

## NONMAJOR GOVERNMENTAL FUNDS

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### 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 sixteen 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 eleven 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.

**CITY OF FARGO, NORTH DAKOTA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2020**

	Special Revenue					
	City Share of Specials	Noxious Weeds	Downtown Business Improvement District	Convention & Visitors Bureau	Neighborhood Stabilization	Regional Training Center
<b>ASSETS</b>						
Equity in pooled investments	\$ 694,460	\$ -	\$ 65,704	\$ 6,630	\$ -	\$ 331,522
Receivables (net of allowance for uncollectibles):						
Taxes	6,636	-	-	-	-	-
Accounts	-	-	-	91,795	46,750	2,500
Special assessments	-	-	445,824	-	-	-
Intergovernmental	-	-	-	-	-	-
Due from other funds	441,446	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	238
Loans	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	-
Total assets	<u>\$ 1,142,542</u>	<u>\$ -</u>	<u>\$ 511,528</u>	<u>\$ 98,425</u>	<u>\$ 46,750</u>	<u>\$ 334,260</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
Liabilities						
Vouchers payable	\$ -	\$ 225	\$ 6,164	\$ 90,334	\$ 46,750	\$ 4,056
Contract retainage payable	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-
Due to other funds	-	7,449	-	-	-	-
Accrued payroll	-	-	-	-	-	-
Special assessments payable	687,603	-	-	857	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>687,603</u>	<u>7,674</u>	<u>6,164</u>	<u>91,191</u>	<u>46,750</u>	<u>4,056</u>
Deferred inflows of resources						
Unavailable revenue	<u>4,756</u>	<u>-</u>	<u>331,655</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances						
Nonspendable	-	-	-	-	-	238
Restricted	450,183	-	173,709	7,234	-	329,966
Unassigned	-	(7,674)	-	-	-	-
Total fund balances	<u>450,183</u>	<u>(7,674)</u>	<u>173,709</u>	<u>7,234</u>	<u>-</u>	<u>330,204</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,142,542</u>	<u>\$ -</u>	<u>\$ 511,528</u>	<u>\$ 98,425</u>	<u>\$ 46,750</u>	<u>\$ 334,260</u>

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**December 31, 2020**

	Special Revenue					
	Parking Authority	Parking Repair and Replacement	Community Development	HUD Home Participating Jurisdiction	HUD Home Program	
<b>ASSETS</b>						
Equity in pooled investments	\$ -	\$ 33,008	\$ -	\$ -	\$ 28,782	\$ 134,140
Receivables (net of allowance for uncollectibles):						
Taxes	-	-	-	-	-	-
Accounts	151,356	-	-	-	-	-
Special assessments	8,598	-	-	-	-	-
Intergovernmental	-	-	103,340	158,227	-	-
Due from other funds	-	-	-	-	-	-
Prepaid expenditures	18,979	-	-	-	-	-
Loans	-	-	242,848	1,826,080	115,512	10,500
Property held for resale	-	-	-	-	-	36,863
Total assets	<u>\$ 178,933</u>	<u>\$ 33,008</u>	<u>\$ 346,188</u>	<u>\$ 1,984,307</u>	<u>\$ 144,294</u>	<u>\$ 181,503</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Vouchers payable	\$ 87,572	\$ -	\$ 53,472	\$ 10,628	\$ -	\$ 23
Contract retainage payable	-	-	5,331	-	-	-
Advances from other funds	105,000	152,239	-	-	-	-
Due to other funds	298,511	-	33,602	91,056	-	-
Accrued payroll	803	-	298	1,248	-	-
Special assessments payable	61,198	-	-	-	-	532
Unearned revenue	-	-	242,848	1,201,029	81,777	-
Total liabilities	<u>553,084</u>	<u>152,239</u>	<u>335,551</u>	<u>1,303,961</u>	<u>81,777</u>	<u>555</u>
Deferred inflows of resources						
Unavailable revenue	<u>32,078</u>	<u>-</u>	<u>5,331</u>	<u>625,051</u>	<u>33,735</u>	<u>10,500</u>
<b>Fund balances</b>						
Nonspendable	18,979	-	-	-	-	-
Restricted	-	-	5,306	55,295	28,782	170,448
Unassigned	(425,208)	(119,231)	-	-	-	-
Total fund balances	<u>(406,229)</u>	<u>(119,231)</u>	<u>5,306</u>	<u>55,295</u>	<u>28,782</u>	<u>170,448</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 178,933</u>	<u>\$ 33,008</u>	<u>\$ 346,188</u>	<u>\$ 1,984,307</u>	<u>\$ 144,294</u>	<u>\$ 181,503</u>

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**December 31, 2020**

	Special Revenue				Total
	Court Forfeits	Skyway Maintenance	Baseball Stadium	COVID-19 Emergency	
<b>ASSETS</b>					
Equity in pooled investments	\$ 70,214	\$ 102,172	\$ -	\$ -	\$ 1,466,632
Receivables (net of allowance for uncollectibles):					
Taxes	-	-	-	-	6,636
Accounts	1,599	-	4,252	5,529	303,781
Special assessments	-	91,196	-	-	545,618
Intergovernmental	-	-	-	4,237,182	4,498,749
Due from other funds	-	-	-	-	441,446
Prepaid expenditures	-	1,538	-	-	20,755
Loans	-	-	-	-	2,194,940
Property held for resale	-	-	-	-	36,863
<b>Total assets</b>	<b>\$ 71,813</b>	<b>\$ 194,906</b>	<b>\$ 4,252</b>	<b>\$ 4,242,711</b>	<b>\$ 9,515,420</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Vouchers payable	\$ 16,927	\$ 3,465	\$ 2,283	\$ 1,188,929	\$ 1,510,828
Contract retainage payable	-	-	-	-	5,331
Advances from other funds	-	-	1,002,927	-	1,260,166
Due to other funds	-	-	10,828	3,033,393	3,474,839
Accrued payroll	-	-	-	30,260	32,609
Special assessments payable	-	-	-	-	750,190
Unearned revenue	-	-	-	10,649	1,536,303
<b>Total liabilities</b>	<b>16,927</b>	<b>3,465</b>	<b>1,016,038</b>	<b>4,263,231</b>	<b>8,570,266</b>
<b>Deferred inflows of resources</b>					
Unavailable revenue	-	56,031	-	106,012	1,205,149
<b>Fund balances</b>					
Nonspendable	-	1,538	-	-	20,755
Restricted	54,886	133,872	-	-	1,409,681
Unassigned	-	-	(1,011,786)	(126,532)	(1,690,431)
<b>Total fund balances</b>	<b>54,886</b>	<b>135,410</b>	<b>(1,011,786)</b>	<b>(126,532)</b>	<b>(259,995)</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 71,813</b>	<b>\$ 194,906</b>	<b>\$ 4,252</b>	<b>\$ 4,242,711</b>	<b>\$ 9,515,420</b>

