393	5,451
Advance to other funds	-	-	-	396,548	-	262,277	658,825
Total nonspendable	3,058	-	-	396,548	-	286,946	686,552
Restricted							
Debt service	-	-	-	1,164,301	-	1,988,836	3,153,137
NAWS	-	34,427,671	-	-	-	-	34,427,671
CDBG-DR	-	-	1,107,736	-	-	-	1,107,736
Total restricted	-	34,427,671	1,107,736	1,164,301	-	1,988,836	38,688,544
Committed							
Culture and recreation	-	-	-	-	-	57,510	57,510
Economic development	-	-	-	-	-	7,106,875	7,106,875
Sales tax property tax relief	-	-	-	-	-	2,457,699	2,457,699
Flood control	-	-	-	-	-	4,587,309	4,587,309
Total committed	-	-	-	-	-	14,209,393	14,209,393
Assigned							
Culture and recreation	-	-	-	-	-	2,490,443	2,490,443
Emergency fund	-	-	-	-	-	275,039	275,039
Economic development	-	-	-	-	-	4,146,724	4,146,724
Improvement projects	-	-	-	-	-	4,346,116	4,346,116
Highways & streets	-	-	-	-	-	9,718,269	9,718,269
Capital projects	-	-	-	-	-	2,288,573	2,288,573
Sales tax infrastructure	-	-	-	-	-	4,154,144	4,154,144
Sales tax community facilities	-	-	-	-	-	3,325,638	3,325,638
Storm sewer development	-	-	-	-	-	2,412,183	2,412,183
Other purposes	-	-	-	-	-	79,616	79,616
Total assigned	-	-	-	-	-	33,236,745	33,236,745
Unassigned	17,906,856	-	-	-	(782,820)	(3,659,078)	13,464,958
Total fund balance	\$ 17,909,914	\$ 34,427,671	\$ 1,107,736	\$ 1,560,849	\$ (782,820)	\$ 46,062,842	\$ 100,286,192