

## NONMAJOR GOVERNMENTAL FUNDS

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### SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific financial resources (other than special assessments, major capital projects, or expendable trusts) which require separate accounting because of legal, regulatory, or administrative action.

The City of Fargo utilizes twenty nine special revenue funds which have been established for accountability of various City Programs.

The following funds have been segregated for legal compliance purposes:

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.

Noxious Weeds - This fund is used to account for the City's weed eradication programs.

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.

Outdoor Warning System - This fund is used to account for the acquisition and maintenance of the City's emergency siren system.

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. Funding for this grant ends March 31, 2013.

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.

Southeast Cass Capital - This fund was established in 1990 to set aside financial resources for the repair of the Southeast Cass Sewer District 89-1.

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.

Drain Maintenance - This fund is used to account for the resources that have been dedicated for the maintenance and repair of ditches No. 3, 10, and 40.

Broadway Mall Maintenance - This fund is used to account for maintenance of the downtown Broadway Mall area.

Skyway Maintenance - This fund is used to account for maintenance of the Fargo skyway system.

Winter Lights Maintenance - This fund is used to account for the acquisition and maintenance of the City's Downtown seasonal decoration program.

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.

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.

The following funds have been segregated for grant accountability purposes:

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.

The following funds have been segregated for management control purposes:

NRI Loan Program - This fund is used to account for revolving loan activity relating to the City's Neighborhood Revitalization Initiative.

Island Park Maintenance Escrow - This fund is used to accumulate resources to be used for future maintenance of the Island Park parking ramp.

Revenue Stabilization Fund - This fund was established by the City Commission to be used for revenue stabilization as contained in the City's revenue stabilization fund balance policy.

City Building Repair Escrow - This fund is used to accumulate resources for the ongoing maintenance costs associated with City buildings.

City Vehicle Reserve - This fund is a revolving fund established to set aside financial resources to fund the ongoing purchase and replacement of City vehicles.

Computer Replacement - Financial resources are being set aside for future computer capital purchases and other technologies which will increase overall productivity within City departments.

Civic Center Capital Reserve - Financial resources are being set aside for future capital purchases.

Other Projects - This fund is used to account for various special revenue activities that are not material to warrant separate funds.

Baseball Stadium - This fund is used to account for the operations of the baseball stadium.

**CITY OF FARGO, NORTH DAKOTA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2010**

	Special Revenue						
	City Share of Specials	Noxious Weeds	Emergency 911	Outdoor Warning System	Convention & Visitors Bureau	Neighborhood Stabilization	Regional Training Center
<b>ASSETS</b>							
Equity in pooled investments	\$ -	\$ 83,370	\$ -	\$ -	\$ 6,462	\$ -	\$ 41,828
Receivables (net of allowance for uncollectibles):							
Interest	-	-	-	-	-	-	-
Taxes	21,669	758	-	-	-	-	-
Accounts	-	-	343,245	-	146,038	-	5,000
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	637,743	-
Due from other funds	83,859	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-
Prepaid expenditures	-	-	-	71	-	42	125
Loans	-	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	264,200	-
<b>Total assets</b>	<b>\$ 105,528</b>	<b>\$ 84,128</b>	<b>\$ 343,245</b>	<b>\$ 71</b>	<b>\$ 152,500</b>	<b>\$ 901,985</b>	<b>\$ 46,953</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Vouchers payable	\$ -	\$ -	\$ 28,805	\$ -	\$ 124,776	\$ 441,130	\$ 4,023
Contract retainage payable	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	140,893
Due to other funds	-	-	89,653	11,343	-	191,189	-
Accrued payroll	-	-	-	-	-	1,011	-
Special assessments payable	176,100	-	-	-	403	4,454	-
Deferred revenue	18,137	633	144,000	-	-	10,488	-
<b>Total liabilities</b>	<b>194,237</b>	<b>633</b>	<b>262,458</b>	<b>11,343</b>	<b>125,179</b>	<b>648,272</b>	<b>144,916</b>
<b>Fund balances</b>							
Restricted - property held for resale	-	-	-	-	-	264,200	-
Reserved - capital improvements	-	-	-	-	-	-	-
Reserved - prepaids	-	-	-	71	-	42	125
Unreserved - designated for capital needs	-	-	80,787	-	-	-	50,000
Unreserved - undesignated	(88,709)	83,495	-	(11,343)	27,321	(10,529)	(148,088)
<b>Total fund balances</b>	<b>(88,709)</b>	<b>83,495</b>	<b>80,787</b>	<b>(11,272)</b>	<b>27,321</b>	<b>253,713</b>	<b>(97,963)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 105,528</b>	<b>\$ 84,128</b>	<b>\$ 343,245</b>	<b>\$ 71</b>	<b>\$ 152,500</b>	<b>\$ 901,985</b>	<b>\$ 46,953</b>

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**December 31, 2010**

	Special Revenue						
	FTA Transit Capital Escrow	SE Cass Capital Reserve	Court Forfeits	Drain Maintenance	Broadway Mall Maintenance	Skyway Maintenance	Winter Lights Maintenance
<b>ASSETS</b>							
Equity in pooled investments	\$ 20,211	\$ 50,065	\$ 182,468	\$ 101,164	\$ 45,872	\$ 43,137	\$ 6,745
Receivables (net of allowance for uncollectibles):							
Interest	1	6	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	42,292	80,166	67,786
Intergovernmental	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	1,030	-
Loans	-	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	-	-
Total assets	<u>\$ 20,212</u>	<u>\$ 50,071</u>	<u>\$ 182,468</u>	<u>\$ 101,164</u>	<u>\$ 88,164</u>	<u>\$ 124,333</u>	<u>\$ 74,531</u>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Vouchers payable	\$ 51	\$ -	\$ 46,902	\$ -	\$ 4,474	\$ 6,928	\$ 12,137
Contract retainage payable	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Special assessments payable	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	30,705	49,416	60,330
Total liabilities	<u>51</u>	<u>-</u>	<u>46,902</u>	<u>-</u>	<u>35,179</u>	<u>56,344</u>	<u>72,467</u>
<b>Fund balances</b>							
Restricted - property held for resale	-	-	-	-	-	-	-
Reserved - capital improvements	-	-	-	-	-	-	-
Reserved - prepaids	-	-	-	-	-	1,030	-
Unreserved - designated for capital needs	-	-	-	-	-	-	-
Unreserved - undesignated	20,161	50,071	135,566	101,164	52,985	66,959	2,064
Total fund balances	<u>20,161</u>	<u>50,071</u>	<u>135,566</u>	<u>101,164</u>	<u>52,985</u>	<u>67,989</u>	<u>2,064</u>
Total liabilities and fund balances	<u>\$ 20,212</u>	<u>\$ 50,071</u>	<u>\$ 182,468</u>	<u>\$ 101,164</u>	<u>\$ 88,164</u>	<u>\$ 124,333</u>	<u>\$ 74,531</u>

