

## 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 Special Assessments - 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.

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.

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..

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. This fund is required by bond covenants.

Parking Surplus Fund - This fund is used to account for parking net revenues in excess of that required for operations, maintenance, and debt service. This fund is required by bond covenants.

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.

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.

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.

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.

**CITY OF FARGO, NORTH DAKOTA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2017**

	Special Revenue						
	City Share of Specials	Noxious Weeds	Downtown Business Improvement District	Convention & Visitors Bureau	Neighborhood Stabilization	Regional Training Center	Parking Authority
<b>ASSETS</b>							
Equity in pooled investments	\$ 1,106,192	\$ 49,355	\$ 24,904	\$ 17,322	\$ 183,277	\$ 224,028	\$ 30,657
Receivables (net of allowance for uncollectibles):							
Taxes	4,931	1	-	-	-	-	-
Accounts	-	-	-	169,981	-	8,825	85,745
Special assessments	-	-	1,009,278	-	-	-	8,598
Intergovernmental	-	-	-	-	1,196	-	-
Due from other funds	70,061	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	223	11,921
Loans	-	-	-	-	-	-	-
Property held for resale	-	-	-	-	71,100	-	-
Total assets	<u>\$ 1,181,184</u>	<u>\$ 49,356</u>	<u>\$ 1,034,182</u>	<u>\$ 187,303</u>	<u>\$ 255,573</u>	<u>\$ 233,076</u>	<u>\$ 136,921</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Vouchers payable	\$ -	\$ 10	\$ 3,456	\$ 166,078	\$ 184,062	\$ 4,468	\$ 8,978
Advances from other funds	-	-	-	-	-	-	390,000
Due to other funds	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	3,301
Special assessments payable	312,766	-	-	1,020	411	-	43,120
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	<u>312,766</u>	<u>10</u>	<u>3,456</u>	<u>167,098</u>	<u>184,473</u>	<u>4,468</u>	<u>445,399</u>
<b>Deferred inflows of resources</b>							
Unavailable revenue	<u>3,675</u>	<u>-</u>	<u>918,771</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,598</u>
<b>Fund balances</b>							
Nonspendable	-	-	-	-	-	223	11,921
Restricted	864,743	49,346	111,955	20,205	71,100	228,385	-
Unassigned	-	-	-	-	-	-	(328,997)
Total fund balances	<u>864,743</u>	<u>49,346</u>	<u>111,955</u>	<u>20,205</u>	<u>71,100</u>	<u>228,608</u>	<u>(317,076)</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,181,184</u>	<u>\$ 49,356</u>	<u>\$ 1,034,182</u>	<u>\$ 187,303</u>	<u>\$ 255,573</u>	<u>\$ 233,076</u>	<u>\$ 136,921</u>

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**December 31, 2017**

	Special Revenue						
	Parking Repair and Replacement	Parking Surplus Fund	Community Development	HUD Home Participating Jurisdiction	HUD Home Program	NRI Loan Program	Court Forfeits
<b>ASSETS</b>							
Equity in pooled investments	\$ 229,376	\$ -	\$ -	\$ 175,938	\$ 60,102	\$ 183,685	\$ 144,336
Receivables (net of allowance for uncollectibles):							
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	1,040	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	92,904	32,179	-	-	-
Due from other funds	-	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-	-
Loans	-	-	128,219	1,884,431	183,621	18,767	-
Property held for resale	-	-	65,092	-	-	22,174	-
Total assets	<u>\$ 229,376</u>	<u>\$ -</u>	<u>\$ 286,215</u>	<u>\$ 2,092,548</u>	<u>\$ 243,723</u>	<u>\$ 225,666</u>	<u>\$ 144,336</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Vouchers payable	\$ -	\$ -	\$ 5,979	\$ 5,248	\$ -	\$ 33,924	\$ 6,755
Advances from other funds	-	-	-	-	-	-	-
Due to other funds	-	-	70,061	-	-	-	-
Accrued payroll	-	-	6,226	2,042	-	656	-
Special assessments payable	-	-	-	-	-	1,467	-
Unearned revenue	-	-	128,219	1,448,770	124,886	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>210,485</u>	<u>1,456,060</u>	<u>124,886</u>	<u>36,047</u>	<u>6,755</u>
<b>Deferred inflows of resources</b>							
Unavailable revenue	-	-	-	444,325	58,735	18,767	-
<b>Fund balances</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	229,376	-	75,730	192,163	60,102	170,852	137,581
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>229,376</u>	<u>-</u>	<u>75,730</u>	<u>192,163</u>	<u>60,102</u>	<u>170,852</u>	<u>137,581</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 229,376</u>	<u>\$ -</u>	<u>\$ 286,215</u>	<u>\$ 2,092,548</u>	<u>\$ 243,723</u>	<u>\$ 225,666</u>	<u>\$ 144,336</u>

**CITY OF FARGO, NORTH DAKOTA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
December 31, 2017**

	Special Revenue		
	Skyway Maintenance	Baseball Stadium	Total
<b>ASSETS</b>			
Equity in pooled investments	\$ 106,215	\$ 21,028	\$ 2,556,415
Receivables (net of allowance for uncollectibles):			
Taxes	-	-	4,932
Accounts	-	2,627	268,218
Special assessments	79,790	-	1,097,666
Intergovernmental	-	-	126,279
Due from other funds	-	-	70,061
Prepaid expenditures	7,552	-	19,696
Loans	-	-	2,215,038
Property held for resale	-	-	158,366
Total assets	<u>\$ 193,557</u>	<u>\$ 23,655</u>	<u>\$ 6,516,671</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
Liabilities			
Vouchers payable	\$ 14,088	\$ -	\$ 433,046
Advances from other funds	-	1,147,927	1,537,927
Due to other funds	-	-	70,061
Accrued payroll	-	-	12,225
Special assessments payable	-	-	358,784
Unearned revenue	-	-	1,701,875
Total liabilities	<u>14,088</u>	<u>1,147,927</u>	<u>4,113,918</u>
Deferred inflows of resources			
Unavailable revenue	<u>55,895</u>	<u>-</u>	<u>1,508,766</u>
Fund balances			
Nonspendable	7,552	-	19,696
Restricted	116,022	-	2,327,560
Unassigned	-	(1,124,272)	(1,453,269)
Total fund balances	<u>123,574</u>	<u>(1,124,272)</u>	<u>893,987</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 193,557</u>	<u>\$ 23,655</u>	<u>\$ 6,516,671</u>

