

## 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 twenty 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.

Emergency 911 - This fund is used to account for the revenues and expenditures associated with the Emergency 911 communications system. Resources are derived from a special user fee that is added on local phone and cellular service charges and the City's share of the Red River Regional Dispatch Center. This fund was closed out during 2015.

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.

FTA Transit Capital Escrow - This fund is used to account for the rental revenues that are derived from the Greyhound portion of the Ground Transportation Center (GTC). The Ground Transportation Center was financed by an Urban Mass Transportation Capital Assistance grant which required that all revenues generated from this facility be held separately, and used exclusively for transit purposes.

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. Resources are derived from private suite and VIP seat licenses.

**CITY OF FARGO, NORTH DAKOTA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2015**

	Special Revenue						
	City Share of Specials	Noxious Weeds	Emergency 911	Downtown Business Improvement District	Convention & Visitors Bureau	Neighborhood Stabilization	Regional Training Center
<b>ASSETS</b>							
Equity in pooled investments	\$ 689,166	\$ 127,554	\$ -	\$ 95,378	\$ -	\$ 141,078	\$ 140,682
Receivables (net of allowance for uncollectibles):							
Taxes	3,726	368	-	-	-	-	-
Accounts	-	-	-	-	174,153	-	6,100
Special assessments	-	-	-	393,231	-	-	-
Intergovernmental	-	-	-	-	-	1,623	-
Due from other funds	39,500	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	63,800	-
Total assets	<u>\$ 732,392</u>	<u>\$ 127,922</u>	<u>\$ -</u>	<u>\$ 488,609</u>	<u>\$ 174,153</u>	<u>\$ 206,501</u>	<u>\$ 146,782</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Vouchers payable	\$ -	\$ -	\$ -	\$ 1,080	\$ 159,568	\$ -	\$ 3,298
Advances from other funds	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	13,788	-	-
Accrued payroll	-	-	-	-	-	-	-
Special assessments payable	198,017	-	-	-	478	999	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	<u>198,017</u>	<u>-</u>	<u>-</u>	<u>1,080</u>	<u>173,834</u>	<u>999</u>	<u>3,298</u>
<b>Deferred inflows of resources</b>							
Unavailable revenue	2,681	264	-	357,739	-	-	-
<b>Fund balances</b>							
Nonspendable	-	-	-	-	-	63,800	-
Restricted	531,694	127,658	-	129,790	319	141,702	143,484
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>531,694</u>	<u>127,658</u>	<u>-</u>	<u>129,790</u>	<u>319</u>	<u>205,502</u>	<u>143,484</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 732,392</u>	<u>\$ 127,922</u>	<u>\$ -</u>	<u>\$ 488,609</u>	<u>\$ 174,153</u>	<u>\$ 206,501</u>	<u>\$ 146,782</u>

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**December 31, 2015**

	Special Revenue						
	Parking Authority	Parking Repair and Replacement	Parking Surplus Fund	Community Development	HUD Home Participating Jurisdiction	HUD Home Program	NRI Loan Program
<b>ASSETS</b>							
Equity in pooled investments	\$ 1,194,564	\$ 387,331	\$ 935,592	\$ -	\$ 109,767	\$ 47,458	\$ 63,352
Receivables (net of allowance for uncollectibles):							
Taxes	-	-	-	-	-	-	-
Accounts	90,850	-	-	-	-	-	-
Special assessments	12,456	-	-	-	-	-	-
Intergovernmental	-	-	-	47,508	36,099	-	-
Due from other funds	-	-	-	-	-	-	-
Prepaid expenditures	2,026	-	-	-	-	-	-
Loans	-	-	-	216,411	1,764,658	325,513	48,343
Property held for resale	-	-	-	60,724	-	-	31,926
<b>Total assets</b>	<b><u>\$ 1,299,896</u></b>	<b><u>\$ 387,331</u></b>	<b><u>\$ 935,592</u></b>	<b><u>\$ 324,643</u></b>	<b><u>\$ 1,910,524</u></b>	<b><u>\$ 372,971</u></b>	<b><u>\$ 143,621</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Vouchers payable	\$ 9,464	\$ -	\$ -	\$ 5,276	\$ 7,652	\$ -	\$ 15
Advances from other funds	555,000	-	-	-	-	-	-
Due to other funds	-	-	-	25,712	-	-	-
Accrued payroll	1,901	-	-	5,883	2,779	-	468
Special assessments payable	35,316	-	-	-	-	-	1,411
Unearned revenue	-	-	-	215,668	1,203,729	256,778	-
<b>Total liabilities</b>	<b><u>601,681</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>252,539</u></b>	<b><u>1,214,160</u></b>	<b><u>256,778</u></b>	<b><u>1,894</u></b>
<b>Deferred inflows of resources</b>							
Unavailable revenue	8,598	-	-	3,043	576,705	68,735	48,458
<b>Fund balances</b>							
Nonspendable	2,026	-	-	60,724	-	-	31,926
Restricted	687,591	387,331	935,592	8,337	119,659	47,458	61,343
Unassigned	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b><u>689,617</u></b>	<b><u>387,331</u></b>	<b><u>935,592</u></b>	<b><u>69,061</u></b>	<b><u>119,659</u></b>	<b><u>47,458</u></b>	<b><u>93,269</u></b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b><u>\$ 1,299,896</u></b>	<b><u>\$ 387,331</u></b>	<b><u>\$ 935,592</u></b>	<b><u>\$ 324,643</u></b>	<b><u>\$ 1,910,524</u></b>	<b><u>\$ 372,971</u></b>	<b><u>\$ 143,621</u></b>

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**December 31, 2015**

	Special Revenue			Total
	Court Forfeits	Skyway Maintenance	Baseball Stadium	
<b>ASSETS</b>				
Equity in pooled investments	\$ 129,250	\$ 165,137	\$ 12,184	\$ 4,238,493
Receivables (net of allowance for uncollectibles):				
Taxes	-	-	-	4,094
Accounts	809	-	2,627	274,539
Special assessments	-	-	-	405,687
Intergovernmental	-	-	-	85,230
Due from other funds	-	-	-	39,500
Prepaid expenditures	-	5,968	-	7,994
Loans	-	-	-	2,354,925
Property held for resale	-	-	-	156,450
<b>Total assets</b>	<b>\$ 130,059</b>	<b>\$ 171,105</b>	<b>\$ 14,811</b>	<b>\$ 7,566,912</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Vouchers payable	\$ 838	\$ 8,071	\$ 8,139	\$ 203,401
Advances from other funds	-	-	1,237,927	1,792,927
Due to other funds	-	-	-	39,500
Accrued payroll	-	-	-	11,031
Special assessments payable	-	-	2,040	238,261
Unearned revenue	-	-	-	1,676,175
<b>Total liabilities</b>	<b>838</b>	<b>8,071</b>	<b>1,248,106</b>	<b>3,961,295</b>
<b>Deferred inflows of resources</b>				
Unavailable revenue	-	-	-	1,066,223
<b>Fund balances</b>				
Nonspendable	-	5,968	-	164,444
Restricted	129,221	157,066	-	3,608,245
Unassigned	-	-	(1,233,295)	(1,233,295)
<b>Total fund balances</b>	<b>129,221</b>	<b>163,034</b>	<b>(1,233,295)</b>	<b>2,539,394</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 130,059</b>	<b>\$ 171,105</b>	<b>\$ 14,811</b>	<b>\$ 7,566,912</b>

