

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The City of Fargo utilizes eighteen special revenue funds.

City Share of Specials - This fund is used to account for the portion of special improvement district projects that are not assessed back to the benefiting property owners, and to pay for the special assessments levied against City and HRA owned properties. Resources are derived from property tax revenue.

Noxious Weeds - This fund is used to account for the City's weed eradication programs. Resources are derived from property tax revenue.

Downtown Business Improvement District – This fund is used to account for acquisition and maintenance of the City's Downtown Business Improvement District. Resources are derived from special assessment revenue.

Convention & Visitors Bureau - This fund is used to account for the 3% hotel and motel excise tax that is assessed to promote tourism and conventions. The City has contracted with the Convention and Visitors Bureau to provide this service.

Neighborhood Stabilization - This fund is used to account for the programs which are currently participating in the Neighborhood Stabilization program. Resources are provided by annual entitlements from Federal Department of Housing and Urban Development.

Regional Training Center - This fund is used to account for the operations of the Regional Law Enforcement Training Center. This facility operates on annual contributions from West Fargo, Cass County, and the City of Fargo.

Parking Authority - This fund is used to account for the operations and maintenance of the City owned parking facilities. The City owns and operates nine parking facilities in the Downtown area. Resources are derived from parking fee service charges.

Parking Repair and Replacement - This fund is used to account for any major repair or replacement of parking facilities.

Community Development - This fund is used to account for the programs which are currently participating in the Community Development Block Grant program and the Rental Rehabilitation program. Resources are provided by annual entitlements from Federal Department of Housing and Urban Development.

Housing and Urban Development (HUD) Home Participating Jurisdiction – This fund is used to account for the HOME program which provides resources for housing rehabilitation in the Community. Resources are provided by annual entitlements received directly from the Federal Department of Housing and Urban Development.

Housing and Urban Development (HUD) Home Program - This fund is used to account for the HOME program which provides resources for housing rehabilitation in the Community. Resources are provided by annual entitlements from the Federal Department of Housing and Urban Development.

NRI Loan Program - This fund is used to account for revolving loan activity relating to the City's Neighborhood Revitalization Initiative. Resources are derived from both private and public financing.

Court Forfeits - Assets that are forfeited by criminal defendants as ordered by the courts are placed in this fund and are used for local law enforcement.

Skyway Maintenance - This fund is used to account for maintenance of the Fargo skyway system. Resources are derived from special assessment revenue.

Baseball Stadium - This fund is used to account for the operations of the baseball stadium located on the NDSU campus. Resources are derived from private suites.

COVID-19 Emergency – This fund is used to account for the COVID-19 pandemic emergency costs. Resources are derived from federal, state, and local resources.

American Rescue Plan – This fund is used to account for the American Rescue Plan funding. Resources are derived from the US Department of Treasury.

SWAT – This fund is used to account for the operations of the Red River Valley SWAT (Special Weapons and Tactics) Team. This program operates on annual contributions from the City of West Fargo, the City of Moorhead, Cass County, Clay County, NDSU, and the City of Fargo.

**CITY OF FARGO, NORTH DAKOTA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2021**

	Special Revenue					
	City Share of Specials	Noxious Weeds	Downtown Business Improvement District	Convention & Visitors Bureau	Neighborhood Stabilization	Regional Training Center
ASSETS						
Equity in pooled investments	\$ 699,406	\$ 21,869	\$ 43,066	\$ 17,356	\$ -	\$ 369,869
Receivables (net of allowance for uncollectibles):						
Taxes	6,167	-	-	-	-	-
Accounts	-	-	-	230,211	-	3,750
Special assessments	-	-	561,138	-	-	-
Intergovernmental	-	-	-	-	-	-
Due from other funds	307,126	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	272
Loans	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	-
Total assets	<u>\$ 1,012,699</u>	<u>\$ 21,869</u>	<u>\$ 604,204</u>	<u>\$ 247,567</u>	<u>\$ -</u>	<u>\$ 373,891</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Vouchers payable	\$ 18,769	\$ -	\$ 9,895	\$ 188,720	\$ -	\$ 12,332
Contract retainage payable	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-
Special assessments payable	780,093	-	-	602	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>798,862</u>	<u>-</u>	<u>9,895</u>	<u>189,322</u>	<u>-</u>	<u>12,332</u>
Deferred inflows of resources						
Unavailable revenue	<u>3,962</u>	<u>-</u>	<u>397,436</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances						
Nonspendable	-	-	-	-	-	272
Restricted	209,875	21,869	196,873	58,245	-	361,287
Unassigned	-	-	-	-	-	-
Total fund balances	<u>209,875</u>	<u>21,869</u>	<u>196,873</u>	<u>58,245</u>	<u>-</u>	<u>361,559</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,012,699</u>	<u>\$ 21,869</u>	<u>\$ 604,204</u>	<u>\$ 247,567</u>	<u>\$ -</u>	<u>\$ 373,891</u>

CITY OF FARGO, NORTH DAKOTA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2021

	Special Revenue					
	Parking Authority	Parking Repair and Replacement	Community Development	HUD Home Participating Jurisdiction	HUD Home Program	
ASSETS						
Equity in pooled investments	\$ 3,083,651	\$ -	\$ -	\$ 61,217	\$ -	\$ 136,495
Receivables (net of allowance for uncollectibles):						
Taxes	-	-	-	-	-	-
Accounts	189,130	-	-	-	-	-
Special assessments	8,598	-	-	-	-	-
Intergovernmental	-	-	494,076	20,001	-	-
Due from other funds	-	-	-	-	-	-
Prepaid expenditures	21,188	-	-	-	-	-
Loans	-	20,000	229,950	1,795,829	99,790	7,000
Property held for resale	-	-	-	-	-	37,526
Total assets	<u>\$ 3,302,567</u>	<u>\$ 20,000</u>	<u>\$ 724,026</u>	<u>\$ 1,877,047</u>	<u>\$ 99,790</u>	<u>\$ 181,021</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Vouchers payable	\$ 78,871	\$ 1,000	\$ 307,006	\$ 11	\$ -	\$ 525
Contract retainage payable	-	-	13,159	-	-	-
Due to other funds	-	136,436	161,540	-	-	-
Accrued payroll	1,098	-	1,735	466	-	-
Special assessments payable	36,221	-	-	-	-	2,388
Unearned revenue	-	-	229,950	1,046,521	66,056	-
Total liabilities	<u>116,190</u>	<u>137,436</u>	<u>713,390</u>	<u>1,046,998</u>	<u>66,056</u>	<u>2,913</u>
Deferred inflows of resources						
Unavailable revenue	<u>37,523</u>	<u>20,000</u>	<u>13,159</u>	<u>749,308</u>	<u>33,734</u>	<u>7,000</u>
Fund balances						
Nonspendable	21,188	-	-	-	-	-
Restricted	3,127,666	-	-	80,741	-	171,108
Unassigned	-	(137,436)	(2,523)	-	-	-
Total fund balances	<u>3,148,854</u>	<u>(137,436)</u>	<u>(2,523)</u>	<u>80,741</u>	<u>-</u>	<u>171,108</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,302,567</u>	<u>\$ 20,000</u>	<u>\$ 724,026</u>	<u>\$ 1,877,047</u>	<u>\$ 99,790</u>	<u>\$ 181,021</u>

CITY OF FARGO, NORTH DAKOTA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2021

