## CITY OF INTERNATIONAL FALLS, MINNESOTA REVENUES AND EXPENDITURES FOR GENERAL OPERATIONS ALL GOVERNMENTAL FUNDS

Taxes		Total 2020		Total 2019		Percent Increase	
Special Assessments         91         2_232         95_95_98           Licenses, Permits, and Fees         85,423         60,948         40.16%           Intergovernmental         6_357,638         4_509,739         40,98%           Rent and Charges for Services         2,939,689         2,955,860         -0,53%           Fines         48,534         87,563         -44,57%           Investment Income         152,723         117,536         29.94%           Miscellaneous         152,858         91,859         66.41%           TOTAL REVENUES         \$ 13,781,286         \$ 10,768,958         27.97%           Per Capita         2,279.03         1,754.47         29.90%           EXPENDITURES           Current:           General Government         1,260,367         1,042,123         20.94%           Public Safety         3,929,192         3,916,758         0.32%           Public Works         1,901,075         1,834,172         3,65%           Sanitation         12,221         12,370         -1,20%           Parks and Recreation         505,739         596,150         -15,17%           Library         294,210         288,039		Φ.	4 0 4 4 220	Φ.	2012221	25.440	
Licenses, Permits, and Fees		\$		\$			
Rent and Charges for Services   2,93,688   4,509,739   40,988   Rent and Charges for Services   2,939,689   2,955,860   -0.55%   Fines   48,534   87,563   -44,57%   Investment Income   152,723   117,536   29,94%   Miscellaneous   152,858   91,859   66,41%   Miscellaneous   152,858   91,859   66,41%   Miscellaneous   152,858   91,859   66,41%   Miscellaneous   2,279.03   1,754.47   29,90%   Miscellaneous   2,279.03   1,754.47   2,90%   Miscellaneous   2,279.03   1,754.47   2,90%   Miscellaneous   2,299.02   3,916,758   0,32%   Public Safety   3,929,192   3,916,758   0,32%   Public Works   1,901,075   1,834,172   3,65%   Sanitation   12,221   12,370   1,20%   Miscellaneous   2,294,210   2,280,39   2,14%   Economic Development   148,958   155,779   4,38%   Community Appropriations   86,000   82,600   4,12%   Airport   3535,717   334,506   51,12%   Cemetery   10,000   10,000   0,00%   Cemetery   10,000   10,000   0,00%   Cemetery   10,000   10,000   10,000   0,00%   Cemetery   10,000   10			-				
Remand Charges for Services         2,939,689         2,955,860         -0.55%           Fines         48,534         87,563         -44.57%           Investment Income         152,723         117,536         29.94%           Miscellaneous         152,858         91,859         66.41%           TOTAL REVENUES         \$ 13,781,286         \$ 10,768,958         27.97%           Per Capita         2,279.03         1,754.47         29.90%           EXPENDITURES         Current:         6eneral Government         1,260,367         1,042,123         20.94%           Public Safety         3,929,192         3,916,758         0.32%           Public Works         1,901,075         1,834,172         3.65%           Sanitation         12,221         12,370         -12.0%           Parks and Recreation         505,739         596,150         -15.17%           Library         294,210         288,039         2.14%           Economic Development         148,958         155,779         4.38%           Community Appropriations         86,000         82,600         4.12%           Airport         10,000         10,000         0.00%           Unallocated Insurance and Other         136,263							
Fines         48,534         87,563         -44,57%           Investment Income         152,723         117,536         29,94%           Miscellaneous         152,858         91,859         66,41%           TOTAL REVENUES         \$ 13,781,286         \$ 10,768,958         27,97%           Per Capita         2,279,03         1,754,47         29,90%           EXPENDITURES         Current:         Current:         Current:         3,929,192         3,916,758         0,32%           Public Safety         3,929,192         3,916,758         0,32%         20,94%           Public Works         1,901,075         1,834,172         3,65%           Sanitation         12,221         12,370         -1,20%           Parks and Recreation         505,739         596,150         -15,17%           Library         294,210         288,039         2,14%           Economic Development         148,958         155,779         4,38%           Community Appropriations         86,000         82,600         4,112%           Airport         535,717         354,506         51,12%           Cemetery         10,000         10,000         0,00%           Unallocated Insurance and Other         136,	<u>e</u>						
