

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

The City of Fargo utilizes 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.

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.

**CITY OF FARGO, NORTH DAKOTA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2018**

Special Revenue

| | City Share of Specials | Noxious Weeds | Downtown Business Improvement District | Convention & Visitors Bureau | Neighborhood Stabilization | Regional Training Center | Parking Authority | Parking Repair and Replacement |
|---|---------------------------|------------------|---|---------------------------------|-------------------------------|-----------------------------|----------------------|--------------------------------------|
| ASSETS | | | | | | | | |
| Equity in pooled investments | \$ 919,906 | \$ 33,373 | \$ 34,877 | \$ 5,423 | \$ - | \$ 233,011 | \$ - | \$ 473,816 |
| Receivables (net of allowance for uncollectibles): | | | | | | | | |
| Taxes | 7,786 | - | - | - | - | - | - | - |
| Accounts | - | - | - | 172,152 | - | 2,500 | 98,060 | - |
| Special assessments | - | - | 673,829 | - | - | - | 8,598 | - |
| Intergovernmental | - | - | - | - | 258 | - | - | - |
| Due from other funds | 495,479 | - | - | - | - | - | - | - |
| Prepaid expenditures | - | - | - | - | - | 229 | 21,834 | - |
| Loans | - | - | - | - | - | - | - | - |
| Property held for resale | - | - | - | - | 71,100 | - | - | - |
| Total assets | <u>\$ 1,423,171</u> | <u>\$ 33,373</u> | <u>\$ 708,706</u> | <u>\$ 177,575</u> | <u>\$ 71,358</u> | <u>\$ 235,740</u> | <u>\$ 128,492</u> | <u>\$ 473,816</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | | | | | |
| Liabilities | | | | | | | | |
| Vouchers payable | \$ - | \$ - | \$ 2,976 | \$ 144,573 | \$ - | \$ 4,325 | \$ 14,345 | \$ 45,379 |
| Contract retainage payable | - | - | - | - | - | - | - | 27,373 |
| Advances from other funds | - | - | - | - | - | - | 300,000 | 450,000 |
| Due to other funds | - | - | - | - | 242 | - | 495,237 | - |
| Accrued payroll | - | - | - | - | - | - | 2,813 | - |
| Special assessments payable | 430,423 | - | - | 857 | 16 | - | 40,544 | - |
| Unearned revenue | - | - | - | - | - | - | - | - |
| Total liabilities | <u>430,423</u> | <u>-</u> | <u>2,976</u> | <u>145,430</u> | <u>258</u> | <u>4,325</u> | <u>852,939</u> | <u>522,752</u> |
| Deferred inflows of resources | | | | | | | | |
| Unavailable revenue | 5,929 | - | 579,243 | - | - | - | 8,598 | - |
| Fund balances | | | | | | | | |
| Nonspendable | - | - | - | - | - | 229 | 21,834 | - |
| Restricted | 986,819 | 33,373 | 126,487 | 32,145 | 71,100 | 231,186 | - | - |
| Unassigned | - | - | - | - | - | - | (754,879) | (48,936) |
| Total fund balances | <u>986,819</u> | <u>33,373</u> | <u>126,487</u> | <u>32,145</u> | <u>71,100</u> | <u>231,415</u> | <u>(733,045)</u> | <u>(48,936)</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 1,423,171</u> | <u>\$ 33,373</u> | <u>\$ 708,706</u> | <u>\$ 177,575</u> | <u>\$ 71,358</u> | <u>\$ 235,740</u> | <u>\$ 128,492</u> | <u>\$ 473,816</u> |

CITY OF FARGO, NORTH DAKOTA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
December 31, 2018

| | Special Revenue | | | | | | | Total |
|---|-----------------------|-------------------------------------|-------------------|-------------------|------------------|--------------------|--------------------|---------------------|
| | Community Development | HUD Home Participating Jurisdiction | HUD Home Program | NRI Loan Program | Court Forfeits | Skyway Maintenance | Baseball Stadium | |
| ASSETS | | | | | | | | |
| Equity in pooled investments | \$ 123,815 | \$ 158,741 | \$ 5,102 | \$ 157,971 | \$ 70,329 | \$ 95,878 | \$ 25,461 | \$ 2,337,703 |
| Receivables (net of allowance for uncollectibles): | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | 7,786 |
| Accounts | - | - | - | 1,100 | - | - | 5,127 | 278,939 |
| Special assessments | - | - | - | - | - | 88,656 | - | 771,083 |
| Intergovernmental | - | 3,405 | - | - | - | - | - | 3,663 |
| Due from other funds | - | - | - | - | - | - | - | 495,479 |
| Prepaid expenditures | - | - | - | - | - | 1,477 | - | 23,540 |
| Loans | 81,461 | 1,902,843 | 190,969 | 13,064 | - | - | - | 2,188,337 |
| Property held for resale | 156,692 | - | - | 34,854 | - | - | - | 262,646 |
| Total assets | <u>\$ 361,968</u> | <u>\$ 2,064,989</u> | <u>\$ 196,071</u> | <u>\$ 206,989</u> | <u>\$ 70,329</u> | <u>\$ 186,011</u> | <u>\$ 30,588</u> | <u>\$ 6,369,176</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | | | | | |
| Liabilities | | | | | | | | |
| Vouchers payable | \$ 1,492 | \$ 32 | \$ - | \$ 15 | \$ - | \$ 10,982 | \$ - | \$ 224,119 |
| Contract retainage payable | - | - | - | - | - | - | - | 27,373 |
| Advances from other funds | - | - | - | - | - | - | 1,087,927 | 1,837,927 |
| Due to other funds | - | - | - | - | - | - | - | 495,479 |
| Accrued payroll | 4,948 | 1,170 | - | - | - | - | - | 8,931 |
| Special assessments payable | - | - | - | 2,031 | - | - | - | 473,871 |
| Unearned revenue | 81,461 | 1,494,490 | 137,234 | - | - | - | - | 1,713,185 |
| Total liabilities | <u>87,901</u> | <u>1,495,692</u> | <u>137,234</u> | <u>2,046</u> | <u>-</u> | <u>10,982</u> | <u>1,087,927</u> | <u>4,780,885</u> |
| Deferred inflows of resources | | | | | | | | |
| Unavailable revenue | - | 408,353 | 53,735 | 13,064 | - | 67,335 | - | 1,136,257 |
| Fund balances | | | | | | | | |
| Nonspendable | - | - | - | - | - | 1,477 | - | 23,540 |
| Restricted | 274,067 | 160,944 | 5,102 | 191,879 | 70,329 | 106,217 | - | 2,289,648 |
| Unassigned | - | - | - | - | - | - | (1,057,339) | (1,861,154) |
| Total fund balances | <u>274,067</u> | <u>160,944</u> | <u>5,102</u> | <u>191,879</u> | <u>70,329</u> | <u>107,694</u> | <u>(1,057,339)</u> | <u>452,034</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 361,968</u> | <u>\$ 2,064,989</u> | <u>\$ 196,071</u> | <u>\$ 206,989</u> | <u>\$ 70,329</u> | <u>\$ 186,011</u> | <u>\$ 30,588</u> | <u>\$ 6,369,176</u> |