	Special Revenue						Total
	Court Forfeits	Skyway Maintenance	Baseball Stadium	COVID-19 Emergency	American Rescue Plan	SWAT	
ASSETS							
Equity in pooled investments	\$ 86,251	\$ 63,800	\$ -	\$ -	\$ 9,770,493	\$ 20,557	\$ 14,374,030
Receivables (net of allowance for uncollectibles):							
Taxes	-	-	-	-	-	-	6,167
Accounts	1,604	-	2,627	719	-	-	428,041
Special assessments	-	89,390	-	-	-	-	659,126
Intergovernmental	-	-	-	629,410	-	-	1,143,487
Due from other funds	-	-	-	-	-	-	307,126
Prepaid expenditures	-	1,753	-	6,000	-	-	29,213
Loans	-	-	-	-	-	-	2,152,569
Property held for resale	-	-	-	-	-	-	37,526
Total assets	\$ 87,855	\$ 154,943	\$ 2,627	\$ 636,129	\$ 9,770,493	\$ 20,557	\$ 19,137,285
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities							
Vouchers payable	\$ -	\$ 10,703	\$ -	\$ 135,422	\$ 37,215	\$ 3,596	\$ 804,065
Contract retainage payable	-	-	-	-	-	-	13,159
Due to other funds	-	-	9,150	568,013	-	-	875,139
Accrued payroll	-	-	-	20,687	-	-	23,986
Special assessments payable	-	-	3,133	-	-	-	822,437
Unearned revenue	-	-	-	-	9,733,278	-	11,075,805
Total liabilities	-	10,703	12,283	724,122	9,770,493	3,596	13,614,591
Deferred inflows of resources							
Unavailable revenue	-	45,499	-	25,025	-	-	1,332,646
Fund balances							
Nonspendable	-	1,753	-	6,000	-	-	29,213
Restricted	87,855	96,988	-	-	-	16,961	4,429,468
Unassigned	-	-	(9,656)	(119,018)	-	-	(268,633)
Total fund balances	87,855	98,741	(9,656)	(113,018)	-	16,961	4,190,048
Total liabilities, deferred inflows of resources and fund balances	\$ 87,855	\$ 154,943	\$ 2,627	\$ 636,129	\$ 9,770,493	\$ 20,557	\$ 19,137,285

CITY OF FARGO, NORTH DAKOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2021

	Special Revenue					
	City Share of Specials	Noxious Weed	Downtown Business Improvement District	Convention & Visitors Bureau	Neighborhood Stabilization	Regional Training Center
REVENUES						
Taxes	\$ 687,711	\$ 59,940	\$ -	\$ 2,295,974	\$ -	\$ -
Special assessments	-	-	530,197	-	-	-
Intergovernmental revenues	-	-	-	-	-	40,999
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	14,803	156,000	27,065
Total revenues	<u>687,711</u>	<u>59,940</u>	<u>530,197</u>	<u>2,310,777</u>	<u>156,000</u>	<u>68,064</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	70,254
Public works	800,062	-	-	-	-	-
Public health & welfare	-	30,397	-	-	-	-
Recreation & culture	-	-	550,033	2,259,766	-	-
Urban redevelopment	-	-	-	-	156,000	-
Public transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>800,062</u>	<u>30,397</u>	<u>550,033</u>	<u>2,259,766</u>	<u>156,000</u>	<u>70,254</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(112,351)</u>	<u>29,543</u>	<u>(19,836)</u>	<u>51,011</u>	<u>-</u>	<u>(2,190)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in						
General fund	-	-	43,000	-	-	33,545
Special revenue funds	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-
Transfers out						
General fund	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital projects	(127,957)	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-
Total other financing sources (uses)	<u>(127,957)</u>	<u>-</u>	<u>43,000</u>	<u>-</u>	<u>-</u>	<u>33,545</u>
Net change in fund balances	(240,308)	29,543	23,164	51,011	-	31,355
Fund balance (deficit) - beginning of year	450,183	(7,674)	173,709	7,234	-	330,204
Fund balance (deficit) - end of year	<u>\$ 209,875</u>	<u>\$ 21,869</u>	<u>\$ 196,873</u>	<u>\$ 58,245</u>	<u>\$ -</u>	<u>\$ 361,559</u>

CITY OF FARGO, NORTH DAKOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
For the Year Ended December 31, 2021

	Special Revenue					
	Parking Authority	Parking Repair and Replacement	Community Development	HUD Home Participating Jurisdiction	HUD Home Program	NRI Loan Program
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental revenues	-	-	1,392,252	477,752	-	-
Charges for services	1,758,862	-	-	-	-	3,200
Fines and forfeits	-	-	-	-	-	-
Miscellaneous revenues	9,370,178	-	-	92,359	-	3,500
Total revenues	<u>11,129,040</u>	<u>-</u>	<u>1,392,252</u>	<u>570,111</u>	<u>-</u>	<u>6,700</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Public health & welfare	-	-	12,168	-	-	-
Recreation & culture	-	-	-	-	-	-
Urban redevelopment	-	-	1,226,491	544,988	28,782	6,040
Public transportation	1,155,859	152,292	-	-	-	-
Capital outlay	-	-	163,037	-	-	-
Total expenditures	<u>1,155,859</u>	<u>152,292</u>	<u>1,401,696</u>	<u>544,988</u>	<u>28,782</u>	<u>6,040</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,973,181</u>	<u>(152,292)</u>	<u>(9,444)</u>	<u>25,123</u>	<u>(28,782)</u>	<u>660</u>
OTHER FINANCING SOURCES (USES)						
Transfers in						
General fund	646	-	1,615	323	-	-
Special revenue funds	-	100,000	-	-	-	-
Debt service	6,466	-	-	-	-	-
Capital Projects	-	34,087	-	-	-	-
Enterprise funds	-	-	-	-	-	-
Transfers out						
General fund	(4,688,000)	-	-	-	-	-
Special revenue funds	(100,000)	-	-	-	-	-
Debt service	(1,637,210)	-	-	-	-	-
Capital projects	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-
Total other financing sources (uses)	<u>(6,418,098)</u>	<u>134,087</u>	<u>1,615</u>	<u>323</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3,555,083	(18,205)	(7,829)	25,446	(28,782)	660
Fund balance (deficit) - beginning of year	(406,229)	(119,231)	5,306	55,295	28,782	170,448
Fund balance (deficit) - end of year	<u>\$ 3,148,854</u>	<u>\$ (137,436)</u>	<u>\$ (2,523)</u>	<u>\$ 80,741</u>	<u>\$ -</u>	<u>\$ 171,108</u>

CITY OF FARGO, NORTH DAKOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
For the Year Ended December 31, 2021

	Special Revenue						Total
	Court Forfeits	Skyway Maintenance	Baseball Stadium	COVID-19 Emergency	American Rescue Plan	SWAT	
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,043,625
Special assessments	-	110,533	-	-	-	-	640,730
Intergovernmental revenues	-	-	-	4,259,167	369,239	54,434	6,593,843
Charges for services	-	-	191,975	4,505	-	-	1,958,542
Fines and forfeits	107,237	-	-	-	-	-	107,237
Miscellaneous revenues	13,305	-	-	-	-	4,465	9,681,675
Total revenues	120,542	110,533	191,975	4,263,672	369,239	58,899	22,025,652
EXPENDITURES							
Current:							
General government	-	-	-	239,848	83,022	-	322,870
Public safety	87,573	-	-	24,402	-	87,339	269,568
Public works	-	-	-	1,694	-	-	801,756
Public health & welfare	-	-	-	3,934,976	-	-	3,977,541
Recreation & culture	-	113,083	192,772	5,171	-	-	3,120,825
Urban redevelopment	-	-	-	60	-	-	1,962,361
Public transportation	-	-	-	162,786	-	-	1,470,937
Capital outlay	-	34,119	-	154,397	-	-	351,553
Total expenditures	87,573	147,202	192,772	4,523,334	83,022	87,339	12,277,411
Excess (deficiency) of revenues over (under) expenditures	32,969	(36,669)	(797)	(259,662)	286,217	(28,440)	9,748,241
OTHER FINANCING SOURCES (USES)							
Transfers in							
General fund	-	-	949,697	273,176	-	45,401	1,347,403
Special revenue funds	-	-	-	-	-	-	100,000
Debt service	-	-	-	-	-	-	6,466
Capital Projects	-	-	-	-	-	-	34,087
Enterprise funds	-	-	53,230	-	-	-	53,230
Transfers out							
General fund	-	-	-	-	-	-	(4,688,000)
Special revenue funds	-	-	-	-	-	-	(100,000)
Debt service	-	-	-	-	-	-	(1,637,210)
Capital projects	-	-	-	-	-	-	(127,957)
Enterprise funds	-	-	-	-	(286,217)	-	(286,217)
Total other financing sources (uses)	-	-	1,002,927	273,176	(286,217)	45,401	(5,298,198)
Net change in fund balances	32,969	(36,669)	1,002,130	13,514	-	16,961	4,450,043
Fund balance (deficit) - beginning of year	54,886	135,410	(1,011,786)	(126,532)	-	-	(259,995)
Fund balance (deficit) - end of year	\$ 87,855	\$ 98,741	\$ (9,656)	\$ (113,018)	\$ -	\$ 16,961	\$ 4,190,048