**CITY OF FARGO, NORTH DAKOTA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2017**

	Special Revenue						
	City Share of Specials	Noxious Weed	Downtown Business Improvement District	Convention & Visitors Bureau	Neighborhood Stabilization	Regional Training Center	Parking Authority
<b>REVENUES</b>							
Taxes	\$ 516,743	\$ 51	\$ -	\$ 2,286,414	\$ -	\$ -	\$ -
Special assessments	-	-	247,053	-	-	-	-
Intergovernmental revenues	-	-	-	-	30,077	52,999	-
Charges for services	-	-	-	-	-	-	1,664,813
Fines and forfeits	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	6,213	167,462	20,762	3,626
Total revenues	<u>516,743</u>	<u>51</u>	<u>247,053</u>	<u>2,292,627</u>	<u>197,539</u>	<u>73,761</u>	<u>1,668,439</u>
<b>EXPENDITURES</b>							
Current:							
Public safety	-	-	-	-	-	59,693	-
Public works	349,892	-	-	-	-	-	-
Public health & welfare	-	25,156	-	-	-	-	-
Recreation & culture	-	-	250,199	2,302,031	-	-	-
Urban redevelopment	-	-	-	-	271,350	-	-
Public transportation	-	-	-	-	-	-	903,769
Capital outlay	-	14,750	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Total expenditures	<u>349,892</u>	<u>39,906</u>	<u>250,199</u>	<u>2,302,031</u>	<u>271,350</u>	<u>59,693</u>	<u>903,769</u>
Excess (deficiency) of revenues over (under) expenditures	<u>166,851</u>	<u>(39,855)</u>	<u>(3,146)</u>	<u>(9,404)</u>	<u>(73,811)</u>	<u>14,068</u>	<u>764,670</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in							
General fund	-	-	45,200	-	-	33,545	-
Special revenue funds	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Transfers out							
Special revenue funds	-	-	-	-	-	-	(36,000)
Debt service	-	-	-	-	-	-	(735,635)
Capital projects	(7)	-	-	-	-	-	-
Total other financing sources (uses)	<u>(7)</u>	<u>-</u>	<u>45,200</u>	<u>-</u>	<u>-</u>	<u>33,545</u>	<u>(771,635)</u>
Net change in fund balances	166,844	(39,855)	42,054	(9,404)	(73,811)	47,613	(6,965)
Fund balance (deficit) - beginning of year	697,899	89,201	69,901	29,609	144,911	180,995	(310,111)
Fund balance (deficit) - end of year	<u>\$ 864,743</u>	<u>\$ 49,346</u>	<u>\$ 111,955</u>	<u>\$ 20,205</u>	<u>\$ 71,100</u>	<u>\$ 228,608</u>	<u>\$ (317,076)</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, 2017**

	Special Revenue						
	Parking Repair and Replacement	Parking Surplus Fund	Community Development	HUD Home Participating Jurisdiction	HUD Home Program	NRI Loan Program	Court Forfeits
<b>REVENUES</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	688,423	277,788	-	-	-
Charges for services	-	-	-	-	-	19,200	-
Fines and forfeits	-	-	-	-	-	-	86,915
Investment income	-	-	11	1,031	-	1,345	-
Miscellaneous revenues	-	-	573	208,656	8,244	23,288	13,533
Total revenues	<u>-</u>	<u>-</u>	<u>689,007</u>	<u>487,475</u>	<u>8,244</u>	<u>43,833</u>	<u>100,448</u>
<b>EXPENDITURES</b>							
Current:							
Public safety	-	-	-	-	-	-	89,428
Public works	-	-	-	-	-	-	-
Public health & welfare	-	-	20,445	-	-	-	-
Recreation & culture	-	-	-	-	-	-	-
Urban redevelopment	-	-	846,434	402,733	600	53,451	-
Public transportation	4,221	-	-	-	-	-	-
Capital outlay	61,282	-	-	-	-	-	24,425
Intergovernmental	-	-	-	-	-	-	-
Total expenditures	<u>65,503</u>	<u>-</u>	<u>866,879</u>	<u>402,733</u>	<u>600</u>	<u>53,451</u>	<u>113,853</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(65,503)</u>	<u>-</u>	<u>(177,872)</u>	<u>84,742</u>	<u>7,644</u>	<u>(9,618)</u>	<u>(13,405)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in							
General fund	-	-	-	-	-	-	-
Special revenue funds	36,000	-	43	-	-	-	-
Debt service	-	-	-	-	-	34,069	-
Transfers out							
Special revenue funds	-	-	-	-	-	(43)	-
Debt service	-	-	-	-	-	-	-
Capital projects	-	(747,592)	-	-	-	-	-
Total other financing sources (uses)	<u>36,000</u>	<u>(747,592)</u>	<u>43</u>	<u>-</u>	<u>-</u>	<u>34,026</u>	<u>-</u>
Net change in fund balances	(29,503)	(747,592)	(177,829)	84,742	7,644	24,408	(13,405)
Fund balance (deficit) - beginning of year	258,879	747,592	253,559	107,421	52,458	146,444	150,986
Fund balance (deficit) - end of year	<u>\$ 229,376</u>	<u>\$ -</u>	<u>\$ 75,730</u>	<u>\$ 192,163</u>	<u>\$ 60,102</u>	<u>\$ 170,852</u>	<u>\$ 137,581</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, 2017**

	Special Revenue		
	Skyway Maintenance	Baseball Stadium	Total
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ 2,803,208
Special assessments	102,656	-	349,709
Intergovernmental revenues	-	-	1,049,287
Charges for services	-	200,001	1,884,014
Fines and forfeits	-	-	86,915
Investment income	-	-	2,387
Miscellaneous revenues	-	-	452,357
Total revenues	<u>102,656</u>	<u>200,001</u>	<u>6,627,877</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	-	-	149,121
Public works	-	-	349,892
Public health & welfare	-	-	45,601
Recreation & culture	92,201	134,900	2,779,331
Urban redevelopment	-	-	1,574,568
Public transportation	-	-	907,990
Capital outlay	-	-	100,457
Total expenditures	<u>92,201</u>	<u>134,900</u>	<u>5,906,960</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,455</u>	<u>65,101</u>	<u>720,917</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
General fund	-	-	78,745
Special revenue funds	-	-	36,043
Debt service	-	-	34,069
Transfers out			
Special revenue funds	-	-	(36,043)
Debt service	-	-	(735,635)
Capital projects	-	-	(747,599)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(1,370,420)</u>
Net change in fund balances	10,455	65,101	(649,503)
Fund balance (deficit) - beginning of year	<u>113,119</u>	<u>(1,189,373)</u>	<u>1,543,490</u>
Fund balance (deficit) - end of year	<u>\$ 123,574</u>	<u>\$ (1,124,272)</u>	<u>\$ 893,987</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, 2017**