**CITY OF FARGO, NORTH DAKOTA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2015**

	Special Revenue						
	City Share of Specials	Noxious Weed	Emergency 911	Downtown Business Improvement District	Convention & Visitors Bureau	Neighborhood Stabilization	Regional Training Center
<b>REVENUES</b>							
Taxes	\$ 372,680	\$ 37,265	\$ -	\$ -	\$ 2,408,711	\$ -	\$ -
Special assessments	-	-	-	185,593	-	-	-
Intergovernmental revenues	-	2,000	-	-	-	192,981	49,699
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-
Miscellaneous revenues	4,972	-	-	325	15,009	181,530	17,344
Total revenues	<u>377,652</u>	<u>39,265</u>	<u>-</u>	<u>185,918</u>	<u>2,423,720</u>	<u>374,511</u>	<u>67,043</u>
<b>EXPENDITURES</b>							
Current:							
Public safety	-	-	-	-	-	-	77,285
Public works	231,271	-	-	-	-	-	-
Public health & welfare	-	40,298	-	-	-	-	-
Recreation & culture	-	-	-	277,531	2,424,467	-	-
Urban redevelopment	-	-	-	-	-	247,700	-
Public transportation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	8,600
Total expenditures	<u>231,271</u>	<u>40,298</u>	<u>-</u>	<u>277,531</u>	<u>2,424,467</u>	<u>247,700</u>	<u>85,885</u>
Excess (deficiency) of revenues over (under) expenditures	<u>146,381</u>	<u>(1,033)</u>	<u>-</u>	<u>(91,613)</u>	<u>(747)</u>	<u>126,811</u>	<u>(18,842)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in							
General fund	-	-	20,931	45,200	-	-	30,845
Special revenue funds	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Transfers out							
Special revenue funds	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital projects	(26,188)	-	-	-	-	-	-
Total other financing sources (uses)	<u>(26,188)</u>	<u>-</u>	<u>20,931</u>	<u>45,200</u>	<u>-</u>	<u>-</u>	<u>30,845</u>
Net change in fund balances	120,193	(1,033)	20,931	(46,413)	(747)	126,811	12,003
Fund balance (deficit) - beginning of year	411,501	128,691	(20,931)	176,203	1,066	78,691	131,481
Fund balance (deficit) - end of year	<u>\$ 531,694</u>	<u>\$ 127,658</u>	<u>\$ -</u>	<u>\$ 129,790</u>	<u>\$ 319</u>	<u>\$ 205,502</u>	<u>\$ 143,484</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, 2015**

	Special Revenue						
	Parking Authority	Parking Repair and Replacement	Parking Surplus Fund	Community Development	HUD Home Participating Jurisdiction	HUD Home Program	NRI Loan Program
<b>REVENUES</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	1,042,202	323,578	-	-
Charges for services	1,513,319	-	-	-	-	-	800
Fines and forfeits	-	-	-	-	-	-	-
Investment income	-	-	-	25	112	-	1,689
Miscellaneous revenues	2,001	-	-	21,211	174,939	40,991	98,714
<b>Total revenues</b>	<u>1,515,320</u>	<u>-</u>	<u>-</u>	<u>1,063,438</u>	<u>498,629</u>	<u>40,991</u>	<u>101,203</u>
<b>EXPENDITURES</b>							
Current:							
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Public health & welfare	-	-	-	61,686	-	-	-
Recreation & culture	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	1,009,376	478,575	28,643	83,249
Public transportation	935,229	49,315	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
<b>Total expenditures</b>	<u>935,229</u>	<u>49,315</u>	<u>-</u>	<u>1,071,062</u>	<u>478,575</u>	<u>28,643</u>	<u>83,249</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>580,091</u>	<u>(49,315)</u>	<u>-</u>	<u>(7,624)</u>	<u>20,054</u>	<u>12,348</u>	<u>17,954</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in							
General fund	15,750	-	-	-	-	-	-
Special revenue funds	-	36,000	-	-	-	-	-
Debt service	-	-	-	-	-	-	33,172
Transfers out							
Special revenue funds	(36,000)	-	-	-	-	-	-
Debt service	(60,263)	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>(80,513)</u>	<u>36,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,172</u>
<b>Net change in fund balances</b>	499,578	(13,315)	-	(7,624)	20,054	12,348	51,126
Fund balance (deficit) - beginning of year	190,039	400,646	935,592	76,685	99,605	35,110	42,143
Fund balance (deficit) - end of year	<u>\$ 689,617</u>	<u>\$ 387,331</u>	<u>\$ 935,592</u>	<u>\$ 69,061</u>	<u>\$ 119,659</u>	<u>\$ 47,458</u>	<u>\$ 93,269</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, 2015

	Special Revenue			
	Court Forfeits	Skyway Maintenance	Baseball Stadium	Total
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ 2,818,656
Special assessments	-	37,714	-	223,307
Intergovernmental revenues	-	-	-	1,610,460
Charges for services	-	-	66,100	1,580,219
Fines and forfeits	16,700	-	-	16,700
Investment income	-	-	-	1,826
Miscellaneous revenues	12,756	-	-	569,792
Total revenues	<u>29,456</u>	<u>37,714</u>	<u>66,100</u>	<u>6,820,960</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	41,887	-	-	119,172
Public works	-	-	-	231,271
Public health & welfare	-	-	-	101,984
Recreation & culture	-	90,477	76,572	2,869,047
Urban redevelopment	-	-	-	1,847,543
Public transportation	-	-	-	984,544
Capital outlay	-	-	-	8,600
Total expenditures	<u>41,887</u>	<u>90,477</u>	<u>76,572</u>	<u>6,162,161</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,431)</u>	<u>(52,763)</u>	<u>(10,472)</u>	<u>658,799</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in				
General fund	-	-	-	112,726
Special revenue funds	-	-	-	36,000
Debt service	-	-	-	33,172
Transfers out				
Special revenue funds	-	-	-	(36,000)
Debt service	-	-	-	(60,263)
Capital projects	-	-	-	(26,188)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>59,447</u>
Net change in fund balances	(12,431)	(52,763)	(10,472)	718,246
Fund balance (deficit) - beginning of year	141,652	215,797	(1,222,823)	1,821,148
Fund balance (deficit) - end of year	<u>\$ 129,221</u>	<u>\$ 163,034</u>	<u>\$ (1,233,295)</u>	<u>\$ 2,539,394</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, 2015**