CITY OF FARGO, NORTH DAKOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

Special Revenue

| | City Share of Specials | Noxious Weed | Downtown Business Improvement District | Convention & Visitors Bureau | Neighborhood Stabilization | Regional Training Center | Parking Authority | Parking Repair and Replacement |
|---|---------------------------|------------------|---|---------------------------------|-------------------------------|-----------------------------|----------------------|--------------------------------------|
| REVENUES | | | | | | | | |
| Taxes | \$ 552,953 | \$ 1 | \$ - | \$ 2,300,097 | \$ - | \$ - | \$ - | \$ - |
| Special assessments | - | - | 339,517 | - | - | - | - | - |
| Intergovernmental revenues | - | - | - | - | 2,179 | 52,999 | - | - |
| Charges for services | - | - | - | - | - | - | 1,875,128 | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Investment income | - | - | - | - | - | - | - | - |
| Miscellaneous revenues | - | - | - | 6,586 | - | 18,516 | 5,726 | - |
| Total revenues | <u>552,953</u> | <u>1</u> | <u>339,517</u> | <u>2,306,683</u> | <u>2,179</u> | <u>71,515</u> | <u>1,880,854</u> | <u>-</u> |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| Public safety | - | - | - | - | - | 77,771 | - | - |
| Public works | 430,877 | - | - | - | - | - | - | - |
| Public health & welfare | - | 15,974 | - | - | - | - | - | - |
| Recreation & culture | - | - | 367,985 | 2,294,743 | - | - | - | - |
| Urban redevelopment | - | - | - | - | 2,179 | - | - | - |
| Public transportation | - | - | - | - | - | - | 1,000,488 | 314,312 |
| Capital outlay | - | - | - | - | - | 16,937 | - | - |
| Total expenditures | <u>430,877</u> | <u>15,974</u> | <u>367,985</u> | <u>2,294,743</u> | <u>2,179</u> | <u>94,708</u> | <u>1,000,488</u> | <u>314,312</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>122,076</u> | <u>(15,973)</u> | <u>(28,468)</u> | <u>11,940</u> | <u>-</u> | <u>(23,193)</u> | <u>880,366</u> | <u>(314,312)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Transfers in | | | | | | | | |
| General fund | - | - | 43,000 | - | - | 26,000 | - | - |
| Special revenue funds | - | - | - | - | - | - | - | 36,000 |
| Transfers out | | | | | | | | |
| Special revenue funds | - | - | - | - | - | - | (36,000) | - |
| Debt service | - | - | - | - | - | - | (736,335) | - |
| Capital projects | - | - | - | - | - | - | (524,000) | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>43,000</u> | <u>-</u> | <u>-</u> | <u>26,000</u> | <u>(1,296,335)</u> | <u>36,000</u> |
| Net change in fund balances | 122,076 | (15,973) | 14,532 | 11,940 | - | 2,807 | (415,969) | (278,312) |
| Fund balance (deficit) - beginning of year | 864,743 | 49,346 | 111,955 | 20,205 | 71,100 | 228,608 | (317,076) | 229,376 |
| Fund balance (deficit) - end of year | <u>\$ 986,819</u> | <u>\$ 33,373</u> | <u>\$ 126,487</u> | <u>\$ 32,145</u> | <u>\$ 71,100</u> | <u>\$ 231,415</u> | <u>\$ (733,045)</u> | <u>\$ (48,936)</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, 2018

Special Revenue

| | Community Development | HUD Home Participating Jurisdiction | HUD Home Program | NRI Loan Program | Court Forfeits | Skyway Maintenance | Baseball Stadium | Total |
|---|--------------------------|---|---------------------|---------------------|------------------|-----------------------|-----------------------|--------------------|
| REVENUES | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,853,051 |
| Special assessments | - | - | - | - | - | 88,559 | - | 428,076 |
| Intergovernmental revenues | 252,294 | 348,748 | - | - | 750 | - | - | 656,970 |
| Charges for services | - | - | - | 3,600 | - | - | 205,267 | 2,083,995 |
| Fines and forfeits | - | - | - | - | 76,566 | - | - | 76,566 |
| Investment income | - | 149 | - | 207 | - | - | - | 356 |
| Miscellaneous revenues | 225,151 | 37,693 | 5,000 | 20,788 | 10,001 | - | - | 329,461 |
| Total revenues | <u>477,445</u> | <u>386,590</u> | <u>5,000</u> | <u>24,595</u> | <u>87,317</u> | <u>88,559</u> | <u>205,267</u> | <u>6,428,475</u> |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| Public safety | - | - | - | - | 143,844 | - | - | 221,615 |
| Public works | - | - | - | - | - | - | - | 430,877 |
| Public health & welfare | 20,379 | - | - | - | - | - | - | 36,353 |
| Recreation & culture | - | - | - | - | - | 104,439 | 138,334 | 2,905,501 |
| Urban redevelopment | 258,729 | 420,900 | 60,000 | - | - | - | - | 741,808 |
| Public transportation | - | - | - | - | - | - | - | 1,314,800 |
| Capital outlay | - | - | - | - | 10,725 | - | - | 27,662 |
| Total expenditures | <u>279,108</u> | <u>420,900</u> | <u>60,000</u> | <u>-</u> | <u>154,569</u> | <u>104,439</u> | <u>138,334</u> | <u>5,678,616</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>198,337</u> | <u>(34,310)</u> | <u>(55,000)</u> | <u>24,595</u> | <u>(67,252)</u> | <u>(15,880)</u> | <u>66,933</u> | <u>749,859</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Transfers in | | | | | | | | |
| General fund | - | - | - | - | - | - | - | 69,000 |
| Special revenue funds | - | 3,091 | - | - | - | - | - | 39,091 |
| Transfers out | | | | | | | | |
| Special revenue funds | - | - | - | (3,091) | - | - | - | (39,091) |
| Debt service | - | - | - | (477) | - | - | - | (736,812) |
| Capital projects | - | - | - | - | - | - | - | (524,000) |
| Total other financing sources (uses) | <u>-</u> | <u>3,091</u> | <u>-</u> | <u>(3,568)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(1,191,812)</u> |
| Net change in fund balances | 198,337 | (31,219) | (55,000) | 21,027 | (67,252) | (15,880) | 66,933 | (441,953) |
| Fund balance (deficit) - beginning of year | 75,730 | 192,163 | 60,102 | 170,852 | 137,581 | 123,574 | (1,124,272) | 893,987 |
| Fund balance (deficit) - end of year | <u>\$ 274,067</u> | <u>\$ 160,944</u> | <u>\$ 5,102</u> | <u>\$ 191,879</u> | <u>\$ 70,329</u> | <u>\$ 107,694</u> | <u>\$ (1,057,339)</u> | <u>\$ 452,034</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, 2018

| | City Share of Specials | | | | Noxious Weeds | | | |
|--|--------------------------|--------------------------|--------------------------|---|-------------------------|-------------------------|-------------------------|---|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
| | Original | Final | | | Original | Final | | |
| REVENUES | | | | | | | | |
| Taxes | \$ 556,000 | \$ 556,000 | \$ 552,953 | \$ (3,047) | \$ - | \$ - | \$ 1 | \$ 1 |
| Special assessments | - | - | - | - | - | - | - | - |
| Intergovernmental revenues | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Investment income | - | - | - | - | - | - | - | - |
| Miscellaneous revenue | - | - | - | - | - | - | - | - |
| Total revenues | <u>556,000</u> | <u>556,000</u> | <u>552,953</u> | <u>(3,047)</u> | <u>-</u> | <u>-</u> | <u>1</u> | <u>1</u> |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| Public safety | - | - | - | - | - | - | - | - |
| Public works | 337,000 | 337,000 | 430,877 | (93,877) | - | - | - | - |
| Public health and welfare | - | - | - | - | 35,000 | 35,000 | 15,974 | 19,026 |
| Recreation and culture | - | - | - | - | - | - | - | - |
| Urban redevelopment | - | - | - | - | - | - | - | - |
| Public transportation | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Total expenditures | <u>337,000</u> | <u>337,000</u> | <u>430,877</u> | <u>(93,877)</u> | <u>35,000</u> | <u>35,000</u> | <u>15,974</u> | <u>19,026</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>219,000</u> | <u>219,000</u> | <u>122,076</u> | <u>(96,924)</u> | <u>(35,000)</u> | <u>(35,000)</u> | <u>(15,973)</u> | <u>19,027</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Transfers in: | | | | | | | | |
| General fund | - | - | - | - | - | - | - | - |
| Special revenue | - | - | - | - | - | - | - | - |
| Transfers out: | | | | | | | | |
| General fund | - | - | - | - | - | - | - | - |
| Special revenue | - | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - | - |
| Capital projects | (218,000) | (218,000) | - | 218,000 | - | - | - | - |
| Total other financing sources (uses) | <u>(218,000)</u> | <u>(218,000)</u> | <u>-</u> | <u>218,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | 1,000 | 1,000 | 122,076 | 121,076 | (35,000) | (35,000) | (15,973) | 19,027 |
| Fund balance (deficit) - beginning of year | 864,743 | 864,743 | 864,743 | - | 49,346 | 49,346 | 49,346 | - |
| Fund balance (deficit) - end of year | <u>\$ 865,743</u> | <u>\$ 865,743</u> | <u>\$ 986,819</u> | <u>\$ 121,076</u> | <u>\$ 14,346</u> | <u>\$ 14,346</u> | <u>\$ 33,373</u> | <u>\$ 19,027</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, 2018