CITY OF FARGO, NORTH DAKOTA
NONMAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended December 31, 2021

	City Share of Specials				Noxious Weeds			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
REVENUES								
Taxes	\$ 659,000	\$ 659,000	\$ 687,711	\$ 28,711	\$ 62,000	\$ 62,000	\$ 59,940	\$ (2,060)
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total revenues	<u>659,000</u>	<u>659,000</u>	<u>687,711</u>	<u>28,711</u>	<u>62,000</u>	<u>62,000</u>	<u>59,940</u>	<u>(2,060)</u>
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	299,000	669,000	800,062	(131,062)	-	-	-	-
Public health and welfare	-	-	-	-	46,750	46,750	30,397	16,353
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>299,000</u>	<u>669,000</u>	<u>800,062</u>	<u>(131,062)</u>	<u>46,750</u>	<u>46,750</u>	<u>30,397</u>	<u>16,353</u>
Excess (deficiency) of revenues over (under) expenditures	<u>360,000</u>	<u>(10,000)</u>	<u>(112,351)</u>	<u>(102,351)</u>	<u>15,250</u>	<u>15,250</u>	<u>29,543</u>	<u>14,293</u>
OTHER FINANCING SOURCES (USES)								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	(500,000)	(130,000)	(127,957)	2,043	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(500,000)</u>	<u>(130,000)</u>	<u>(127,957)</u>	<u>2,043</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(140,000)</u>	<u>(140,000)</u>	<u>(240,308)</u>	<u>(100,308)</u>	<u>15,250</u>	<u>15,250</u>	<u>29,543</u>	<u>14,293</u>
Fund balance (deficit) - beginning of year	450,183	450,183	450,183	-	(7,674)	(7,674)	(7,674)	-
Fund balance (deficit) - end of year	<u>\$ 310,183</u>	<u>\$ 310,183</u>	<u>\$ 209,875</u>	<u>\$ (100,308)</u>	<u>\$ 7,576</u>	<u>\$ 7,576</u>	<u>\$ 21,869</u>	<u>\$ 14,293</u>

CITY OF FARGO, NORTH DAKOTA
NONMAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended December 31, 2021

	Downtown Business Improvement District				Convention & Visitors Bureau			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,265,400	\$ 1,265,400	\$ 2,295,974	\$ 1,030,574
Special assessments	500,000	443,000	530,197	87,197	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	14,803	14,803
Total revenues	500,000	443,000	530,197	87,197	1,265,400	1,265,400	2,310,777	1,045,377
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	500,000	500,000	550,033	(50,033)	1,265,400	1,265,400	2,259,766	(994,366)
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	500,000	500,000	550,033	(50,033)	1,265,400	1,265,400	2,259,766	(994,366)
Excess (deficiency) of revenues over (under) expenditures	-	(57,000)	(19,836)	37,164	-	-	51,011	51,011
OTHER FINANCING SOURCES (USES)								
Transfers in:								
General fund	43,000	43,000	43,000	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Total other financing sources (uses)	43,000	43,000	43,000	-	-	-	-	-
Net change in fund balances	43,000	(14,000)	23,164	37,164	-	-	51,011	51,011
Fund balance (deficit) - beginning of year	173,709	173,709	173,709	-	7,234	7,234	7,234	-
Fund balance (deficit) - end of year	\$ 216,709	\$ 159,709	\$ 196,873	\$ 37,164	\$ 7,234	\$ 7,234	\$ 58,245	\$ 51,011

CITY OF FARGO, NORTH DAKOTA
NONMAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended December 31, 2021

	Neighborhood Stabilization				Regional Training Center			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	40,999	40,999	40,999	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	156,000	156,000	25,456	25,456	27,065	1,609
Total revenues	-	-	156,000	156,000	66,455	66,455	68,064	1,609
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	100,000	100,000	70,254	29,746
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	156,000	(156,000)	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	-	156,000	(156,000)	100,000	100,000	70,254	29,746
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	(33,545)	(33,545)	(2,190)	31,355
OTHER FINANCING SOURCES (USES)								
Transfers in:								
General fund	-	-	-	-	33,545	33,545	33,545	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	33,545	33,545	33,545	-
Net change in fund balances	-	-	-	-	-	-	31,355	31,355
Fund balance (deficit) - beginning of year	-	-	-	-	330,204	330,204	330,204	-
Fund balance (deficit) - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 330,204</u>	<u>\$ 330,204</u>	<u>\$ 361,559</u>	<u>\$ 31,355</u>

CITY OF FARGO, NORTH DAKOTA
NONMAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended December 31, 2021

	Parking Authority				Parking Repair and Replacement			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	2,462,200	1,766,000	1,758,862	(7,138)	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	505,000	9,881,000	9,370,178	(510,822)	-	-	-	-
Total revenues	2,967,200	11,647,000	11,129,040	(517,960)	-	-	-	-
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	1,276,378	1,277,024	1,155,859	121,165	33,721	33,721	152,292	(118,571)
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	1,276,378	1,277,024	1,155,859	121,165	33,721	33,721	152,292	(118,571)
Excess (deficiency) of revenues over (under) expenditures	1,690,822	10,369,976	9,973,181	(396,795)	(33,721)	(33,721)	(152,292)	(118,571)
OTHER FINANCING SOURCES (USES)								
Transfers in:								
General fund	-	646	646	-	-	-	-	-
Special revenue	-	-	-	-	-	100,000	100,000	-
Debt service	6,000	6,000	6,466	466	-	-	-	-
Capital projects	-	-	-	-	-	-	34,087	34,087
Enterprise	-	-	-	-	-	-	-	-
Transfers out:								
General fund	(109,200)	(4,797,200)	(4,688,000)	109,200	-	-	-	-
Special revenue	-	(100,000)	(100,000)	-	-	-	-	-
Debt service	(1,129,974)	(1,129,974)	(1,637,210)	(507,236)	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	(154,521)	(154,521)	-	154,521	-	-	-	-
Total other financing sources (uses)	(1,387,695)	(6,175,049)	(6,418,098)	(243,049)	-	100,000	134,087	34,087
Net change in fund balances	303,127	4,194,927	3,555,083	(639,844)	(33,721)	66,279	(18,205)	(84,484)
Fund balance (deficit) - beginning of year	(406,229)	(406,229)	(406,229)	-	(119,231)	(119,231)	(119,231)	-
Fund balance (deficit) - end of year	\$ (103,102)	\$ 3,788,698	\$ 3,148,854	\$ (639,844)	\$ (152,952)	\$ (52,952)	\$ (137,436)	\$ (84,484)