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**December 31, 2010**

	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	\$ 383,381	\$ 113,477	\$ -	\$ -	\$ -	\$ 42,770	\$ 243,481
Receivables (net of allowance for uncollectibles):							
Interest	-	14	-	-	-	-	31
Taxes	-	-	-	-	-	-	-
Accounts	164,351	-	-	154	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	5,590	-	-	66,096	157,051	-	-
Due from other funds	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-
Prepaid expenditures	4,921	-	-	1,965	-	-	-
Loans	-	-	-	351,884	1,605,546	1,410,116	251,758
Property held for resale	-	-	-	47,000	-	-	23,005
Total assets	<u>\$ 558,243</u>	<u>\$ 113,491</u>	<u>\$ -</u>	<u>\$ 467,099</u>	<u>\$ 1,762,597</u>	<u>\$ 1,452,886</u>	<u>\$ 518,275</u>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Vouchers payable	\$ 17,705	\$ -	\$ -	\$ 6,472	\$ 23,760	\$ 9,596	\$ 140
Contract retainage payable	4,601	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
Due to other funds	-	-	9,577	48,603	77,642	-	-
Accrued payroll	1,274	-	-	2,168	1,089	-	257
Special assessments payable	34,698	-	-	-	-	-	-
Deferred revenue	63,464	-	-	356,291	1,617,957	1,410,116	251,758
Total liabilities	<u>121,742</u>	<u>-</u>	<u>9,577</u>	<u>413,534</u>	<u>1,720,448</u>	<u>1,419,712</u>	<u>252,155</u>
<b>Fund balances</b>							
Restricted - property held for resale	-	-	-	47,000	-	-	23,005
Reserved - capital improvements	-	149,417	-	-	-	-	-
Reserved - prepaids	4,921	-	-	1,965	-	-	-
Unreserved - designated for capital needs	-	-	-	-	-	-	-
Unreserved - undesignated	431,580	(35,926)	(9,577)	4,600	42,149	33,174	243,115
Total fund balances	<u>436,501</u>	<u>113,491</u>	<u>(9,577)</u>	<u>53,565</u>	<u>42,149</u>	<u>33,174</u>	<u>266,120</u>
Total liabilities and fund balances	<u>\$ 558,243</u>	<u>\$ 113,491</u>	<u>\$ -</u>	<u>\$ 467,099</u>	<u>\$ 1,762,597</u>	<u>\$ 1,452,886</u>	<u>\$ 518,275</u>

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**December 31, 2010**

	Special Revenue						
	Island Park Maintenance Escrow	Revenue Stabilization	City Building Repair Escrow	City Vehicle Reserve	Computer Replacement	Civic Center Reserve	Other Projects
<b>ASSETS</b>							
Equity in pooled investments	\$ 89,714	\$ 3,489,348	\$ 136,998	\$ 18,608	\$ 65,500	\$ 122,188	\$ 15,265
Receivables (net of allowance for uncollectibles):							
Interest	11	330	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Accounts	-	-	7,166	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	-	-
Total assets	<u>\$ 89,725</u>	<u>\$ 3,489,678</u>	<u>\$ 144,164</u>	<u>\$ 18,608</u>	<u>\$ 65,500</u>	<u>\$ 122,188</u>	<u>\$ 15,265</u>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Vouchers payable	\$ -	\$ -	\$ -	\$ 44,251	\$ -	\$ -	\$ 460
Contract retainage payable	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Special assessments payable	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,251</u>	<u>-</u>	<u>-</u>	<u>460</u>
<b>Fund balances</b>							
Restricted - property held for resale	-	-	-	-	-	-	-
Reserved - capital improvements	-	-	-	-	-	-	-
Reserved - prepaids	-	-	-	-	-	-	-
Unreserved - designated for capital needs	-	-	-	-	-	-	-
Unreserved - undesignated	89,725	3,489,678	144,164	(25,643)	65,500	122,188	14,805
Total fund balances	<u>89,725</u>	<u>3,489,678</u>	<u>144,164</u>	<u>(25,643)</u>	<u>65,500</u>	<u>122,188</u>	<u>14,805</u>
Total liabilities and fund balances	<u>\$ 89,725</u>	<u>\$ 3,489,678</u>	<u>\$ 144,164</u>	<u>\$ 18,608</u>	<u>\$ 65,500</u>	<u>\$ 122,188</u>	<u>\$ 15,265</u>

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**  
**December 31, 2010**

	Special Revenue	
	Baseball Stadium	Total
<b>ASSETS</b>		
Equity in pooled investments	\$ 78,956	\$ 5,381,008
Receivables (net of allowance for uncollectibles):		
Interest	-	393
Taxes	-	22,427
Accounts	2,627	668,581
Special assessments	-	190,244
Intergovernmental	-	866,480
Due from other funds	-	83,859
Restricted cash	-	-
Prepaid expenditures	1,452	9,606
Loans	-	3,619,304
Property held for resale	-	334,205
<b>Total assets</b>	<b>\$ 83,035</b>	<b>\$ 11,176,107</b>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Vouchers payable	\$ 65,139	\$ 836,749
Contract retainage payable	-	4,601
Advances from other funds	1,662,927	1,803,820
Due to other funds	-	428,007
Accrued payroll	-	5,799
Special assessments payable	1,205	216,860
Deferred revenue	-	4,013,295
<b>Total liabilities</b>	<b>1,729,271</b>	<b>7,309,131</b>
 <b>Fund balances</b>		
Restricted - property held for resale	-	334,205
Reserved - capital improvements	-	149,417
Reserved - prepaids	1,452	9,606
Unreserved - designated for capital needs	-	130,787
Unreserved - undesignated	(1,647,688)	3,242,961
<b>Total fund balances</b>	<b>(1,646,236)</b>	<b>3,866,976</b>
 <b>Total liabilities and fund balances</b>	<b>\$ 83,035</b>	<b>\$ 11,176,107</b>

**CITY OF FARGO, NORTH DAKOTA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2010**

	Special Revenue						
	City Share of Specials	Noxious Weed	Emergency 911	Outdoor Warning System	Convention & Visitors Bureau	Neighborhood Stabilization	Regional Training Center
<b>REVENUES</b>							
Taxes	\$ 852,333	\$ 30,116	\$ 1,419,521	\$ -	\$ 1,775,404	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	2,142,512	75,136
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	98,830	-	5,974	279,898	16,525
Total revenues	<u>852,333</u>	<u>30,116</u>	<u>1,518,351</u>	<u>-</u>	<u>1,781,378</u>	<u>2,422,410</u>	<u>91,661</u>
<b>EXPENDITURES</b>							
Current:							
Public safety	-	-	1,560,904	17,837	-	-	69,179
Public works	301,295	-	-	-	-	-	-
Public health & welfare	-	19,698	-	-	-	-	-
Recreation & culture	-	-	-	-	1,774,802	-	-
Urban redevelopment	-	-	-	-	-	2,395,934	-
Public transportation	-	-	-	-	-	-	-
Capital outlay	-	-	-	39,649	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	<u>301,295</u>	<u>19,698</u>	<u>1,560,904</u>	<u>57,486</u>	<u>1,774,802</u>	<u>2,395,934</u>	<u>69,179</u>
Excess (deficiency) of revenues over (under) expenditure	<u>551,038</u>	<u>10,418</u>	<u>(42,553)</u>	<u>(57,486)</u>	<u>6,576</u>	<u>26,476</u>	<u>22,482</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in							
General fund	-	-	-	20,000	-	-	26,000
Special revenue funds	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-
Transfers out							
General fund	-	-	-	-	-	-	(18,399)
Special revenue funds	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital projects	(791,820)	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(791,820)</u>	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>7,601</u>
Net change in fund balances	(240,782)	10,418	(42,553)	(37,486)	6,576	26,476	30,083
Fund balance (deficit) - beginning of year	152,073	73,077	123,340	26,214	20,745	227,237	(128,046)
Fund balance (deficit) - end of year	<u>\$ (88,709)</u>	<u>\$ 83,495</u>	<u>\$ 80,787</u>	<u>\$ (11,272)</u>	<u>\$ 27,321</u>	<u>\$ 253,713</u>	<u>\$ (97,963)</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, 2010**