Investment Income   152,723   117,536   29.94%   Miscellaneous   152,858   91,859   66.41%     TOTAL REVENUES   \$13,781,286   \$10,768,958   27.97%     Per Capita   2,279,03   1,754,47   29.90%     EXPENDITURES	<u> </u>						
Miscellaneous         152,858         91,859         66.41%           TOTAL REVENUES         \$ 13,781,286         \$ 10,768,958         27.97%           Per Capita         2,279.03         1,754.47         29.90%           EXPENDITURES         Current         3,229,192         3,916,758         0.32%           General Government         1,260,367         1,042,123         20.94%           Public Works         1,901,075         1,834,172         3.65%           Sanitation         12,221         12,370         -1.17%           Parks and Recreation         505,739         596,150         -1.17%           Library         294,210         288,039         2.14%           Economic Development         148,958         155,779         4.38%           Community Appropriations         86,000         82,600         4.12%           Cemetery         10,000         10,000         0.00%           Unallocated Insurance and Other         136,263         101,002         3.48%           Capital Outlay         7,599,210         1,448,072         424.78%           Debt Service:         Principal         625,416         530,000         18.00%           Interest and Other Charges         518,237							
TOTAL REVENUES			,				
Per Capita   2,279.03   1,754.47   29.90%	Miscellaneous	-	152,858		91,859	66.41%	
EXPENDITURES  Current:  General Government 1,260,367 1,042,123 20,94% Public Safety 3,929,192 3,916,758 0.32% Public Works 1,901,075 1,834,172 3.65% Samitation 12,221 12,370 -1.20% Parks and Recreation 505,739 596,150 -15,17% Library 294,210 288,039 2,14% Economic Development 148,958 155,779 4,38% Community Appropriations 86,000 82,600 4,12% Airport 535,717 354,506 51,12% Cemetery 10,000 10,000 0,00% Unallocated Insurance and Other 136,263 101,022 34,88% Capital Outlay 7,599,210 1,448,072 424,78% Debt Service:  Principal 625,416 530,000 18.00% Interest and Other Charges 558,237 389,668 43,26%  TOTAL EXPENDITURES \$17,602,605 \$10,761,259 63,57% Per Capita 2,910,96 1,753,22 66,04%  TOTAL LONG-TERM INDEBTEDNESS \$13,853,942 \$8,454,358 63.87% Per Capita (1,122,128) (564,797) 98,68% EDA General Fund (1,122,128) (564,797) 98,68% EDA General Fund (1,122,128) (564,797) 98,68% EDA General Fund (1,122,128) (564,797) 98,68% Permanent Improvement Fund (1,620,315 1,467,922 10,38% Other Governmental Funds 2,304,961 1,152,919 99,92% Other Governmental Funds 2,816,279 3,098,121 -9,10%  TOTAL FUND BALANCES \$14,830,045 \$11,369,583 30,52%	TOTAL REVENUES	\$		\$			
Current:   General Government	Per Capita		2,279.03		1,754.47	29.90%	
General Government         1,260,367         1,042,123         20,94%           Public Safety         3,929,192         3,916,758         0.32%           Public Works         1,901,075         1,834,172         3.65%           Sanitation         12,221         12,370         -1.20%           Parks and Recreation         505,739         596,150         -15.17%           Library         294,210         288,039         2.14%           Economic Development         148,958         155,779         4.38%           Community Appropriations         86,000         82,600         4.12%           Airport         535,717         354,506         51.12%           Cemetery         10,000         10,000         0.00%           Unallocated Insurance and Other         136,263         101,022         34.88%           Capital Outlay         7,599,210         1,448,072         424.78%           Debt Service:         8         625,416         530,000         18.00%           Interest and Other Charges         \$17,602,605         \$10,761,259         63.57%           Per Capita         2,910,96         1,753,22         66.04%           TOTAL LONG-TERM INDEBTEDNESS         \$13,853,942         \$8,454,358	EXPENDITURES						
Public Safety         3,929,192         3,916,758         0.32%           Public Works         1,901,075         1,834,172         3.65%           Sanitation         12,221         12,370         -1.20%           Parks and Recreation         505,739         596,150         -15.17%           Library         294,210         288,039         2.14%           Economic Development         148,958         155,779         -4.38%           Community Appropriations         86,000         82,600         4.12%           Airport         535,717         354,506         51.12%           Cemetery         10,000         10,000         0.00%           Unallocated Insurance and Other         136,263         101,022         34.88%           Capital Outlay         7,599,210         