**CITY OF FARGO, NORTH DAKOTA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2020**

	Special Revenue					
	City Share of Specials	Noxious Weed	Downtown Business Improvement District	Convention & Visitors Bureau	Neighborhood Stabilization	Regional Training Center
<b>REVENUES</b>						
Taxes	\$ 640,377	\$ -	\$ -	\$ 1,268,373	\$ -	\$ -
Special assessments	-	-	408,937	-	-	-
Intergovernmental revenues	-	-	-	-	-	40,999
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	46,750	27,196
Total revenues	<u>640,377</u>	<u>-</u>	<u>408,937</u>	<u>1,268,373</u>	<u>46,750</u>	<u>68,195</u>
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	48,341
Public works	688,223	-	-	-	-	-
Public health & welfare	-	15,774	-	-	-	-
Recreation & culture	-	-	376,273	1,290,505	-	-
Urban redevelopment	-	-	-	-	105,750	-
Public transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>688,223</u>	<u>15,774</u>	<u>376,273</u>	<u>1,290,505</u>	<u>105,750</u>	<u>48,341</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(47,846)</u>	<u>(15,774)</u>	<u>32,664</u>	<u>(22,132)</u>	<u>(59,000)</u>	<u>19,854</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in						
General fund	-	-	43,000	-	-	33,545
Special revenue funds	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Transfers out						
Special revenue funds	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>43,000</u>	<u>-</u>	<u>-</u>	<u>33,545</u>
Net change in fund balances	(47,846)	(15,774)	75,664	(22,132)	(59,000)	53,399
Fund balance (deficit) - beginning of year	498,029	8,100	98,045	29,366	59,000	276,805
Fund balance (deficit) - end of year	<u>\$ 450,183</u>	<u>\$ (7,674)</u>	<u>\$ 173,709</u>	<u>\$ 7,234</u>	<u>\$ -</u>	<u>\$ 330,204</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, 2020**

	Special Revenue					
	Parking Authority	Parking Repair and Replacement	Community Development	HUD Home Participating Jurisdiction	HUD Home Program	NRI Loan Program
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental revenues	-	-	839,110	223,515	-	-
Charges for services	1,739,329	-	-	-	-	800
Fines and forfeits	-	-	-	-	-	-
Miscellaneous revenues	4	-	75,026	96,556	13,680	-
<b>Total revenues</b>	<u>1,739,333</u>	<u>-</u>	<u>914,136</u>	<u>320,071</u>	<u>13,680</u>	<u>800</u>
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Public health & welfare	-	-	21,425	-	-	-
Recreation & culture	-	-	-	-	-	-
Urban redevelopment	-	-	917,889	507,503	-	19,164
Public transportation	1,046,446	82,392	-	-	-	-
Capital outlay	-	-	136,344	-	-	-
<b>Total expenditures</b>	<u>1,046,446</u>	<u>82,392</u>	<u>1,075,658</u>	<u>507,503</u>	<u>-</u>	<u>19,164</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>692,887</u>	<u>(82,392)</u>	<u>(161,522)</u>	<u>(187,432)</u>	<u>13,680</u>	<u>(18,364)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in						
General fund	-	-	-	-	-	-
Special revenue funds	-	36,000	-	-	-	-
Debt service	46,980	-	-	-	-	-
Transfers out						
Special revenue funds	(36,000)	-	-	-	-	-
Debt service	(737,765)	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>(726,785)</u>	<u>36,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(33,898)</u>	<u>(46,392)</u>	<u>(161,522)</u>	<u>(187,432)</u>	<u>13,680</u>	<u>(18,364)</u>
Fund balance (deficit) - beginning of year	(372,331)	(72,839)	166,828	242,727	15,102	188,812
Fund balance (deficit) - end of year	<u>\$ (406,229)</u>	<u>\$ (119,231)</u>	<u>\$ 5,306</u>	<u>\$ 55,295</u>	<u>\$ 28,782</u>	<u>\$ 170,448</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, 2020**