	Special Revenue						
	FTA Transit Capital Escrow	SE Cass Capital Reserve	Court Forfeits	Drain Maintenance	Broadway Mall Maintenance	Skyway Maintenance	Winter Lights Maintenance
<b>REVENUES</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	51,255	123,446	25,923
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental revenues	-	18,389	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	15,374	-	-	-	-
Investment income	67	160	206	-	-	-	-
Miscellaneous revenues	-	-	8,678	-	-	-	-
Total revenues	<u>67</u>	<u>18,549</u>	<u>24,258</u>	<u>-</u>	<u>51,255</u>	<u>123,446</u>	<u>25,923</u>
<b>EXPENDITURES</b>							
Current:							
Public safety	-	-	107,837	-	-	-	-
Public works	-	-	-	-	-	-	-
Public health & welfare	-	-	-	-	-	-	-
Recreation & culture	-	-	-	-	40,134	83,061	17,906
Urban redevelopment	-	-	-	-	-	-	-
Public transportation	6,093	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	<u>6,093</u>	<u>-</u>	<u>107,837</u>	<u>-</u>	<u>40,134</u>	<u>83,061</u>	<u>17,906</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,026)</u>	<u>18,549</u>	<u>(83,579)</u>	<u>-</u>	<u>11,121</u>	<u>40,385</u>	<u>8,017</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in							
General fund	15,000	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	-	-	-
Transfers out							
General fund	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital projects	-	-	-	-	(375)	-	-
Loans issued	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(375)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	8,974	18,549	(83,579)	-	10,746	40,385	8,017
Fund balance (deficit) - beginning of year	11,187	31,522	219,145	101,164	42,239	27,604	(5,953)
Fund balance (deficit) - end of year	<u>\$ 20,161</u>	<u>\$ 50,071</u>	<u>\$ 135,566</u>	<u>\$ 101,164</u>	<u>\$ 52,985</u>	<u>\$ 67,989</u>	<u>\$ 2,064</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, 2010**

	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	16,320	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental revenues	95,687	-	-	377,302	355,636	-	-
Charges for services	973,253	-	-	-	-	-	4,994
Fines and forfeits	-	-	-	-	-	-	-
Investment income	-	414	(152)	477	1,436	-	44,974
Miscellaneous revenues	19,685	-	-	34,540	43,054	53,764	2,777,830
Total revenues	<u>1,104,945</u>	<u>414</u>	<u>(152)</u>	<u>412,319</u>	<u>400,126</u>	<u>53,764</u>	<u>2,827,798</u>
<b>EXPENDITURES</b>							
Current:							
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Public health & welfare	-	-	-	-	-	-	-
Recreation & culture	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	417,002	411,994	85,814	1,461,654
Public transportation	590,156	29,065	9,577	-	-	-	-
Capital outlay	104,227	43,275	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	2,711,130
Interest and fiscal charges	-	-	-	-	-	-	18,521
Total expenditures	<u>694,383</u>	<u>72,340</u>	<u>9,577</u>	<u>417,002</u>	<u>411,994</u>	<u>85,814</u>	<u>4,191,305</u>
Excess (deficiency) of revenues over (under) expenditures	<u>410,562</u>	<u>(71,926)</u>	<u>(9,729)</u>	<u>(4,683)</u>	<u>(11,868)</u>	<u>(32,050)</u>	<u>(1,363,507)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in							
General fund	15,000	-	-	-	-	-	-
Special revenue funds	-	36,000	7,409	-	-	-	-
Debt service	86,600	-	-	-	-	-	27,472
Enterprise funds	-	-	-	-	-	-	-
Transfers out							
General fund	-	-	-	-	-	-	-
Special revenue funds	(43,409)	-	-	-	-	-	-
Debt service	(291,114)	-	-	-	-	-	(104,996)
Capital projects	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	1,440,130
Total other financing sources (uses)	<u>(232,923)</u>	<u>36,000</u>	<u>7,409</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,362,606</u>
Net change in fund balances	177,639	(35,926)	(2,320)	(4,683)	(11,868)	(32,050)	(901)
Fund balance (deficit) - beginning of year	258,862	149,417	(7,257)	58,248	54,017	65,224	267,021
Fund balance (deficit) - end of year	<u>\$ 436,501</u>	<u>\$ 113,491</u>	<u>\$ (9,577)</u>	<u>\$ 53,565</u>	<u>\$ 42,149</u>	<u>\$ 33,174</u>	<u>\$ 266,120</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, 2010**

	Special Revenue						
	Island Park Maintenance Escrow	Revenue Stabilization	City Building Repair Escrow	City Vehicle Reserve	Computer Replacement	Civic Center Capital Reserve	Other Projects
<b>REVENUES</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	17,609
Charges for services	-	-	85,992	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Investment income	350	12,120	-	233	-	-	245
Miscellaneous revenues	-	-	-	91,104	-	1	10,926
Total revenues	<u>350</u>	<u>12,120</u>	<u>85,992</u>	<u>91,337</u>	<u>-</u>	<u>1</u>	<u>28,780</u>
<b>EXPENDITURES</b>							
Current:							
Public safety	-	-	717	-	-	-	424
Public works	-	-	-	15,162	-	-	-
Public health & welfare	-	-	-	-	-	-	-
Recreation & culture	-	-	-	-	-	-	30,127
Urban redevelopment	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-
Capital outlay	-	-	6,654	1,332,263	-	-	-
Debt service:							
Principal	-	-	-	56,361	-	-	-
Interest and fiscal charges	-	-	-	7,349	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>7,371</u>	<u>1,411,135</u>	<u>-</u>	<u>-</u>	<u>30,551</u>
Excess (deficiency) of revenues over (under) expenditures	<u>350</u>	<u>12,120</u>	<u>78,621</u>	<u>(1,319,798)</u>	<u>-</u>	<u>1</u>	<u>(1,771)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in							
General fund	-	-	-	1,490,000	-	20,000	-
Special revenue funds	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Enterprise funds	-	-	-	-	40,000	-	-
Transfers out							
General fund	-	-	-	-	-	-	(14,522)
Special revenue funds	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,490,000</u>	<u>40,000</u>	<u>20,000</u>	<u>(14,522)</u>
Net change in fund balances	350	12,120	78,621	170,202	40,000	20,001	(16,293)
Fund balance (deficit) - beginning of year	89,375	3,477,558	65,543	(195,845)	25,500	102,187	31,098
Fund balance (deficit) - end of year	<u>\$ 89,725</u>	<u>\$ 3,489,678</u>	<u>\$ 144,164</u>	<u>\$ (25,643)</u>	<u>\$ 65,500</u>	<u>\$ 122,188</u>	<u>\$ 14,805</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, 2010

	Special Revenue	
	Baseball Stadium	Total
<b>REVENUES</b>		
Taxes	\$ -	\$ 4,077,374
Special assessments	-	216,944
Licenses and permits	-	-
Intergovernmental revenues	-	3,082,271
Charges for services	178,267	1,242,506
Fines and forfeits	-	15,374
Investment income	-	60,530
Miscellaneous revenues	-	3,440,809
Total revenues	178,267	12,135,808
<b>EXPENDITURES</b>		
Current:		
Public safety	-	1,756,898
Public works	-	316,457
Public health & welfare	-	19,698
Recreation & culture	48,706	1,994,736
Urban redevelopment	-	4,772,398
Public transportation	-	634,891
Capital outlay	93,927	1,619,995
Debt service:		
Principal	-	2,767,491
Interest and fiscal charges	-	25,870
Total expenditures	142,633	13,908,434
Excess (deficiency) of revenues over (under) expenditures	35,634	(1,772,626)
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in		
General fund	81,760	1,667,760
Special revenue funds	-	43,409
Debt service	-	114,072
Enterprise funds	-	40,000
Transfers out		
General fund	-	(32,921)
Special revenue funds	-	(43,409)
Debt service	-	(396,110)
Capital projects	-	(792,195)
Loans issued	-	1,440,130
Total other financing sources (uses)	81,760	2,040,736
Net change in fund balances	117,394	268,110
Fund balance (deficit) - beginning of year	(1,763,630)	3,598,866
Fund balance (deficit) - end of year	\$ (1,646,236)	\$ 3,866,976