	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	\$ 383,000	\$ 383,000	\$ 372,680	\$ (10,320)	\$ 37,000	\$ 37,000	\$ 37,265	\$ 265
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	2,000	2,000
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	4,972	4,972	-	-	-	-
<b>Total revenues</b>	<u>383,000</u>	<u>383,000</u>	<u>377,652</u>	<u>(5,348)</u>	<u>37,000</u>	<u>37,000</u>	<u>39,265</u>	<u>2,265</u>
<b>EXPENDITURES</b>								
Current:								
Public safety	-	-	-	-	-	-	-	-
Public works	302,000	302,000	231,271	70,729	-	-	-	-
Public health and welfare	-	-	-	-	50,000	50,000	40,298	9,702
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<u>302,000</u>	<u>302,000</u>	<u>231,271</u>	<u>70,729</u>	<u>50,000</u>	<u>50,000</u>	<u>40,298</u>	<u>9,702</u>
Excess (deficiency) of revenues over (under) expenditures	<u>81,000</u>	<u>81,000</u>	<u>146,381</u>	<u>65,381</u>	<u>(13,000)</u>	<u>(13,000)</u>	<u>(1,033)</u>	<u>11,967</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	(57,000)	(57,000)	(26,188)	30,812	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>(57,000)</u>	<u>(57,000)</u>	<u>(26,188)</u>	<u>30,812</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<b>24,000</b>	<b>24,000</b>	<b>120,193</b>	<b>96,193</b>	<b>(13,000)</b>	<b>(13,000)</b>	<b>(1,033)</b>	<b>11,967</b>
Fund balance (deficit) - beginning of year	411,501	411,501	411,501	-	128,691	128,691	128,691	-
Fund balance (deficit) - end of year	<u>\$ 435,501</u>	<u>\$ 435,501</u>	<u>\$ 531,694</u>	<u>\$ 96,193</u>	<u>\$ 115,691</u>	<u>\$ 115,691</u>	<u>\$ 127,658</u>	<u>\$ 11,967</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, 2015**

					Downtown Business Improvement District			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ 2,077,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	194,000	197,104	185,593	(11,511)
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	325	325
Total revenues	<u>2,077,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>194,000</u>	<u>197,104</u>	<u>185,918</u>	<u>(11,186)</u>
<b>EXPENDITURES</b>								
Current:								
Public safety	2,156,000	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	194,000	194,000	277,531	(83,531)
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>2,156,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>194,000</u>	<u>194,000</u>	<u>277,531</u>	<u>(83,531)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(79,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,104</u>	<u>(91,613)</u>	<u>(94,717)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	20,931	20,931	-	-	45,200	45,200
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>20,931</u>	<u>20,931</u>	<u>-</u>	<u>-</u>	<u>45,200</u>	<u>45,200</u>
Net change in fund balances	(79,000)	-	20,931	20,931	-	3,104	(46,413)	(49,517)
Fund balance (deficit) - beginning of year	(20,931)	(20,931)	(20,931)	-	176,203	176,203	176,203	-
Fund balance (deficit) - end of year	<u>\$ (99,931)</u>	<u>\$ (20,931)</u>	<u>\$ -</u>	<u>\$ 20,931</u>	<u>\$ 176,203</u>	<u>\$ 179,307</u>	<u>\$ 129,790</u>	<u>\$ (49,517)</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, 2015**

	Convention & Visitors Bureau				Neighborhood Stabilization			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ 2,520,000	\$ 2,520,000	\$ 2,408,711	\$ (111,289)	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	600,000	600,000	192,981	(407,019)
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	6,000	6,000	15,009	9,009	-	-	181,530	181,530
Total revenues	<u>2,526,000</u>	<u>2,526,000</u>	<u>2,423,720</u>	<u>(102,280)</u>	<u>600,000</u>	<u>600,000</u>	<u>374,511</u>	<u>(225,489)</u>
<b>EXPENDITURES</b>								
Current:								
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	2,526,000	2,526,000	2,424,467	101,533	-	-	-	-
Urban redevelopment	-	-	-	-	600,000	600,000	247,700	352,300
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>2,526,000</u>	<u>2,526,000</u>	<u>2,424,467</u>	<u>101,533</u>	<u>600,000</u>	<u>600,000</u>	<u>247,700</u>	<u>352,300</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(747)	(747)	-	-	126,811	126,811
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	(747)	(747)	-	-	126,811	126,811
Fund balance (deficit) - beginning of year	1,066	1,066	1,066	-	78,691	78,691	78,691	-
Fund balance (deficit) - end of year	<u>\$ 1,066</u>	<u>\$ 1,066</u>	<u>\$ 319</u>	<u>\$ (747)</u>	<u>\$ 78,691</u>	<u>\$ 78,691</u>	<u>\$ 205,502</u>	<u>\$ 126,811</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, 2015**

	Regional Training Center				Parking Authority			
	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	49,155	49,155	49,699	544	-	-	-	-
Charges for services	-	-	-	-	973,633	973,633	1,513,319	539,686
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	25,000	25,000	17,344	(7,656)	10,000	18,598	2,001	(16,597)
<b>Total revenues</b>	<u>74,155</u>	<u>74,155</u>	<u>67,043</u>	<u>(7,112)</u>	<u>983,633</u>	<u>992,231</u>	<u>1,515,320</u>	<u>523,089</u>
<b>EXPENDITURES</b>								
Current:								
Public safety	74,000	65,400	77,285	(11,885)	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	664,777	805,119	935,229	(130,110)
Capital outlay	-	8,600	8,600	-	-	-	-	-
<b>Total expenditures</b>	<u>74,000</u>	<u>74,000</u>	<u>85,885</u>	<u>(11,885)</u>	<u>664,777</u>	<u>805,119</u>	<u>935,229</u>	<u>(130,110)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>155</u>	<u>155</u>	<u>(18,842)</u>	<u>(18,997)</u>	<u>318,856</u>	<u>187,112</u>	<u>580,091</u>	<u>392,979</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	30,845	30,845	30,845	-	27,000	27,000	15,750	(11,250)
Special revenue	-	-	-	-	44,367	44,367	-	(44,367)
Debt service	-	-	-	-	266,000	266,000	-	(266,000)
Transfers out:								
General fund	(10,000)	(10,000)	-	10,000	-	-	-	-
Special revenue	-	-	-	-	(36,000)	(36,000)	(36,000)	-
Debt service	-	-	-	-	(292,223)	(292,223)	(60,263)	231,960
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>20,845</u>	<u>20,845</u>	<u>30,845</u>	<u>10,000</u>	<u>9,144</u>	<u>9,144</u>	<u>(80,513)</u>	<u>(89,657)</u>
<b>Net change in fund balances</b>	<u>21,000</u>	<u>21,000</u>	<u>12,003</u>	<u>(8,997)</u>	<u>328,000</u>	<u>196,256</u>	<u>499,578</u>	<u>303,322</u>
Fund balance (deficit) - beginning of year	131,481	131,481	131,481	-	190,039	190,039	190,039	-
Fund balance (deficit) - end of year	<u>\$ 152,481</u>	<u>\$ 152,481</u>	<u>\$ 143,484</u>	<u>\$ (8,997)</u>	<u>\$ 518,039</u>	<u>\$ 386,295</u>	<u>\$ 689,617</u>	<u>\$ 303,322</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, 2015**