1,448,072         424.78%           Debt Service:         Principal         625,416         530,000         18.00%           Interest and Other Charges         558,237         389,668         43.26%           TOTAL EXPENDITURES         \$17,602,605         \$10,761,259         63.57%           Per Capita         2,910.96         1,753,22         66.04%           TOTAL LONG-TERM INDEBTEDNESS         \$13,853,942 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Public Works         1,901,075         1,834,172         3.65%           Sanitation         12,221         12,370         -1.20%           Parks and Recreation         505,739         596,150         -15.17%           Library         294,210         288,039         2.14%           Economic Development         148,958         155,779         -4.38%           Community Appropriations         86,000         82,600         4.12%           Airport         535,717         354,506         51.12%           Cemetery         10,000         10,000         0.00%           Unallocated Insurance and Other         136,263         101,022         34.88%           Capital Outlay         7,599,210         1,448,072         424.78%           Debt Service:         Principal         625,416         530,000         18.00%           Interest and Other Charges         558,237         389,668         43.26%           TOTAL EXPENDITURES         \$17,602,605         \$10,761,259         63.57%           Per Capita         2,910.96         1,753.22         66.04%           TOTAL LONG-TERM INDEBTEDNESS         \$13,853,942         \$8,454,358         63.87%           Per Capita         \$4,106,921 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Sanitation         12,221         12,370         -1.20%           Parks and Recreation         505,739         596,150         -15.17%           Library         294,210         288,039         2.14%           Economic Development         148,958         155,779         -4.38%           Community Appropriations         86,000         82,600         4.12%           Airport         535,717         354,506         51.12%           Cemetery         10,000         10,000         0.00%           Unallocated Insurance and Other         136,263         101,022         34.88%           Capital Outlay         7,599,210         1,448,072         424.78%           Debt Service:         8         17,602,605         1,448,072         424,78%           Debt Service:         8         17,602,605         1,761,259         63,57%           Per Capita         2,910,96         1,753,22         66,04%           TOTAL EXPENDITURES         \$ 17,602,605         \$ 10,761,259         63,87%           Per Capita         2,910,96         1,753,22         66,04%           TOTAL LONG-TERM INDEBTEDNESS         \$ 13,853,942         \$ 8,454,358         63,87%           Per Capita	Public Safety		3,929,192		3,916,758	0.32%	
Parks and Recreation         505,739         596,150         -15.17%           Library         294,210         288,039         2.14%           Economic Development         148,958         155,779         4.38%           Community Appropriations         86,000         82,600         4.12%           Airport         535,717         354,506         51.12%           Cemetery         10,000         10,000         0.00%           Unallocated Insurance and Other         136,263         101,022         34.88%           Capital Outlay         7,599,210         1,448,072         424.78%           Debt Service:         Principal         625,416         530,000         18.00%           Interest and Other Charges         558,237         389,668         43.26%           TOTAL EXPENDITURES         \$17,602,605         \$10,761,259         63.57%           Per Capita         2,910.96         1,753.22         66.04%           TOTAL LONG-TERM INDEBTEDNESS         \$13,853,942         \$8,454,358         63.87%           Per Capita         \$4,106,921         \$3,680,135         11.60%           Ambulance Fund         \$1,122,128         (564,797)         98.68%           EDA General Fund         \$2,252,84	Public Works		1,901,075		1,834,172	3.65%	