| | Downtown Business Improvement District | | | | Convention & Visitors Bureau | | | |
|---|--|-------------------|-------------------|---|------------------------------|--------------------|------------------|---|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
| | Original | Final | | | Original | Final | | |
| REVENUES | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ 2,315,000 | \$ 2,315,000 | \$ 2,300,097 | \$ (14,903) |
| Special assessments | 330,000 | 330,000 | 339,517 | 9,517 | - | - | - | - |
| Intergovernmental revenues | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Investment income | - | - | - | - | - | - | - | - |
| Miscellaneous revenue | - | - | - | - | - | - | 6,586 | 6,586 |
| Total revenues | <u>330,000</u> | <u>330,000</u> | <u>339,517</u> | <u>9,517</u> | <u>2,315,000</u> | <u>2,315,000</u> | <u>2,306,683</u> | <u>(8,317)</u> |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| Public safety | - | - | - | - | - | - | - | - |
| Public works | - | - | - | - | - | - | - | - |
| Public health and welfare | - | - | - | - | - | - | - | - |
| Recreation and culture | 330,000 | 330,000 | 367,985 | (37,985) | 2,360,000 | 2,360,000 | 2,294,743 | 65,257 |
| Urban redevelopment | - | - | - | - | - | - | - | - |
| Public transportation | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Total expenditures | <u>330,000</u> | <u>330,000</u> | <u>367,985</u> | <u>(37,985)</u> | <u>2,360,000</u> | <u>2,360,000</u> | <u>2,294,743</u> | <u>65,257</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>(28,468)</u> | <u>(28,468)</u> | <u>(45,000)</u> | <u>(45,000)</u> | <u>11,940</u> | <u>56,940</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Transfers in: | | | | | | | | |
| General fund | - | - | 43,000 | 43,000 | - | - | - | - |
| Special revenue | - | - | - | - | - | - | - | - |
| Transfers out: | | | | | | | | |
| General fund | - | - | - | - | - | - | - | - |
| Special revenue | - | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - | - |
| Capital projects | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>43,000</u> | <u>43,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | - | - | 14,532 | 14,532 | (45,000) | (45,000) | 11,940 | 56,940 |
| Fund balance (deficit) - beginning of year | 111,955 | 111,955 | 111,955 | - | 20,205 | 20,205 | 20,205 | - |
| Fund balance (deficit) - end of year | <u>\$ 111,955</u> | <u>\$ 111,955</u> | <u>\$ 126,487</u> | <u>\$ 14,532</u> | <u>\$ (24,795)</u> | <u>\$ (24,795)</u> | <u>\$ 32,145</u> | <u>\$ 56,940</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, 2018

| | Neighborhood Stabilization | | | | Regional Training Center | | | |
|---|----------------------------|----------------|----------------|---|--------------------------|---------------|----------------|---|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
| | Original | Final | | | Original | Final | | |
| REVENUES | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | - | - | - | - |
| Intergovernmental revenues | 419,000 | 419,000 | 2,179 | (416,821) | 40,999 | 40,999 | 52,999 | 12,000 |
| Charges for services | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Investment income | - | - | - | - | - | - | - | - |
| Miscellaneous revenue | - | - | - | - | 25,456 | 25,456 | 18,516 | (6,940) |
| Total revenues | 419,000 | 419,000 | 2,179 | (416,821) | 66,455 | 66,455 | 71,515 | 5,060 |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| Public safety | - | - | - | - | 80,000 | 63,063 | 77,771 | (14,708) |
| Public works | - | - | - | - | - | - | - | - |
| Public health and welfare | - | - | - | - | - | - | - | - |
| Recreation and culture | - | - | - | - | - | - | - | - |
| Urban redevelopment | 419,308 | 419,308 | 2,179 | 417,129 | - | - | - | - |
| Public transportation | - | - | - | - | - | - | - | - |
| General support | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | 16,937 | 16,937 | - |
| Total expenditures | 419,308 | 419,308 | 2,179 | 417,129 | 80,000 | 80,000 | 94,708 | (14,708) |
| Excess (deficiency) of revenues over (under) expenditures | (308) | (308) | - | 308 | (13,545) | (13,545) | (23,193) | (9,648) |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Transfers in: | | | | | | | | |
| General fund | - | - | - | - | 33,545 | 33,545 | 26,000 | (7,545) |
| Special revenue | - | - | - | - | - | - | - | - |
| Transfers out: | | | | | | | | |
| General fund | - | - | - | - | (10,000) | - | - | - |
| Special revenue | - | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - | - |
| Capital projects | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | 23,545 | 33,545 | 26,000 | (7,545) |
| Net change in fund balances | (308) | (308) | - | 308 | 10,000 | 20,000 | 2,807 | (17,193) |
| Fund balance (deficit) - beginning of year | 71,100 | 71,100 | 71,100 | - | 228,608 | 228,608 | 228,608 | - |
| Fund balance (deficit) - end of year | \$ 70,792 | \$ 70,792 | \$ 71,100 | \$ 308 | \$ 238,608 | \$ 248,608 | \$ 231,415 | \$ (17,193) |

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, 2018

| | Parking Authority | | | | Parking Repair and Replacement | | | |
|--|---------------------|---------------------|---------------------|---|--------------------------------|--------------------|--------------------|---|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
| | Original | Final | | | Original | Final | | |
| REVENUES | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | - | - | - | - |
| Intergovernmental revenues | - | - | - | - | - | - | - | - |
| Charges for services | 1,862,000 | 1,862,000 | 1,875,128 | 13,128 | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Investment income | - | - | - | - | - | - | - | - |
| Miscellaneous revenue | - | - | 5,726 | 5,726 | - | - | - | - |
| Total revenues | <u>1,862,000</u> | <u>1,862,000</u> | <u>1,880,854</u> | <u>18,854</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| Public safety | - | - | - | - | - | - | - | - |
| Public works | - | - | - | - | - | - | - | - |
| Public health and welfare | - | - | - | - | - | - | - | - |
| Recreation and culture | - | - | - | - | - | - | - | - |
| Urban redevelopment | - | - | - | - | - | - | - | - |
| Public transportation | 639,121 | 639,121 | 1,000,488 | (361,367) | 420,000 | 420,000 | 314,312 | 105,688 |
| Capital outlay | - | - | - | - | - | - | - | - |
| Total expenditures | <u>639,121</u> | <u>639,121</u> | <u>1,000,488</u> | <u>(361,367)</u> | <u>420,000</u> | <u>420,000</u> | <u>314,312</u> | <u>105,688</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>1,222,879</u> | <u>1,222,879</u> | <u>880,366</u> | <u>(342,513)</u> | <u>(420,000)</u> | <u>(420,000)</u> | <u>(314,312)</u> | <u>105,688</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Transfers in: | | | | | | | | |
| General fund | - | - | - | - | - | - | - | - |
| Special revenue | - | - | - | - | 500,121 | 100,121 | 36,000 | (64,121) |
| Transfers out: | | | | | | | | |
| General fund | - | - | - | - | - | - | - | - |
| Special revenue | (436,000) | (36,000) | (36,000) | - | - | - | - | - |
| Debt service | (736,335) | (736,335) | (736,335) | - | - | - | - | - |
| Capital projects | - | (700,000) | (524,000) | 176,000 | - | - | - | - |
| Total other financing sources (uses) | <u>(1,172,335)</u> | <u>(1,472,335)</u> | <u>(1,296,335)</u> | <u>176,000</u> | <u>500,121</u> | <u>100,121</u> | <u>36,000</u> | <u>(64,121)</u> |
| Net change in fund balances | 50,544 | (249,456) | (415,969) | (166,513) | 80,121 | (319,879) | (278,312) | 41,567 |
| Fund balance (deficit) - beginning of year | <u>(317,076)</u> | <u>(317,076)</u> | <u>(317,076)</u> | <u>-</u> | <u>229,376</u> | <u>229,376</u> | <u>229,376</u> | <u>-</u> |
| Fund balance (deficit) - end of year | <u>\$ (266,532)</u> | <u>\$ (566,532)</u> | <u>\$ (733,045)</u> | <u>\$ (166,513)</u> | <u>\$ 309,497</u> | <u>\$ (90,503)</u> | <u>\$ (48,936)</u> | <u>\$ 41,567</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, 2018