	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	\$ 517,000	\$ 517,000	\$ 516,743	\$ (257)	\$ -	\$ -	\$ 51	\$ 51
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total revenues	<u>517,000</u>	<u>517,000</u>	<u>516,743</u>	<u>(257)</u>	<u>-</u>	<u>-</u>	<u>51</u>	<u>51</u>
<b>EXPENDITURES</b>								
Current:								
Public safety	-	-	-	-	-	-	-	-
Public works	302,000	302,000	349,892	(47,892)	-	-	-	-
Public health and welfare	-	-	-	-	50,000	35,250	25,156	10,094
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	14,750	14,750	-
Total expenditures	<u>302,000</u>	<u>302,000</u>	<u>349,892</u>	<u>(47,892)</u>	<u>50,000</u>	<u>50,000</u>	<u>39,906</u>	<u>10,094</u>
Excess (deficiency) of revenues over (under) expenditures	<u>215,000</u>	<u>215,000</u>	<u>166,851</u>	<u>(48,149)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(39,855)</u>	<u>10,145</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	(198,000)	(198,000)	(7)	197,993	-	-	-	-
Total other financing sources (uses)	<u>(198,000)</u>	<u>(198,000)</u>	<u>(7)</u>	<u>197,993</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	17,000	17,000	166,844	149,844	(50,000)	(50,000)	(39,855)	10,145
Fund balance (deficit) - beginning of year	697,899	697,899	697,899	-	89,201	89,201	89,201	-
Fund balance (deficit) - end of year	<u>\$ 714,899</u>	<u>\$ 714,899</u>	<u>\$ 864,743</u>	<u>\$ 149,844</u>	<u>\$ 39,201</u>	<u>\$ 39,201</u>	<u>\$ 49,346</u>	<u>\$ 10,145</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, 2017**

	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	\$ -	\$ -	\$ -	\$ -	\$ 1,906,905	\$ 2,400,000	\$ 2,286,414	\$ (113,586)
Special assessments	194,000	194,000	247,053	53,053	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	493,095	-	6,213	6,213
Total revenues	<u>194,000</u>	<u>194,000</u>	<u>247,053</u>	<u>53,053</u>	<u>2,400,000</u>	<u>2,400,000</u>	<u>2,292,627</u>	<u>(107,373)</u>
<b>EXPENDITURES</b>								
Current:								
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	220,000	220,000	250,199	(30,199)	2,400,000	2,400,000	2,302,031	97,969
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>220,000</u>	<u>220,000</u>	<u>250,199</u>	<u>(30,199)</u>	<u>2,400,000</u>	<u>2,400,000</u>	<u>2,302,031</u>	<u>97,969</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(26,000)</u>	<u>(26,000)</u>	<u>(3,146)</u>	<u>22,854</u>	<u>-</u>	<u>-</u>	<u>(9,404)</u>	<u>(9,404)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	45,200	45,200	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>45,200</u>	<u>45,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(26,000)	(26,000)	42,054	68,054	-	-	(9,404)	(9,404)
Fund balance (deficit) - beginning of year	69,901	69,901	69,901	-	29,609	29,609	29,609	-
Fund balance (deficit) - end of year	<u>\$ 43,901</u>	<u>\$ 43,901</u>	<u>\$ 111,955</u>	<u>\$ 68,054</u>	<u>\$ 29,609</u>	<u>\$ 29,609</u>	<u>\$ 20,205</u>	<u>\$ (9,404)</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, 2017**

	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	419,000	219,000	30,077	(188,923)	40,999	40,999	52,999	12,000
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	200,000	167,462	(32,538)	25,456	25,456	20,762	(4,694)
<b>Total revenues</b>	<b>419,000</b>	<b>419,000</b>	<b>197,539</b>	<b>(221,461)</b>	<b>66,455</b>	<b>66,455</b>	<b>73,761</b>	<b>7,306</b>
<b>EXPENDITURES</b>								
Current:								
Public safety	-	-	-	-	80,000	80,000	59,693	20,307
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	419,000	419,000	271,350	147,650	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>419,000</b>	<b>419,000</b>	<b>271,350</b>	<b>147,650</b>	<b>80,000</b>	<b>80,000</b>	<b>59,693</b>	<b>20,307</b>
Excess (deficiency) of revenues over (under) expenditures	-	-	(73,811)	(73,811)	(13,545)	(13,545)	14,068	27,613
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	33,545	33,545	33,545	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	(10,000)	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,545</b>	<b>33,545</b>	<b>33,545</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>(73,811)</b>	<b>(73,811)</b>	<b>10,000</b>	<b>20,000</b>	<b>47,613</b>	<b>27,613</b>
Fund balance (deficit) - beginning of year	144,911	144,911	144,911	-	180,995	180,995	180,995	-
Fund balance (deficit) - end of year	\$ 144,911	\$ 144,911	\$ 71,100	\$ (73,811)	\$ 190,995	\$ 200,995	\$ 228,608	\$ 27,613

**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, 2017**

	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	1,711,000	1,841,000	1,664,813	(176,187)	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	3,626	3,626	-	-	-	-
<b>Total revenues</b>	<u>1,711,000</u>	<u>1,841,000</u>	<u>1,668,439</u>	<u>(172,561)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>								
Current:								
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	853,365	853,365	903,769	(50,404)	375,000	313,718	4,221	309,497
Capital outlay	-	-	-	-	-	61,282	61,282	-
<b>Total expenditures</b>	<u>853,365</u>	<u>853,365</u>	<u>903,769</u>	<u>(50,404)</u>	<u>375,000</u>	<u>375,000</u>	<u>65,503</u>	<u>309,497</u>
Excess (deficiency) of revenues over (under) expenditures	<u>857,635</u>	<u>987,635</u>	<u>764,670</u>	<u>(222,965)</u>	<u>(375,000)</u>	<u>(375,000)</u>	<u>(65,503)</u>	<u>309,497</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	36,000	36,000	36,000	-
Debt service	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	(36,000)	(36,000)	-	-	-	-
Debt service	(735,635)	(735,635)	(735,635)	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>(735,635)</u>	<u>(735,635)</u>	<u>(771,635)</u>	<u>(36,000)</u>	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>	<u>-</u>
<b>Net change in fund balances</b>	122,000	252,000	(6,965)	(258,965)	(339,000)	(339,000)	(29,503)	309,497
Fund balance (deficit) - beginning of year	(310,111)	(310,111)	(310,111)	-	258,879	258,879	258,879	-
Fund balance (deficit) - end of year	<u>\$ (188,111)</u>	<u>\$ (58,111)</u>	<u>\$ (317,076)</u>	<u>\$ (258,965)</u>	<u>\$ (80,121)</u>	<u>\$ (80,121)</u>	<u>\$ 229,376</u>	<u>\$ 309,497</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, 2017**