Library         294,210         288,039         2.14%           Economic Development         148,958         155,779         4.38%           Community Appropriations         86,000         82,600         4.12%           Airport         535,717         354,506         51.12%           Cemetery         10,000         10,000         0.00%           Unallocated Insurance and Other         136,263         101,022         34.88%           Capital Outlay         7,599,210         1,448,072         424.78%           Debt Service:         Principal         625,416         530,000         18.00%           Interest and Other Charges         558,237         389,668         43.26%           TOTAL EXPENDITURES         \$ 17,602,605         \$ 10,761,259         63.57%           Per Capita         2,910.96         1,753.22         66.04%           TOTAL LONG-TERM INDEBTEDNESS         \$ 13,853,942         \$ 8,454,358         63.87%           Per Capita         \$ 2,910.96         1,377.38         66.33%           FUND BALANCES         \$ 3,680,135         11.60%           General Fund         \$ 4,106,921         \$ 3,680,135         11.60%           Ambulance Fund         (1,122,128)         (564,797)	Sanitation		12,221		12,370	-1.20%	
Economic Development         148,958         155,779         -4.38%           Community Appropriations         86,000         82,600         4.12%           Airport         535,717         354,506         51.12%           Cemetery         10,000         10,000         0.00%           Unallocated Insurance and Other         136,263         101,022         34.88%           Capital Outlay         7,599,210         1,448,072         424.78%           Debt Service:         Principal         625,416         530,000         18.00%           Interest and Other Charges         558,237         389,668         43.26%           TOTAL EXPENDITURES         \$17,602,605         \$10,761,259         63.57%           Per Capita         2,910.96         1,753.22         66.04%           TOTAL LONG-TERM INDEBTEDNESS         \$13,853,942         \$4,454,358         63.87%           Per Capita         \$2,291.04         1,377.38         66.33%           FUND BALANCES           General Fund         \$4,106,921         \$3,680,135         11.60%           Ambulance Fund         \$1,22,128         (564,797)         98.68%           EDA General Fund         525,284         409,470         28.28%	Parks and Recreation		505,739		596,150	-15.17%	
Community Appropriations         86,000         82,600         4.12%           Airport         535,717         354,506         51.12%           Cemetery         10,000         10,000         0.00%           Unallocated Insurance and Other         136,263         101,022         34.88%           Capital Outlay         7,599,210         1,448,072         424.78%           Debt Service:         Principal         625,416         530,000         18.00%           Interest and Other Charges         558,237         389,668         43.26%           TOTAL EXPENDITURES         \$17,602,605         \$10,761,259         63.57%           Per Capita         2,910.96         1,753.22         66.04%           TOTAL LONG-TERM INDEBTEDNESS         \$13,853,942         \$4,454,358         63.87%           Per Capita         \$4,106,921         \$3,680,135         11.60%           Ambulance Fund         (1,122,128)         (564,797)         98.68%           EDA General Fund         525,284         409,470         28.28%           Voyageurs National Park Operating Fund         1,620,315         1,467,922         10.38%           Permanent Improvement Fund         1,767,816         2,125,813         -16.84%           2020 Constr	Library		294,210		288,039	2.14%	
Airport Cemetery         535,717         354,506         51.12%           Cemetery Unallocated Insurance and Other         10,000         10,000         0.00%           Unallocated Insurance and Other         136,263         101,022         34.88%           Capital Outlay         7,599,210         1,448,072         424.78%           Debt Service: Principal Interest and Other Charges         558,237         389,668         43.26%           TOTAL EXPENDITURES Per Capita         \$17,602,605         \$10,761,259         63.57%           Per Capita         2,910.96         1,753.22         66.04%           TOTAL LONG-TERM INDEBTEDNESS Per Capita         \$13,853,942         \$8,454,358         63.87%           FUND BALANCES         \$2,291.04         1,377.38         66.33%           FUND BALANCES         \$4,106,921         \$3,680,135         11.60%           Ambulance Fund         (1,122,128)         (564,797)         98.68%           EDA General Fund         525,284         409,470         28.28%           Voyageurs National Park Operating Fund         1,620,315         1,467,922         10.38%           Permanent Improvement Fund         1,767,816         2,125,813         -16.84%           2020 Construction Project Fund         2,819,597         -<	Economic Development		148,958		155,779	-4.38%	