	Special Revenue				Total
	Court Forfeits	Skyway Maintenance	Baseball Stadium	COVID-19 Emergency	
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,908,750
Special assessments	-	135,552	-	-	544,489
Intergovernmental revenues	-	-	-	7,301,724	8,405,348
Charges for services	-	-	109,590	56,928	1,906,647
Fines and forfeits	24,470	-	-	-	24,470
Miscellaneous revenues	30,594	4,721	-	2,250	296,777
Total revenues	<u>55,064</u>	<u>140,273</u>	<u>109,590</u>	<u>7,360,902</u>	<u>13,086,481</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	468,915	468,915
Public safety	49,943	-	-	164,451	262,735
Public works	-	-	-	428,965	1,117,188
Public health & welfare	-	-	-	6,004,124	6,041,323
Recreation & culture	-	89,559	127,204	5,905	1,889,446
Urban redevelopment	-	-	-	-	1,550,306
Public transportation	-	-	-	651,748	1,780,586
Capital outlay	-	-	-	808,091	944,435
Total expenditures	<u>49,943</u>	<u>89,559</u>	<u>127,204</u>	<u>8,532,199</u>	<u>14,054,934</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,121</u>	<u>50,714</u>	<u>(17,614)</u>	<u>(1,171,297)</u>	<u>(968,453)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in					
General fund	-	-	-	1,044,765	1,121,310
Special revenue funds	-	-	-	-	36,000
Debt service	-	-	-	-	46,980
Transfers out					
Special revenue funds	-	-	-	-	(36,000)
Debt service	-	-	-	-	(737,765)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,044,765</u>	<u>430,525</u>
Net change in fund balances	5,121	50,714	(17,614)	(126,532)	(537,928)
Fund balance (deficit) - beginning of year	49,765	84,696	(994,172)	-	277,933
Fund balance (deficit) - end of year	<u>\$ 54,886</u>	<u>\$ 135,410</u>	<u>\$ (1,011,786)</u>	<u>\$ (126,532)</u>	<u>\$ (259,995)</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, 2020**

	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		
<b>REVENUES</b>								
Taxes	\$ 619,300	\$ 619,300	\$ 640,377	\$ 21,077	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total revenues	<u>619,300</u>	<u>619,300</u>	<u>640,377</u>	<u>21,077</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	75,000	75,000	688,223	(613,223)	-	-	-	-
Public health and welfare	-	-	-	-	8,373	8,373	15,774	(7,401)
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>75,000</u>	<u>75,000</u>	<u>688,223</u>	<u>(613,223)</u>	<u>8,373</u>	<u>8,373</u>	<u>15,774</u>	<u>(7,401)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>544,300</u>	<u>544,300</u>	<u>(47,846)</u>	<u>(592,146)</u>	<u>(8,373)</u>	<u>(8,373)</u>	<u>(15,774)</u>	<u>(7,401)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Transfers out:								
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	(511,000)	(511,000)	-	511,000	-	-	-	-
Total other financing sources (uses)	<u>(511,000)</u>	<u>(511,000)</u>	<u>-</u>	<u>511,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	33,300	33,300	(47,846)	(81,146)	(8,373)	(8,373)	(15,774)	(7,401)
Fund balance (deficit) - beginning of year	498,029	498,029	498,029	-	8,100	8,100	8,100	-
Fund balance (deficit) - end of year	<u>\$ 531,329</u>	<u>\$ 531,329</u>	<u>\$ 450,183</u>	<u>\$ (81,146)</u>	<u>\$ (273)</u>	<u>\$ (273)</u>	<u>\$ (7,674)</u>	<u>\$ (7,401)</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, 2020**

	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		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,331,000	\$ 1,502,000	\$ 1,268,373	\$ (233,627)
Special assessments	330,000	334,000	408,937	74,937	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total revenues	<u>330,000</u>	<u>334,000</u>	<u>408,937</u>	<u>74,937</u>	<u>2,331,000</u>	<u>1,502,000</u>	<u>1,268,373</u>	<u>(233,627)</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	330,000	330,000	376,273	(46,273)	2,331,000	1,502,000	1,290,505	211,495
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>330,000</u>	<u>330,000</u>	<u>376,273</u>	<u>(46,273)</u>	<u>2,331,000</u>	<u>1,502,000</u>	<u>1,290,505</u>	<u>211,495</u>
Excess (deficiency) of revenues over (under) expenditures	-	4,000	32,664	28,664	-	-	(22,132)	(22,132)
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	43,000	43,000	43,000	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Transfers out:								
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>43,000</u>	<u>43,000</u>	<u>43,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	43,000	47,000	75,664	28,664	-	-	(22,132)	(22,132)
Fund balance (deficit) - beginning of year	98,045	98,045	98,045	-	29,366	29,366	29,366	-
Fund balance (deficit) - end of year	<u>\$ 141,045</u>	<u>\$ 145,045</u>	<u>\$ 173,709</u>	<u>\$ 28,664</u>	<u>\$ 29,366</u>	<u>\$ 29,366</u>	<u>\$ 7,234</u>	<u>\$ (22,132)</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, 2020**

	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		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	40,999	40,999	40,999	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	46,750	46,750	25,456	25,456	27,196	1,740
Total revenues	-	-	46,750	46,750	66,455	66,455	68,195	1,740
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	100,000	100,000	48,341	51,659
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	71,100	71,100	105,750	(34,650)	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	71,100	71,100	105,750	(34,650)	100,000	100,000	48,341	51,659
Excess (deficiency) of revenues over (under) expenditures	(71,100)	(71,100)	(59,000)	12,100	(33,545)	(33,545)	19,854	53,399
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	33,545	33,545	33,545	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Transfers out:								
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	33,545	33,545	33,545	-
Net change in fund balances	(71,100)	(71,100)	(59,000)	12,100	-	-	53,399	53,399
Fund balance (deficit) - beginning of year	59,000	59,000	59,000	-	276,805	276,805	276,805	-
Fund balance (deficit) - end of year	\$ (12,100)	\$ (12,100)	\$ -	\$ 12,100	\$ 276,805	\$ 276,805	\$ 330,204	\$ 53,399