	Parking Surplus Fund				Community Development			
	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	-	-	-	-	718,000	838,000	688,423	(149,577)
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	100	100	11	(89)
Miscellaneous revenue	-	-	-	-	4,900	4,900	573	(4,327)
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>723,000</u>	<u>843,000</u>	<u>689,007</u>	<u>(153,993)</u>
<b>EXPENDITURES</b>								
Current:								
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	20,445	(20,445)
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	733,000	842,978	846,434	(3,456)
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>733,000</u>	<u>842,978</u>	<u>866,879</u>	<u>(23,901)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>22</u>	<u>(177,872)</u>	<u>(177,894)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	43	43
Debt service	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	(747,592)	(747,592)	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(747,592)</u>	<u>(747,592)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43</u>	<u>43</u>
Net change in fund balances	-	(747,592)	(747,592)	-	(10,000)	22	(177,829)	(177,851)
Fund balance (deficit) - beginning of year	747,592	747,592	747,592	-	253,559	253,559	253,559	-
Fund balance (deficit) - end of year	<u>\$ 747,592</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 243,559</u>	<u>\$ 253,581</u>	<u>\$ 75,730</u>	<u>\$ (177,851)</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, 2017**

	HUD Home Participating Jurisdiction				HUD Home 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	430,000	290,000	277,788	(12,212)	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	2,000	2,000	1,031	(969)	-	-	-	-
Miscellaneous revenue	51,000	191,000	208,656	17,656	23,000	23,000	8,244	(14,756)
<b>Total revenues</b>	<b>483,000</b>	<b>483,000</b>	<b>487,475</b>	<b>4,475</b>	<b>23,000</b>	<b>23,000</b>	<b>8,244</b>	<b>(14,756)</b>
<b>EXPENDITURES</b>								
Current:								
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	522,000	519,330	402,733	116,597	30,000	30,000	600	29,400
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>522,000</b>	<b>519,330</b>	<b>402,733</b>	<b>116,597</b>	<b>30,000</b>	<b>30,000</b>	<b>600</b>	<b>29,400</b>
Excess (deficiency) of revenues over (under) expenditures	(39,000)	(36,330)	84,742	121,072	(7,000)	(7,000)	7,644	14,644
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(39,000)</b>	<b>(36,330)</b>	<b>84,742</b>	<b>121,072</b>	<b>(7,000)</b>	<b>(7,000)</b>	<b>7,644</b>	<b>14,644</b>
Fund balance (deficit) - beginning of year	107,421	107,421	107,421	-	52,458	52,458	52,458	-
Fund balance (deficit) - end of year	\$ 68,421	\$ 71,091	\$ 192,163	\$ 121,072	\$ 45,458	\$ 45,458	\$ 60,102	\$ 14,644

**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, 2017**

	NRI Loan Program				Court Forfeits			
	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	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	3,000	3,000	19,200	16,200	-	-	-	-
Fines and forfeits	-	-	-	-	100,000	100,000	86,915	(13,085)
Investment income	6,000	6,000	1,345	(4,655)	-	-	-	-
Miscellaneous revenue	152,000	152,000	23,288	(128,712)	-	-	13,533	13,533
Total revenues	<u>161,000</u>	<u>161,000</u>	<u>43,833</u>	<u>(117,167)</u>	<u>100,000</u>	<u>100,000</u>	<u>100,448</u>	<u>448</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	160,000	135,575	89,428	46,147
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	21,000	21,000	53,451	(32,451)	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	24,425	24,425	-
Total expenditures	<u>21,000</u>	<u>21,000</u>	<u>53,451</u>	<u>(32,451)</u>	<u>160,000</u>	<u>160,000</u>	<u>113,853</u>	<u>46,147</u>
Excess (deficiency) of revenues over (under) expenditures	<u>140,000</u>	<u>140,000</u>	<u>(9,618)</u>	<u>(149,618)</u>	<u>(60,000)</u>	<u>(60,000)</u>	<u>(13,405)</u>	<u>46,595</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	34,069	34,069	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	(43)	(43)	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>34,026</u>	<u>34,026</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	140,000	140,000	24,408	(115,592)	(60,000)	(60,000)	(13,405)	46,595
Fund balance (deficit) - beginning of year	146,444	146,444	146,444	-	150,986	150,986	150,986	-
Fund balance (deficit) - end of year	<u>\$ 286,444</u>	<u>\$ 286,444</u>	<u>\$ 170,852</u>	<u>\$ (115,592)</u>	<u>\$ 90,986</u>	<u>\$ 90,986</u>	<u>\$ 137,581</u>	<u>\$ 46,595</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, 2017**

	Skyway Maintenance				Baseball Stadium			
	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	100,000	100,000	102,656	2,656	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	220,000	220,000	200,001	(19,999)
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>102,656</u>	<u>2,656</u>	<u>220,000</u>	<u>220,000</u>	<u>200,001</u>	<u>(19,999)</u>
<b>EXPENDITURES</b>								
Current:								
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	102,000	102,000	92,201	9,799	220,000	220,000	134,900	85,100
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>102,000</u>	<u>102,000</u>	<u>92,201</u>	<u>9,799</u>	<u>220,000</u>	<u>220,000</u>	<u>134,900</u>	<u>85,100</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,000)</u>	<u>(2,000)</u>	<u>10,455</u>	<u>12,455</u>	<u>-</u>	<u>-</u>	<u>65,101</u>	<u>65,101</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
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	(2,000)	(2,000)	10,455	12,455	-	-	65,101	65,101
Fund balance (deficit) - beginning of year	\$ 113,119	\$ 113,119	\$ 113,119	\$ -	\$ (1,189,373)	\$ (1,189,373)	\$ (1,189,373)	\$ -
Fund balance (deficit) - end of year	<u>111,119</u>	<u>111,119</u>	<u>123,574</u>	<u>12,455</u>	<u>(1,189,373)</u>	<u>(1,189,373)</u>	<u>(1,124,272)</u>	<u>65,101</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, 2017**