CITY OF FARGO, NORTH DAKOTA
NONMAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended December 31, 2021

	Community Development				HUD Home Participating Jurisdiction			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental revenues	789,187	1,747,538	1,392,252	(355,286)	495,234	495,234	477,752	(17,482)
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	100	100	-	(100)	1,000	1,000	-	(1,000)
Miscellaneous revenue	6,900	6,900	-	(6,900)	100,000	100,000	92,359	(7,641)
Total revenues	796,187	1,754,538	1,392,252	(362,286)	596,234	596,234	570,111	(26,123)
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	24,683	323	12,168	(11,845)	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	795,069	1,591,674	1,226,491	365,183	497,690	498,013	544,988	(46,975)
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	163,037	163,037	-	-	-	-	-
Total expenditures	819,752	1,755,034	1,401,696	353,338	497,690	498,013	544,988	(46,975)
Excess (deficiency) of revenues over (under) expenditures	(23,565)	(496)	(9,444)	(8,948)	98,544	98,221	25,123	(73,098)
OTHER FINANCING SOURCES (USES)								
Transfers in:								
General fund	-	1,615	1,615	-	-	323	323	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	1,615	1,615	-	-	323	323	-
Net change in fund balances	(23,565)	1,119	(7,829)	(8,948)	98,544	98,544	25,446	(73,098)
Fund balance (deficit) - beginning of year	5,306	5,306	5,306	-	55,295	55,295	55,295	-
Fund balance (deficit) - end of year	<u>\$ (18,259)</u>	<u>\$ 6,425</u>	<u>\$ (2,523)</u>	<u>\$ (8,948)</u>	<u>\$ 153,839</u>	<u>\$ 153,839</u>	<u>\$ 80,741</u>	<u>\$ (73,098)</u>

CITY OF FARGO, NORTH DAKOTA
NONMAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended December 31, 2021

	HUD Home Program				NRI Loan Program			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	3,000	3,000	3,200	200
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	2,500	2,500	-	(2,500)
Miscellaneous revenue	10,000	10,000	-	(10,000)	36,000	36,000	3,500	(32,500)
Total revenues	10,000	10,000	-	(10,000)	41,500	41,500	6,700	(34,800)
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	28,782	(28,782)	8,650	8,650	6,040	2,610
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	-	28,782	(28,782)	8,650	8,650	6,040	2,610
Excess (deficiency) of revenues over (under) expenditures	10,000	10,000	(28,782)	(38,782)	32,850	32,850	660	(32,190)
OTHER FINANCING SOURCES (USES)								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	10,000	10,000	(28,782)	(38,782)	32,850	32,850	660	(32,190)
Fund balance (deficit) - beginning of year	28,782	28,782	28,782	-	170,448	170,448	170,448	-
Fund balance (deficit) - end of year	<u>\$ 38,782</u>	<u>\$ 38,782</u>	<u>\$ -</u>	<u>\$ (38,782)</u>	<u>\$ 203,298</u>	<u>\$ 203,298</u>	<u>\$ 171,108</u>	<u>\$ (32,190)</u>

CITY OF FARGO, NORTH DAKOTA
NONMAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended December 31, 2021

	Court Forfeits				Skyway Maintenance			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	120,000	91,000	110,533	19,533
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	100,000	100,000	107,237	7,237	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	13,305	13,305	-	-	-	-
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>120,542</u>	<u>20,542</u>	<u>120,000</u>	<u>91,000</u>	<u>110,533</u>	<u>19,533</u>
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	100,000	100,000	87,573	12,427	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	204,000	169,881	113,083	56,798
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	34,119	34,119	-
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>87,573</u>	<u>12,427</u>	<u>204,000</u>	<u>204,000</u>	<u>147,202</u>	<u>56,798</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	32,969	32,969	(84,000)	(113,000)	(36,669)	76,331
OTHER FINANCING SOURCES (USES)								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	32,969	32,969	(84,000)	(113,000)	(36,669)	76,331
Fund balance (deficit) - beginning of year	54,886	54,886	54,886	-	135,410	135,410	135,410	-
Fund balance (deficit) - end of year	<u>\$ 54,886</u>	<u>\$ 54,886</u>	<u>\$ 87,855</u>	<u>\$ 32,969</u>	<u>\$ 51,410</u>	<u>\$ 22,410</u>	<u>\$ 98,741</u>	<u>\$ 76,331</u>

CITY OF FARGO, NORTH DAKOTA
NONMAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended December 31, 2021

	Baseball Stadium				COVID-19 Emergency			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	4,259,167	4,259,167	
Charges for services	216,000	216,000	191,975	(24,025)	-	4,505	4,505	
Fines and forfeits	-	-	-	-	-	-	-	
Investment income	-	-	-	-	-	-	-	
Miscellaneous revenue	-	-	-	-	-	-	-	
Total revenues	<u>216,000</u>	<u>216,000</u>	<u>191,975</u>	<u>(24,025)</u>	<u>-</u>	<u>4,263,672</u>	<u>4,263,672</u>	
EXPENDITURES								
Current:								
General government	-	-	-	-	-	239,848	(239,848)	
Public safety	-	-	-	-	-	24,402	(24,402)	
Public works	-	-	-	-	-	1,694	(1,694)	
Public health and welfare	-	-	-	-	-	3,934,976	(3,934,976)	
Recreation and culture	166,000	166,000	192,772	(26,772)	-	5,171	(5,171)	
Urban redevelopment	-	-	-	-	-	60	(60)	
Public transportation	-	-	-	-	-	162,786	(162,786)	
Capital outlay	-	-	-	-	-	154,397	(154,397)	
Total expenditures	<u>166,000</u>	<u>166,000</u>	<u>192,772</u>	<u>(26,772)</u>	<u>-</u>	<u>4,523,334</u>	<u>(4,523,334)</u>	
Excess (deficiency) of revenues over (under) expenditures	<u>50,000</u>	<u>50,000</u>	<u>(797)</u>	<u>(50,797)</u>	<u>-</u>	<u>(259,662)</u>	<u>(259,662)</u>	
OTHER FINANCING SOURCES (USES)								
Transfers in:								
General fund	-	-	949,697	949,697	-	273,176	273,176	
Special revenue	-	-	-	-	-	-	-	
Debt service	-	-	-	-	-	-	-	
Capital projects	-	-	-	-	-	-	-	
Enterprise	-	-	53,230	53,230	-	-	-	
Transfers out:								
General fund	(40,000)	(40,000)	-	40,000	-	-	-	
Special revenue	-	-	-	-	-	-	-	
Debt service	-	-	-	-	-	-	-	
Capital projects	-	-	-	-	-	-	-	
Enterprise	-	-	-	-	-	-	-	
Total other financing sources (uses)	<u>(40,000)</u>	<u>(40,000)</u>	<u>1,002,927</u>	<u>1,042,927</u>	<u>-</u>	<u>273,176</u>	<u>273,176</u>	
Net change in fund balances	10,000	10,000	1,002,130	992,130	-	13,514	13,514	
Fund balance (deficit) - beginning of year	\$ (1,011,786)	\$ (1,011,786)	\$ (1,011,786)	\$ -	\$ (126,532)	\$ (126,532)	\$ (126,532)	\$ -
Fund balance (deficit) - end of year	<u>(1,001,786)</u>	<u>(1,001,786)</u>	<u>(9,656)</u>	<u>992,130</u>	<u>(126,532)</u>	<u>(126,532)</u>	<u>(113,018)</u>	<u>13,514</u>

CITY OF FARGO, NORTH DAKOTA
NONMAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended December 31, 2021