**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, 2020**

	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		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	1,897,000	1,897,000	1,739,329	(157,671)	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	5,000	5,000	4	(4,996)	-	-	-	-
Total revenues	<u>1,902,000</u>	<u>1,902,000</u>	<u>1,739,333</u>	<u>(162,667)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	1,125,444	1,125,444	1,046,446	78,998	36,000	36,000	82,392	(46,392)
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>1,125,444</u>	<u>1,125,444</u>	<u>1,046,446</u>	<u>78,998</u>	<u>36,000</u>	<u>36,000</u>	<u>82,392</u>	<u>(46,392)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>776,556</u>	<u>776,556</u>	<u>692,887</u>	<u>(83,669)</u>	<u>(36,000)</u>	<u>(36,000)</u>	<u>(82,392)</u>	<u>(46,392)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	36,000	36,000	36,000	-
Debt service	46,000	46,000	46,980	980	-	-	-	-
Transfers out:								
Special revenue	(36,000)	(36,000)	(36,000)	-	-	-	-	-
Debt service	(737,765)	(737,765)	(737,765)	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(727,765)</u>	<u>(727,765)</u>	<u>(726,785)</u>	<u>980</u>	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>	<u>-</u>
Net change in fund balances	48,791	48,791	(33,898)	(82,689)	-	-	(46,392)	(46,392)
Fund balance (deficit) - beginning of year	(372,331)	(372,331)	(372,331)	-	(72,839)	(72,839)	(72,839)	-
Fund balance (deficit) - end of year	<u>\$ (323,540)</u>	<u>\$ (323,540)</u>	<u>\$ (406,229)</u>	<u>\$ (82,689)</u>	<u>\$ (72,839)</u>	<u>\$ (72,839)</u>	<u>\$ (119,231)</u>	<u>\$ (46,392)</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, 2020**

	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		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental revenues	760,623	846,641	839,110	(7,531)	454,741	454,741	223,515	(231,226)
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	100	100	-	(100)	1,000	1,000	-	(1,000)
Miscellaneous revenue	4,900	4,900	75,026	70,126	100,000	100,000	96,556	(3,444)
Total revenues	<u>765,623</u>	<u>851,641</u>	<u>914,136</u>	<u>62,495</u>	<u>555,741</u>	<u>555,741</u>	<u>320,071</u>	<u>(235,670)</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	22,793	22,793	21,425	1,368	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	799,900	749,574	917,889	(168,315)	442,577	442,577	507,503	(64,926)
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	136,344	136,344	-	-	-	-	-
Total expenditures	<u>822,693</u>	<u>908,711</u>	<u>1,075,658</u>	<u>(166,947)</u>	<u>442,577</u>	<u>442,577</u>	<u>507,503</u>	<u>(64,926)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(57,070)</u>	<u>(57,070)</u>	<u>(161,522)</u>	<u>(104,452)</u>	<u>113,164</u>	<u>113,164</u>	<u>(187,432)</u>	<u>(300,596)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Transfers out:								
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
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	(57,070)	(57,070)	(161,522)	(104,452)	113,164	113,164	(187,432)	(300,596)
Fund balance (deficit) - beginning of year	166,828	166,828	166,828	-	242,727	242,727	242,727	-
Fund balance (deficit) - end of year	<u>\$ 109,758</u>	<u>\$ 109,758</u>	<u>\$ 5,306</u>	<u>\$ (104,452)</u>	<u>\$ 355,891</u>	<u>\$ 355,891</u>	<u>\$ 55,295</u>	<u>\$ (300,596)</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, 2020**

	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		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	3,000	3,000	800	(2,200)
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	2,500	2,500	-	(2,500)
Miscellaneous revenue	30,000	30,000	13,680	(16,320)	152,000	152,000	-	(152,000)
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>13,680</u>	<u>(16,320)</u>	<u>157,500</u>	<u>157,500</u>	<u>800</u>	<u>(156,700)</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	13,602	13,602	-	13,602	8,650	8,650	19,164	(10,514)
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>13,602</u>	<u>13,602</u>	<u>-</u>	<u>13,602</u>	<u>8,650</u>	<u>8,650</u>	<u>19,164</u>	<u>(10,514)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>16,398</u>	<u>16,398</u>	<u>13,680</u>	<u>(2,718)</u>	<u>148,850</u>	<u>148,850</u>	<u>(18,364)</u>	<u>(167,214)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Transfers out:								
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
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	16,398	16,398	13,680	(2,718)	148,850	148,850	(18,364)	(167,214)
Fund balance (deficit) - beginning of year	15,102	15,102	15,102	-	188,812	188,812	188,812	-
Fund balance (deficit) - end of year	<u>\$ 31,500</u>	<u>\$ 31,500</u>	<u>\$ 28,782</u>	<u>\$ (2,718)</u>	<u>\$ 337,662</u>	<u>\$ 337,662</u>	<u>\$ 170,448</u>	<u>\$ (167,214)</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, 2020**

	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		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	120,000	108,000	135,552	27,552
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	100,000	100,000	24,470	(75,530)	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	30,594	30,594	-	-	4,721	4,721
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>55,064</u>	<u>(44,936)</u>	<u>120,000</u>	<u>108,000</u>	<u>140,273</u>	<u>32,273</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	100,000	100,000	49,943	50,057	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	130,000	130,000	89,559	40,441
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>49,943</u>	<u>50,057</u>	<u>130,000</u>	<u>130,000</u>	<u>89,559</u>	<u>40,441</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>5,121</u>	<u>5,121</u>	<u>(10,000)</u>	<u>(22,000)</u>	<u>50,714</u>	<u>72,714</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Transfers out:								
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
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	<u>-</u>	<u>-</u>	<u>5,121</u>	<u>5,121</u>	<u>(10,000)</u>	<u>(22,000)</u>	<u>50,714</u>	<u>72,714</u>
Fund balance (deficit) - beginning of year	49,765	49,765	49,765	-	84,696	84,696	84,696	-
Fund balance (deficit) - end of year	<u>\$ 49,765</u>	<u>\$ 49,765</u>	<u>\$ 54,886</u>	<u>\$ 5,121</u>	<u>\$ 74,696</u>	<u>\$ 62,696</u>	<u>\$ 135,410</u>	<u>\$ 72,714</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, 2020**