	Totals			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 2,423,905	\$ 2,917,000	\$ 2,803,208	\$ (113,792)
Special assessments	294,000	294,000	349,709	55,709
Intergovernmental revenues	1,607,999	1,387,999	1,049,287	(338,712)
Charges for services	1,934,000	2,064,000	1,884,014	(179,986)
Fines and forfeits	100,000	100,000	86,915	(13,085)
Investment income	8,100	8,100	2,387	(5,713)
Miscellaneous revenue	749,451	596,356	452,357	(143,999)
Total revenues	<u>7,117,455</u>	<u>7,367,455</u>	<u>6,627,877</u>	<u>(739,578)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	240,000	215,575	149,121	66,454
Public works	302,000	302,000	349,892	(47,892)
Public health and welfare	50,000	35,250	45,601	(10,351)
Recreation and culture	2,942,000	2,942,000	2,779,331	162,669
Urban redevelopment	1,725,000	1,832,308	1,574,568	257,740
Public transportation	1,228,365	1,167,083	907,990	259,093
Capital outlay	-	100,457	100,457	-
Total expenditures	<u>6,487,365</u>	<u>6,594,673</u>	<u>5,906,960</u>	<u>687,713</u>
Excess (deficiency) of revenues over (under) expenditures	<u>630,090</u>	<u>772,782</u>	<u>720,917</u>	<u>51,865</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
General fund	33,545	33,545	78,745	45,200
Special revenue	36,000	36,000	36,043	43
Debt service	-	-	34,069	34,069
Transfers out:				
General fund	(10,000)	-	-	-
Special revenue	-	-	(36,043)	(36,043)
Debt service	(735,635)	(735,635)	(735,635)	-
Capital projects	(198,000)	(945,592)	(747,599)	197,993
Total other financing sources (uses)	<u>(874,090)</u>	<u>(1,611,682)</u>	<u>(1,370,420)</u>	<u>241,262</u>
Net change in fund balances	(244,000)	(838,900)	(649,503)	189,397
Fund balance (deficit) - beginning of year	\$ 1,543,490	\$ 1,543,490	\$ 1,543,490	\$ -
Fund balance (deficit) - end of year	<u>1,299,490</u>	<u>704,590</u>	<u>893,987</u>	<u>189,397</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, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 24,170,345	\$ 17,454,230	\$ 15,789,245	\$ (1,664,985)
Special assessments	29,700,000	33,095,000	37,728,597	4,633,597
Intergovernmental revenues	-	505,668	756,526	250,858
Investment income	300,000	300,000	789,262	489,262
Miscellaneous revenues	-	-	28,350	28,350
Total revenues	<u>54,170,345</u>	<u>51,354,898</u>	<u>55,091,980</u>	<u>3,737,082</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Public works	-	-	844,980	(844,980)
Urban redevelopment	-	2,418,924	2,780,137	(361,213)
Capital outlay	787,000	787,000	-	787,000
Debt Service	45,889,500	140,630,591	140,172,894	457,697
Total expenditures	<u>46,676,500</u>	<u>143,836,515</u>	<u>143,798,011</u>	<u>38,504</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,493,845</u>	<u>(92,481,617)</u>	<u>(88,706,031)</u>	<u>3,775,586</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,413,155	2,413,155	4,657,997	2,244,842
Transfers out	(7,744,703)	(8,871,731)	(8,406,457)	465,274
Loans issued	-	52,668,924	52,668,924	-
Bonds issued	-	11,340,000	11,340,000	-
Bond premium	-	836,085	836,085	-
Total other financing sources (uses)	<u>(5,331,548)</u>	<u>58,386,433</u>	<u>61,096,549</u>	<u>2,710,116</u>
Net change in fund balances	<u>2,162,297</u>	<u>(34,095,184)</u>	<u>(27,609,482)</u>	<u>6,485,702</u>
Fund balance - beginning of year			<u>108,619,474</u>	
Fund balance - end of year			<u>\$ 81,009,992</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, 2017**

	Southeast Cass Sewer	Vector Control	Street Lighting	Forestry	Total
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	\$ -	\$ -	\$ -	\$ 50	\$ 50
Equity in pooled investments	-	719,816	513,221	105,476	1,338,513
Receivables (net of allowance for uncollectibles):					
Special assessments	-	-	-	32,425	32,425
Accounts	11,185	68,817	210,319	175,144	465,465
Inventory	-	-	285,472	-	285,472
Prepaid expenses	-	1,664	4,651	6,067	12,382
Total current assets	<u>11,185</u>	<u>790,297</u>	<u>1,013,663</u>	<u>319,162</u>	<u>2,134,307</u>
<b>Noncurrent assets</b>					
<b>Capital assets</b>					
Machinery and equipment	-	53,232	432,486	1,264,632	1,750,350
Infrastructure	-	-	40,630,632	-	40,630,632
Less accumulated depreciation	-	(50,577)	(18,308,535)	(867,232)	(19,226,344)
Total noncurrent assets	<u>-</u>	<u>2,655</u>	<u>22,754,583</u>	<u>397,400</u>	<u>23,154,638</u>
Total assets	<u>11,185</u>	<u>792,952</u>	<u>23,768,246</u>	<u>716,562</u>	<u>25,288,945</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred outflows of resources related to pension	-	-	109,672	366,058	475,730
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>109,672</u>	<u>366,058</u>	<u>475,730</u>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Vouchers payable	2,262	-	198,370	6,445	207,077
Due to other funds	54,958	-	-	-	54,958
Accrued payroll	-	-	8,346	34,270	42,616
Accrued vacation payable	-	-	14,808	39,570	54,378
Total current liabilities	<u>57,220</u>	<u>-</u>	<u>221,524</u>	<u>80,285</u>	<u>359,029</u>
<b>Long-term liabilities</b>					
Net pension liability	-	-	227,534	958,207	1,185,741
Total long-term liabilities	<u>-</u>	<u>-</u>	<u>227,534</u>	<u>958,207</u>	<u>1,185,741</u>
Total liabilities	<u>57,220</u>	<u>-</u>	<u>449,058</u>	<u>1,038,492</u>	<u>1,544,770</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows of resources related to pension	-	-	7,227	92,587	99,814
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>7,227</u>	<u>92,587</u>	<u>99,814</u>
<b>NET POSITION</b>					
Net investment in capital assets	-	2,655	22,754,583	397,400	23,154,638
Unrestricted	(46,035)	790,297	667,050	(445,859)	965,453
Total net position	<u>\$ (46,035)</u>	<u>\$ 792,952</u>	<u>\$ 23,421,633</u>	<u>\$ (48,459)</u>	<u>\$ 24,120,091</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, 2017**