Cemetery         10,000         10,000         0.00%           Unallocated Insurance and Other         136,263         101,022         34.88%           Capital Outlay         7,599,210         1,448,072         424.78%           Debt Service:         Principal         625,416         530,000         18.00%           Interest and Other Charges         558,237         389,668         43.26%           TOTAL EXPENDITURES         \$17,602,605         \$10,761,259         63.57%           Per Capita         2,910.96         1,753.22         66.04%           TOTAL LONG-TERM INDEBTEDNESS         \$13,853,942         \$8,454,358         63.87%           Per Capita         2,291.04         1,377.38         66.33%           FUND BALANCES         General Fund         \$4,106,921         \$3,680,135         11.60%           Ambulance Fund         (1,122,128)         (564,797)         98.68%           EDA General Fund         525,284         409,470         28.28%           Voyageurs National Park Operating Fund         1,620,315         1,467,922         10.38%           Permanent Improvement Fund         1,767,816         2,125,813         -16.84%           2020 Construction Project Fund         <	Community Appropriations		86,000		82,600	4.12%	
Unallocated Insurance and Other         136,263         101,022         34.88%           Capital Outlay         7,599,210         1,448,072         424.78%           Debt Service:         Principal         625,416         530,000         18.00%           Interest and Other Charges         558,237         389,668         43.26%           TOTAL EXPENDITURES         \$ 17,602,605         \$ 10,761,259         63.57%           Per Capita         2,910.96         1,753.22         66.04%           TOTAL LONG-TERM INDEBTEDNESS         \$ 13,853,942         \$ 8,454,358         63.87%           Per Capita         2,291.04         1,377.38         66.33%           FUND BALANCES         \$ 4,106,921         \$ 3,680,135         11.60%           Ambulance Fund         (1,122,128)         (564,797)         98.68%           EDA General Fund         525,284         409,470         28.28%           Voyageurs National Park Operating Fund         1,620,315         1,467,922         10.38%           Permanent Improvement Fund         2,230,4961         1,152,919         99.92%           Other Special Revenue Funds         2,304,961         1,152,919         99.92%           Other Governmental Funds         2,816,279         3,098,121	Airport		535,717		354,506	51.12%	
Capital Outlay       7,599,210       1,448,072       424.78%         Debt Service:       Principal       625,416       530,000       18.00%         Interest and Other Charges       558,237       389,668       43.26%         TOTAL EXPENDITURES       \$ 17,602,605       \$ 10,761,259       63.57%         Per Capita       2,910.96       1,753.22       66.04%         TOTAL LONG-TERM INDEBTEDNESS       \$ 13,853,942       \$ 8,454,358       63.87%         Per Capita       2,291.04       1,377.38       66.33%         FUND BALANCES         General Fund       \$ 4,106,921       \$ 3,680,135       11.60%         Ambulance Fund       (1,122,128)       (564,797)       98.68%         EDA General Fund       525,284       409,470       28.28%         Voyageurs National Park Operating Fund       1,620,315       1,467,922       10.38%         Permanent Improvement Fund       1,767,816       2,125,813       -16.84%         2020 Construction Project Fund       2,819,597       -       100.00%         Other Special Revenue Funds       2,304,961       1,152,919       99.92%         Other Governmental Funds       2,816,279       3,098,121       -9.10%         TOTAL FUND BALANCES	Cemetery		10,000		10,000	0.00%	
Debt Service:         Principal         625,416         530,000         18.00%           Interest and Other Charges         558,237         389,668         43.26%           TOTAL EXPENDITURES         \$ 17,602,605         \$ 10,761,259         63.57%           Per Capita         2,910.96         1,753.22         66.04%           TOTAL LONG-TERM INDEBTEDNESS         \$ 13,853,942         \$ 8,454,358         63.87%           Per Capita         2,291.04         1,377.38         66.33%           FUND BALANCES         S         50,291.04         1,377.38         66.33%           FUND General Fund         \$ 4,106,921         \$ 3,680,135         11.60%           Ambulance Fund         (1,122,128)         (564,797)         98.68%           EDA General Fund         525,284         409,470         28.28%           Voyageurs National Park Operating Fund         1,620,315         1,467,922         10.38%           Permanent Improvement Fund         1,767,816         2,125,813         -16.84%           2020 Construction Project Fund         2,819,597         -         100.00%           Other Special Revenue Funds         2,304,961         1,152,919         99.92%           Other Governmental Funds         2,816,279         3,098,121	Unallocated Insurance and Other		136,263		101,022	34.88%	