| | Community Development | | | | HUD Home Participating Jurisdiction | | | |
|---|-----------------------|------------------|-------------------|---|-------------------------------------|-------------------|-------------------|---|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
| | Original | Final | | | Original | Final | | |
| REVENUES | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | - | - | - | - |
| Intergovernmental revenues | 718,000 | 718,000 | 252,294 | (465,706) | 430,000 | 430,000 | 348,748 | (81,252) |
| Charges for services | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Investment income | 100 | 100 | - | (100) | 2,000 | 2,000 | 149 | (1,851) |
| Miscellaneous revenue | 4,900 | 4,900 | 225,151 | 220,251 | 51,000 | 51,000 | 37,693 | (13,307) |
| Total revenues | <u>723,000</u> | <u>723,000</u> | <u>477,445</u> | <u>(245,555)</u> | <u>483,000</u> | <u>483,000</u> | <u>386,590</u> | <u>(96,410)</u> |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| Public safety | - | - | - | - | - | - | - | - |
| Public works | - | - | - | - | - | - | - | - |
| Public health and welfare | 20,771 | 20,771 | 20,379 | 392 | - | - | - | - |
| Recreation and culture | - | - | - | - | - | - | - | - |
| Urban redevelopment | 702,020 | 702,064 | 258,729 | 443,335 | 525,379 | 525,511 | 420,900 | 104,611 |
| Public transportation | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Total expenditures | <u>722,791</u> | <u>722,835</u> | <u>279,108</u> | <u>443,727</u> | <u>525,379</u> | <u>525,511</u> | <u>420,900</u> | <u>104,611</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>209</u> | <u>165</u> | <u>198,337</u> | <u>198,172</u> | <u>(42,379)</u> | <u>(42,511)</u> | <u>(34,310)</u> | <u>8,201</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Transfers in: | | | | | | | | |
| General fund | - | - | - | - | - | - | - | - |
| Special revenue | - | - | - | - | - | - | 3,091 | 3,091 |
| 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>3,091</u> | <u>3,091</u> |
| Net change in fund balances | <u>209</u> | <u>165</u> | <u>198,337</u> | <u>198,172</u> | <u>(42,379)</u> | <u>(42,511)</u> | <u>(31,219)</u> | <u>11,292</u> |
| Fund balance (deficit) - beginning of year | <u>75,730</u> | <u>75,730</u> | <u>75,730</u> | <u>-</u> | <u>192,163</u> | <u>192,163</u> | <u>192,163</u> | <u>-</u> |
| Fund balance (deficit) - end of year | <u>\$ 75,939</u> | <u>\$ 75,895</u> | <u>\$ 274,067</u> | <u>\$ 198,172</u> | <u>\$ 149,784</u> | <u>\$ 149,652</u> | <u>\$ 160,944</u> | <u>\$ 11,292</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, 2018

| | HUD Home Program | | | | NRI Loan Program | | | |
|--|------------------|------------------|-----------------|---|-------------------|-------------------|-------------------|---|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
| | Original | Final | | | Original | Final | | |
| REVENUES | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | - | - | - | - |
| Intergovernmental revenues | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | 3,000 | 3,000 | 3,600 | 600 |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Investment income | - | - | - | - | 6,000 | 6,000 | 207 | (5,793) |
| Miscellaneous revenue | 23,000 | 23,000 | 5,000 | (18,000) | 152,000 | 152,000 | 20,788 | (131,212) |
| Total revenues | <u>23,000</u> | <u>23,000</u> | <u>5,000</u> | <u>(18,000)</u> | <u>161,000</u> | <u>161,000</u> | <u>24,595</u> | <u>(136,405)</u> |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| Public safety | - | - | - | - | - | - | - | - |
| Public works | - | - | - | - | - | - | - | - |
| Public health and welfare | - | - | - | - | - | - | - | - |
| Recreation and culture | - | - | - | - | - | - | - | - |
| Urban redevelopment | 30,000 | 30,000 | 60,000 | (30,000) | 21,409 | 21,409 | - | 21,409 |
| Public transportation | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Total expenditures | <u>30,000</u> | <u>30,000</u> | <u>60,000</u> | <u>(30,000)</u> | <u>21,409</u> | <u>21,409</u> | <u>-</u> | <u>21,409</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(7,000)</u> | <u>(7,000)</u> | <u>(55,000)</u> | <u>(48,000)</u> | <u>139,591</u> | <u>139,591</u> | <u>24,595</u> | <u>(114,996)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Transfers in: | | | | | | | | |
| General fund | - | - | - | - | - | - | - | - |
| Special revenue | - | - | - | - | - | - | - | - |
| Transfers out: | | | | | | | | |
| General fund | - | - | - | - | - | - | - | - |
| Special revenue | - | - | - | - | - | - | (3,091) | (3,091) |
| Debt service | - | - | - | - | - | - | (477) | (477) |
| Capital projects | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(3,568)</u> | <u>(3,568)</u> |
| Net change in fund balances | <u>(7,000)</u> | <u>(7,000)</u> | <u>(55,000)</u> | <u>(48,000)</u> | <u>139,591</u> | <u>139,591</u> | <u>21,027</u> | <u>(118,564)</u> |
| Fund balance (deficit) - beginning of year | 60,102 | 60,102 | 60,102 | - | 170,852 | 170,852 | 170,852 | - |
| Fund balance (deficit) - end of year | <u>\$ 53,102</u> | <u>\$ 53,102</u> | <u>\$ 5,102</u> | <u>\$ (48,000)</u> | <u>\$ 310,443</u> | <u>\$ 310,443</u> | <u>\$ 191,879</u> | <u>\$ (118,564)</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, 2018

| | Court Forfeits | | | | Skyway Maintenance | | | |
|---|------------------|------------------|------------------|---|--------------------|-----------------|-----------------|---|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
| | Original | Final | | | Original | Final | | |
| REVENUES | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | 90,000 | 90,000 | 88,559 | (1,441) |
| Intergovernmental revenues | - | - | 750 | 750 | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - |
| Fines and forfeits | 100,000 | 100,000 | 76,566 | (23,434) | - | - | - | - |
| Investment income | - | - | - | - | - | - | - | - |
| Miscellaneous revenue | - | - | 10,001 | 10,001 | - | - | - | - |
| Total revenues | <u>100,000</u> | <u>100,000</u> | <u>87,317</u> | <u>(12,683)</u> | <u>90,000</u> | <u>90,000</u> | <u>88,559</u> | <u>(1,441)</u> |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| Public safety | 160,000 | 149,275 | 143,844 | 5,431 | - | - | - | - |
| Public works | - | - | - | - | - | - | - | - |
| Public health and welfare | - | - | - | - | - | - | - | - |
| Recreation and culture | - | - | - | - | 136,000 | 136,000 | 104,439 | 31,561 |
| Urban redevelopment | - | - | - | - | - | - | - | - |
| Public transportation | - | - | - | - | - | - | - | - |
| Capital outlay | - | 10,725 | 10,725 | - | - | - | - | - |
| Total expenditures | <u>160,000</u> | <u>160,000</u> | <u>154,569</u> | <u>5,431</u> | <u>136,000</u> | <u>136,000</u> | <u>104,439</u> | <u>31,561</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(60,000)</u> | <u>(60,000)</u> | <u>(67,252)</u> | <u>(7,252)</u> | <u>(46,000)</u> | <u>(46,000)</u> | <u>(15,880)</u> | <u>30,120</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Transfers in: | | | | | | | | |
| General fund | - | - | - | - | - | - | - | - |
| Special revenue | - | - | - | - | - | - | - | - |
| 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 | (60,000) | (60,000) | (67,252) | (7,252) | (46,000) | (46,000) | (15,880) | 30,120 |
| Fund balance (deficit) - beginning of year | 137,581 | 137,581 | 137,581 | - | \$ 123,574 | \$ 123,574 | \$ 123,574 | \$ - |
| Fund balance (deficit) - end of year | <u>\$ 77,581</u> | <u>\$ 77,581</u> | <u>\$ 70,329</u> | <u>\$ (7,252)</u> | <u>77,574</u> | <u>77,574</u> | <u>107,694</u> | <u>30,120</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, 2018