	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		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	7,301,724	7,301,724	7,301,724
Charges for services	200,000	100,000	109,590	9,590	-	56,928	56,928	56,928
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	2,250	2,250	2,250
Total revenues	<u>200,000</u>	<u>100,000</u>	<u>109,590</u>	<u>9,590</u>	<u>-</u>	<u>7,360,902</u>	<u>7,360,902</u>	<u>7,360,902</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	468,915	(468,915)	(468,915)
Public safety	-	-	-	-	-	164,451	(164,451)	(164,451)
Public works	-	-	-	-	-	428,965	(428,965)	(428,965)
Public health and welfare	-	-	-	-	-	6,004,124	(6,004,124)	(6,004,124)
Recreation and culture	130,000	65,000	127,204	(62,204)	-	5,905	(5,905)	(5,905)
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	651,748	(651,748)	(651,748)
Capital outlay	-	-	-	-	-	808,091	(808,091)	(808,091)
Total expenditures	<u>130,000</u>	<u>65,000</u>	<u>127,204</u>	<u>(62,204)</u>	<u>-</u>	<u>8,532,199</u>	<u>(8,532,199)</u>	<u>(8,532,199)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>70,000</u>	<u>35,000</u>	<u>(17,614)</u>	<u>(52,614)</u>	<u>-</u>	<u>(1,171,297)</u>	<u>(1,171,297)</u>	<u>(1,171,297)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	1,044,765	1,044,765	1,044,765
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Transfers out:								
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,044,765</u>	<u>1,044,765</u>	<u>1,044,765</u>
Net change in fund balances	70,000	35,000	(17,614)	(52,614)	-	(126,532)	(126,532)	(126,532)
Fund balance (deficit) - beginning of year	(994,172)	(994,172)	(994,172)	-	-	-	-	-
Fund balance (deficit) - end of year	<u>\$ (924,172)</u>	<u>\$ (959,172)</u>	<u>\$ (1,011,786)</u>	<u>\$ (52,614)</u>	<u>\$ -</u>	<u>\$ (126,532)</u>	<u>\$ (126,532)</u>	<u>\$ (126,532)</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, 2020**

	Totals			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 2,950,300	\$ 2,121,300	\$ 1,908,750	\$ (212,550)
Special assessments	450,000	442,000	544,489	102,489
Intergovernmental revenues	1,256,363	1,342,381	8,405,348	7,062,967
Charges for services	2,100,000	2,000,000	1,906,647	(93,353)
Fines and forfeits	100,000	100,000	24,470	(75,530)
Investment income	3,600	3,600	-	(3,600)
Miscellaneous revenue	317,356	317,356	296,777	(20,579)
Total revenues	<u>7,177,619</u>	<u>6,326,637</u>	<u>13,086,481</u>	<u>6,759,844</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	468,915	(468,915)
Public safety	200,000	200,000	262,735	(62,735)
Public works	75,000	75,000	1,117,188	(1,042,188)
Public health and welfare	31,166	31,166	6,041,323	(6,010,157)
Recreation and culture	2,921,000	2,027,000	1,889,446	137,554
Urban redevelopment	1,335,829	1,285,503	1,550,306	(264,803)
Public transportation	1,161,444	1,161,444	1,780,586	(619,142)
Capital outlay	-	136,344	944,435	(808,091)
Total expenditures	<u>5,724,439</u>	<u>4,916,457</u>	<u>14,054,934</u>	<u>(9,138,477)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,453,180</u>	<u>1,410,180</u>	<u>(968,453)</u>	<u>(2,378,633)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
General fund	76,545	76,545	1,121,310	1,044,765
Special revenue	36,000	36,000	36,000	-
Debt service	46,000	46,000	46,980	980
Transfers out:				
Special revenue	(36,000)	(36,000)	(36,000)	-
Debt service	(737,765)	(737,765)	(737,765)	-
Capital projects	(511,000)	(511,000)	-	511,000
Total other financing sources (uses)	<u>(1,126,220)</u>	<u>(1,126,220)</u>	<u>430,525</u>	<u>1,556,745</u>
Net change in fund balances	326,960	283,960	(537,928)	(821,888)
Fund balance (deficit) - beginning of year	277,933	277,933	277,933	-
Fund balance (deficit) - end of year	<u>\$ 604,893</u>	<u>\$ 561,893</u>	<u>\$ (259,995)</u>	<u>\$ (821,888)</u>

**CITY OF FARGO, NORTH DAKOTA**  
**DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 14,450,912	\$ 14,450,912	\$ 14,222,322	\$ (228,590)
Special assessments	39,381,200	42,177,200	48,152,839	5,975,639
Intergovernmental revenues	7,299,915	7,299,915	6,889,539	(410,376)
Investment income	600,000	600,000	952,533	352,533
Miscellaneous revenues	727,906	727,906	704,845	(23,061)
Total revenues	<u>62,459,933</u>	<u>65,255,933</u>	<u>70,922,078</u>	<u>5,666,145</u>
<b>EXPENDITURES</b>				
Current:				
Public works	-	13,375	13,375	-
Urban redevelopment	-	42,613	42,613	-
Debt Service	54,915,728	60,947,191	60,848,544	98,647
Total expenditures	<u>54,915,728</u>	<u>61,003,179</u>	<u>60,904,532</u>	<u>98,647</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,544,205</u>	<u>4,252,754</u>	<u>10,017,546</u>	<u>5,764,792</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	3,181,528	3,181,528	3,478,857	297,329
Transfers out	(8,950,916)	(8,950,916)	(9,478,954)	(528,038)
Loans issued	-	-	37,352	37,352
Bonds issued	-	91,555,401	91,647,169	91,768
Bond premium	-	3,015,000	3,015,879	879
Total other financing sources (uses)	<u>(5,769,388)</u>	<u>88,801,013</u>	<u>88,700,303</u>	<u>(100,710)</u>
Net change in fund balances	<u>\$ 1,774,817</u>	<u>\$ 93,053,767</u>	98,717,849	<u>\$ 5,664,082</u>
Fund balance - beginning of year			<u>95,212,295</u>	
Fund balance - end of year			<u>\$ 193,930,144</u>	

## NONMAJOR ENTERPRISE FUNDS

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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 four 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.