	American Rescue Plan				SWAT			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	369,239	369,239	-	-	46,133	54,434	8,301
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	4,465	4,465
Total revenues	-	369,239	369,239	-	-	46,133	58,899	12,766
EXPENDITURES								
Current:								
General government	-	83,022	83,022	-	-	-	-	-
Public safety	-	-	-	-	-	91,535	87,339	4,196
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	83,022	83,022	-	-	91,535	87,339	4,196
Excess (deficiency) of revenues over (under) expenditures	-	286,217	286,217	-	-	(45,402)	(28,440)	16,962
OTHER FINANCING SOURCES (USES)								
Transfers in:								
General fund	-	-	-	-	-	45,401	45,401	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	(286,217)	(286,217)	-	-	-	-
Total other financing sources (uses)	-	-	(286,217)	(286,217)	-	45,401	45,401	-
Net change in fund balances	-	286,217	-	(286,217)	-	(1)	16,961	16,962
Fund balance (deficit) - beginning of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance (deficit) - end of year	-	286,217	-	(286,217)	-	(1)	16,961	16,962

CITY OF FARGO, NORTH DAKOTA
NONMAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended December 31, 2021

	Totals			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
REVENUES				
Taxes	\$ 1,986,400	\$ 1,986,400	\$ 3,043,625	\$ 1,057,225
Special assessments	620,000	534,000	640,730	106,730
Intergovernmental revenues	1,325,420	2,699,143	6,593,843	3,894,700
Charges for services	2,681,200	1,985,000	1,958,542	(26,458)
Fines and forfeits	100,000	100,000	107,237	7,237
Investment income	3,600	3,600	-	(3,600)
Miscellaneous revenue	683,356	10,059,356	9,681,675	(377,681)
Total revenues	<u>7,399,976</u>	<u>17,367,499</u>	<u>22,025,652</u>	<u>4,658,153</u>
EXPENDITURES				
Current:				
General government	-	83,022	322,870	(239,848)
Public safety	200,000	291,535	269,568	21,967
Public works	299,000	669,000	801,756	(132,756)
Public health and welfare	71,433	47,073	3,977,541	(3,930,468)
Recreation and culture	2,135,400	2,101,281	3,120,825	(1,019,544)
Urban redevelopment	1,301,409	2,098,337	1,962,361	135,976
Public transportation	1,310,099	1,310,745	1,470,937	(160,192)
Capital outlay	-	197,156	351,553	(154,397)
Total expenditures	<u>5,317,341</u>	<u>6,798,149</u>	<u>12,277,411</u>	<u>(5,479,262)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,082,635</u>	<u>10,569,350</u>	<u>9,748,241</u>	<u>(821,109)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General fund	76,545	124,530	1,347,403	1,222,873
Special revenue	-	100,000	100,000	-
Debt service	6,000	6,000	6,466	466
Capital projects	-	-	34,087	34,087
Enterprise	-	-	53,230	53,230
Transfers out:				
General fund	(149,200)	(4,837,200)	(4,688,000)	149,200
Special revenue	-	(100,000)	(100,000)	-
Debt service	(1,129,974)	(1,129,974)	(1,637,210)	(507,236)
Capital projects	(500,000)	(130,000)	(127,957)	2,043
Enterprise	(154,521)	(154,521)	(286,217)	(131,696)
Total other financing sources (uses)	<u>(1,851,150)</u>	<u>(6,121,165)</u>	<u>(5,298,198)</u>	<u>822,967</u>
Net change in fund balances	231,485	4,448,185	4,450,043	1,858
Fund balance (deficit) - beginning of year	(259,995)	(259,995)	(259,995)	-
Fund balance (deficit) - end of year	<u>\$ (28,510)</u>	<u>\$ 4,188,190</u>	<u>\$ 4,190,048</u>	<u>\$ 1,858</u>

NONMAJOR ENTERPRISE FUNDS

The enterprise funds account for the operations that are financed and operated in a manner similar to private business enterprises where the intent of the City is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the City has decided that periodic determination of the revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or for other purposes.

The City operates six nonmajor enterprise funds which are listed below.

Southeast Cass Sewer District - To account for user fee revenues derived from providing sanitary sewer services to the Southeast Cass Sanitary Sewer District, and the expenses and maintenance for this function.

Vector Control – To account for vector control operations involving mosquito control for the City of Fargo.

Street Lighting – To account for user fee revenues derived from providing street lighting services to the City of Fargo, and all expenses for the operation and maintenance of this function.

Forestry - To account for user fee revenues and donations from the Park Board derived from planting and maintaining trees on boulevards and in parks, and all expenses for the operation and maintenance of this function.

Transit - To account for user fee revenues derived from providing transit services to the public, and all expenses for the operation and maintenance of this function.

Civic Memorial Auditorium – To account for the operation of the Fargo Civic Center which is a facility used to host trade shows, sporting events, entertainment events, meetings and community events. The Fargo Civic Center has a maximum capacity of 3,000.

CITY OF FARGO, NORTH DAKOTA
COMBINING STATEMENT OF NET POSITION
NON MAJOR PROPRIETARY FUNDS
December 31, 2021

	Southeast Cass Sewer	Vector Control	Street Lighting	Forestry	Transit	Civic Memorial Auditorium	Total
ASSETS							
Current assets							
Cash	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ 2,750	\$ 3,450
Equity in pooled investments	-	1,165,984	645,045	-	2,120,430	-	3,931,459
Receivables (net of allowance for uncollectibles):							
Special assessments	-	-	-	43,944	-	-	43,944
Accounts	20,439	79,140	525,993	275,608	383,963	-	1,285,143
Intergovernmental	-	-	-	-	2,918,986	-	2,918,986
Inventory	-	-	409,385	-	392,301	-	801,686
Prepaid expenses	-	1,175	5,715	5,964	80,277	640	93,771
Total current assets	<u>20,439</u>	<u>1,246,299</u>	<u>1,586,138</u>	<u>325,516</u>	<u>5,896,657</u>	<u>3,390</u>	<u>9,078,439</u>
Noncurrent assets							
Net Pension Asset	-	-	726	84,735	36,567	-	122,028
Capital assets							
Construction in progress	-	-	-	-	1,879,282	-	1,879,282
Buildings	-	-	-	-	15,005,572	8,184,479	23,190,051
Improvements other than buildings	-	-	-	-	20,473	18,965	39,438
Machinery and equipment	-	53,232	460,624	1,627,072	18,639,188	420,661	21,200,777
Infrastructure	-	-	51,802,295	-	-	-	51,802,295
Less accumulated depreciation	-	(53,232)	(23,675,052)	(1,249,788)	(21,753,090)	(4,881,415)	(51,612,577)
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>28,588,593</u>	<u>462,019</u>	<u>13,827,992</u>	<u>3,742,690</u>	<u>46,621,294</u>
Total assets	<u>20,439</u>	<u>1,246,299</u>	<u>30,174,731</u>	<u>787,535</u>	<u>19,724,649</u>	<u>3,746,080</u>	<u>55,699,733</u>
DEFERRED OUTFLOWS OF RESOURCES							
Deferred outflows of resources related to pension	-	-	365,260	740,881	1,498,831	67,601	2,672,573
Deferred outflows of resources related to OPEB	-	-	3,766	8,691	19,003	709	32,169
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>369,026</u>	<u>749,572</u>	<u>1,517,834</u>	<u>68,310</u>	<u>2,704,742</u>
LIABILITIES							
Current liabilities							
Vouchers payable	2,412	-	168,341	6,092	991,226	16,763	1,184,834
Retainage payable	-	-	-	-	83,032	-	83,032
Interest payable	-	-	-	-	89	-	89
Due to other funds	26,612	-	-	318,814	-	904	346,330
Accrued payroll	185	-	9,775	15,321	35,292	-	60,573
Current portion of special assessments	-	-	-	-	2,746	-	2,746
Accrued vacation payable	-	-	60,890	44,759	110,908	-	216,557
Unearned revenue	-	-	-	-	30,202	-	30,202
Total current liabilities	<u>29,209</u>	<u>-</u>	<u>239,006</u>	<u>384,986</u>	<u>1,253,495</u>	<u>17,667</u>	<u>1,924,363</u>
Long-term liabilities							
Special assessments payable	-	-	-	-	1,440	-	1,440
Net pension liability	-	-	16,991	584,687	1,048,131	107,151	1,756,960
Net OPEB liability	-	-	3,307	27,593	60,015	2,804	93,719
Total long-term liabilities	<u>-</u>	<u>-</u>	<u>20,298</u>	<u>612,280</u>	<u>1,109,586</u>	<u>109,955</u>	<u>1,852,119</u>
Total liabilities	<u>29,209</u>	<u>-</u>	<u>259,304</u>	<u>997,266</u>	<u>2,363,081</u>	<u>127,622</u>	<u>3,776,482</u>
DEFERRED INFLOWS OF RESOURCES							
Deferred inflows of resources related to pension	-	-	856,602	1,228,726	2,610,514	21,324	4,717,166
Deferred inflows of resources related to OPEB	-	-	7,551	10,611	25,108	138	43,408
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>864,153</u>	<u>1,239,337</u>	<u>2,635,622</u>	<u>21,462</u>	<u>4,760,574</u>
NET POSITION							
Net investment in capital assets	-	-	28,587,867	377,284	13,787,239	3,742,690	46,495,080
Unrestricted	(8,770)	1,246,299	832,433	(1,076,780)	2,456,541	(77,384)	3,372,339
Total net position	<u>\$ (8,770)</u>	<u>\$ 1,246,299</u>	<u>\$ 29,420,300</u>	<u>\$ (699,496)</u>	<u>\$ 16,243,780</u>	<u>\$ 3,665,306</u>	<u>\$ 49,867,419</u>