| | Baseball Stadium | | | | Totals | | | |
|---|--------------------|--------------------|--------------------|---|------------------|--------------------|--------------------|---|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
| | Original | Final | | | Original | Final | | |
| REVENUES | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ 2,871,000 | \$ 2,871,000 | \$ 2,853,051 | \$ (17,949) |
| Special assessments | - | - | - | - | 420,000 | 420,000 | 428,076 | 8,076 |
| Intergovernmental revenues | - | - | - | - | 1,607,999 | 1,607,999 | 656,970 | (951,029) |
| Charges for services | 200,000 | 200,000 | 205,267 | 5,267 | 2,065,000 | 2,065,000 | 2,083,995 | 18,995 |
| Fines and forfeits | - | - | - | - | 100,000 | 100,000 | 76,566 | (23,434) |
| Investment income | - | - | - | - | 8,100 | 8,100 | 356 | (7,744) |
| Miscellaneous revenue | - | - | - | - | 256,356 | 256,356 | 329,461 | 73,105 |
| Total revenues | 200,000 | 200,000 | 205,267 | 5,267 | 7,328,455 | 7,328,455 | 6,428,475 | (899,980) |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| Public safety | - | - | - | - | 240,000 | 212,338 | 221,615 | (9,277) |
| Public works | - | - | - | - | 337,000 | 337,000 | 430,877 | (93,877) |
| Public health and welfare | - | - | - | - | 55,771 | 55,771 | 36,353 | 19,418 |
| Recreation and culture | 220,000 | 220,000 | 138,334 | 81,666 | 3,046,000 | 3,046,000 | 2,905,501 | 140,499 |
| Urban redevelopment | - | - | - | - | 1,698,116 | 1,698,292 | 741,808 | 956,484 |
| Public transportation | - | - | - | - | 1,059,121 | 1,059,121 | 1,314,800 | (255,679) |
| Capital outlay | - | - | - | - | - | 27,662 | 27,662 | - |
| Total expenditures | 220,000 | 220,000 | 138,334 | 81,666 | 6,436,008 | 6,436,184 | 5,678,616 | 757,568 |
| Excess (deficiency) of revenues over (under) expenditures | (20,000) | (20,000) | 66,933 | 86,933 | 892,447 | 892,271 | 749,859 | (142,412) |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Transfers in: | | | | | | | | |
| General fund | - | - | - | - | 33,545 | 33,545 | 69,000 | 35,455 |
| Special revenue | - | - | - | - | 500,121 | 100,121 | 39,091 | (61,030) |
| Transfers out: | | | | | | | | |
| General fund | - | - | - | - | (10,000) | - | - | - |
| Special revenue | - | - | - | - | (436,000) | (36,000) | (39,091) | (3,091) |
| Debt service | - | - | - | - | (736,335) | (736,335) | (736,812) | (477) |
| Capital projects | - | - | - | - | (218,000) | (918,000) | (524,000) | 394,000 |
| Total other financing sources (uses) | - | - | - | - | (866,669) | (1,556,669) | (1,191,812) | 364,857 |
| Net change in fund balances | (20,000) | (20,000) | 66,933 | 86,933 | 25,778 | (664,398) | (441,953) | 222,445 |
| Fund balance (deficit) - beginning of year | \$ (1,124,272) | \$ (1,124,272) | \$ (1,124,272) | \$ - | \$ 893,987 | \$ 893,987 | \$ 893,987 | \$ - |
| Fund balance (deficit) - end of year | <u>(1,144,272)</u> | <u>(1,144,272)</u> | <u>(1,057,339)</u> | <u>86,933</u> | <u>919,765</u> | <u>229,589</u> | <u>452,034</u> | <u>222,445</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, 2018

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|----------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | \$ 18,102,714 | \$ 18,102,714 | \$ 16,226,684 | \$ (1,876,030) |
| Special assessments | 33,936,840 | 36,409,140 | 38,177,275 | 1,768,135 |
| Intergovernmental revenues | 7,499,650 | 7,499,650 | 7,391,859 | (107,791) |
| Investment income | 500,000 | - | 1,035,028 | 1,035,028 |
| Miscellaneous revenues | - | - | 40,208 | 40,208 |
| Total revenues | <u>60,039,204</u> | <u>62,011,504</u> | <u>62,871,054</u> | <u>859,550</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public works | - | - | 540,556 | (540,556) |
| Urban redevelopment | - | - | 590,557 | (590,557) |
| Capital outlay | - | - | 70,093 | (70,093) |
| Debt Service | 51,730,704 | 70,203,830 | 69,284,727 | 919,103 |
| Total expenditures | <u>51,730,704</u> | <u>70,203,830</u> | <u>70,485,933</u> | <u>(282,103)</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>8,308,500</u> | <u>(8,192,326)</u> | <u>(7,614,879)</u> | <u>577,447</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 3,353,486 | 4,787,787 | 4,557,156 | (230,631) |
| Transfers out | (7,003,126) | (7,270,126) | (7,678,694) | (408,568) |
| Loans issued | - | - | 588,799 | 588,799 |
| Bonds issued | 683,888 | 3,783,830 | 3,783,830 | - |
| Total other financing sources (uses) | <u>(2,965,752)</u> | <u>1,301,491</u> | <u>1,251,091</u> | <u>(50,400)</u> |
| Net change in fund balances | <u>5,342,748</u> | <u>(6,890,835)</u> | <u>(6,363,788)</u> | <u>527,047</u> |
| Fund balance - beginning of year | | | 81,009,992 | |
| Fund balance - end of year | | | <u>\$ 74,646,204</u> | |