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING STATEMENT OF NET POSITION**  
**NON MAJOR PROPRIETARY FUNDS**  
**December 31, 2020**

	Southeast Cass Sewer	Vector Control	Street Lighting	Forestry	Total
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	\$ -	\$ -	\$ -	\$ 50	\$ 50
Equity in pooled investments	-	800,480	820,454	-	1,620,934
Receivables (net of allowance for uncollectibles):					
Special assessments	-	-	-	22,878	22,878
Accounts	15,415	79,395	496,824	251,434	843,068
Inventory	-	-	388,851	-	388,851
Prepaid expenses	-	1,240	5,921	5,701	12,862
Total current assets	<u>15,415</u>	<u>881,115</u>	<u>1,712,050</u>	<u>280,063</u>	<u>2,888,643</u>
<b>Noncurrent assets</b>					
Net pension asset	-	-	16	2,257	2,273
<b>Capital assets</b>					
Machinery and equipment	-	53,232	432,486	1,571,603	2,057,321
Infrastructure	-	-	48,560,492	-	48,560,492
Less accumulated depreciation	-	(53,232)	(21,781,950)	(1,106,692)	(22,941,874)
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>27,211,044</u>	<u>467,168</u>	<u>27,678,212</u>
Total assets	<u>15,415</u>	<u>881,115</u>	<u>28,923,094</u>	<u>747,231</u>	<u>30,566,855</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred outflows of resources related to pension	-	-	621,516	1,040,990	1,662,506
Deferred outflows of resources related to OPEB	-	-	5,197	10,494	15,691
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>626,713</u>	<u>1,051,484</u>	<u>1,678,197</u>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Vouchers payable	7,193	-	206,205	4,157	217,555
Due to other funds	146,331	-	-	366,214	512,545
Accrued payroll	129	-	7,612	11,690	19,431
Accrued vacation payable	-	-	60,475	50,240	110,715
Total current liabilities	<u>153,653</u>	<u>-</u>	<u>274,292</u>	<u>432,301</u>	<u>860,246</u>
<b>Long-term liabilities</b>					
Net pension liability	-	-	902,149	1,696,280	2,598,429
Net OPEB liability	-	-	14,483	41,671	56,154
Total long-term liabilities	<u>-</u>	<u>-</u>	<u>916,632</u>	<u>1,737,951</u>	<u>2,654,583</u>
Total liabilities	<u>153,653</u>	<u>-</u>	<u>1,190,924</u>	<u>2,170,252</u>	<u>3,514,829</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows of resources related to pension	-	-	177,275	372,986	550,261
Deferred inflows of resources related to OPEB	-	-	45	1,156	1,201
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>177,320</u>	<u>374,142</u>	<u>551,462</u>
<b>NET POSITION</b>					
Net investment in capital assets	-	-	27,211,028	464,911	27,675,939
Unrestricted	(138,238)	881,115	970,535	(1,210,590)	502,822
Total net position	<u>\$ (138,238)</u>	<u>\$ 881,115</u>	<u>\$ 28,181,563</u>	<u>\$ (745,679)</u>	<u>\$ 28,178,761</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, 2020**

	Southeast Cass Sewer	Vector Control	Street Lighting	Forestry	Total
<b>OPERATING REVENUES</b>					
Charges for services	\$ 58,998	\$ 748,016	\$ 3,514,060	\$ 2,065,013	\$ 6,386,087
<b>OPERATING EXPENSES</b>					
Personnel services	15,093	-	904,490	1,287,424	2,207,007
Other services	37,988	291,569	245,177	641,876	1,216,610
Materials and supplies	46,392	98,475	1,428,769	107,615	1,681,251
Depreciation	-	-	1,949,106	142,493	2,091,599
Total operating expenses	<u>99,473</u>	<u>390,044</u>	<u>4,527,542</u>	<u>2,179,408</u>	<u>7,196,467</u>
Operating income (loss)	<u>(40,475)</u>	<u>357,972</u>	<u>(1,013,482)</u>	<u>(114,395)</u>	<u>(810,380)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Gain (loss) on disposal of assets	-	-	-	17,544	17,544
Miscellaneous revenue	5,000	-	945	1,028	6,973
Total nonoperating revenues	<u>5,000</u>	<u>-</u>	<u>945</u>	<u>18,572</u>	<u>24,517</u>
Income (loss) before contributions and transfers	(35,475)	357,972	(1,012,537)	(95,823)	(785,863)
Capital Contributions	-	-	2,838,246	-	2,838,246
Transfers in:					
Enterprise	-	-	-	300,000	300,000
Transfers out:					
General	-	(150,000)	(536,000)	(439,000)	(1,125,000)
Capital projects	-	-	(876,539)	-	(876,539)
Change in net position	<u>(35,475)</u>	<u>207,972</u>	<u>413,170</u>	<u>(234,823)</u>	<u>350,844</u>
Total net position - beginning	<u>(102,763)</u>	<u>673,143</u>	<u>27,768,393</u>	<u>(510,856)</u>	<u>27,827,917</u>
Total net position - ending	<u>\$ (138,238)</u>	<u>\$ 881,115</u>	<u>\$ 28,181,563</u>	<u>\$ (745,679)</u>	<u>\$ 28,178,761</u>

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR ENTERPRISE FUNDS**  
**For the Year Ended December 31, 2020**