**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, 2010**

	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	\$ 850,000	\$ 850,000	\$ 852,333	\$ 2,333	\$ 29,000	\$ 29,000	\$ 30,116	\$ 1,116
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total revenues	<u>850,000</u>	<u>850,000</u>	<u>852,333</u>	<u>2,333</u>	<u>29,000</u>	<u>29,000</u>	<u>30,116</u>	<u>1,116</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	280,000	280,000	301,295	(21,295)	-	-	-	-
Public health and welfare	-	-	-	-	50,000	50,000	19,698	30,302
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest & fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	<u>280,000</u>	<u>280,000</u>	<u>301,295</u>	<u>(21,295)</u>	<u>50,000</u>	<u>50,000</u>	<u>19,698</u>	<u>30,302</u>
Excess (deficiency) of revenues over (under) expenditures	<u>570,000</u>	<u>570,000</u>	<u>551,038</u>	<u>(18,962)</u>	<u>(21,000)</u>	<u>(21,000)</u>	<u>10,418</u>	<u>31,418</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	(570,000)	(570,000)	(791,820)	(221,820)	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(570,000)</u>	<u>(570,000)</u>	<u>(791,820)</u>	<u>(221,820)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	(240,782)	(240,782)	(21,000)	(21,000)	10,418	31,418
Fund balance (deficit) - beginning of year	152,073	152,073	152,073	-	73,077	73,077	73,077	-
Fund balance (deficit) - end of year	<u>\$ 152,073</u>	<u>\$ 152,073</u>	<u>\$ (88,709)</u>	<u>\$ (240,782)</u>	<u>\$ 52,077</u>	<u>\$ 52,077</u>	<u>\$ 83,495</u>	<u>\$ 31,418</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, 2010**

	Emergency 911				Outdoor Warning System			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ 1,664,500	\$ 1,664,500	\$ 1,419,521	\$ (244,979)	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	10,000	10,000	98,830	88,830	-	-	-	-
Total revenues	<u>1,674,500</u>	<u>1,674,500</u>	<u>1,518,351</u>	<u>(156,149)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	1,729,228	1,559,228	1,560,904	(1,676)	75,000	35,351	17,837	17,514
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	39,649	39,649	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest & fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	<u>1,729,228</u>	<u>1,559,228</u>	<u>1,560,904</u>	<u>(1,676)</u>	<u>75,000</u>	<u>75,000</u>	<u>57,486</u>	<u>17,514</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(54,728)</u>	<u>115,272</u>	<u>(42,553)</u>	<u>(157,825)</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>(57,486)</u>	<u>17,514</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	126,500	-	-	-	30,000	20,000	20,000	-
Special revenue	100,000	38,000	-	(38,000)	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>226,500</u>	<u>38,000</u>	<u>-</u>	<u>(38,000)</u>	<u>30,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Net change in fund balances	171,772	153,272	(42,553)	(195,825)	(45,000)	(55,000)	(37,486)	17,514
Fund balance (deficit) - beginning of year	123,340	123,340	123,340	-	26,214	26,214	26,214	-
Fund balance (deficit) - end of year	<u>\$ 295,112</u>	<u>\$ 276,612</u>	<u>\$ 80,787</u>	<u>\$ (195,825)</u>	<u>\$ (18,786)</u>	<u>\$ (28,786)</u>	<u>\$ (11,272)</u>	<u>\$ 17,514</u>

**CITY OF FARGO, NORTH DAKOTA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2010**

	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	\$ 1,827,345	\$ 1,827,345	\$ 1,775,404	\$ (51,941)	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	4,000,000	1,697,928	2,142,512	444,584
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	5,974	5,974	-	-	279,898	279,898
Total revenues	<u>1,827,345</u>	<u>1,827,345</u>	<u>1,781,378</u>	<u>(45,967)</u>	<u>4,000,000</u>	<u>1,697,928</u>	<u>2,422,410</u>	<u>724,482</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	1,780,770	1,780,770	1,774,802	5,968	-	-	-	-
Urban redevelopment	-	-	-	-	4,000,000	2,321,158	2,395,934	(74,776)
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest & fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	<u>1,780,770</u>	<u>1,780,770</u>	<u>1,774,802</u>	<u>5,968</u>	<u>4,000,000</u>	<u>2,321,158</u>	<u>2,395,934</u>	<u>(74,776)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>46,575</u>	<u>46,575</u>	<u>6,576</u>	<u>(39,999)</u>	<u>-</u>	<u>(623,230)</u>	<u>26,476</u>	<u>649,706</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
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	46,575	46,575	6,576	(39,999)	-	(623,230)	26,476	649,706
Fund balance (deficit) - beginning of year	20,745	20,745	20,745	-	227,237	227,237	227,237	-
Fund balance (deficit) - end of year	<u>\$ 67,320</u>	<u>\$ 67,320</u>	<u>\$ 27,321</u>	<u>\$ (39,999)</u>	<u>\$ 227,237</u>	<u>\$ (395,993)</u>	<u>\$ 253,713</u>	<u>\$ 649,706</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, 2010**

	Regional Training Center				FTA Transit Capital Escrow			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	75,136	75,136	75,136	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	67	67
Miscellaneous revenue	27,797	27,797	16,525	(11,272)	15,000	-	-	-
<b>Total revenues</b>	<b>102,933</b>	<b>102,933</b>	<b>91,661</b>	<b>(11,272)</b>	<b>15,000</b>	<b>-</b>	<b>67</b>	<b>67</b>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	70,850	73,500	69,179	4,321	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	20,000	20,000	6,093	13,907
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest & fiscal charges	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>70,850</b>	<b>73,500</b>	<b>69,179</b>	<b>4,321</b>	<b>20,000</b>	<b>20,000</b>	<b>6,093</b>	<b>13,907</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>32,083</b>	<b>29,433</b>	<b>22,482</b>	<b>(6,951)</b>	<b>(5,000)</b>	<b>(20,000)</b>	<b>(6,026)</b>	<b>13,974</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	49,297	49,297	26,000	(23,297)	-	15,000	15,000	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Transfers out:								
General fund	(28,000)	(28,000)	(18,399)	9,601	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>21,297</b>	<b>21,297</b>	<b>7,601</b>	<b>(13,696)</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>53,380</b>	<b>50,730</b>	<b>30,083</b>	<b>(20,647)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>8,974</b>	<b>13,974</b>
Fund balance (deficit) - beginning of year	(128,046)	(128,046)	(128,046)	-	11,187	11,187	11,187	-
Fund balance (deficit) - end of year	<u>\$ (74,666)</u>	<u>\$ (77,316)</u>	<u>\$ (97,963)</u>	<u>\$ (20,647)</u>	<u>\$ 6,187</u>	<u>\$ 6,187</u>	<u>\$ 20,161</u>	<u>\$ 13,974</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, 2010**

	SE Cass Capital Reserve				Court Forfeits			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	18,389	18,389	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	100,000	100,000	15,374	(84,626)
Investment income	500	500	160	(340)	-	-	206	206
Miscellaneous revenue	-	-	-	-	-	-	8,678	8,678
Total revenues	<u>500</u>	<u>500</u>	<u>18,549</u>	<u>18,049</u>	<u>100,000</u>	<u>100,000</u>	<u>24,258</u>	<u>(75,742)</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	115,000	115,000	107,837	7,163
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest & fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,000</u>	<u>115,000</u>	<u>107,837</u>	<u>7,163</u>
Excess (deficiency) of revenues over (under) expenditures	<u>500</u>	<u>500</u>	<u>18,549</u>	<u>18,049</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(83,579)</u>	<u>(68,579)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	(100,000)	(38,000)	-	38,000
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(100,000)</u>	<u>(38,000)</u>	<u>-</u>	<u>38,000</u>
Net change in fund balances	500	500	18,549	18,049	(115,000)	(53,000)	(83,579)	(30,579)
Fund balance (deficit) - beginning of year	31,522	31,522	31,522	-	219,145	219,145	219,145	-
Fund balance (deficit) - end of year	<u>\$ 32,022</u>	<u>\$ 32,022</u>	<u>\$ 50,071</u>	<u>\$ 18,049</u>	<u>\$ 104,145</u>	<u>\$ 166,145</u>	<u>\$ 135,566</u>	<u>\$ (30,579)</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, 2010**