NONMAJOR ENTERPRISE FUNDS

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

The City operates 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, 2018

| | Southeast Cass Sewer | Vector Control | Street Lighting | Forestry | Total |
|--|-------------------------|-------------------|----------------------|---------------------|----------------------|
| ASSETS | | | | | |
| Current assets | | | | | |
| Cash | \$ - | \$ - | \$ - | \$ 50 | \$ 50 |
| Equity in pooled investments | - | 463,833 | 610,269 | 57,745 | 1,131,847 |
| Receivables (net of allowance for uncollectibles): | | | | | |
| Special assessments | - | - | - | 36,382 | 36,382 |
| Accounts | 13,538 | 68,185 | 264,990 | 171,805 | 518,518 |
| Inventory | - | - | 331,591 | - | 331,591 |
| Prepaid expenses | - | 2,161 | 4,458 | 5,838 | 12,457 |
| Total current assets | <u>13,538</u> | <u>534,179</u> | <u>1,211,308</u> | <u>271,820</u> | <u>2,030,845</u> |
| Noncurrent assets | | | | | |
| Capital assets | | | | | |
| Machinery and equipment | - | 53,232 | 432,486 | 1,337,127 | 1,822,845 |
| Infrastructure | - | - | 44,189,117 | - | 44,189,117 |
| Less accumulated depreciation | - | (53,232) | (19,694,831) | (956,193) | (20,704,256) |
| Total noncurrent assets | <u>-</u> | <u>-</u> | <u>24,926,772</u> | <u>380,934</u> | <u>25,307,706</u> |
| Total assets | <u>13,538</u> | <u>534,179</u> | <u>26,138,080</u> | <u>652,754</u> | <u>27,338,551</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| Deferred outflows of resources related to pension | - | - | 113,404 | 455,277 | 568,681 |
| Deferred outflows of resources related to OPEB | - | - | 1,834 | 6,376 | 8,210 |
| Total deferred outflows of resources | <u>-</u> | <u>-</u> | <u>115,238</u> | <u>461,653</u> | <u>576,891</u> |
| LIABILITIES | | | | | |
| Current liabilities | | | | | |
| Vouchers payable | 8,296 | - | 182,471 | 26,806 | 217,573 |
| Due to other funds | 71,905 | - | - | - | 71,905 |
| Accrued payroll | 37 | - | 8,991 | 37,830 | 46,858 |
| Accrued vacation payable | - | - | 41,969 | 37,613 | 79,582 |
| Total current liabilities | <u>80,238</u> | <u>-</u> | <u>233,431</u> | <u>102,249</u> | <u>415,918</u> |
| Long-term liabilities | | | | | |
| Net pension liability | - | - | 257,619 | 1,165,916 | 1,423,535 |
| Net OPEB liability | - | - | 10,610 | 36,889 | 47,499 |
| Total long-term liabilities | <u>-</u> | <u>-</u> | <u>268,229</u> | <u>1,202,805</u> | <u>1,471,034</u> |
| Total liabilities | <u>80,238</u> | <u>-</u> | <u>501,660</u> | <u>1,305,054</u> | <u>1,886,952</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Deferred inflows of resources related to pension | - | - | 14,006 | 70,490 | 84,496 |
| Deferred inflows of resources related to OPEB | - | - | 485 | 1,688 | 2,173 |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>14,491</u> | <u>72,178</u> | <u>86,669</u> |
| NET POSITION | | | | | |
| Net investment in capital assets | - | - | 24,926,772 | 380,934 | 25,307,706 |
| Unrestricted | (66,700) | 534,179 | 810,395 | (643,759) | 634,115 |
| Total net position | <u>\$ (66,700)</u> | <u>\$ 534,179</u> | <u>\$ 25,737,167</u> | <u>\$ (262,825)</u> | <u>\$ 25,941,821</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, 2018

| | Southeast Cass Sewer | Vector Control | Street Lighting | Forestry | Total |
|--|-------------------------|----------------|-----------------|--------------|---------------|
| OPERATING REVENUES | | | | | |
| Charges for services | \$ 38,588 | \$ 727,430 | \$ 1,986,450 | \$ 1,773,389 | \$ 4,525,857 |
| OPERATING EXPENSES | | | | | |
| Personnel services | 36 | - | 270,166 | 1,217,657 | 1,487,859 |
| Other services | 5,963 | 340,062 | 191,370 | 515,471 | 1,052,866 |
| Materials and supplies | 53,254 | 86,486 | 1,246,280 | 191,952 | 1,577,972 |
| Depreciation | - | 2,655 | 1,794,339 | 134,896 | 1,931,890 |
| Total operating expenses | 59,253 | 429,203 | 3,502,155 | 2,059,976 | 6,050,587 |
| Operating income (loss) | (20,665) | 298,227 | (1,515,705) | (286,587) | (1,524,730) |
| NONOPERATING REVENUES (EXPENSES) | | | | | |
| Gain (loss) on disposal of assets | - | - | - | 16,332 | 16,332 |
| Miscellaneous revenue | - | - | - | 7,889 | 7,889 |
| Total nonoperating revenues | - | - | - | 24,221 | 24,221 |
| Income (loss) before contributions and transfers | (20,665) | 298,227 | (1,515,705) | (262,366) | (1,500,509) |
| Capital Contributions | - | - | 3,966,528 | - | 3,966,528 |
| Transfers in: | | | | | |
| Enterprise | - | - | 150,000 | 150,000 | 300,000 |
| Transfers out: | | | | | |
| General | - | (557,000) | (262,000) | (102,000) | (921,000) |
| Capital projects | - | - | (23,289) | - | (23,289) |
| Change in net position | (20,665) | (258,773) | 2,315,534 | (214,366) | 1,821,730 |
| Total net position - beginning | (46,035) | 792,952 | 23,421,633 | (48,459) | 24,120,091 |
| Total net position - ending | \$ (66,700) | \$ 534,179 | \$ 25,737,167 | \$ (262,825) | \$ 25,941,821 |

CITY OF FARGO, NORTH DAKOTA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Year Ended December 31, 2018

| | Southeast Cass Sewer | Vector Control | Street Lighting | Forestry | Total |
|--|-------------------------|-------------------|---------------------|------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | | |
| Receipts from customers and users | \$ 36,235 | \$ 728,062 | \$ 1,931,779 | \$ 1,772,771 | \$ 4,468,847 |
| Payments to employees | 6 | - | (161,179) | (842,511) | (1,003,684) |
| Payments of benefits on behalf of employees | (5) | - | (38,788) | (244,949) | (283,742) |
| Payments to suppliers | (53,183) | (427,045) | (1,499,475) | (678,944) | (2,658,647) |
| Net cash provided (used) by operating activities | <u>(16,947)</u> | <u>301,017</u> | <u>232,337</u> | <u>6,367</u> | <u>522,774</u> |
| CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES | | | | | |
| Transfers to other funds | - | (557,000) | (285,289) | (102,000) | (944,289) |
| Transfers from other funds | - | - | 150,000 | 150,000 | 300,000 |
| Payments received on interfund borrowing | 16,947 | - | - | - | 16,947 |
| Net cash provided (used) by noncapital financing activities | <u>16,947</u> | <u>(557,000)</u> | <u>(135,289)</u> | <u>48,000</u> | <u>(627,342)</u> |
| CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | | |
| Proceeds from sale of assets | - | - | - | 16,332 | 16,332 |
| Acquisition of capital assets | - | - | - | (118,430) | (118,430) |
| Net cash provided (used) by capital and related financing activities | <u>-</u> | <u>-</u> | <u>-</u> | <u>(102,098)</u> | <u>(102,098)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | |
| Investments redeemed | - | 719,816 | 513,221 | 105,476 | 1,338,513 |
| Investments (purchased) | - | (463,833) | (610,269) | (57,745) | (1,131,847) |
| Net cash provided (used) by investing activities | <u>-</u> | <u>255,983</u> | <u>(97,048)</u> | <u>47,731</u> | <u>206,666</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> |
| Reconciliation of operating income to net cash provided (used) by operating activities: | | | | | |
| Operating income (loss) | \$ (20,665) | \$ 298,227 | \$ (1,515,705) | \$ (286,587) | \$ (1,524,730) |
| Adjustments to reconcile operating income to net cash provided by operating activities | | | | | |
| Depreciation | - | 2,655 | 1,794,339 | 134,896 | 1,931,890 |
| Change in assets and liabilities | | | | | |
| Accounts receivable | (2,353) | 632 | (54,671) | 3,339 | (53,053) |
| Special assessment receivable | - | - | - | (3,957) | (3,957) |
| Inventories | - | - | (46,119) | - | (46,119) |
| Prepaid expenses | - | (497) | 193 | 229 | (75) |
| Accounts payable | 6,034 | - | (15,899) | 28,250 | 18,385 |
| Vacation payable | - | - | 27,161 | (1,957) | 25,204 |
| Payroll payable | 37 | - | 645 | 3,560 | 4,242 |
| Net pension liability | - | - | 33,132 | 96,393 | 129,525 |
| Net OPEB liability | - | - | 9,261 | 32,201 | 41,462 |
| Total adjustments | <u>3,718</u> | <u>2,790</u> | <u>1,748,042</u> | <u>292,954</u> | <u>2,047,504</u> |
| Net cash provided (used) by operating activities | <u>\$ (16,947)</u> | <u>\$ 301,017</u> | <u>\$ 232,337</u> | <u>\$ 6,367</u> | <u>\$ 522,774</u> |
| Noncash transactions affecting financial position: | | | | | |
| Acquisition of / change in assets through capital contributions and donations | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 3,966,528</u> | <u>\$ -</u> | <u>\$ 3,966,528</u> |