	Southeast Cass Sewer	Vector Control	Street Lighting	Forestry	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Receipts from customers and users	\$ 54,907	\$ 738,260	\$ 3,426,981	\$ 2,044,763	\$ 6,264,911
Payments to employees	(13,057)	-	(550,087)	(831,345)	(1,394,489)
Payments of benefits on behalf of employees	(2,467)	-	(140,208)	(283,424)	(426,099)
Payments to suppliers	(75,432)	(389,985)	(1,651,010)	(750,610)	(2,867,037)
Net cash provided (used) by operating activities	<u>(36,049)</u>	<u>348,275</u>	<u>1,085,676</u>	<u>179,384</u>	<u>1,577,286</u>
<b>CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES</b>					
Transfers to other funds	-	(150,000)	(1,412,539)	(439,000)	(2,001,539)
Transfers from other funds	-	-	-	300,000	300,000
Payments received on interfund borrowing	36,049	-	-	299,817	335,866
Net cash provided (used) by noncapital financing activities	<u>36,049</u>	<u>(150,000)</u>	<u>(1,412,539)</u>	<u>160,817</u>	<u>(1,365,673)</u>
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Proceeds from sale of assets	-	-	-	17,544	17,544
Acquisition of capital assets	-	-	-	(357,745)	(357,745)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(340,201)</u>	<u>(340,201)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Investments redeemed	-	602,205	1,147,317	-	1,749,522
Investments (purchased)	-	(800,480)	(820,454)	-	(1,620,934)
Net cash provided (used) by investing activities	<u>-</u>	<u>(198,275)</u>	<u>326,863</u>	<u>-</u>	<u>128,588</u>
Net change in cash and cash equivalents	-	-	-	-	-
Cash and cash equivalents, January 1	-	-	-	50	50
Cash and cash equivalents, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 50</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>					
Operating income (loss)	\$ (40,475)	\$ 357,972	\$ (1,013,482)	\$ (114,395)	\$ (810,380)
<b>Adjustments to reconcile operating income to net cash provided by operating activities</b>					
Depreciation	-	-	1,949,106	142,493	2,091,599
<b>Change in assets and liabilities</b>					
Accounts receivable	(4,091)	(9,756)	(87,079)	(22,249)	(123,175)
Special assessment receivable	-	-	-	1,999	1,999
Inventories	-	-	22,143	-	22,143
Prepaid expenses	-	59	222	402	683
Net pension asset	-	-	(16)	(2,257)	(2,273)
Pension related deferred outflows	-	-	(560,174)	(730,690)	(1,290,864)
OPEB related deferred outflows	-	-	(1,514)	(1,951)	(3,465)
Accounts payable	8,948	-	571	(1,521)	7,998
Vacation payable	-	-	11,660	11,145	22,805
Payroll payable	(431)	-	(20,222)	(30,464)	(51,117)
Net pension liability	-	-	844,363	938,153	1,782,516
Net OPEB liability	-	-	2,071	2,669	4,740
Pension related deferred inflows	-	-	(61,844)	(13,783)	(75,627)
OPEB related deferred inflows	-	-	(129)	(167)	(296)
Total adjustments	<u>4,426</u>	<u>(9,697)</u>	<u>2,099,158</u>	<u>293,779</u>	<u>2,387,666</u>
Net cash provided (used) by operating activities	<u>\$ (36,049)</u>	<u>\$ 348,275</u>	<u>\$ 1,085,676</u>	<u>\$ 179,384</u>	<u>\$ 1,577,286</u>
<b>Noncash transactions affecting financial position:</b>					
Acquisition of / change in assets through capital contributions and donations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,838,246</u>	<u>\$ -</u>	<u>\$ 2,838,246</u>

**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, 2020**

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GOVERNMENTAL FUNDS CAPITAL ASSETS:

Land	\$ 104,332,960
Intangible - Right of way	12,579,840
Buildings	146,232,233
Improvements other than buildings	8,425,887
Machinery and equipment	70,779,774
Infrastructure	463,551,204
Flood Control	76,296,617
Construction in progress	30,103,397
Total governmental funds capital assets	<u>\$ 912,301,912</u>

INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:

General fund	\$ 44,185,944
Special revenue funds	6,019,413
Debt service funds	70,093
Capital projects	763,690,744
Enterprise funds	2,809,525
Federal and state grants	36,350,821
Donated	59,175,372
Total governmental funds capital assets	<u>\$ 912,301,912</u>