	Drain Maintenance				Broadway Mall 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	-	-	-	-	50,000	50,000	51,255	1,255
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>51,255</u>	<u>1,255</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	50,000	50,000	40,134	9,866
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest & fiscal charges	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>40,134</u>	<u>9,866</u>
<b>Excess (deficiency) of revenues over (under) expend</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,121</u>	<u>11,121</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	(375)	(375)
Enterprise	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(375)</u>	<u>(375)</u>
Net change in fund balances	-	-	-	-	-	-	10,746	10,746
Fund balance (deficit) - beginning of year	101,164	101,164	101,164	-	42,239	42,239	42,239	-
Fund balance (deficit) - end of year	<u>\$ 101,164</u>	<u>\$ 101,164</u>	<u>\$ 101,164</u>	<u>\$ -</u>	<u>\$ 42,239</u>	<u>\$ 42,239</u>	<u>\$ 52,985</u>	<u>\$ 10,746</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, 2010**

	Skyway Maintenance				Winter Lights Maintenance			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	120,000	120,000	123,446	3,446	30,000	30,000	25,923	(4,077)
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total revenues	<u>120,000</u>	<u>120,000</u>	<u>123,446</u>	<u>3,446</u>	<u>30,000</u>	<u>30,000</u>	<u>25,923</u>	<u>(4,077)</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	85,000	85,000	83,061	1,939	23,000	23,000	17,906	5,094
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest & fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	<u>85,000</u>	<u>85,000</u>	<u>83,061</u>	<u>1,939</u>	<u>23,000</u>	<u>23,000</u>	<u>17,906</u>	<u>5,094</u>
Excess (deficiency) of revenues over (under) expenditures	<u>35,000</u>	<u>35,000</u>	<u>40,385</u>	<u>5,385</u>	<u>7,000</u>	<u>7,000</u>	<u>8,017</u>	<u>1,017</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
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	35,000	35,000	40,385	5,385	7,000	7,000	8,017	1,017
Fund balance (deficit) - beginning of year	\$ 27,604	\$ 27,604	\$ 27,604	\$ -	\$ (5,953)	\$ (5,953)	\$ (5,953)	\$ -
Fund balance (deficit) - end of year	<u>62,604</u>	<u>62,604</u>	<u>67,989</u>	<u>5,385</u>	<u>1,047</u>	<u>1,047</u>	<u>2,064</u>	<u>1,017</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, 2010**

	Parking Authority				Parking Repair and Replacement			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	16,320	16,320	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	87,993	95,687	7,694	-	-	-	-
Charges for services	938,800	863,800	973,253	109,453	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	414	414	-
Miscellaneous revenue	10,000	10,000	19,685	9,685	-	-	-	-
<b>Total revenues</b>	<u>948,800</u>	<u>961,793</u>	<u>1,104,945</u>	<u>143,152</u>	<u>-</u>	<u>-</u>	<u>414</u>	<u>414</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	986,043	895,637	590,156	305,481	12,500	12,500	29,065	(16,565)
Capital outlay	-	104,227	104,227	-	-	-	43,275	(43,275)
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest & fiscal charges	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<u>986,043</u>	<u>999,864</u>	<u>694,383</u>	<u>305,481</u>	<u>12,500</u>	<u>12,500</u>	<u>72,340</u>	<u>(59,840)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(37,243)</u>	<u>(38,071)</u>	<u>410,562</u>	<u>448,633</u>	<u>(12,500)</u>	<u>(12,500)</u>	<u>(71,926)</u>	<u>(59,426)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	15,000	15,000	15,000	-	-	-	-	-
Special revenue	44,367	44,367	-	(44,367)	36,000	36,000	36,000	-
Debt service	100,000	100,000	86,600	(13,400)	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	(170,477)	(36,000)	(43,409)	(7,409)	-	-	-	-
Debt service	(287,142)	(287,142)	(291,114)	(3,972)	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>(298,252)</u>	<u>(163,775)</u>	<u>(232,923)</u>	<u>(69,148)</u>	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(335,495)</u>	<u>(201,846)</u>	<u>177,639</u>	<u>379,485</u>	<u>23,500</u>	<u>23,500</u>	<u>(35,926)</u>	<u>(59,426)</u>
Fund balance (deficit) - beginning of year	258,862	258,862	258,862	-	149,417	149,417	149,417	-
Fund balance (deficit) - end of year	<u>\$ (76,633)</u>	<u>\$ 57,016</u>	<u>\$ 436,501</u>	<u>\$ 379,485</u>	<u>\$ 172,917</u>	<u>\$ 172,917</u>	<u>\$ 113,491</u>	<u>\$ (59,426)</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, 2010**

	Parking Surplus Fund				Community Development			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	770,000	770,000	377,302	(392,698)
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	2,000	2,000	(152)	(2,152)	1,000	1,000	477	(523)
Miscellaneous revenue	-	-	-	-	26,000	26,000	34,540	8,540
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>(152)</u>	<u>(2,152)</u>	<u>797,000</u>	<u>797,000</u>	<u>412,319</u>	<u>(384,681)</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	682,279	683,806	417,002	266,804
Public transportation	-	-	9,577	(9,577)	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest & fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>9,577</u>	<u>(9,577)</u>	<u>682,279</u>	<u>683,806</u>	<u>417,002</u>	<u>266,804</u>
Excess (deficiency) of revenues over (under) expen	<u>2,000</u>	<u>2,000</u>	<u>(9,729)</u>	<u>(11,729)</u>	<u>114,721</u>	<u>113,194</u>	<u>(4,683)</u>	<u>(117,877)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	134,477	-	7,409	7,409	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>134,477</u>	<u>-</u>	<u>7,409</u>	<u>7,409</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	136,477	2,000	(2,320)	(4,320)	114,721	113,194	(4,683)	(117,877)
Fund balance (deficit) - beginning of year	(7,257)	(7,257)	(7,257)	-	58,248	58,248	58,248	-
Fund balance (deficit) - end of year	<u>\$ 129,220</u>	<u>\$ (5,257)</u>	<u>\$ (9,577)</u>	<u>\$ (4,320)</u>	<u>\$ 172,969</u>	<u>\$ 171,442</u>	<u>\$ 53,565</u>	<u>\$ (117,877)</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, 2010**