	Parking Repair and Replacement				Parking Surplus Fund			
	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	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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	75,000	75,000	49,315	25,685	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>75,000</u>	<u>75,000</u>	<u>49,315</u>	<u>25,685</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(75,000)</u>	<u>(75,000)</u>	<u>(49,315)</u>	<u>25,685</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(39,000)	(39,000)	(13,315)	25,685	-	-	-	-
Fund balance (deficit) - beginning of year	400,646	400,646	400,646	-	935,592	935,592	935,592	-
Fund balance (deficit) - end of year	<u>\$ 361,646</u>	<u>\$ 361,646</u>	<u>\$ 387,331</u>	<u>\$ 25,685</u>	<u>\$ 935,592</u>	<u>\$ 935,592</u>	<u>\$ 935,592</u>	<u>\$ -</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, 2015**

	Community Development				HUD Home Participating Jurisdiction			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental revenues	678,000	678,000	1,042,202	364,202	400,000	400,000	323,578	(76,422)
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	100	100	25	(75)	2,000	2,000	112	(1,888)
Miscellaneous revenue	4,900	4,900	21,211	16,311	51,000	51,000	174,939	123,939
<b>Total revenues</b>	<b>683,000</b>	<b>683,000</b>	<b>1,063,438</b>	<b>380,438</b>	<b>453,000</b>	<b>453,000</b>	<b>498,629</b>	<b>45,629</b>
<b>EXPENDITURES</b>								
Current:								
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	61,686	(61,686)	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	704,000	706,380	1,009,376	(302,996)	512,000	513,727	478,575	35,152
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>704,000</b>	<b>706,380</b>	<b>1,071,062</b>	<b>(364,682)</b>	<b>512,000</b>	<b>513,727</b>	<b>478,575</b>	<b>35,152</b>
Excess (deficiency) of revenues over (under) expenditures	(21,000)	(23,380)	(7,624)	15,756	(59,000)	(60,727)	20,054	80,781
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
<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>(21,000)</b>	<b>(23,380)</b>	<b>(7,624)</b>	<b>15,756</b>	<b>(59,000)</b>	<b>(60,727)</b>	<b>20,054</b>	<b>80,781</b>
Fund balance (deficit) - beginning of year	76,685	76,685	76,685	-	99,605	99,605	99,605	-
<b>Fund balance (deficit) - end of year</b>	<b>\$ 55,685</b>	<b>\$ 53,305</b>	<b>\$ 69,061</b>	<b>\$ 15,756</b>	<b>\$ 40,605</b>	<b>\$ 38,878</b>	<b>\$ 119,659</b>	<b>\$ 80,781</b>

**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, 2015**

	HUD Home Program				NRI Loan Program			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	3,000	3,000	800	(2,200)
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	6,000	6,000	1,689	(4,311)
Miscellaneous revenue	23,000	23,000	40,991	17,991	152,000	422,000	98,714	(323,286)
Total revenues	<u>23,000</u>	<u>23,000</u>	<u>40,991</u>	<u>17,991</u>	<u>161,000</u>	<u>431,000</u>	<u>101,203</u>	<u>(329,797)</u>
<b>EXPENDITURES</b>								
Current:								
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	30,000	30,000	28,643	1,357	21,000	291,100	83,249	207,851
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>28,643</u>	<u>1,357</u>	<u>21,000</u>	<u>291,100</u>	<u>83,249</u>	<u>207,851</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,000)</u>	<u>(7,000)</u>	<u>12,348</u>	<u>19,348</u>	<u>140,000</u>	<u>139,900</u>	<u>17,954</u>	<u>(121,946)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	33,000	33,000	33,172	172
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,000</u>	<u>33,000</u>	<u>33,172</u>	<u>172</u>
Net change in fund balances	(7,000)	(7,000)	12,348	19,348	173,000	172,900	51,126	(121,774)
Fund balance (deficit) - beginning of year	35,110	35,110	35,110	-	42,143	42,143	42,143	-
Fund balance (deficit) - end of year	<u>\$ 28,110</u>	<u>\$ 28,110</u>	<u>\$ 47,458</u>	<u>\$ 19,348</u>	<u>\$ 215,143</u>	<u>\$ 215,043</u>	<u>\$ 93,269</u>	<u>\$ (121,774)</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, 2015**

	Court Forfeits				Skyway Maintenance			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	100,000	62,923	37,714	(25,209)
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	100,000	100,000	16,700	(83,300)	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	12,756	12,756	-	-	-	-
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>29,456</u>	<u>(70,544)</u>	<u>100,000</u>	<u>62,923</u>	<u>37,714</u>	<u>(25,209)</u>
<b>EXPENDITURES</b>								
Current:								
Public safety	160,000	160,000	41,887	118,113	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	90,000	90,000	90,477	(477)
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>160,000</u>	<u>160,000</u>	<u>41,887</u>	<u>118,113</u>	<u>90,000</u>	<u>90,000</u>	<u>90,477</u>	<u>(477)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(60,000)</u>	<u>(60,000)</u>	<u>(12,431)</u>	<u>47,569</u>	<u>10,000</u>	<u>(27,077)</u>	<u>(52,763)</u>	<u>(25,686)</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	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(60,000)	(60,000)	(12,431)	47,569	10,000	(27,077)	(52,763)	(25,686)
Fund balance (deficit) - beginning of year	141,652	141,652	141,652	-	\$ 215,797	\$ 215,797	\$ 215,797	\$ -
Fund balance (deficit) - end of year	<u>\$ 81,652</u>	<u>\$ 81,652</u>	<u>\$ 129,221</u>	<u>\$ 47,569</u>	<u>\$ 225,797</u>	<u>\$ 188,720</u>	<u>\$ 163,034</u>	<u>\$ (25,686)</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, 2015**