	Southeast Cass Sewer	Vector Control	Street Lighting	Forestry	Total
<b>OPERATING REVENUES</b>					
Charges for services	\$ 32,224	\$ 716,353	\$ 1,877,197	\$ 1,724,327	\$ 4,350,101
<b>OPERATING EXPENSES</b>					
Personnel services	-	-	234,798	1,075,246	1,310,044
Other services	26,049	224,692	222,140	568,997	1,041,878
Materials and supplies	64,161	101,427	1,240,840	153,563	1,559,991
Depreciation	-	5,310	1,651,999	125,250	1,782,559
Total operating expenses	<u>90,210</u>	<u>331,429</u>	<u>3,349,777</u>	<u>1,923,056</u>	<u>5,694,472</u>
Operating income (loss)	<u>(57,986)</u>	<u>384,924</u>	<u>(1,472,580)</u>	<u>(198,729)</u>	<u>(1,344,371)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Gain (loss) on disposal of assets	-	-	-	15,000	15,000
Miscellaneous revenue	-	-	-	970	970
Total nonoperating revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,970</u>	<u>15,970</u>
Income (loss) before contributions and transfers	(57,986)	384,924	(1,472,580)	(182,759)	(1,328,401)
Capital Contributions	-	-	3,240,232	-	3,240,232
Transfers in:					
Enterprise	-	-	150,000	180,000	330,000
Transfers out:					
General	-	(132,000)	(257,000)	(100,000)	(489,000)
Capital projects	-	(446,665)	-	-	(446,665)
Change in net position	<u>(57,986)</u>	<u>(193,741)</u>	<u>1,660,652</u>	<u>(102,759)</u>	<u>1,306,166</u>
Total net position - beginning	11,951	986,693	21,760,981	54,300	22,813,925
Total net position - ending	<u>\$ (46,035)</u>	<u>\$ 792,952</u>	<u>\$ 23,421,633</u>	<u>\$ (48,459)</u>	<u>\$ 24,120,091</u>

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR ENTERPRISE FUNDS**  
**For the Year Ended December 31, 2017**

	Southeast Cass Sewer	Vector Control	Street Lighting	Forestry	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Receipts from customers and users	\$ 31,605	\$ 714,733	\$ 1,895,284	\$ 1,701,761	\$ 4,343,383
Payments to employees	-	-	(164,382)	(756,782)	(921,164)
Payments of benefits on behalf of employees	-	-	(42,049)	(257,751)	(299,800)
Payments to suppliers	(90,804)	(326,092)	(1,440,868)	(725,669)	(2,583,433)
Net cash provided (used) by operating activities	<u>(59,199)</u>	<u>388,641</u>	<u>247,985</u>	<u>(38,441)</u>	<u>538,986</u>
<b>CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES</b>					
Transfers to other funds	-	(578,665)	(257,000)	(100,000)	(935,665)
Transfers from other funds	-	-	150,000	180,000	330,000
Payments received on interfund borrowing	54,958	-	-	-	54,958
Net cash provided (used) by noncapital financing activities	<u>54,958</u>	<u>(578,665)</u>	<u>(107,000)</u>	<u>80,000</u>	<u>(550,707)</u>
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Proceeds from sale of assets	-	-	-	15,000	15,000
Acquisition of capital assets	-	-	-	(106,865)	(106,865)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(91,865)</u>	<u>(91,865)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Investments redeemed	4,241	909,840	372,236	155,782	1,442,099
Investments (purchased)	-	(719,816)	(513,221)	(105,476)	(1,338,513)
Net cash provided (used) by investing activities	<u>4,241</u>	<u>190,024</u>	<u>(140,985)</u>	<u>50,306</u>	<u>103,586</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)	\$ (57,986)	\$ 384,924	\$ (1,472,580)	\$ (198,729)	\$ (1,344,371)
<b>Adjustments to reconcile operating income to net cash provided by operating activities</b>					
Depreciation	-	5,310	1,651,999	125,250	1,782,559
<b>Change in assets and liabilities</b>					
Accounts receivable	(619)	(1,620)	18,087	(13,310)	2,538
Special assessment receivable	-	-	-	(9,256)	(9,256)
Inventories	-	-	16,793	-	16,793
Prepaid expenses	-	27	31	(455)	(397)
Accounts payable	(594)	-	5,288	(2,654)	2,040
Vacation payable	-	-	2,417	(8,111)	(5,694)
Payroll payable	-	-	830	2,436	3,266
Net pension liability	-	-	25,120	66,388	91,508
Total adjustments	<u>(1,213)</u>	<u>3,717</u>	<u>1,720,565</u>	<u>160,288</u>	<u>1,883,357</u>
Net cash provided (used) by operating activities	<u>\$ (59,199)</u>	<u>\$ 388,641</u>	<u>\$ 247,985</u>	<u>\$ (38,441)</u>	<u>\$ 538,986</u>
<b>Noncash transactions affecting financial position:</b>					
Acquisition of / change in assets through capital contributions and donations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,240,232</u>	<u>\$ -</u>	<u>\$ 3,240,232</u>

## FIDUCIARY FUNDS

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Fiduciary funds are used to account for assets held by the City in trust or as an agent for individuals, private organizations, or other governmental units and/or other funds. The fiduciary funds of the City are described below.

### PENSION TRUST FUNDS

City Employee's Pension Trust Fund is used to account for the activities of this defined benefit pension plan. All employees except those covered by other plans are members.

Police Pension Trust Fund is used to account for the activities of this defined benefit pension plan. All members of the Police Department are members of this plan.

The Pension Plan financial statements can be found in the notes to the financial statements, Note 5.

### AGENCY FUNDS

The City has four agency funds used to account for assets held as an agent for others.

Performance Deposit Fund is used for deposits required by City ordinance for excavators, bid deposits, special assessment developer deposits, and other miscellaneous deposits.

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

Metro Flood Project Diversion Authority 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.