	HUD Home Participating Jurisdiction				HUD Home Program			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	600,000	600,000	355,636	(244,364)	35,000	35,000	-	(35,000)
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	2,000	2,000	1,436	(564)	-	-	-	-
Miscellaneous revenue	21,000	21,000	43,054	22,054	213,000	213,000	53,764	(159,236)
Total revenues	<u>623,000</u>	<u>623,000</u>	<u>400,126</u>	<u>(222,874)</u>	<u>248,000</u>	<u>248,000</u>	<u>53,764</u>	<u>(194,236)</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	594,025	594,757	411,994	182,763	30,000	30,000	85,814	(55,814)
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest & fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	<u>594,025</u>	<u>594,757</u>	<u>411,994</u>	<u>182,763</u>	<u>30,000</u>	<u>30,000</u>	<u>85,814</u>	<u>(55,814)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>28,975</u>	<u>28,243</u>	<u>(11,868)</u>	<u>(40,111)</u>	<u>218,000</u>	<u>218,000</u>	<u>(32,050)</u>	<u>(250,050)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
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	28,975	28,243	(11,868)	(40,111)	218,000	218,000	(32,050)	(250,050)
Fund balance (deficit) - beginning of year	54,017	54,017	54,017	-	65,224	65,224	65,224	-
Fund balance (deficit) - end of year	<u>\$ 82,992</u>	<u>\$ 82,260</u>	<u>\$ 42,149</u>	<u>\$ (40,111)</u>	<u>\$ 283,224</u>	<u>\$ 283,224</u>	<u>\$ 33,174</u>	<u>\$ (250,050)</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, 2010**

	NRI Loan Program				Island Park Maintenance Escrow			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	15,000	15,000	4,994	(10,006)	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	12,000	12,000	44,974	32,974	500	500	350	(150)
Miscellaneous revenue	103,500	2,814,630	2,777,830	(36,800)	-	-	-	-
Total revenues	<u>130,500</u>	<u>2,841,630</u>	<u>2,827,798</u>	<u>(13,832)</u>	<u>500</u>	<u>500</u>	<u>350</u>	<u>(150)</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	33,648	1,577,961	1,461,654	116,307	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	2,711,130	2,711,130	-	-	-	-	-
Interest & fiscal charges	-	-	18,521	(18,521)	-	-	-	-
Total expenditures	<u>33,648</u>	<u>4,289,091</u>	<u>4,191,305</u>	<u>97,786</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>96,852</u>	<u>(1,447,461)</u>	<u>(1,363,507)</u>	<u>83,954</u>	<u>500</u>	<u>500</u>	<u>350</u>	<u>(150)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	18,000	18,000	27,472	9,472	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	(104,997)	(104,997)	(104,996)	1	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Loans issued	-	1,544,000	1,440,130	(103,870)	-	-	-	-
Total other financing sources (uses)	<u>(86,997)</u>	<u>1,457,003</u>	<u>1,362,606</u>	<u>(94,397)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	9,855	9,542	(901)	(10,443)	500	500	350	(150)
Fund balance (deficit) - beginning of year	267,021	267,021	267,021	-	89,375	89,375	89,375	-
Fund balance (deficit) - end of year	<u>\$ 276,876</u>	<u>\$ 276,563</u>	<u>\$ 266,120</u>	<u>\$ (10,443)</u>	<u>\$ 89,875</u>	<u>\$ 89,875</u>	<u>\$ 89,725</u>	<u>\$ (150)</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, 2010**

	Revenue Stabilization				City Building Repair Escrow			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	86,000	85,992	(8)
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	50,000	-	12,120	12,120	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>50,000</b>	<b>-</b>	<b>12,120</b>	<b>12,120</b>	<b>-</b>	<b>86,000</b>	<b>85,992</b>	<b>(8)</b>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	94,751	3,097	-	3,097
Public safety	-	-	-	-	-	-	717	(717)
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	6,654	6,654	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest & fiscal charges	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,751</b>	<b>9,751</b>	<b>7,371</b>	<b>2,380</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>50,000</b>	<b>-</b>	<b>12,120</b>	<b>12,120</b>	<b>(94,751)</b>	<b>76,249</b>	<b>78,621</b>	<b>2,372</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Transfers out:								
General fund	(400,000)	(900,000)	-	900,000	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(400,000)</b>	<b>(900,000)</b>	<b>-</b>	<b>900,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(350,000)</b>	<b>(900,000)</b>	<b>12,120</b>	<b>912,120</b>	<b>(94,751)</b>	<b>76,249</b>	<b>78,621</b>	<b>2,372</b>
Fund balance (deficit) - beginning of year	3,477,558	3,477,558	3,477,558	-	65,543	65,543	65,543	-
Fund balance (deficit) - end of year	\$ 3,127,558	\$ 2,577,558	\$ 3,489,678	\$ 912,120	\$ (29,208)	\$ 141,792	\$ 144,164	\$ 2,372

**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, 2010**

	City Vehicle Reserve				Computer Replacement			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	233	233	-	-	-	-
Miscellaneous revenue	50,000	50,000	91,104	41,104	-	-	-	-
<b>Total revenues</b>	<u>50,000</u>	<u>50,000</u>	<u>91,337</u>	<u>41,337</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>								
Current:								
General government	17,000	-	-	-	20,000	10,000	-	10,000
Public safety	-	-	-	-	-	-	-	-
Public works	1,419,290	32,467	15,162	17,305	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	1,332,263	1,332,263	-	-	-	-	-
Debt service:								
Principal	63,710	63,710	56,361	7,349	-	-	-	-
Interest & fiscal charges	-	-	7,349	(7,349)	-	-	-	-
<b>Total expenditures</b>	<u>1,500,000</u>	<u>1,428,440</u>	<u>1,411,135</u>	<u>17,305</u>	<u>20,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Excess (deficiency) of revenues over (under) expenditures	(1,450,000)	(1,378,440)	(1,319,798)	58,642	(20,000)	(10,000)	-	10,000
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	1,490,000	1,490,000	1,490,000	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	40,000	40,000	40,000	-
Transfers out:								
General fund	-	-	-	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>1,490,000</u>	<u>1,490,000</u>	<u>1,490,000</u>	<u>-</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
<b>Net change in fund balances</b>	40,000	111,560	170,202	58,642	20,000	30,000	40,000	10,000
Fund balance (deficit) - beginning of year	(195,845)	(195,845)	(195,845)	-	25,500	25,500	25,500	-
Fund balance (deficit) - end of year	<u>\$ (155,845)</u>	<u>\$ (84,285)</u>	<u>\$ (25,643)</u>	<u>\$ 58,642</u>	<u>\$ 45,500</u>	<u>\$ 55,500</u>	<u>\$ 65,500</u>	<u>\$ 10,000</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, 2010**

	Civic Center Capital Reserve				Other Projects			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	17,609	17,609	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	245	245	-
Miscellaneous revenue	-	-	1	1	-	10,926	10,926	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,780</u>	<u>28,780</u>	<u>-</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	424	(424)	-
Public works	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Recreation and culture	50,000	50,000	-	50,000	-	30,127	(30,127)	-
Urban redevelopment	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest & fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>30,551</u>	<u>(30,551)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>	<u>50,001</u>	<u>-</u>	<u>(1,771)</u>	<u>(1,771)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	20,000	20,000	20,000	-	-	-	-	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Transfers out:								
General fund	-	-	-	-	-	(14,522)	(14,522)	-
Special revenue	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>(14,522)</u>	<u>(14,522)</u>	<u>-</u>
Net change in fund balances	(30,000)	(30,000)	20,001	50,001	-	-	(16,293)	(16,293)
Fund balance (deficit) - beginning of year	102,187	102,187	102,187	-	31,098	31,098	31,098	-
Fund balance (deficit) - end of year	<u>\$ 72,187</u>	<u>\$ 72,187</u>	<u>\$ 122,188</u>	<u>\$ 50,001</u>	<u>\$ 31,098</u>	<u>\$ 31,098</u>	<u>\$ 14,805</u>	<u>\$ (16,293)</u>