	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		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 5,017,000	\$ 2,940,000	\$ 2,818,656	\$ (121,344)
Special assessments	-	-	-	-	294,000	260,027	223,307	(36,720)
Intergovernmental revenues	-	-	-	-	1,727,155	1,727,155	1,610,460	(116,695)
Charges for services	100,000	100,000	66,100	(33,900)	1,076,633	1,076,633	1,580,219	503,586
Fines and forfeits	-	-	-	-	100,000	100,000	16,700	(83,300)
Investment income	-	-	-	-	8,100	8,100	1,826	(6,274)
Miscellaneous revenue	-	-	-	-	271,900	550,498	569,792	19,294
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>66,100</u>	<u>(33,900)</u>	<u>8,494,788</u>	<u>6,662,413</u>	<u>6,820,960</u>	<u>158,547</u>
<b>EXPENDITURES</b>								
Current:								
Public safety	-	-	-	-	2,390,000	225,400	119,172	106,228
Public works	-	-	-	-	302,000	302,000	231,271	70,729
Public health and welfare	-	-	-	-	50,000	50,000	101,984	(51,984)
Recreation and culture	27,480	27,480	76,572	(49,092)	2,837,480	2,837,480	2,869,047	(31,567)
Urban redevelopment	-	-	-	-	1,867,000	2,141,207	1,847,543	293,664
Public transportation	-	-	-	-	739,777	880,119	984,544	(104,425)
Capital outlay	-	-	-	-	-	8,600	8,600	-
Total expenditures	<u>27,480</u>	<u>27,480</u>	<u>76,572</u>	<u>(49,092)</u>	<u>8,186,257</u>	<u>6,444,806</u>	<u>6,162,161</u>	<u>282,645</u>
Excess (deficiency) of revenues over (under) expenditures	<u>72,520</u>	<u>72,520</u>	<u>(10,472)</u>	<u>(82,992)</u>	<u>308,531</u>	<u>217,607</u>	<u>658,799</u>	<u>441,192</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	57,845	57,845	112,726	54,881
Special revenue	-	-	-	-	80,367	80,367	36,000	(44,367)
Debt service	-	-	-	-	299,000	299,000	33,172	(265,828)
Transfers out:								
General fund	-	-	-	-	(10,000)	(10,000)	-	10,000
Special revenue	-	-	-	-	(36,000)	(36,000)	(36,000)	-
Debt service	-	-	-	-	(292,223)	(292,223)	(60,263)	231,960
Capital projects	-	-	-	-	(57,000)	(57,000)	(26,188)	30,812
Enterprise	(72,520)	(72,520)	-	72,520	(72,520)	(72,520)	-	72,520
Total other financing sources (uses)	<u>(72,520)</u>	<u>(72,520)</u>	<u>-</u>	<u>72,520</u>	<u>(30,531)</u>	<u>(30,531)</u>	<u>59,447</u>	<u>89,978</u>
Net change in fund balances	-	-	(10,472)	(10,472)	278,000	187,076	718,246	531,170
Fund balance (deficit) - beginning of year	\$ (1,222,823)	\$ (1,222,823)	\$ (1,222,823)	\$ -	\$ 1,821,148	\$ 1,821,148	\$ 1,821,148	\$ -
Fund balance (deficit) - end of year	<u>(1,222,823)</u>	<u>(1,222,823)</u>	<u>(1,233,295)</u>	<u>(10,472)</u>	<u>2,099,148</u>	<u>2,008,224</u>	<u>2,539,394</u>	<u>531,170</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, 2015**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 28,203,000	\$ 28,543,000	\$ 28,788,185	\$ 245,185
Special assessments	24,417,000	26,136,516	26,570,125	433,609
Investment income	150,000	150,000	454,214	304,214
Miscellaneous revenues	-	-	39,510	39,510
Total revenues	<u>52,770,000</u>	<u>54,829,516</u>	<u>55,852,034</u>	<u>1,022,518</u>
<b>EXPENDITURES</b>				
Current:				
Public works	-	-	531,058	(531,058)
Urban redevelopment	-	49,000	118,864	(69,864)
Debt Service	56,377,050	42,850,892	42,518,923	331,969
Total expenditures	<u>56,377,050</u>	<u>42,899,892</u>	<u>43,168,845</u>	<u>(268,953)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,607,050)</u>	<u>11,929,624</u>	<u>12,683,189</u>	<u>753,565</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	932,600	821,863	853,665	31,802
Transfers out	(11,855,544)	(16,663,544)	(21,955,731)	(5,292,187)
Loans issued	-	-	68,975	68,975
Bonds issued	-	-	33,575,000	33,575,000
Bond premium	-	-	4,350,737	4,350,737
Total other financing sources (uses)	<u>(10,922,944)</u>	<u>(15,841,681)</u>	<u>16,892,646</u>	<u>32,734,327</u>
Net change in fund balances	<u>(14,529,994)</u>	<u>(3,912,057)</u>	29,575,835	<u>33,487,892</u>
Fund balance (deficit) - beginning of year			<u>61,094,853</u>	
Fund balance (deficit) - end of year			<u>\$ 90,670,688</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, 2015**

	Southeast Cass Sewer	Vector Control	Street Lighting	Forestry	Total
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	\$ -	\$ -	\$ -	\$ 50	\$ 50
Equity in pooled investments	26,454	797,493	326,718	198,093	1,348,758
Receivables (net of allowance for uncollectibles):					
Special assessments	-	-	-	24,179	24,179
Accounts	8,553	63,599	190,969	165,882	429,003
Inventory	-	-	338,211	-	338,211
Prepaid expenses	-	1,667	4,418	5,644	11,729
Total current assets	<u>35,007</u>	<u>862,759</u>	<u>860,316</u>	<u>393,848</u>	<u>2,151,930</u>
<b>Noncurrent assets</b>					
<b>Capital assets</b>					
Machinery and equipment	-	53,232	432,486	1,084,244	1,569,962
Infrastructure	-	-	34,960,281	-	34,960,281
Less accumulated depreciation	-	(39,958)	(15,712,223)	(780,245)	(16,532,426)
Total noncurrent assets	<u>-</u>	<u>13,274</u>	<u>19,680,544</u>	<u>303,999</u>	<u>19,997,817</u>
Total assets	<u>35,007</u>	<u>876,033</u>	<u>20,540,860</u>	<u>697,847</u>	<u>22,149,747</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred outflows of resources related to pension	-	-	10,590	85,043	95,633
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>10,590</u>	<u>85,043</u>	<u>95,633</u>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Vouchers payable	2,265	-	188,707	3,453	194,425
Accrued payroll	-	-	5,674	26,718	32,392
Accrued vacation payable	-	-	11,375	48,865	60,240
Total current liabilities	<u>2,265</u>	<u>-</u>	<u>205,756</u>	<u>79,036</u>	<u>287,057</u>
<b>Long-term liabilities</b>					
Net pension liability	-	-	91,777	639,311	731,088
Total long-term liabilities	<u>-</u>	<u>-</u>	<u>91,777</u>	<u>639,311</u>	<u>731,088</u>
Total liabilities	<u>2,265</u>	<u>-</u>	<u>297,533</u>	<u>718,347</u>	<u>1,018,145</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred Inflows of resources related to pension	-	-	10,176	37,406	47,582
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>10,176</u>	<u>37,406</u>	<u>47,582</u>
<b>NET POSITION</b>					
Net investment in capital assets	-	13,274	19,680,544	303,999	19,997,817
Unrestricted	32,742	862,759	563,197	(276,862)	1,181,836
Total net position	<u>\$ 32,742</u>	<u>\$ 876,033</u>	<u>\$ 20,243,741</u>	<u>\$ 27,137</u>	<u>\$ 21,179,653</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, 2015**