CITY OF FARGO, NORTH DAKOTA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NON MAJOR PROPRIETARY FUNDS
For the Year Ended December 31, 2021

	Southeast Cass Sewer	Vector Control	Street Lighting	Forestry	Transit	Civic Memorial Auditorium	Total
OPERATING REVENUES							
Charges for services	\$ 185,600	\$ 756,459	\$ 3,570,442	\$ 2,357,032	\$ 2,416,713	\$ 55,382	\$ 9,341,628
OPERATING EXPENSES							
Personnel services	12,824	-	761,881	1,115,253	4,581,983	79,135	6,551,076
Other services	7,767	186,157	304,666	703,960	6,337,017	7,508	7,547,075
Materials and supplies	35,649	55,387	1,399,669	242,241	1,054,623	150,974	2,938,543
Depreciation	-	-	2,075,364	143,097	1,604,367	167,492	3,990,320
Total operating expenses	<u>56,240</u>	<u>241,544</u>	<u>4,541,580</u>	<u>2,204,551</u>	<u>13,577,990</u>	<u>405,109</u>	<u>21,027,014</u>
Operating income (loss)	<u>129,360</u>	<u>514,915</u>	<u>(971,138)</u>	<u>152,481</u>	<u>(11,161,277)</u>	<u>(349,727)</u>	<u>(11,685,386)</u>
NONOPERATING REVENUES (EXPENSES)							
Gain (loss) on disposal of assets	-	-	-	-	(5,825)	-	(5,825)
Interest expense and bond fees	-	-	-	-	(89)	-	(89)
Intergovernmental revenues	-	-	-	-	7,474,710	-	7,474,710
Miscellaneous revenue	-	-	2,635	3,349	117,129	-	123,113
Total nonoperating revenues	<u>-</u>	<u>-</u>	<u>2,635</u>	<u>3,349</u>	<u>7,585,925</u>	<u>-</u>	<u>7,591,909</u>
Income (loss) before contributions and transfers	129,360	514,915	(968,503)	155,830	(3,575,352)	(349,727)	(4,093,477)
Capital Contributions	-	-	3,452,203	-	15,240,567	3,910,182	22,602,952
Transfers in:							
General	108	1,069	24,506	29,353	2,540,951	104,851	2,700,838
Capital projects	-	-	-	-	829,614	-	829,614
Enterprise	-	-	-	300,000	1,208,000	-	1,508,000
Transfers out:							
General	-	(150,800)	(573,000)	(439,000)	-	-	(1,162,800)
Capital projects	-	-	(696,469)	-	-	-	(696,469)
Change in net position	<u>129,468</u>	<u>365,184</u>	<u>1,238,737</u>	<u>46,183</u>	<u>16,243,780</u>	<u>3,665,306</u>	<u>21,688,658</u>
Total net position - beginning	<u>(138,238)</u>	<u>881,115</u>	<u>28,181,563</u>	<u>(745,679)</u>	<u>-</u>	<u>-</u>	<u>28,178,761</u>
Total net position - ending	<u>\$ (8,770)</u>	<u>\$ 1,246,299</u>	<u>\$ 29,420,300</u>	<u>\$ (699,496)</u>	<u>\$ 16,243,780</u>	<u>\$ 3,665,306</u>	<u>\$ 49,867,419</u>

CITY OF FARGO, NORTH DAKOTA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Year Ended December 31, 2021