**CITY OF FARGO, NORTH DAKOTA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2010**

	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	\$ -	\$ -	\$ -	\$ -	\$ 4,370,845	\$ 4,370,845	\$ 4,077,374	\$ (293,471)
Special assessments	-	-	-	-	200,000	200,000	216,944	16,944
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	5,480,136	3,266,057	3,082,271	(183,786)
Charges for services	207,000	207,000	178,267	(28,733)	1,160,800	1,171,800	1,242,506	70,706
Fines and forfeits	-	-	-	-	100,000	100,000	15,374	(84,626)
Investment income	-	-	-	-	68,000	18,000	60,530	42,530
Miscellaneous revenue	-	-	-	-	476,297	3,172,427	3,440,809	268,382
<b>Total revenues</b>	<u>207,000</u>	<u>207,000</u>	<u>178,267</u>	<u>(28,733)</u>	<u>11,856,078</u>	<u>12,299,129</u>	<u>12,135,808</u>	<u>(163,321)</u>
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	131,751	13,097	-	13,097
Public safety	-	-	-	-	1,990,078	1,783,079	1,756,898	26,181
Public works	-	-	-	-	1,699,290	312,467	316,457	(3,990)
Public health and welfare	-	-	-	-	50,000	50,000	19,698	30,302
Recreation and culture	52,500	48,706	48,706	-	2,041,270	2,037,476	1,994,736	42,740
Urban redevelopment	-	-	-	-	5,339,952	5,207,682	4,772,398	435,284
Public transportation	-	-	-	-	1,018,543	928,137	634,891	293,246
Capital outlay	-	85,554	93,927	(8,373)	-	1,568,347	1,619,995	(51,648)
Debt service:								
Principal	-	-	-	-	63,710	2,774,840	2,767,491	7,349
Interest & fiscal charges	-	-	-	-	-	-	25,870	(25,870)
<b>Total expenditures</b>	<u>52,500</u>	<u>134,260</u>	<u>142,633</u>	<u>(8,373)</u>	<u>12,334,594</u>	<u>14,675,125</u>	<u>13,908,434</u>	<u>766,691</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>154,500</u>	<u>72,740</u>	<u>35,634</u>	<u>(37,106)</u>	<u>(478,516)</u>	<u>(2,375,996)</u>	<u>(1,772,626)</u>	<u>603,370</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in:								
General fund	-	81,760	81,760	-	1,730,797	1,691,057	1,667,760	(23,297)
Special revenue	-	-	-	-	314,844	118,367	43,409	(74,958)
Debt service	-	-	-	-	118,000	118,000	114,072	(3,928)
Capital projects	-	-	-	-	-	-	-	-
Enterprise	-	-	-	-	40,000	40,000	40,000	-
Transfers out:								
General fund	(86,300)	-	-	-	(514,300)	(928,000)	(32,921)	895,079
Special revenue	-	-	-	-	(270,477)	(74,000)	(43,409)	30,591
Debt service	-	-	-	-	(392,139)	(392,139)	(396,110)	(3,971)
Capital projects	-	-	-	-	(570,000)	(570,000)	(792,195)	(222,195)
Enterprise	(46,200)	-	-	-	(46,200)	-	-	-
Loans issued	-	-	-	-	-	1,544,000	1,440,130	(103,870)
<b>Total other financing sources (uses)</b>	<u>(132,500)</u>	<u>81,760</u>	<u>81,760</u>	<u>-</u>	<u>410,525</u>	<u>1,547,285</u>	<u>2,040,736</u>	<u>493,451</u>
<b>Net change in fund balances</b>	22,000	154,500	117,394	(37,106)	(67,991)	(828,711)	268,110	1,096,821
Fund balance (deficit) - beginning of year	(1,763,630)	(1,763,630)	(1,763,630)	-	3,598,866	3,598,866	3,598,866	-
Fund balance (deficit) - end of year	<u>\$ (1,741,630)</u>	<u>\$ (1,609,130)</u>	<u>\$ (1,646,236)</u>	<u>\$ (37,106)</u>	<u>\$ 3,530,875</u>	<u>\$ 2,770,155</u>	<u>\$ 3,866,976</u>	<u>\$ 1,096,821</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, 2010**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 34,880,400	\$ 45,715,400	\$ 42,172,060	\$ (3,543,340)
Special assessments	18,183,700	20,483,465	27,360,540	6,877,075
Investment income	725,000	225,000	352,553	127,553
Miscellaneous revenues	-	-	39,104	39,104
Total revenues	<u>53,789,100</u>	<u>66,423,865</u>	<u>69,924,257</u>	<u>3,500,392</u>
<b>EXPENDITURES</b>				
Current:				
Public works	518,000	518,000	771,914	(253,914)
Urban redevelopment	149,478	149,478	149,478	-
Debt Service	28,721,199	36,783,480	37,350,468	(566,988)
Total expenditures	<u>29,388,677</u>	<u>37,450,958</u>	<u>38,271,860</u>	<u>(820,902)</u>
Excess of revenues over expenditures	<u>24,400,423</u>	<u>28,972,907</u>	<u>31,652,397</u>	<u>2,679,490</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	936,295	1,113,020	1,145,464	32,444
Transfers out	(27,714,160)	(26,817,160)	(32,932,705)	(6,115,545)
Loans issued	-	706,671	706,671	-
Bonds issued	-	8,631,166	8,631,166	-
Bond premium	-	439,282	439,282	-
Bond Discount	-	(39,447)	(39,447)	-
Total other financing sources (uses)	<u>(26,777,865)</u>	<u>(15,966,468)</u>	<u>(22,049,569)</u>	<u>(6,083,101)</u>
Net change in fund balances	(2,377,442)	13,006,439	9,602,828	(3,403,611)
Fund balance - beginning of year	57,548,208	57,548,208	57,548,208	-
Fund balance - end of year	<u>\$ 55,170,766</u>	<u>\$ 70,554,647</u>	<u>\$ 67,151,036</u>	<u>\$ (3,403,611)</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 ASSETS**  
**NON MAJOR PROPRIETARY FUNDS**  
**December 31, 2010**

	Southeast Cass Sewer	Vector Control	Street Lighting	Forestry	Total
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	\$ -	\$ -	\$ -	\$ 50	\$ 50
Equity in pooled investments	-	188,462	92,148	135,228	415,838
Receivables (net of allowance for uncollectibles):					
Interest	-	24	12	18	54
Special assessments	-	-	-	15,466	15,466
Accounts	13,517	55,622	165,366	106,944	341,449
Prepaid expenses	-	1,598	497	5,148	7,243
Total current assets	<u>13,517</u>	<u>245,706</u>	<u>258,023</u>	<u>262,854</u>	<u>780,100</u>
<b>Noncurrent assets</b>					
<b>Capital assets</b>					
Machinery and equipment	-	113,623	307,216	959,663	1,380,502
Infrastructure	-	-	25,001,306	-	25,001,306
Less accumulated depreciation	-	(85,308)	(10,181,983)	(786,664)	(11,053,955)
Total noncurrent assets	<u>-</u>	<u>28,315</u>	<u>15,126,539</u>	<u>172,999</u>	<u>15,327,853</u>
Total assets	<u>13,517</u>	<u>274,021</u>	<u>15,384,562</u>	<u>435,853</u>	<u>16,107,953</u>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Vouchers payable	2,691	-	88,884	4,084	95,659
Interest payable	-	-	-	-	-
Due to other funds	2,691	-	-	-	2,691
Accrued payroll	301	-	2,051	12,474	14,826
Accrued vacation payable	-	-	8,889	32,093	40,982
Total current liabilities	<u>5,683</u>	<u>-</u>	<u>99,824</u>	<u>48,651</u>	<u>154,158</u>
<b>NET ASSETS</b>					
Invested in capital assets	-	28,315	15,126,539	172,999	15,327,853
Unrestricted	7,834	245,706	158,199	214,203	625,942
Total net assets	<u>\$ 7,834</u>	<u>\$ 274,021</u>	<u>\$ 15,284,738</u>	<u>\$ 387,202</u>	<u>\$ 15,953,795</u>

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS**  
**NON MAJOR PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2010**