	Southeast Cass Sewer	Vector Control	Street Lighting	Forestry	Total
<b>OPERATING REVENUES</b>					
Charges for services	\$ 28,690	\$ 678,189	\$ 1,753,908	\$ 1,462,886	\$ 3,923,673
<b>OPERATING EXPENSES</b>					
Personnel services	-	-	190,389	1,039,573	1,229,962
Other services	8,818	215,703	157,727	471,346	853,594
Materials and supplies	45,497	114,267	1,255,770	149,160	1,564,694
Depreciation	-	5,309	1,420,132	60,514	1,485,955
Total operating expenses	54,315	335,279	3,024,018	1,720,593	5,134,205
Operating income (loss)	(25,625)	342,910	(1,270,110)	(257,707)	(1,210,532)
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Gain (loss) on disposal of assets	-	500	-	51,160	51,660
Miscellaneous revenue	-	-	-	390	390
Total nonoperating revenues	-	500	-	51,550	52,050
Income (loss) before contributions and transfers	(25,625)	343,410	(1,270,110)	(206,157)	(1,158,482)
Capital Contributions	12,709	-	3,734,861	-	3,747,570
Transfers in:					
Enterprise	-	-	150,000	380,000	530,000
Transfers out:					
General	-	(204,000)	(252,000)	(90,000)	(546,000)
Change in net position	(12,916)	139,410	2,362,751	83,843	2,573,088
Total net position - beginning - as restated	45,658	736,623	17,880,990	(56,706)	18,606,565
Total net position - ending	\$ 32,742	\$ 876,033	\$ 20,243,741	\$ 27,137	\$ 21,179,653

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR ENTERPRISE FUNDS**  
**For the Year Ended December 31, 2015**

	Southeast Cass Sewer	Vector Control	Street Lighting	Forestry	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Receipts from customers and users	\$ 56,475	\$ 676,793	\$ 1,763,249	\$ 1,449,514	\$ 3,946,031
Payments to employees	-	-	(139,568)	(754,979)	(894,547)
Payments of benefits on behalf of employees	-	-	(40,425)	(244,824)	(285,249)
Payments to suppliers	(54,679)	(329,952)	(1,291,590)	(620,117)	(2,296,338)
Net cash provided (used) by operating activities	<u>1,796</u>	<u>346,841</u>	<u>291,666</u>	<u>(170,406)</u>	<u>469,897</u>
<b>CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES</b>					
Transfers to other funds	-	(204,000)	(252,000)	(90,000)	(546,000)
Transfers from other funds	-	-	150,000	380,000	530,000
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>(204,000)</u>	<u>(102,000)</u>	<u>290,000</u>	<u>(16,000)</u>
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Proceeds from sale of assets	-	500	-	51,160	51,660
Acquisition of capital assets	-	-	(90,424)	(214,058)	(304,482)
Intergovernmental capital grants	12,709	-	-	-	12,709
Net cash provided (used) by capital and related financing activities	<u>12,709</u>	<u>500</u>	<u>(90,424)</u>	<u>(162,898)</u>	<u>(240,113)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Investments redeemed	11,949	654,152	227,476	241,397	1,134,974
Investments (purchased)	(26,454)	(797,493)	(326,718)	(198,093)	(1,348,758)
Net cash provided (used) by investing activities	<u>(14,505)</u>	<u>(143,341)</u>	<u>(99,242)</u>	<u>43,304</u>	<u>(213,784)</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)	\$ (25,625)	\$ 342,910	\$ (1,270,110)	\$ (257,707)	\$ (1,210,532)
<b>Adjustments to reconcile operating income to net cash provided by operating activities</b>					
Depreciation	-	5,309	1,420,132	60,514	1,485,955
<b>Change in assets and liabilities</b>					
Accounts receivable	27,785	(1,396)	9,341	(14,457)	21,273
Special assessment receivable	-	-	-	1,085	1,085
Inventories	-	-	44,279	-	44,279
Prepaid expenses	-	18	1	(148)	(129)
Accounts payable	(364)	-	77,627	537	77,800
Vacation payable	-	-	839	5,190	6,029
Payroll payable	-	-	1,016	4,665	5,681
Net pension liability	-	-	8,541	29,915	38,456
Total adjustments	<u>27,421</u>	<u>3,931</u>	<u>1,561,776</u>	<u>87,301</u>	<u>1,680,429</u>
Net cash provided (used) by operating activities	<u>\$ 1,796</u>	<u>\$ 346,841</u>	<u>\$ 291,666</u>	<u>\$ (170,406)</u>	<u>\$ 469,897</u>
<b>Noncash transactions affecting financial position:</b>					
Acquisition of / change in assets through capital contributions and donations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,734,861</u>	<u>\$ -</u>	<u>\$ 3,734,861</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, 2015**

	Performance Deposits	Park District Special Assessments	Metro Flood Project Diversion Authority	Red River Regional Dispatch Center	Total
<b>ASSETS</b>					
Cash and investments	\$ 13,820	\$ -	\$ -	\$ -	\$ 13,820
Equity in pooled investments	224,900	17,555	-	542,953	785,408
Receivables(net of allowance for uncollectibles)					
Accounts	-	-	7,448,325	-	7,448,325
Special assessments receivable	-	6,864,680	-	-	6,864,680
Intergovernmental	-	-	60,588,413	-	60,588,413
Total assets	<u>\$ 238,720</u>	<u>\$ 6,882,235</u>	<u>\$ 68,036,738</u>	<u>\$ 542,953</u>	<u>\$ 75,700,646</u>
<b>LIABILITIES</b>					
Vouchers payable	\$ -	\$ -	\$ 187,516	\$ -	\$ 187,516
Due to other governments	-	6,864,680	58,308,986	-	65,173,666
Due to primary government	-	-	9,540,236	-	9,540,236
Deposits	238,720	17,555	-	542,953	799,228
Total liabilities	<u>\$ 238,720</u>	<u>\$ 6,882,235</u>	<u>\$ 68,036,738</u>	<u>\$ 542,953</u>	<u>\$ 75,700,646</u>