	Southeast Cass Sewer	Vector Control	Street Lighting	Forestry	Transit	Civic Memorial Auditorium	Total
CASH FLOWS FROM OPERATING ACTIVITIES:							
Receipts from customers and users	\$ 180,576	\$ 756,714	\$ 3,541,273	\$ 2,311,792	\$ 2,062,952	\$ 55,382	\$ 8,908,689
Payments to suppliers	(48,197)	(241,479)	(1,759,892)	(941,180)	(6,668,645)	(142,359)	(9,801,752)
Payments to employees	(10,587)	-	(556,192)	(852,739)	(1,724,222)	(13,724)	(3,157,464)
Payments of benefits on behalf of employees	(2,181)	-	(155,635)	(305,406)	(522,194)	(2,304)	(987,720)
Net cash provided (used) by operating activities	<u>119,611</u>	<u>515,235</u>	<u>1,069,554</u>	<u>212,467</u>	<u>(6,852,109)</u>	<u>(103,005)</u>	<u>(5,038,247)</u>
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES							
Transfers to other funds	-	(150,800)	(1,269,469)	(439,000)	-	-	(1,859,269)
Transfers from other funds	108	1,069	24,506	329,353	4,578,565	104,851	5,038,452
Payments made for interfund borrowing	(119,719)	-	-	(47,400)	-	-	(167,119)
Intergovernmental operating grants	-	-	-	-	4,849,801	-	4,849,801
Payments received on interfund borrowing	-	-	-	-	-	904	904
Net cash provided (used) by noncapital financing activities	<u>(119,611)</u>	<u>(149,731)</u>	<u>(1,244,963)</u>	<u>(157,047)</u>	<u>9,428,366</u>	<u>105,755</u>	<u>7,862,769</u>
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Acquisition of capital assets	-	-	-	(55,470)	(2,388,794)	-	(2,444,264)
Intergovernmental capital grants	-	-	-	-	1,933,667	-	1,933,667
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(55,470)</u>	<u>(455,127)</u>	<u>-</u>	<u>(510,597)</u>
CASH FLOWS FROM INVESTING ACTIVITIES							
Investments redeemed	-	800,480	820,454	-	-	-	1,620,934
Investments (purchased)	-	(1,165,984)	(645,045)	-	(2,120,430)	-	(3,931,459)
Net cash provided (used) by investing activities	<u>-</u>	<u>(365,504)</u>	<u>175,409</u>	<u>-</u>	<u>(2,120,430)</u>	<u>-</u>	<u>(2,310,525)</u>
Net change in cash and cash equivalents	-	-	-	(50)	700	2,750	3,400
Cash and cash equivalents, January 1	-	-	-	50	-	-	50
Cash and cash equivalents, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 700</u>	<u>\$ 2,750</u>	<u>\$ 3,450</u>
Reconciliation of operating income to net cash provided (used) by operating activities:							
Operating income (loss)	<u>\$ 129,360</u>	<u>\$ 514,915</u>	<u>\$ (971,138)</u>	<u>\$ 152,481</u>	<u>\$ (11,161,277)</u>	<u>\$ (349,727)</u>	<u>\$ (11,685,386)</u>
Adjustments to reconcile operating income to net cash provided by operating activities							
Depreciation	-	-	2,075,364	143,097	1,604,367	167,492	3,990,320
Change in assets and liabilities							
Accounts receivable	(5,024)	255	(29,169)	(24,174)	(383,963)	-	(442,075)
Special assessment receivable	-	-	-	(21,066)	-	-	(21,066)
Inventories	-	-	(20,534)	-	(392,301)	-	(412,835)
Prepaid expenses	-	65	206	(263)	(80,277)	(640)	(80,909)
Net pension asset	-	-	(710)	(82,478)	(36,567)	-	(119,755)
Pension related deferred outflows	-	-	256,256	300,109	(1,498,831)	(67,601)	(1,010,067)
OPEB related deferred outflows	-	-	1,431	1,803	(19,003)	(709)	(16,478)
Accounts payable	(4,781)	-	(35,229)	5,284	1,112,541	16,763	1,094,578
Retainage payable	-	-	-	-	83,032	-	83,032
Payroll payable	56	-	2,163	3,631	35,292	-	41,142
Vacation payable	-	-	415	(5,481)	110,908	-	105,842
Unearned revenue	-	-	-	-	30,202	-	30,202
Net pension liability	-	-	(885,158)	(1,111,593)	1,048,131	107,151	(841,469)
Net OPEB liability	-	-	(11,176)	(14,078)	60,015	2,804	37,565
Pension related deferred inflows	-	-	679,327	855,740	2,610,514	21,324	4,166,905
OPEB related deferred inflows	-	-	7,506	9,455	25,108	138	42,207
Total adjustments	<u>(9,749)</u>	<u>320</u>	<u>2,040,692</u>	<u>59,986</u>	<u>4,309,168</u>	<u>246,722</u>	<u>6,647,139</u>
Net cash provided (used) by operating activities	<u>\$ 119,611</u>	<u>\$ 515,235</u>	<u>\$ 1,069,554</u>	<u>\$ 212,467</u>	<u>\$ (6,852,109)</u>	<u>\$ (103,005)</u>	<u>\$ (5,038,247)</u>
Noncash transactions affecting financial position:							
Acquisition of / change in assets through capital contributions and donations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,452,203</u>	<u>\$ -</u>	<u>\$ 13,012,823</u>	<u>\$ 3,910,182</u>	<u>\$ 20,375,208</u>

CUSTODIAL FUNDS

Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds..

The City has four custodial funds as described below.

Park District Special Assessments Fund is used to account for special assessments collected and administered for the Fargo Park District.

Metro Flood Project Diversion Authority Fund is used to account for the collection and disbursement of funds for the Metro Flood Project Diversion Authority.

Red River Regional Dispatch Center Fund is used to account for the collection and disbursement of funds for the Red River Regional Dispatch Center Fund.

Police Custodial Fund is used to account for deposits of police pending forfeitures, evidence held, and unclaimed property. Once the deposits become property of the City, they are transferred from the custodial fund into the Court Forfeits special revenue fund.

CITY OF FARGO, NORTH DAKOTA
COMBINING STATEMENT OF NET POSITION
CUSTODIAL FUNDS
December 31, 2021

	Park District Special Assessments	Metro Flood Project Diversion Authority	Red River Regional Dispatch Center	Police Custodial Fund	Total
ASSETS					
Cash	\$ -	\$ 16,562,967	\$ -	\$ -	\$ 16,562,967
Equity in pooled investments	1,377	69,163,825	1,589,256	700,813	71,455,271
Receivables:					
Accounts	-	100	-	-	100
Special assessments receivable	10,323,508	-	-	-	10,323,508
Intergovernmental	-	62,487,195	-	-	62,487,195
Interest	-	88,630	-	-	88,630
Prepaid items	-	223,728	24,700	-	248,428
Total assets	<u>10,324,885</u>	<u>148,526,445</u>	<u>1,613,956</u>	<u>700,813</u>	<u>161,166,099</u>
LIABILITIES					
Vouchers payable	-	14,104,118	465	-	14,104,583
Retainage payable	-	167,048	-	-	167,048
Deposits	1,377	19,350	-	-	20,727
Long-term liabilities					
Accrued interest on settlement payable	-	800,000	-	-	800,000
Due in more than one year - settlement payable	-	40,000,000	-	-	40,000,000
Total liabilities	<u>1,377</u>	<u>55,090,516</u>	<u>465</u>	<u>-</u>	<u>55,092,358</u>
NET POSITION					
Restricted for:					
Park district special assessments	10,323,508	-	-	-	10,323,508
Metro Flood Project Diversion Authority	-	93,435,929	-	-	93,435,929
Red River Regional Dispatch Center	-	-	1,613,491	-	1,613,491
Police Custodial Fund	-	-	-	700,813	700,813
Total net position	<u>\$ 10,323,508</u>	<u>\$ 93,435,929</u>	<u>\$ 1,613,491</u>	<u>\$ 700,813</u>	<u>\$ 106,073,741</u>

The notes to the financial statements are an integral part of this statements.

CITY OF FARGO, NORTH DAKOTA
COMBINING STATEMENT OF CHANGES IN NET POSITION
CUSTODIAL FUNDS
December 31, 2021

	Park District Special Assessments	Metro Flood Project Diversion Authority	Red River Regional Dispatch Center	Police Custodial Fund	Total
ADDITIONS					
Investment income					
Net increase (decrease) in fair value of investments	\$ -	\$ (244,120)	\$ -	\$ -	\$ (244,120)
Net investment income	-	(244,120)	-	-	(244,120)
Special assessments collections for other governments	1,139,788	-	-	-	1,139,788
Aid from other governments	-	161,648,177	-	-	161,648,177
Miscellaneous	-	2,484,123	-	-	2,484,123
Member assessments	-	-	5,234,419	-	5,234,419
Police funds received into custody	-	-	-	497,381	497,381
Total additions	<u>1,139,788</u>	<u>163,888,180</u>	<u>5,234,419</u>	<u>497,381</u>	<u>170,759,768</u>
DEDUCTIONS					
Payments of special assessments to other governments	1,873,207	-	-	-	1,873,207
Payments for public protection	-	106,317,663	-	-	106,317,663
Payments for RRRDC	-	-	4,926,134	-	4,926,134
Police funds released from custody	-	-	-	313,127	313,127
Interest expense	-	800,000	-	-	800,000
Total deductions	<u>1,873,207</u>	<u>107,117,663</u>	<u>4,926,134</u>	<u>313,127</u>	<u>114,230,131</u>
Change in net position	(733,419)	56,770,517	308,285	184,254	56,529,637
Net position - beginning	11,056,927	36,665,412	1,305,206	516,559	49,544,104
Net position - ending	<u>\$ 10,323,508</u>	<u>\$ 93,435,929</u>	<u>\$ 1,613,491</u>	<u>\$ 700,813</u>	<u>\$ 106,073,741</u>

The notes to the financial statements are an integral part of this statements.