**CITY OF FARGO, NORTH DAKOTA**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF NET POSITION**  
**December 31, 2017**

	Performance Deposits	Park District Special Assessments	Metro Flood Project Diversion Authority	Red River Regional Dispatch Center	Total
<b>ASSETS</b>					
Equity in pooled investments	\$ 232,360	\$ -	\$ 63,369,239	\$ 782,570	\$ 64,384,169
Receivables(net of allowance for uncollectibles)					
Special assessments receivable	-	10,534,806	-	-	10,534,806
Intergovernmental	-	-	3,868,993	-	3,868,993
Total assets	<u>\$ 232,360</u>	<u>\$ 10,534,806</u>	<u>\$ 67,238,232</u>	<u>\$ 782,570</u>	<u>\$ 78,787,968</u>
<b>LIABILITIES</b>					
Vouchers payable	\$ -	\$ -	\$ 314,792	\$ -	\$ 314,792
Due to other governments	-	10,534,806	-	-	10,534,806
Deposits	232,360	-	66,923,440	782,570	67,938,370
Total liabilities	<u>\$ 232,360</u>	<u>\$ 10,534,806</u>	<u>\$ 67,238,232</u>	<u>\$ 782,570</u>	<u>\$ 78,787,968</u>



**CITY OF FARGO, NORTH DAKOTA  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE YEAR ENDING DECEMBER 31, 2017**

	Beginning of Year	Additions	Deductions	End of Year
<b>PERFORMANCE DEPOSITS</b>				
<b>ASSETS</b>				
Equity in pooled investments	\$ 182,900	\$ 91,780	\$ 42,320	\$ 232,360
Total assets	<u>\$ 182,900</u>	<u>\$ 91,780</u>	<u>\$ 42,320</u>	<u>\$ 232,360</u>
<b>LIABILITIES</b>				
Deposits	\$ 182,900	\$ 91,780	\$ 42,320	\$ 232,360
Total liabilities	<u>\$ 182,900</u>	<u>\$ 91,780</u>	<u>\$ 42,320</u>	<u>\$ 232,360</u>
<b>PARK DISTRICT SPECIAL ASSESSMENTS</b>				
<b>ASSETS</b>				
Equity in pooled investments	\$ -	\$ 336,269	\$ 336,269	\$ -
Special assessments receivable	10,863,631	22,802	351,627	10,534,806
Total assets	<u>\$ 10,863,631</u>	<u>\$ 359,071</u>	<u>\$ 687,896</u>	<u>\$ 10,534,806</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 10,863,631	\$ -	\$ 328,825	\$ 10,534,806
Deposits	-	740,932	740,932	-
Total liabilities	<u>\$ 10,863,631</u>	<u>\$ 740,932</u>	<u>\$ 1,069,757</u>	<u>\$ 10,534,806</u>
<b>METRO FLOOD PROJECT DIVERSION AUTHORITY</b>				
<b>ASSETS</b>				
Equity in pooled investments	\$ 76,429,983	\$ 187,858,655	\$ 200,919,399	\$ 63,369,239
Intergovernmental receivable	4,020,140	23,650,143	23,801,290	3,868,993
Total assets	<u>\$ 80,450,123</u>	<u>\$ 211,508,798</u>	<u>\$ 224,720,689</u>	<u>\$ 67,238,232</u>
<b>LIABILITIES</b>				
Vouchers Payable	\$ 883,421	\$ 80,051,974	\$ 80,620,603	\$ 314,792
Deposits	79,566,702	131,456,824	144,100,086	66,923,440
Total liabilities	<u>\$ 80,450,123</u>	<u>\$ 211,508,798</u>	<u>\$ 224,720,689</u>	<u>\$ 67,238,232</u>
<b>RED RIVER REGIONAL DISPATCH CENTER</b>				
<b>ASSETS</b>				
Equity in pooled investments	\$ 617,983	\$ 4,975,783	\$ 4,811,196	\$ 782,570
Total assets	<u>\$ 617,983</u>	<u>\$ 4,975,783</u>	<u>\$ 4,811,196</u>	<u>\$ 782,570</u>
<b>LIABILITIES</b>				
Deposits	\$ 617,983	\$ 4,975,783	\$ 4,811,196	\$ 782,570
Total liabilities	<u>\$ 617,983</u>	<u>\$ 4,975,783</u>	<u>\$ 4,811,196</u>	<u>\$ 782,570</u>
<b>TOTAL ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Equity in pooled investments	\$ 77,230,866	\$ 193,262,487	\$ 206,109,184	\$ 64,384,169
Special assessments receivable	10,863,631	22,802	351,627	10,534,806
Intergovernmental receivable	4,020,140	23,650,143	23,801,290	3,868,993
Total assets	<u>\$ 92,114,637</u>	<u>\$ 216,935,432</u>	<u>\$ 230,262,101</u>	<u>\$ 78,787,968</u>
<b>LIABILITIES</b>				
Vouchers payable	\$ 883,421	\$ 80,051,974	\$ 80,620,603	\$ 314,792
Due to other governments	10,863,631	-	328,825	10,534,806
Deposits	80,367,585	137,265,319	149,694,534	67,938,370
Total liabilities	<u>\$ 92,114,637</u>	<u>\$ 217,317,293</u>	<u>\$ 230,643,962</u>	<u>\$ 78,787,968</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, 2017**

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GOVERNMENTAL FUNDS CAPITAL ASSETS:

Land	\$	76,969,056
Intangible - Right of way		9,215,065
Buildings		82,637,279
Improvements other than buildings		1,195,284
Machinery and equipment		57,756,329
Infrastructure		396,487,630
Flood Control		42,029,294
Construction in progress		43,280,891
Total governmental funds capital assets	\$	<u><u>709,570,828</u></u>

INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:

General fund	\$	46,244,393
Special revenue funds		5,992,687
Capital projects		626,303,846
Enterprise funds		1,787,574
Federal and state grants		26,325,373
Donated		2,916,955
Total governmental funds capital assets	\$	<u><u>709,570,828</u></u>