**CITY OF FARGO, NORTH DAKOTA**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY**  
**DECEMBER 31, 2020**

FUNCTION AND ACTIVITY	Land	Right of Way	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Flood Control	Construction in Progress	Total
<b>General Government:</b>									
City Commission	\$ -	\$ -	\$ -	\$ -	\$ 513,413	\$ -	\$ -	\$ -	\$ 513,413
City Administrator	-	-	-	-	58,074	-	-	-	58,074
City Auditor	-	-	-	-	185,641	-	-	-	185,641
Information Technology	-	-	-	-	5,169,545	-	-	-	5,169,545
Public Information	-	-	-	-	1,470,871	-	-	69,974	1,540,845
Human Resources	-	-	-	-	200,058	-	-	-	200,058
City Assessor	-	-	-	-	173,194	-	-	-	173,194
Municipal Court	-	-	1,596,948	-	47,813	-	-	-	1,644,761
Planning & Development	70,093	-	-	3,457,224	120,645	-	-	-	3,647,962
Central Garage	-	-	4,252,862	127,813	1,386,164	-	-	-	5,766,839
City Buildings	-	-	28,890,228	7,866	563,723	-	-	-	29,461,817
<b>Total</b>	<b>70,093</b>	<b>-</b>	<b>34,740,038</b>	<b>3,592,903</b>	<b>9,889,141</b>	<b>-</b>	<b>-</b>	<b>69,974</b>	<b>48,362,149</b>
<b>Public Safety:</b>									
Traffic Engineering	-	-	-	-	390,249	-	-	-	390,249
Fire Department	436,448	-	11,825,618	20,932	9,178,757	-	-	-	21,461,755
Emergency Management	-	-	-	-	785,794	-	-	-	785,794
Police Department	43,000	-	9,120,522	31,654	8,893,005	-	-	-	18,088,181
Inspections	-	-	-	-	785,987	-	-	-	785,987
<b>Total</b>	<b>479,448</b>	<b>-</b>	<b>20,946,140</b>	<b>52,586</b>	<b>20,033,792</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,511,966</b>
<b>Public Works:</b>									
City Engineer	9,997,658	3,737,416	-	-	2,144,882	-	-	-	15,879,956
Street Department	817,500	4,588,892	1,595,332	587,965	14,250,518	462,302,179	-	-	484,142,386
Flood	89,783,305	4,253,532	-	134,240	956,918	1,249,025	76,296,617	14,516,126	187,189,763
<b>Total</b>	<b>100,598,463</b>	<b>12,579,840</b>	<b>1,595,332</b>	<b>722,205</b>	<b>17,352,318</b>	<b>463,551,204</b>	<b>76,296,617</b>	<b>14,516,126</b>	<b>687,212,105</b>
<b>Public Health &amp; Welfare:</b>									
Health Department	857,805	-	11,581,488	556,196	1,122,235	-	-	136,344	14,254,068
<b>Total</b>	<b>857,805</b>	<b>-</b>	<b>11,581,488</b>	<b>556,196</b>	<b>1,122,235</b>	<b>-</b>	<b>-</b>	<b>136,344</b>	<b>14,254,068</b>
<b>Recreation &amp; Culture:</b>									
Public Library	-	-	13,173,098	-	3,614,588	-	-	-	16,787,686
City Auditorium	-	-	8,184,478	-	402,426	-	-	-	8,586,904
Convention Bureau	199,505	-	749,851	-	-	-	-	-	949,356
Baseball Stadium	-	-	5,266,692	365,549	389,223	-	-	-	6,021,464
<b>Total</b>	<b>199,505</b>	<b>-</b>	<b>27,374,119</b>	<b>365,549</b>	<b>4,406,237</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,345,410</b>
<b>Urban Redevelopment</b>									
Home Grants	-	-	605,042	-	-	-	-	-	605,042
Community Development	189,153	-	3,942,108	28,446	34,650	-	-	-	4,194,357
<b>Total</b>	<b>189,153</b>	<b>-</b>	<b>4,547,150</b>	<b>28,446</b>	<b>34,650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,799,399</b>
<b>Transportation</b>									
Transit	-	-	12,508,910	20,473	17,699,280	-	-	3,131,451	33,360,114
Parking Authority	1,938,493	-	32,939,056	3,087,529	242,121	-	-	12,249,502	50,456,701
<b>Total</b>	<b>1,938,493</b>	<b>-</b>	<b>45,447,966</b>	<b>3,108,002</b>	<b>17,941,401</b>	<b>-</b>	<b>-</b>	<b>15,380,953</b>	<b>83,816,815</b>
<b>Grand Total</b>	<b>\$ 104,332,960</b>	<b>\$ 12,579,840</b>	<b>\$ 146,232,233</b>	<b>\$ 8,425,887</b>	<b>\$ 70,779,774</b>	<b>\$ 463,551,204</b>	<b>\$ 76,296,617</b>	<b>\$ 30,103,397</b>	<b>\$ 912,301,912</b>

**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, 2020**

<u>FUNCTION AND ACTIVITY</u>	<u>Balance January 1, 2020</u>	<u>Additions &amp; Transfers In</u>	<u>Deletions &amp; Transfers Out</u>	<u>Balance December 31, 2020</u>
<b>GENERAL GOVERNMENT:</b>				
City Commission	\$ 513,413	\$ -	\$ -	\$ 513,413
City Administrator	28,324	29,750	-	58,074
City Auditor	185,641	-	-	185,641
Information Technology	5,080,677	88,868	-	5,169,545
Public Information	1,438,871	101,974	-	1,540,845
Human Resources	170,777	29,281	-	200,058
City Assessor	173,194	-	-	173,194
Municipal Court	1,644,761	-	-	1,644,761
Planning & Development	3,507,021	140,941	-	3,647,962
Central Garage	5,532,768	267,392	(33,321)	5,766,839
City Buildings	29,252,227	209,590	-	29,461,817
Total	<u>47,527,674</u>	<u>867,796</u>	<u>(33,321)</u>	<u>48,362,149</u>
<b>PUBLIC SAFETY:</b>				
Traffic Engineer	390,249	-	-	390,249
Fire Department	21,203,941	598,582	(340,768)	21,461,755
Emergency Management	699,318	120,827	(34,351)	785,794
Police Department	17,115,092	1,085,334	(112,245)	18,088,181
Inspections	755,732	30,255	-	785,987
Total	<u>40,164,332</u>	<u>1,834,998</u>	<u>(487,364)</u>	<u>41,511,966</u>
<b>PUBLIC WORKS:</b>				
City Engineer	12,430,452	3,467,729	(18,225)	15,879,956
Street Department	469,128,125	16,869,918	(1,855,657)	484,142,386
Flood	180,004,736	7,185,027	-	187,189,763
Total	<u>661,563,313</u>	<u>27,522,674</u>	<u>(1,873,882)</u>	<u>687,212,105</u>
<b>PUBLIC HEALTH &amp; WELFARE:</b>				
Health Department	13,136,981	1,148,047	(30,960)	14,254,068
Total	<u>13,136,981</u>	<u>1,148,047</u>	<u>(30,960)</u>	<u>14,254,068</u>
<b>RECREATION &amp; CULTURE:</b>				
Public Library	16,787,686	-	-	16,787,686
City Auditorium	8,586,904	-	-	8,586,904
Convention Bureau	949,356	-	-	949,356
Baseball Stadium	5,752,438	269,026	-	6,021,464
Total	<u>32,076,384</u>	<u>269,026</u>	<u>-</u>	<u>32,345,410</u>
<b>URBAN REDEVELOPMENT</b>				
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>4,799,399</u>
<b>TRANSPORTATION:</b>				
Transit	30,938,127	2,798,204	(376,217)	33,360,114
Parking Authority	35,731,285	14,725,416	-	50,456,701
Total	<u>66,669,412</u>	<u>17,523,620</u>	<u>(376,217)</u>	<u>83,816,815</u>
Grand Total	<u>\$ 865,937,495</u>	<u>\$ 49,166,161</u>	<u>\$ (2,801,744)</u>	<u>\$ 912,301,912</u>