FIDUCIARY FUNDS

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 Employees' 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, 2018

| | Performance Deposits | Park District Special Assessments | Metro Flood Project Diversion Authority | Red River Regional Dispatch Center | Total |
|--|-------------------------|---|--|--|----------------------|
| ASSETS | | | | | |
| Equity in pooled investments | 287,460 | - | 84,671,371 | 1,072,661 | 86,031,492 |
| Receivables(net of allowance for uncollectibles) | | | | | |
| Interest | - | - | 164,927 | - | 164,927 |
| Special assessments receivable | - | 12,500,396 | - | - | 12,500,396 |
| Intergovernmental | - | - | 512,105 | - | 512,105 |
| Total assets | <u>\$ 287,460</u> | <u>\$ 12,500,396</u> | <u>\$ 85,348,403</u> | <u>\$ 1,072,661</u> | <u>\$ 99,208,920</u> |
| LIABILITIES | | | | | |
| Vouchers payable | \$ - | \$ - | \$ 206,010 | \$ - | \$ 206,010 |
| Due to other governments | - | 12,500,396 | - | - | 12,500,396 |
| Deposits | 287,460 | - | 85,142,393 | 1,072,661 | 86,502,514 |
| Total liabilities | <u>\$ 287,460</u> | <u>\$ 12,500,396</u> | <u>\$ 85,348,403</u> | <u>\$ 1,072,661</u> | <u>\$ 99,208,920</u> |

**CITY OF FARGO, NORTH DAKOTA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDING DECEMBER 31, 2018**

| | Beginning of Year | Additions | Deductions | End of Year |
|--|----------------------|-----------------------|----------------------|----------------------|
| PERFORMANCE DEPOSITS | | | | |
| ASSETS | | | | |
| Equity in pooled investments | \$ 232,360 | \$ 59,100 | \$ 4,000 | \$ 287,460 |
| Total assets | \$ 232,360 | \$ 59,100 | \$ 4,000 | \$ 287,460 |
| LIABILITIES | | | | |
| Deposits | \$ 232,360 | \$ 59,100 | \$ 4,000 | \$ 287,460 |
| Total liabilities | \$ 232,360 | \$ 59,100 | \$ 4,000 | \$ 287,460 |
| PARK DISTRICT SPECIAL ASSESSMENTS | | | | |
| ASSETS | | | | |
| Equity in pooled investments | \$ - | \$ 820,264 | \$ 820,264 | \$ - |
| Special assessments receivable | 10,534,806 | 2,331,126 | 365,536 | 12,500,396 |
| Total assets | \$ 10,534,806 | \$ 3,151,390 | \$ 1,185,800 | \$ 12,500,396 |
| LIABILITIES | | | | |
| Due to other governments | \$ 10,534,806 | \$ 2,325,143 | \$ 359,553 | \$ 12,500,396 |
| Deposits | - | 820,296 | 820,296 | - |
| Total liabilities | \$ 10,534,806 | \$ 3,145,439 | \$ 1,179,849 | \$ 12,500,396 |
| METRO FLOOD PROJECT DIVERSION AUTHORITY | | | | |
| ASSETS | | | | |
| Equity in pooled investments | \$ 63,369,239 | \$ 96,587,137 | \$ 75,285,005 | \$ 84,671,371 |
| Interest | - | 164,927 | - | 164,927 |
| Intergovernmental receivable | 3,868,993 | 10,229,504 | 13,586,392 | 512,105 |
| Total assets | \$ 67,238,232 | \$ 106,981,568 | \$ 88,871,397 | \$ 85,348,403 |
| LIABILITIES | | | | |
| Vouchers Payable | \$ 314,792 | \$ 29,591,249 | \$ 29,700,031 | \$ 206,010 |
| Deposits | 66,923,440 | 77,390,319 | 59,171,366 | 85,142,393 |
| Total liabilities | \$ 67,238,232 | \$ 106,981,568 | \$ 88,871,397 | \$ 85,348,403 |
| RED RIVER REGIONAL DISPATCH CENTER | | | | |
| ASSETS | | | | |
| Equity in pooled investments | \$ 782,570 | \$ 5,096,521 | \$ 4,806,430 | \$ 1,072,661 |
| Total assets | \$ 782,570 | \$ 5,096,521 | \$ 4,806,430 | \$ 1,072,661 |
| LIABILITIES | | | | |
| Deposits | \$ 782,570 | \$ 5,096,521 | \$ 4,806,430 | \$ 1,072,661 |
| Total liabilities | \$ 782,570 | \$ 5,096,521 | \$ 4,806,430 | \$ 1,072,661 |
| TOTAL ALL AGENCY FUNDS | | | | |
| ASSETS | | | | |
| Equity in pooled investments | \$ 64,384,169 | \$ 102,563,022 | \$ 80,915,699 | \$ 86,031,492 |
| Interest receivable | - | 164,927 | - | 164,927 |
| Special assessments receivable | 10,534,806 | 2,331,126 | 365,536 | 12,500,396 |
| Intergovernmental receivable | 3,868,993 | 10,229,504 | 13,586,392 | 512,105 |
| Total assets | \$ 78,787,968 | \$ 115,288,579 | \$ 94,867,627 | \$ 99,208,920 |
| LIABILITIES | | | | |
| Vouchers payable | \$ 314,792 | \$ 29,591,249 | \$ 29,700,031 | \$ 206,010 |
| Due to other governments | 10,534,806 | 2,325,143 | 359,553 | 12,500,396 |
| Deposits | 67,938,370 | 83,366,236 | 64,802,092 | 86,502,514 |
| Total liabilities | \$ 78,787,968 | \$ 115,282,628 | \$ 94,861,676 | \$ 99,208,920 |

**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, 2018**

GOVERNMENTAL FUNDS CAPITAL ASSETS:

| | |
|---|-----------------------|
| Land | \$ 82,352,549 |
| Intangible - Right of way | 9,974,327 |
| Buildings | 127,599,050 |
| Improvements other than buildings | 2,630,027 |
| Machinery and equipment | 63,190,044 |
| Infrastructure | 417,112,608 |
| Flood Control | 43,723,259 |
| Construction in progress | 6,572,440 |
| Total governmental funds capital assets | <u>\$ 753,154,304</u> |

INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:

| | |
|---|-----------------------|
| General fund | \$ 46,092,574 |
| Special revenue funds | 5,926,824 |
| Debt service funds | 70,093 |
| Capital projects | 668,194,917 |
| Enterprise funds | 1,903,407 |
| Federal and state grants | 28,049,534 |
| Donated | 2,916,955 |
| Total governmental funds capital assets | <u>\$ 753,154,304</u> |

CITY OF FARGO, NORTH DAKOTA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2018