Principal Interest and Other Charges         625,416 558,237         530,000 389,668         18.00% 43.26%           TOTAL EXPENDITURES Per Capita         \$17,602,605         \$10,761,259         63.57%           TOTAL LONG-TERM INDEBTEDNESS Per Capita         \$13,853,942         \$8,454,358         63.87%           FUND BALANCES         \$2,291.04         1,377.38         66.33%           FUND BALANCES         \$4,106,921         \$3,680,135         11.60%           Ambulance Fund         \$1,122,128         (564,797)         98.68%           EDA General Fund         525,284         409,470         28.28%           Voyageurs National Park Operating Fund         1,267,816         2,125,813         -16.84%           2020 Construction Project Fund         2,819,597         -         100.00%           Other Special Revenue Funds         2,304,961         1,152,919         99.92%           Other Governmental Funds         2,816,279         3,098,121         -9.10%           TOTAL FUND BALANCES         \$14,839,045         \$11,369,583         30.52%	Capital Outlay		7,599,210		1,448,072	424.78%	
Interest and Other Charges         558,237         389,668         43.26%           TOTAL EXPENDITURES         \$ 17,602,605         \$ 10,761,259         63.57%           Per Capita         2,910.96         1,753.22         66.04%           TOTAL LONG-TERM INDEBTEDNESS Per Capita         \$ 13,853,942         \$ 8,454,358         63.87%           FUND BALANCES         \$ 2,291.04         1,377.38         66.33%           FUND General Fund         \$ 4,106,921         \$ 3,680,135         11.60%           Ambulance Fund         (1,122,128)         (564,797)         98.68%           EDA General Fund         525,284         409,470         28.28%           Voyageurs National Park Operating Fund         1,620,315         1,467,922         10.38%           Permanent Improvement Fund         1,767,816         2,125,813         -16.84%           2020 Construction Project Fund         2,819,597         -         100.00%           Other Special Revenue Funds         2,304,961         1,152,919         99.92%           Other Governmental Funds         2,816,279         3,098,121         -9.10%           TOTAL FUND BALANCES         \$ 14,839,045         \$ 11,369,583         30.52%	Debt Service:						
TOTAL EXPENDITURES         \$ 17,602,605         \$ 10,761,259         63.57%           Per Capita         2,910.96         1,753.22         66.04%           TOTAL LONG-TERM INDEBTEDNESS         \$ 13,853,942         \$ 8,454,358         63.87%           Per Capita         2,291.04         1,377.38         66.33%           FUND BALANCES         \$ 4,106,921         \$ 3,680,135         11.60%           Ambulance Fund         (1,122,128)         (564,797)         98.68%           EDA General Fund         525,284         409,470         28.28%           Voyageurs National Park Operating Fund         1,620,315         1,467,922         10.38%           Permanent Improvement Fund         1,767,816         2,125,813         -16.84%           2020 Construction Project Fund         2,819,597         -         100.00%           Other Special Revenue Funds         2,304,961         1,152,919         99.92%           Other Governmental Funds         2,816,279         3,098,121         -9.10%           TOTAL FUND BALANCES         \$ 14,839,045         \$ 11,369,583         30.52%	Principal		625,416		530,000	18.00%	
Per Capita         2,910.96         1,753.22         66.04%           TOTAL LONG-TERM INDEBTEDNESS Per Capita         \$ 13,853,942         \$ 8,454,358         63.87%           FUND BALANCES         \$ 2,291.04         1,377.38         66.33%           FUND BALANCES         \$ 4,106,921         \$ 3,680,135         11.60%           Ambulance Fund         \$ (1,122,128)         (564,797)         98.68%           EDA General Fund         525,284         409,470         28.28%           Voyageurs National Park Operating Fund         1,620,315         1,467,922         10.38%           Permanent Improvement Fund         1,767,816         2,125,813         -16.84%           2020 Construction Project Fund         2,819,597         -         100.00%           Other Special Revenue Funds         2,304,961         1,152,919         99.92%           Other Governmental Funds         2,816,279         3,098,121         -9.10%           TOTAL FUND BALANCES         \$ 14,839,045         \$ 11,369,583         30.52%	Interest and Other Charges		558,237		389,668	43.26%	
TOTAL LONG-TERM INDEBTEDNESS Per Capita  \$ 13,853,942 \$ 8,454,358 63.87%	TOTAL EXPENDITURES	\$	17,602,605	\$	10,761,259	63.57%	