**CAPITAL ASSETS
USED IN THE OPERATION
OF GOVERNMENTAL FUNDS**

CITY OF FARGO, NORTH DAKOTA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULES BY SOURCE
DECEMBER 31, 2021

GOVERNMENTAL FUNDS CAPITAL ASSETS:

Land	\$ 108,099,779
Intangible - Right of way	12,579,840
Buildings	133,812,514
Improvements other than buildings	8,513,854
Machinery and equipment	53,834,598
Infrastructure	483,456,852
Flood Control	98,345,299
Construction in progress	852,044
Total governmental funds capital assets	<u>\$ 899,494,780</u>

INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:

General fund	\$ 39,439,321
Special revenue funds	6,164,033
Debt service funds	70,093
Capital projects	791,227,206
Enterprise funds	3,408,735
Federal and state grants	14,667,508
Donated	44,517,884
Total governmental funds capital assets	<u>\$ 899,494,780</u>

CITY OF FARGO, NORTH DAKOTA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2021

FUNCTION AND ACTIVITY	Land	Right of Way	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Flood Control	Construction in Progress	Total
General Government:									
City Commission	\$ -	\$ -	\$ -	\$ -	\$ 513,413	\$ -	\$ -	\$ -	\$ 513,413
City Administrator	-	-	-	108,440	58,074	-	-	11,804	178,318
City Auditor	-	-	-	-	185,641	-	-	-	185,641
Information Technology	-	-	-	-	5,295,360	-	-	-	5,295,360
Public Information	-	-	180,220	-	1,721,524	-	-	39,333	1,941,077
Human Resources	-	-	-	-	171,273	-	-	-	171,273
City Assessor	-	-	-	-	173,194	-	-	-	173,194
Municipal Court	-	-	1,596,948	-	158,970	-	-	-	1,755,918
Planning & Development	70,093	-	-	3,457,224	120,645	-	-	-	3,647,962
Central Garage	-	-	4,279,350	127,813	1,335,212	-	-	100,000	5,842,375
City Buildings	-	-	28,927,208	7,866	644,634	-	-	-	29,579,708
Total	70,093	-	34,983,726	3,701,343	10,377,940	-	-	151,137	49,284,239
Public Safety:									
Traffic Engineering	-	-	-	-	362,111	-	-	-	362,111
Fire Department	436,448	-	11,825,617	20,932	9,899,359	-	-	-	22,182,356
Emergency Management	-	-	-	-	1,039,978	-	-	-	1,039,978
Police Department	43,000	-	7,756,436	31,654	6,953,966	-	-	-	14,785,056
Inspections	-	-	-	-	767,799	-	-	-	767,799
Total	479,448	-	19,582,053	52,586	19,023,213	-	-	-	39,137,300
Public Works:									
City Engineer	11,936,334	3,737,416	-	-	2,318,944	-	-	-	17,992,694
Street Department	817,500	4,588,892	1,595,332	587,965	15,124,398	482,207,827	-	-	504,921,914
Flood	91,611,448	4,253,532	-	134,240	956,918	1,249,025	98,345,299	639,734	197,190,196
Total	104,365,282	12,579,840	1,595,332	722,205	18,400,260	483,456,852	98,345,299	639,734	720,104,804
Public Health & Welfare:									
Health Department	857,805	-	13,295,621	556,196	1,530,657	-	-	-	16,240,279
Total	857,805	-	13,295,621	556,196	1,530,657	-	-	-	16,240,279
Recreation & Culture:									
Public Library	-	-	13,230,681	-	3,637,313	-	-	-	16,867,994
Convention Bureau	199,505	-	749,851	-	-	-	-	-	949,356
Baseball Stadium	-	-	5,266,692	365,549	389,223	-	-	50,574	6,072,038
Total	199,505	-	19,247,224	365,549	4,026,536	-	-	50,574	23,889,388
Urban Redevelopment									
Home Grants	-	-	605,042	-	-	-	-	-	605,042
Community Development	189,153	-	3,942,108	28,446	34,650	-	-	-	4,194,357
Total	189,153	-	4,547,150	28,446	34,650	-	-	-	4,799,399
Transportation									
Parking Authority	1,938,493	-	40,561,408	3,087,529	441,342	-	-	10,599	46,039,371
Total	1,938,493	-	40,561,408	3,087,529	441,342	-	-	10,599	46,039,371
Grand Total	\$ 108,099,779	\$ 12,579,840	\$ 133,812,514	\$ 8,513,854	\$ 53,834,598	\$ 483,456,852	\$ 98,345,299	\$ 852,044	\$ 899,494,780

CITY OF FARGO, NORTH DAKOTA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>FUNCTION AND ACTIVITY</u>	Balance January 1, 2021	Additions	Transfers	Deletions	Balance December 31, 2021
GENERAL GOVERNMENT:					
City Commission	\$ 513,413	\$ -	\$ -	\$ -	\$ 513,413
City Administrator	58,074	120,244	-	-	178,318
City Auditor	185,641	-	-	-	185,641
Information Technology	5,169,545	125,815	-	-	5,295,360
Public Information	1,540,845	400,232	-	-	1,941,077
Human Resources	200,058	-	(28,785)	-	171,273
City Assessor	173,194	-	-	-	173,194
Municipal Court	1,644,761	111,157	-	-	1,755,918
Planning & Development	3,647,962	-	-	-	3,647,962
Central Garage	5,766,839	318,522	-	(242,986)	5,842,375
City Buildings	29,461,817	71,099	71,656	(24,864)	29,579,708
Total	<u>48,362,149</u>	<u>1,147,069</u>	<u>42,871</u>	<u>(267,850)</u>	<u>49,284,239</u>
PUBLIC SAFETY:					
Traffic Engineer	390,249	-	(28,138)	-	362,111
Fire Department	21,461,755	1,504,136	-	(783,535)	22,182,356
Emergency Management	785,794	279,935	-	(25,751)	1,039,978
Police Department	18,088,181	289,939	-	(3,593,064)	14,785,056
Inspections	785,987	46,816	-	(65,004)	767,799
Total	<u>41,511,966</u>	<u>2,120,826</u>	<u>(28,138)</u>	<u>(4,467,354)</u>	<u>39,137,300</u>
PUBLIC WORKS:					
City Engineer	15,879,956	2,132,534	-	(19,796)	17,992,694
Street Department	484,142,386	22,541,905	200,657	(1,963,034)	504,921,914
Flood	187,189,763	10,585,814	-	(585,381)	197,190,196
Total	<u>687,212,105</u>	<u>35,260,253</u>	<u>200,657</u>	<u>(2,568,211)</u>	<u>720,104,804</u>
PUBLIC HEALTH & WELFARE:					
Health Department	14,254,068	1,986,211	-	-	16,240,279
Total	<u>14,254,068</u>	<u>1,986,211</u>	<u>-</u>	<u>-</u>	<u>16,240,279</u>
RECREATION & CULTURE:					
Public Library	16,787,686	80,308	-	-	16,867,994
City Auditorium	8,586,904	-	(8,586,904)	-	-
Convention Bureau	949,356	-	-	-	949,356
Baseball Stadium	6,021,464	50,574	-	-	6,072,038
Total	<u>32,345,410</u>	<u>130,882</u>	<u>(8,586,904)</u>	<u>-</u>	<u>23,889,388</u>
URBAN REDEVELOPMENT					
Home Grants	605,042	-	-	-	605,042
Community Development	4,194,357	-	-	-	4,194,357
Total	<u>4,799,399</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,799,399</u>
TRANSPORTATION:					
Transit	33,360,114	-	(33,360,114)	-	-
Parking Authority	50,456,701	401,383	-	(4,818,713)	46,039,371
Total	<u>83,816,815</u>	<u>401,383</u>	<u>(33,360,114)</u>	<u>(4,818,713)</u>	<u>46,039,371</u>
Grand Total	<u>\$ 912,301,912</u>	<u>\$ 41,046,624</u>	<u>\$ (41,731,628)</u>	<u>\$ (12,122,128)</u>	<u>\$ 899,494,780</u>