**CITY OF FARGO, NORTH DAKOTA  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE YEAR ENDING DECEMBER 31, 2015**

	Beginning of Year	Additions	Deductions	End of Year
<b>PERFORMANCE DEPOSITS</b>				
<b>ASSETS</b>				
Cash, including time deposits	\$ 13,820	\$ -	\$ -	\$ 13,820
Equity in pooled investments	179,261	496,640	451,001	224,900
<b>Total assets</b>	<b>\$ 193,081</b>	<b>\$ 496,640</b>	<b>\$ 451,001</b>	<b>\$ 238,720</b>
<b>LIABILITIES</b>				
Deposits	\$ 193,081	\$ 496,640	\$ 451,001	\$ 238,720
<b>Total liabilities</b>	<b>\$ 193,081</b>	<b>\$ 496,640</b>	<b>\$ 451,001</b>	<b>\$ 238,720</b>
<b>PARK DISTRICT SPECIAL ASSESSMENTS</b>				
<b>ASSETS</b>				
Equity in pooled investments	\$ -	\$ 475,635	\$ 458,080	\$ 17,555
Special assessments receivable	5,469,572	1,640,590	245,482	6,864,680
<b>Total assets</b>	<b>\$ 5,469,572</b>	<b>\$ 2,116,225</b>	<b>\$ 703,562</b>	<b>\$ 6,882,235</b>
<b>LIABILITIES</b>				
Due to other governments	\$ 5,469,572	\$ 1,640,590	\$ 245,482	\$ 6,864,680
Deposits	-	475,635	458,080	17,555
<b>Total liabilities</b>	<b>\$ 5,469,572</b>	<b>\$ 2,116,225</b>	<b>\$ 703,562</b>	<b>\$ 6,882,235</b>
<b>METRO FLOOD PROJECT DIVERSION AUTHORITY</b>				
<b>ASSETS</b>				
Equity in pooled investments	\$ (4,966,154)	\$ 102,390,158	\$ 106,964,240	\$ (9,540,236)
Accounts receivable	2,243,669	7,448,325	2,243,669	7,448,325
Intergovernmental receivable	28,112,640	105,910,674	73,434,901	60,588,413
<b>Total assets</b>	<b>\$ 25,390,155</b>	<b>\$ 215,749,157</b>	<b>\$ 182,642,810</b>	<b>\$ 58,496,502</b>
<b>LIABILITIES</b>				
Vouchers Payable	\$ 3,515,997	\$ 69,175,897	\$ 72,504,378	\$ 187,516
Due to other governments	21,874,158	37,317,997	883,169	58,308,986
<b>Total liabilities</b>	<b>\$ 25,390,155</b>	<b>\$ 106,493,894</b>	<b>\$ 73,387,547</b>	<b>\$ 58,496,502</b>
<b>RED RIVER REGIONAL DISPATCH CENTER</b>				
<b>ASSETS</b>				
Equity in pooled investments	\$ 438,359	\$ 4,114,983	\$ 4,010,389	\$ 542,953
<b>Total assets</b>	<b>\$ 438,359</b>	<b>\$ 4,114,983</b>	<b>\$ 4,010,389</b>	<b>\$ 542,953</b>
<b>LIABILITIES</b>				
Deposits	\$ 438,359	\$ 4,114,983	\$ 4,010,389	\$ 542,953
<b>Total liabilities</b>	<b>\$ 438,359</b>	<b>\$ 4,114,983</b>	<b>\$ 4,010,389</b>	<b>\$ 542,953</b>
<b>TOTAL ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Cash, including time deposits	\$ 13,820	\$ -	\$ -	\$ 13,820
Equity in pooled investments	(4,348,534)	107,477,416	111,883,710	(8,754,828)
Accounts receivable	2,243,669	7,448,325	2,243,669	7,448,325
Special assessments receivable	5,469,572	1,640,590	245,482	6,864,680
Intergovernmental receivable	28,112,640	105,910,674	73,434,901	60,588,413
<b>Total assets</b>	<b>\$ 31,491,167</b>	<b>\$ 222,477,005</b>	<b>\$ 187,807,762</b>	<b>\$ 66,160,410</b>
<b>LIABILITIES</b>				
Vouchers payable	\$ 3,515,997	\$ 69,175,897	\$ 72,504,378	\$ 187,516
Due to other governments	27,343,730	38,958,587	1,128,651	65,173,666
Deposits	631,440	5,087,258	4,919,470	799,228
<b>Total liabilities</b>	<b>\$ 31,491,167</b>	<b>\$ 113,221,742</b>	<b>\$ 78,552,499</b>	<b>\$ 66,160,410</b>

**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, 2015**

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GOVERNMENTAL FUNDS CAPITAL ASSETS:

Land	\$ 63,275,554
Intangible - Right of way	8,413,003
Buildings	76,708,044
Improvements other than buildings	1,122,099
Machinery and equipment	54,967,080
Infrastructure	352,247,148
Flood Control	40,221,883
Construction in progress	11,363,698
Total governmental funds capital assets	<u>\$ 608,318,509</u>

INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:

General fund	\$ 42,505,945
Special revenue funds	6,434,637
Capital projects	529,293,064
Enterprise funds	1,479,378
Federal and state grants	26,954,805
Donated	1,650,680
Total governmental funds capital assets	<u>\$ 608,318,509</u>