Per Capita         2,291.04         1,377.38         66.33%           FUND BALANCES         \$ 4,106,921         \$ 3,680,135         11.60%           Ambulance Fund         \$ (1,122,128)         (564,797)         98.68%           EDA General Fund         525,284         409,470         28.28%           Voyageurs National Park Operating Fund         1,620,315         1,467,922         10.38%           Permanent Improvement Fund         1,767,816         2,125,813         -16.84%           2020 Construction Project Fund         2,819,597         -         100.00%           Other Special Revenue Funds         2,304,961         1,152,919         99.92%           Other Governmental Funds         2,816,279         3,098,121         -9.10%           TOTAL FUND BALANCES         \$ 14,839,045         \$ 11,369,583         30.52%	Per Capita		2,910.96		1,753.22	66.04%	
FUND BALANCES  General Fund \$ 4,106,921 \$ 3,680,135 11.60%  Ambulance Fund (1,122,128) (564,797) 98.68%  EDA General Fund 525,284 409,470 28.28%  Voyageurs National Park Operating Fund 1,620,315 1,467,922 10.38%  Permanent Improvement Fund 1,767,816 2,125,813 -16.84%  2020 Construction Project Fund 2,819,597 - 100.00%  Other Special Revenue Funds 2,304,961 1,152,919 99.92%  Other Governmental Funds 2,816,279 3,098,121 -9.10%  TOTAL FUND BALANCES \$ 14,839,045 \$ 11,369,583 30.52%	TOTAL LONG-TERM INDEBTEDNESS	\$	13,853,942	\$	8,454,358	63.87%	
General Fund       \$ 4,106,921       \$ 3,680,135       11.60%         Ambulance Fund       (1,122,128)       (564,797)       98.68%         EDA General Fund       525,284       409,470       28.28%         Voyageurs National Park Operating Fund       1,620,315       1,467,922       10.38%         Permanent Improvement Fund       1,767,816       2,125,813       -16.84%         2020 Construction Project Fund       2,819,597       -       100.00%         Other Special Revenue Funds       2,304,961       1,152,919       99.92%         Other Governmental Funds       2,816,279       3,098,121       -9.10%         TOTAL FUND BALANCES       \$ 14,839,045       \$ 11,369,583       30.52%	Per Capita		2,291.04		1,377.38	66.33%	
Ambulance Fund       (1,122,128)       (564,797)       98.68%         EDA General Fund       525,284       409,470       28.28%         Voyageurs National Park Operating Fund       1,620,315       1,467,922       10.38%         Permanent Improvement Fund       1,767,816       2,125,813       -16.84%         2020 Construction Project Fund       2,819,597       -       100.00%         Other Special Revenue Funds       2,304,961       1,152,919       99.92%         Other Governmental Funds       2,816,279       3,098,121       -9.10%         TOTAL FUND BALANCES       \$ 14,839,045       \$ 11,369,583       30.52%	FUND BALANCES						
EDA General Fund       525,284       409,470       28.28%         Voyageurs National Park Operating Fund       1,620,315       1,467,922       10.38%         Permanent Improvement Fund       1,767,816       2,125,813       -16.84%         2020 Construction Project Fund       2,819,597       -       100.00%         Other Special Revenue Funds       2,304,961       1,152,919       99.92%         Other Governmental Funds       2,816,279       3,098,121       -9.10%         TOTAL FUND BALANCES       \$ 14,839,045       \$ 11,369,583       30.52%	General Fund	\$	4,106,921	\$	3,680,135	11.60%	
Voyageurs National Park Operating Fund       1,620,315       1,467,922       10.38%         Permanent Improvement Fund       1,767,816       2,125,813       -16.84%         2020 Construction Project Fund       2,819,597       -       100.00%         Other Special Revenue Funds       2,304,961       1,152,919       99.92%         Other Governmental Funds       2,816,279       3,098,121       -9.10%         TOTAL FUND BALANCES       \$ 14,839,045       \$ 11,369,583       30.52%	Ambulance Fund		(1,122,128)		(564,797)	98.68%	
Permanent Improvement Fund       1,767,816       2,125,813       -16.84%         2020 Construction Project Fund       2,819,597       -       100.00%         Other Special Revenue Funds       2,304,961       1,152,919       99.92%         Other Governmental Funds       2,816,279       3,098,121       -9.10%         TOTAL FUND BALANCES       \$ 14,839,045       \$ 11,369,583       30.52%	EDA General Fund		525,284		409,470	28.28%	
2020 Construction Project Fund       2,819,597       -       100.00%         Other Special Revenue Funds       2,304,961       1,152,919       99.92%         Other Governmental Funds       2,816,279       3,098,121       -9.10%         TOTAL FUND BALANCES       \$ 14,839,045       \$ 11,369,583       30.52%	Voyageurs National Park Operating Fund		1,620,315		1,467,922	10.38%	
2020 Construction Project Fund       2,819,597       -       100.00%         Other Special Revenue Funds       2,304,961       1,152,919       99.92%         Other Governmental Funds       2,816,279       3,098,121       -9.10%         TOTAL FUND BALANCES       \$ 14,839,045       \$ 11,369,583       30.52%			1,767,816		2,125,813	-16.84%	