**CITY OF FARGO, NORTH DAKOTA**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY**  
**DECEMBER 31, 2017**

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	\$ -	\$ -	\$ -	\$ -	\$ 60,930	\$ -	\$ -	\$ -	\$ 60,930
City Auditor	-	-	-	-	70,457	-	-	-	70,457
Information Technology	-	-	-	-	4,810,630	-	-	-	4,810,630
Public Information	-	-	-	-	109,110	-	-	-	109,110
Human Resources	-	-	-	-	38,185	-	-	-	38,185
City Assessor	-	-	-	-	122,985	-	-	-	122,985
Municipal Court	-	-	1,596,948	-	55,338	-	-	-	1,652,286
Planning & Development	-	-	-	-	16,292	-	-	14,109,557	14,125,849
Central Garage	-	-	4,252,863	127,813	1,322,859	-	-	-	5,703,535
City Buildings	-	-	1,159,334	17,865	573,898	-	-	23,968,872	25,719,969
City Administrator	-	-	-	-	5,890	-	-	-	5,890
Total	<u>-</u>	<u>-</u>	<u>7,009,145</u>	<u>145,678</u>	<u>7,186,574</u>	<u>-</u>	<u>-</u>	<u>38,078,429</u>	<u>52,419,826</u>
<b>Public Safety:</b>									
Traffic Engineering	-	-	21,422	-	360,913	-	-	-	382,335
Fire Department	436,448	-	8,934,954	20,932	8,086,058	-	-	2,892,423	20,370,815
Emergency Management	-	-	-	-	748,569	-	-	-	748,569
Police Department	43,000	-	3,656,435	31,654	6,288,332	-	-	1,131,784	11,151,205
Inspections	-	-	-	-	321,476	-	-	-	321,476
Total	<u>479,448</u>	<u>-</u>	<u>12,612,811</u>	<u>52,586</u>	<u>15,805,348</u>	<u>-</u>	<u>-</u>	<u>4,024,207</u>	<u>32,974,400</u>
<b>Public Works:</b>									
City Engineer	1,462,261	745,051	-	-	1,714,957	-	-	1,149,295	5,071,564
Street Department	817,500	4,588,892	999,284	131,561	12,075,659	396,487,630	-	13,760	415,114,286
Flood	71,857,383	3,881,122	-	134,240	-	-	42,029,294	-	117,902,039
Total	<u>74,137,144</u>	<u>9,215,065</u>	<u>999,284</u>	<u>265,801</u>	<u>13,790,616</u>	<u>396,487,630</u>	<u>42,029,294</u>	<u>1,163,055</u>	<u>538,087,889</u>
<b>Public Health &amp; Welfare:</b>									
Health Department	857,806	-	10,900,128	305,120	983,168	-	-	-	13,046,222
Total	<u>857,806</u>	<u>-</u>	<u>10,900,128</u>	<u>305,120</u>	<u>983,168</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,046,222</u>
<b>Recreation &amp; Culture:</b>									
Public Library	-	-	13,173,098	-	3,559,062	-	-	11,850	16,744,010
City Auditorium	-	-	7,729,584	-	402,426	-	-	-	8,132,010
Convention Bureau	199,505	-	749,851	-	-	-	-	-	949,356
Baseball Stadium	-	-	5,266,692	61,439	389,223	-	-	-	5,717,354
Total	<u>199,505</u>	<u>-</u>	<u>26,919,225</u>	<u>61,439</u>	<u>4,350,711</u>	<u>-</u>	<u>-</u>	<u>11,850</u>	<u>31,542,730</u>
<b>Urban Redevelopment</b>									
Home Grants	-	-	605,042	-	-	-	-	-	605,042
Community Development	189,153	-	3,942,108	28,446	39,798	-	-	-	4,199,505
Total	<u>189,153</u>	<u>-</u>	<u>4,547,150</u>	<u>28,446</u>	<u>39,798</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,804,547</u>
<b>Transportation</b>									
Transit	-	-	12,277,137	-	15,357,995	-	-	3,350	27,638,482
Parking Authority	1,106,000	-	7,372,398	336,214	242,121	-	-	-	9,056,733
Total	<u>1,106,000</u>	<u>-</u>	<u>19,649,535</u>	<u>336,214</u>	<u>15,600,116</u>	<u>-</u>	<u>-</u>	<u>3,350</u>	<u>36,695,215</u>
<b>Grand Total</b>	<u>\$ 76,969,056</u>	<u>\$ 9,215,065</u>	<u>\$ 82,637,278</u>	<u>\$ 1,195,284</u>	<u>\$ 57,756,331</u>	<u>\$ 396,487,630</u>	<u>\$ 42,029,294</u>	<u>\$ 43,280,891</u>	<u>\$ 709,570,829</u>

**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, 2017**

<u>FUNCTION AND ACTIVITY</u>	<u>Balance January 1, 2017</u>	<u>Additions &amp; Transfers In</u>	<u>Deletions &amp; Transfers Out</u>	<u>Balance December 31, 2017</u>
<b>GENERAL GOVERNMENT:</b>				
City Commission	\$ 60,930			\$ 60,930
City Administrator	5,890			5,890
City Auditor	70,457			70,457
Information Technology	4,882,544	151,065	(222,979)	4,810,630
Public Information	109,110			109,110
Human Resources	38,185			38,185
City Assessor	107,685	15,300		122,985
Municipal Court	1,636,181	16,105		1,652,286
Planning & Development	8,878,721	5,247,128		14,125,849
Central Garage	5,375,429	363,365	(35,259)	5,703,535
City Buildings	8,834,824	16,923,041	(37,896)	25,719,969
Total	<u>29,999,956</u>	<u>22,716,004</u>	<u>(296,134)</u>	<u>52,419,826</u>
<b>PUBLIC SAFETY:</b>				
Traffic Engineer	391,135		(8,800)	382,335
Fire Department	20,577,757	167,355	(374,297)	20,370,815
Emergency Management	638,578	120,342	(10,351)	748,569
Police Department	10,639,012	1,620,929	(1,108,736)	11,151,205
Inspections	314,235	40,166	(32,925)	321,476
Total	<u>32,560,717</u>	<u>1,948,792</u>	<u>(1,535,109)</u>	<u>32,974,400</u>
<b>PUBLIC WORKS:</b>				
City Engineer	3,431,961	1,666,962	(27,359)	5,071,564
Street Department	398,215,948	19,887,134	(2,988,796)	415,114,286
Flood	109,178,686	8,816,140	(92,787)	117,902,039
Total	<u>510,826,595</u>	<u>30,370,236</u>	<u>(3,108,942)</u>	<u>538,087,889</u>
<b>PUBLIC HEALTH &amp; WELFARE:</b>				
Health Department	13,003,802	59,370	(16,950)	13,046,222
Total	<u>13,003,802</u>	<u>59,370</u>	<u>(16,950)</u>	<u>13,046,222</u>
<b>RECREATION &amp; CULTURE:</b>				
Public Library	16,732,160	11,850	-	16,744,010
City Auditorium	8,136,833	18,403	(23,226)	8,132,010
Convention Bureau	949,356	-	-	949,356
Baseball Stadium	5,606,939	110,415	-	5,717,354
Total	<u>31,425,288</u>	<u>140,668</u>	<u>(23,226)</u>	<u>31,542,730</u>
<b>URBAN REDEVELOPMENT</b>				
Home Grants	605,042	-	-	605,042
Community Development	4,199,505	-	-	4,199,505
Total	<u>4,804,547</u>	<u>-</u>	<u>-</u>	<u>4,804,547</u>
<b>TRANSPORTATION:</b>				
Transit	27,304,415	511,347	(177,280)	27,638,482
Parking Authority	9,204,315	61,283	(208,865)	9,056,733
Total	<u>36,508,730</u>	<u>572,630</u>	<u>(386,145)</u>	<u>36,695,215</u>
Grand Total	<u>\$ 659,129,635</u>	<u>\$ 55,807,700</u>	<u>\$ (5,366,506)</u>	<u>\$ 709,570,829</u>