**CITY OF FARGO, NORTH DAKOTA**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY**  
**DECEMBER 31, 2015**

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	-	-	-	-	64,457	-	-	-	64,457
Information Technology	-	-	-	-	4,865,412	-	-	-	4,865,412
Public Information	-	-	-	-	103,060	-	-	-	103,060
Human Resources	-	-	-	-	38,185	-	-	-	38,185
City Assessor	-	-	-	-	92,385	-	-	-	92,385
Municipal Court	-	-	1,596,948	-	39,233	-	-	-	1,636,181
Planning & Development	-	-	-	-	16,292	-	-	332,092	348,384
Central Garage	-	-	4,228,637	127,813	1,285,778	-	-	-	5,642,228
City Buildings	-	-	1,159,334	17,865	412,697	-	-	1,823,752	3,413,648
<b>Total</b>	<b>-</b>	<b>-</b>	<b>6,984,919</b>	<b>145,678</b>	<b>6,978,429</b>	<b>-</b>	<b>-</b>	<b>2,155,844</b>	<b>16,264,870</b>
<b>Public Safety:</b>									
Traffic Engineering	-	-	21,422	-	334,094	-	-	-	355,516
Fire Department	436,448	-	8,934,954	5,490	7,561,356	-	-	608,632	17,546,880
Emergency Management	-	-	-	-	584,052	-	-	-	584,052
Police Department	43,000	-	2,170,445	31,654	5,623,513	-	-	-	7,868,612
Inspections	-	-	-	-	209,466	-	-	-	209,466
<b>Total</b>	<b>479,448</b>	<b>-</b>	<b>11,126,821</b>	<b>37,144</b>	<b>14,312,481</b>	<b>-</b>	<b>-</b>	<b>608,632</b>	<b>26,564,526</b>
<b>Public Works:</b>									
City Engineer	1,462,261	45,471	-	-	1,541,321	-	-	-	3,049,053
Street Department	817,500	4,588,892	999,284	73,818	11,472,054	352,247,148	-	-	370,198,696
Flood	58,163,882	3,778,640	-	134,240	-	-	40,221,883	-	102,298,645
<b>Total</b>	<b>60,443,643</b>	<b>8,413,003</b>	<b>999,284</b>	<b>208,058</b>	<b>13,013,375</b>	<b>352,247,148</b>	<b>40,221,883</b>	<b>-</b>	<b>475,546,394</b>
<b>Public Health &amp; Welfare:</b>									
Health Department	857,805	-	4,272,924	305,120	1,015,446	-	-	8,599,222	15,050,517
<b>Total</b>	<b>857,805</b>	<b>-</b>	<b>4,272,924</b>	<b>305,120</b>	<b>1,015,446</b>	<b>-</b>	<b>-</b>	<b>8,599,222</b>	<b>15,050,517</b>
<b>Recreation &amp; Culture:</b>									
Public Library	-	-	13,173,098	-	3,559,062	-	-	-	16,732,160
City Auditorium	-	-	9,661,627	-	407,248	-	-	-	10,068,875
Convention Bureau	199,505	-	749,851	-	-	-	-	-	949,356
Baseball Stadium	-	-	5,266,692	61,439	243,363	-	-	-	5,571,494
<b>Total</b>	<b>199,505</b>	<b>-</b>	<b>28,851,268</b>	<b>61,439</b>	<b>4,209,673</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,321,885</b>
<b>Urban Redevelopment</b>									
Home Grants	-	-	605,042	-	-	-	-	-	605,042
Community Development	189,153	-	3,942,108	28,446	39,798	-	-	-	4,199,505
<b>Total</b>	<b>189,153</b>	<b>-</b>	<b>4,547,150</b>	<b>28,446</b>	<b>39,798</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,804,547</b>
<b>Transportation</b>									
Transit	-	-	12,034,530	-	15,206,391	-	-	-	27,240,921
Parking Authority	1,106,000	-	7,891,148	336,214	191,487	-	-	-	9,524,849
<b>Total</b>	<b>1,106,000</b>	<b>-</b>	<b>19,925,678</b>	<b>336,214</b>	<b>15,397,878</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,765,770</b>
<b>Grand Total</b>	<b>\$ 63,275,554</b>	<b>\$ 8,413,003</b>	<b>\$ 76,708,044</b>	<b>\$ 1,122,099</b>	<b>\$ 54,967,080</b>	<b>\$ 352,247,148</b>	<b>\$ 40,221,883</b>	<b>\$ 11,363,698</b>	<b>\$ 608,318,509</b>

**CITY OF FARGO, NORTH DAKOTA**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

FUNCTION AND ACTIVITY	Balance January 1, 2015	Additions & Transfers In	Deletions & Transfers Out	Balance December 31, 2015
<b>GENERAL GOVERNMENT:</b>				
City Commission	\$ 60,930	\$ -	\$ -	\$ 60,930
City Auditor	64,457	-	-	64,457
Information Technology	6,376,769	711,911	(2,223,268)	4,865,412
Public Information	103,060	-	-	103,060
Human Resources	38,185	-	-	38,185
City Assessor	92,385	-	-	92,385
Municipal Court	1,636,181	-	-	1,636,181
Planning & Development	29,229	332,092	(12,937)	348,384
Central Garage	5,509,190	139,538	(6,500)	5,642,228
City Buildings	2,731,700	681,949	-	3,413,649
Detox Center	-	-	-	-
Total	<u>16,642,086</u>	<u>1,865,490</u>	<u>(2,242,705)</u>	<u>16,264,871</u>
<b>PUBLIC SAFETY:</b>				
Traffic Engineer	279,813	82,903	(7,200)	355,516
Fire Department	16,761,622	785,257	-	17,546,879
Emergency Management	457,943	149,009	(22,900)	584,052
Police Department	7,734,262	461,576	(327,227)	7,868,611
Inspections	199,032	20,834	(10,400)	209,466
Total	<u>25,432,672</u>	<u>1,499,579</u>	<u>(367,727)</u>	<u>26,564,524</u>
<b>PUBLIC WORKS:</b>				
City Engineer	1,474,674	1,678,093	(103,714)	3,049,053
Street Department	356,454,981	15,294,117	(1,550,402)	370,198,696
Flood	91,453,756	10,844,890	-	102,298,646
Total	<u>449,383,411</u>	<u>27,817,100</u>	<u>(1,654,116)</u>	<u>475,546,395</u>
<b>PUBLIC HEALTH &amp; WELFARE:</b>				
Health Department	10,689,453	4,370,563	(9,500)	15,050,516
Total	<u>10,689,453</u>	<u>4,370,563</u>	<u>(9,500)</u>	<u>15,050,516</u>
<b>RECREATION &amp; CULTURE:</b>				
Public Library	16,675,377	62,902	(6,119)	16,732,160
City Auditorium	10,076,775	-	(7,900)	10,068,875
Convention Bureau	949,356	-	-	949,356
Baseball Stadium	5,571,495	-	-	5,571,495
Total	<u>33,273,003</u>	<u>62,902</u>	<u>(14,019)</u>	<u>33,321,886</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	26,199,012	1,785,444	(743,535)	27,240,921
Parking Authority	9,495,067	55,572	(25,790)	9,524,849
Total	<u>35,694,079</u>	<u>1,841,016</u>	<u>(769,325)</u>	<u>36,765,770</u>
Grand Total	<u>\$ 575,919,251</u>	<u>\$ 37,456,650</u>	<u>\$ (5,057,392)</u>	<u>\$ 608,318,509</u>