| FUNCTION AND ACTIVITY | Land | Right of Way | Buildings | Improvements Other than Buildings | Machinery and Equipment | Infrastructure | Flood Control | Construction in Progress | Total |
|-------------------------------------|----------------------|---------------------|-----------------------|-----------------------------------|-------------------------|-----------------------|----------------------|--------------------------|-----------------------|
| General Government: | | | | | | | | | |
| City Commission | \$ - | \$ - | \$ - | \$ - | \$ 375,111 | \$ - | \$ - | \$ - | \$ 375,111 |
| City Administrator | - | - | - | - | 28,324 | - | - | - | 28,324 |
| City Auditor | - | - | - | - | 185,641 | - | - | - | 185,641 |
| Information Technology | - | - | - | - | 5,070,632 | - | - | 1,032,542 | 6,103,174 |
| Public Information | - | - | - | - | 231,148 | - | - | - | 231,148 |
| Human Resources | - | - | - | - | 170,777 | - | - | - | 170,777 |
| City Assessor | - | - | - | - | 173,194 | - | - | - | 173,194 |
| Municipal Court | - | - | 1,596,948 | - | 55,338 | - | - | - | 1,652,286 |
| Planning & Development | 70,093 | - | - | 1,439,626 | 107,086 | - | - | - | 1,616,805 |
| Central Garage | - | - | 4,252,863 | 127,813 | 1,210,953 | - | - | - | 5,591,629 |
| City Buildings | - | - | 28,680,638 | 7,866 | 551,608 | - | - | - | 29,240,112 |
| Total | <u>70,093</u> | <u>-</u> | <u>34,530,449</u> | <u>1,575,305</u> | <u>8,159,812</u> | <u>-</u> | <u>-</u> | <u>1,032,542</u> | <u>45,368,201</u> |
| Public Safety: | | | | | | | | | |
| Traffic Engineering | - | - | 21,422 | - | 341,088 | - | - | - | 362,510 |
| Fire Department | 436,448 | - | 11,825,618 | 20,932 | 8,183,542 | - | - | - | 20,466,540 |
| Emergency Management | - | - | - | - | 733,669 | - | - | - | 733,669 |
| Police Department | 43,000 | - | 4,827,866 | 31,654 | 7,284,337 | - | - | 94,432 | 12,281,289 |
| Inspections | - | - | - | - | 444,176 | - | - | 56,743 | 500,919 |
| Total | <u>479,448</u> | <u>-</u> | <u>16,674,906</u> | <u>52,586</u> | <u>16,986,812</u> | <u>-</u> | <u>-</u> | <u>151,175</u> | <u>34,344,927</u> |
| Public Works: | | | | | | | | | |
| City Engineer | 1,576,405 | 1,504,313 | - | - | 1,953,852 | - | - | - | 5,034,570 |
| Street Department | 817,500 | 4,588,892 | 999,284 | 141,520 | 12,502,975 | 417,112,608 | - | - | 436,162,779 |
| Flood | 77,056,640 | 3,881,122 | - | 134,240 | - | - | 43,723,259 | - | 124,795,261 |
| Total | <u>79,450,545</u> | <u>9,974,327</u> | <u>999,284</u> | <u>275,760</u> | <u>14,456,827</u> | <u>417,112,608</u> | <u>43,723,259</u> | <u>-</u> | <u>565,992,610</u> |
| Public Health & Welfare: | | | | | | | | | |
| Health Department | 857,805 | - | 10,900,128 | 305,120 | 1,233,577 | - | - | - | 13,296,630 |
| Total | <u>857,805</u> | <u>-</u> | <u>10,900,128</u> | <u>305,120</u> | <u>1,233,577</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>13,296,630</u> |
| Recreation & Culture: | | | | | | | | | |
| Public Library | - | - | 13,173,098 | - | 3,614,588 | - | - | - | 16,787,686 |
| City Auditorium | - | - | 7,729,584 | - | 402,426 | - | - | 298,104 | 8,430,114 |
| Convention Bureau | 199,505 | - | 749,851 | - | - | - | - | - | 949,356 |
| Baseball Stadium | - | - | 5,266,692 | 96,523 | 389,223 | - | - | - | 5,752,438 |
| Total | <u>199,505</u> | <u>-</u> | <u>26,919,225</u> | <u>96,523</u> | <u>4,406,237</u> | <u>-</u> | <u>-</u> | <u>298,104</u> | <u>31,919,594</u> |
| Urban Redevelopment | | | | | | | | | |
| Home Grants | - | - | 605,042 | - | - | - | - | - | 605,042 |
| Community Development | 189,153 | - | 3,942,108 | 28,446 | 34,650 | - | - | - | 4,194,357 |
| Total | <u>189,153</u> | <u>-</u> | <u>4,547,150</u> | <u>28,446</u> | <u>34,650</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>4,799,399</u> |
| Transportation | | | | | | | | | |
| Transit | - | - | 12,277,137 | 20,473 | 17,670,008 | - | - | - | 29,967,618 |
| Parking Authority | 1,106,000 | - | 20,750,771 | 275,814 | 242,121 | - | - | 5,090,619 | 27,465,325 |
| Total | <u>1,106,000</u> | <u>-</u> | <u>33,027,908</u> | <u>296,287</u> | <u>17,912,129</u> | <u>-</u> | <u>-</u> | <u>5,090,619</u> | <u>57,432,943</u> |
| Grand Total | <u>\$ 82,352,549</u> | <u>\$ 9,974,327</u> | <u>\$ 127,599,050</u> | <u>\$ 2,630,027</u> | <u>\$ 63,190,044</u> | <u>\$ 417,112,608</u> | <u>\$ 43,723,259</u> | <u>\$ 6,572,440</u> | <u>\$ 753,154,304</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, 2018

| <u>FUNCTION AND ACTIVITY</u> | <u>Balance January 1, 2018</u> | <u>Additions & Transfers In</u> | <u>Deletions & Transfers Out</u> | <u>Balance December 31, 2018</u> |
|-------------------------------------|------------------------------------|---|--|--------------------------------------|
| GENERAL GOVERNMENT: | | | | |
| City Commission | \$ 60,930 | \$ 314,181 | \$ - | \$ 375,111 |
| City Administrator | 5,890 | 22,434 | - | 28,324 |
| City Auditor | 70,457 | 121,454 | (6,270) | 185,641 |
| Information Technology | 4,810,630 | 1,502,063 | (209,519) | 6,103,174 |
| Public Information | 109,110 | 122,038 | - | 231,148 |
| Human Resources | 38,185 | 132,592 | - | 170,777 |
| City Assessor | 122,985 | 107,926 | (57,717) | 173,194 |
| Municipal Court | 1,652,286 | - | - | 1,652,286 |
| Planning & Development | 1,154,940 | 478,157 | (16,292) | 1,616,805 |
| Central Garage | 5,703,535 | 227,322 | (339,228) | 5,591,629 |
| City Buildings | 25,719,969 | 4,537,540 | (1,017,397) | 29,240,112 |
| Total | <u>39,448,917</u> | <u>7,565,707</u> | <u>(1,646,423)</u> | <u>45,368,201</u> |
| PUBLIC SAFETY: | | | | |
| Traffic Engineer | 382,335 | - | (19,825) | 362,510 |
| Fire Department | 20,370,815 | 192,800 | (97,075) | 20,466,540 |
| Emergency Management | 748,569 | - | (14,900) | 733,669 |
| Police Department | 11,151,205 | 1,349,590 | (219,506) | 12,281,289 |
| Inspections | 321,476 | 202,518 | (23,075) | 500,919 |
| Total | <u>32,974,400</u> | <u>1,744,908</u> | <u>(374,381)</u> | <u>34,344,927</u> |
| PUBLIC WORKS: | | | | |
| City Engineer | 5,071,564 | 1,200,601 | (1,237,595) | 5,034,570 |
| Street Department | 415,114,285 | 24,083,676 | (3,035,182) | 436,162,779 |
| Flood | 117,902,039 | 6,893,222 | - | 124,795,261 |
| Total | <u>538,087,888</u> | <u>32,177,499</u> | <u>(4,272,777)</u> | <u>565,992,610</u> |
| PUBLIC HEALTH & WELFARE: | | | | |
| Health Department | 13,046,222 | 264,308 | (13,900) | 13,296,630 |
| Total | <u>13,046,222</u> | <u>264,308</u> | <u>(13,900)</u> | <u>13,296,630</u> |
| RECREATION & CULTURE: | | | | |
| Public Library | 16,744,010 | 43,676 | - | 16,787,686 |
| City Auditorium | 8,132,010 | 298,104 | - | 8,430,114 |
| Convention Bureau | 949,356 | - | - | 949,356 |
| Baseball Stadium | 5,717,354 | 35,084 | - | 5,752,438 |
| Total | <u>31,542,730</u> | <u>376,864</u> | <u>-</u> | <u>31,919,594</u> |
| URBAN REDEVELOPMENT | | | | |
| Home Grants | 605,042 | - | - | 605,042 |
| Community Development | 4,199,505 | - | (5,148) | 4,194,357 |
| Total | <u>4,804,547</u> | <u>-</u> | <u>(5,148)</u> | <u>4,799,399</u> |
| TRANSPORTATION: | | | | |
| Transit | 27,638,482 | 3,538,662 | (1,209,526) | 29,967,618 |
| Parking Authority | 22,027,642 | 5,498,083 | (60,400) | 27,465,325 |
| Total | <u>49,666,124</u> | <u>9,036,745</u> | <u>(1,269,926)</u> | <u>57,432,943</u> |
| Grand Total | <u>\$ 709,570,828</u> | <u>\$ 51,166,031</u> | <u>\$ (7,582,555)</u> | <u>\$ 753,154,304</u> |