Other Governmental Funds         2,816,279         3,098,121         -9.10%           TOTAL FUND BALANCES         \$ 14,839,045         \$ 11,369,583         30.52%			2,819,597		-	100.00%	
TOTAL FUND BALANCES \$ 14,839,045 \$ 11,369,583 30.52%	Other Special Revenue Funds		2,304,961		1,152,919	99.92%	
	Other Governmental Funds		2,816,279		3,098,121	-9.10%	
Per Capita         2,453.95         1,852.33         32.48%	TOTAL FUND BALANCES	\$	14,839,045	\$	11,369,583	30.52%	
	Per Capita		2,453.95		1,852.33	32.48%	

## CITY OF INTERNATIONAL FALLS, MINNESOTA STATEMENT OF NET POSITION PROPRIETARY FUNDS DECEMBER 31, 2020

	Water Fund	Sewer Fund	Totals	
ASSETS				
<b>Current Assets</b>				
Cash and Cash Equivalents	\$ 1,045,444	\$ 716,560	\$ 1,762,004	
Property Taxes Receivable	1,233	64	1,297	
Assessments Receivable	1,343	1,343	2,686	
Accounts Receivable	252,274	229,466	481,740	
Inventory	38,440	-	38,440	
Prepaids	10,361	2,509	12,870	
Total Current Assets	1,349,095	949,942	2,299,037	
Noncurrent Assets				
Capital Assets Being Depreciated (Net)	4,336,907	986,446	5,323,353	
TOTAL ASSETS	5,686,002	1,936,388	7,622,390	
DEFERRED OUTFLOWS OF RESOURCES				
Pensions	49,905	6,853	56,758	
LIABILITIES				
Current Liabilities				
Accounts Payable	20,123	76,972	97,095	
Salaries Payable	17,174	3,259	20,433	
Payroll Deductions and				
Employer Contributions	2,773	510	3,283	
Deposits Payable	49,766		49,766	
Total Current Liabilities	89,836	80,741	170,577	
Noncurrent Liabilities				
Accrued Vacation	185,988	34,385	220,373	
Net Pension Liability	443,513	59,179	502,692	
Total Noncurrent Liabilities	629,501	93,564	723,065	
TOTAL LIABILITIES	719,337	174,305	893,642	
DEFERRED INFLOWS OF RESOURCES				
Pensions	26,572	3,546	30,118	
NET POSITION				
Net Investment in Capital Assets	4,336,907	986,446	5,323,353	
Unrestricted	653,091	778,944	1,432,035	
TOTAL NET POSITION	\$ 4,989,998	\$ 1,765,390	\$ 6,755,388	

## CITY OF INTERNATIONAL FALLS, MINNESOTA STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION PROPRIETARY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2020

	Water Fund		Sewer Fund		Totals	
OPERATING REVENUES						
Charges for Services	\$	1,998,530	\$	1,810,808	\$	3,809,338
OPERATING EXPENSES						
Wages and Benefits		637,491		106,914		744,405
Materials and Supplies		164,327		19,371		183,698
Repairs and Maintenance		171,127		29,707		200,834
Professional Services		78,894		13,820		92,714
Sewer Flow Charges		-		1,133,333		1,133,333
Insurance		47,624		2,560		50,184
Utilities		56,456		5,864		62,320
Rent		3,138		-		3,138
Miscellaneous		17,502		719		18,221
Depreciation		325,289		69,494		394,783
TOTAL OPERATING EXPENSES		1,501,848		1,381,782		2,883,630
NET OPERATING INCOME		496,682		429,026		925,708
NONOPERATING INCOME (EXPENSE)						
Taxes		(211)		238		27
Intergovernmental		1,189		159		1,348
Gain (Loss) on Sale of Assets		471		-		471
Interest and Other Charges		(30)		-		(30)
TOTAL NONOPERATING INCOME (EXPENSE)		1,419		397		1,816
CHANGE IN NET POSITION						
PRIOR TO TRANSFERS		498,101		429,423		927,524
TRANSFERS						
Interfund Capital Asset Transfers		207,980		64,461		272,441
Operating Transfers Out		(696,350)		(607,195)		(1,303,545)
NET TRANSFERS		(488,370)		(542,734)		(1,031,104)
CHANGE IN NET POSITION		9,731		(113,311)		(103,580)
NET POSITION - BEGINNING OF YEAR		4,980,267		1,878,701		6,858,968
NET POSITION - END OF YEAR	\$	4,989,998	\$	1,765,390	\$	6,755,388

## CITY OF INTERNATIONAL FALLS, MINNESOTA STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2020

	Water Fund	Sewer Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Customers	\$ 1,980,969	\$ 1,798,061	\$ 3,779,030
Cash Paid to Suppliers	(551,221)	(1,326,438)	(1,877,659)
Cash Paid to Employees	(663,243)	(103,035)	(766,278)
NET CASH PROVIDED BY OPERATING ACTIVITIES	766,505	368,588	1,135,093
CASH FLOWS FROM NONCAPITAL FINANCING			
ACTIVITIES			
Taxes and Intergovernmental	1,496	377	1,873
Net Operating Subsidies and			
Transfers from (to) Other Funds	(696,350)	(607,195)	(1,303,545)
NET CASH PROVIDED (USED) BY NONCAPITAL			
FINANCING ACTIVITIES	(694,854)	(606,818)	(1,301,672)
CASH FLOWS FROM CAPITAL AND RELATED			
FINANCING ACTIVITIES			
Special Assessments	5,502	5,502	11,004
Purchases of Capital Assets	(13,144)	-	(13,144)
Proceeds from Sale of Assets	471	=	471
Cash Paid for Interest	(30)	-	(30)
NET CASH PROVIDED (USED) BY CAPITAL AND			
RELATED FINANCING ACTIVITIES	(7,201)	5,502	(1,699)
Net Change in Cash and Cash Equivalents	64,450	(232,728)	(168,278)
Cash and Cash Equivalents - Beginning of Year	980,994	949,288	1,930,282
Cash and Cash Equivalents - End of Year	\$ 1,045,444	\$ 716,560	\$ 1,762,004