	Southeast Cass Sewer	Vector Control	Street Lighting	Forestry	Total
<b>OPERATING REVENUES</b>					
Charges for services	\$ 50,686	\$ 621,293	\$ 1,597,768	\$ 1,154,082	\$ 3,423,829
<b>OPERATING EXPENSES</b>					
Personnel services	12,589	-	169,955	822,013	1,004,557
Other services	4,460	493,140	131,285	446,280	1,075,165
Materials and supplies	29,708	78,185	883,008	141,227	1,132,128
Depreciation	-	21,191	1,055,012	61,692	1,137,895
Total operating expenses	<u>46,757</u>	<u>592,516</u>	<u>2,239,260</u>	<u>1,471,212</u>	<u>4,349,745</u>
Operating income (loss)	<u>3,929</u>	<u>28,777</u>	<u>(641,492)</u>	<u>(317,130)</u>	<u>(925,916)</u>
<b>NONOPERATING REVENUES</b>					
Investment income	13	1,630	207	619	2,469
Total nonoperating revenues	<u>13</u>	<u>1,630</u>	<u>207</u>	<u>619</u>	<u>2,469</u>
Income (loss) before contributions and transfers	3,942	30,407	(641,285)	(316,511)	(923,447)
Capital Contributions	-	-	16,162,659	1,560	16,164,219
Transfers in:					
Enterprise	-	-	-	480,012	480,012
Transfers out:					
General	-	(119,200)	(236,636)	(87,000)	(442,836)
Special revenue	-	-	-	(4,000)	(4,000)
Change in net assets	<u>3,942</u>	<u>(88,793)</u>	<u>15,284,738</u>	<u>74,061</u>	<u>15,273,948</u>
Total net assets - beginning	3,892	362,814	-	313,141	679,847
Total net assets - ending	<u>\$ 7,834</u>	<u>\$ 274,021</u>	<u>\$ 15,284,738</u>	<u>\$ 387,202</u>	<u>\$ 15,953,795</u>

**CITY OF FARGO, NORTH DAKOTA**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR ENTERPRISE FUNDS**  
**For the Year Ended December 31, 2010**

	Southeast Cass Sewer	Vector Control	Street Lighting	Forestry	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Receipts from customers and users	\$ 57,798	\$ 593,595	\$ 1,432,402	\$ 1,172,978	\$ 3,249,049
Payments to employees	(10,310)	-	(129,823)	(648,561)	(788,694)
Payments of benefits on behalf of employees	(2,183)	-	(29,191)	(165,814)	(197,188)
Payments to suppliers	(32,403)	(571,374)	(925,907)	(589,053)	(2,118,737)
Net cash provided (used) by operating activities	<u>12,902</u>	<u>22,221</u>	<u>347,481</u>	<u>(230,450)</u>	<u>144,430</u>
<b>CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES</b>					
Transfers to other funds	-	(119,200)	(236,636)	(91,000)	(446,836)
Transfers from other funds	-	-	-	480,012	480,012
Payments received on interfund borrowing	2,691	-	-	-	2,691
Payments made for interfund borrowing	(15,588)	-	-	-	(15,588)
Net cash provided (used) by noncapital financing activities	<u>(12,897)</u>	<u>(119,200)</u>	<u>(236,636)</u>	<u>389,012</u>	<u>20,279</u>
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Acquisition of capital assets	-	-	(18,892)	(54,990)	(66,158)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>(18,892)</u>	<u>(54,990)</u>	<u>(66,158)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Investment income	6	2,220	191	662	3,079
Investments redeemed	-	283,502	-	31,020	314,522
Investments (purchased)	(11)	(188,743)	(92,144)	(135,254)	(416,152)
Net cash provided (used) by investing activities	<u>(5)</u>	<u>96,979</u>	<u>(91,953)</u>	<u>(103,572)</u>	<u>(98,551)</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)	\$ 3,929	\$ 28,777	\$ (641,492)	\$ (317,130)	\$ (925,916)
<b>Adjustments to reconcile operating income to net cash provided by operating activities</b>					
Depreciation	-	21,191	1,055,012	61,692	1,137,895
<b>Change in assets and liabilities</b>					
Accounts receivable	7,112	(27,698)	(165,366)	25,248	(168,428)
Special assessment receivable	-	-	-	(6,352)	(6,352)
Prepaid expenses	-	(49)	(497)	(530)	(1,076)
Accounts payable	1,765	-	88,883	(1,015)	89,633
Vacation payable	-	-	8,889	2,652	11,541
Payroll payable	96	-	2,052	4,985	7,133
Total adjustments	<u>8,973</u>	<u>(6,556)</u>	<u>988,973</u>	<u>86,680</u>	<u>1,070,346</u>
Net cash provided (used) by operating activities	<u>\$ 12,902</u>	<u>\$ 22,221</u>	<u>\$ 347,481</u>	<u>\$ (230,450)</u>	<u>\$ 144,430</u>
<b>Noncash transactions affecting financial position:</b>					
Acquisition of / change in assets through capital contributions and donations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,162,659</u>	<u>\$ -</u>	<u>\$ 16,162,659</u>
Change in fair value of investments	<u>\$ -</u>	<u>\$ (281)</u>	<u>\$ 4</u>	<u>\$ (25)</u>	<u>\$ (302)</u>

## INTERNAL SERVICE FUNDS

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Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost reimbursement basis.

Liability Self Insurance Fund - is used to account for all costs, reimbursements and funding for general liability and certain property damage claims.

Health Self Insurance Fund - is used to provide health insurance coverage to City Employees. Resources are provided by City and employee contributions and used to fund claims for allowable medical expenses, provide stop-loss insurance coverage, and administration.

**CITY OF FARGO, NORTH DAKOTA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET ASSETS**  
**December 31, 2010**

	<u>Liability Self Insurance</u>	<u>Health Self Insurance</u>	<u>Total</u>
<b>ASSETS</b>			
Current assets			
Cash	\$ 30,000	\$ -	\$ 30,000
Equity in pooled investments	-	4,438,052	4,438,052
Interest receivable	-	565	565
Accounts receivable	-	247,490	247,490
Total assets	<u>30,000</u>	<u>4,686,107</u>	<u>4,716,107</u>
<b>LIABILITIES</b>			
Current liabilities			
Deferred revenues	-	198,489	198,489
IBNR claim reserve	-	445,946	445,946
Total liabilities	<u>-</u>	<u>644,435</u>	<u>644,435</u>
<b>NET ASSETS</b>			
Unrestricted	<u>30,000</u>	<u>4,041,672</u>	<u>4,071,672</u>
Total net assets	<u>\$ 30,000</u>	<u>\$ 4,041,672</u>	<u>\$ 4,071,672</u>

**CITY OF FARGO, NORTH DAKOTA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS**  
**For the Year Ended December 31, 2010**

	Liability Self Insurance	Health Self Insurance	Total
	<u>                    </u>	<u>                    </u>	<u>                    </u>
OPERATING REVENUES			
Charges for services	\$ -	\$ 6,141,524	\$ 6,141,524
	<u>                    </u>	<u>                    </u>	<u>                    </u>
OPERATING EXPENSES			
Administration	6,439	244,014	250,453
Insurance premiums	162,521	324,250	486,771
Claim settlements	1,084	6,471,881	6,472,965
Claim reserve adjustment	(50,000)	(65,208)	(115,208)
Total operating expenses	<u>120,044</u>	<u>6,974,937</u>	<u>7,094,981</u>
Operating income (loss)	(120,044)	(833,413)	(953,457)
NONOPERATING REVENUES (EXPENSES)			
Investment income (expense)	(1,824)	18,616	16,792
Total nonoperating revenues (expenses)	<u>(1,824)</u>	<u>18,616</u>	<u>16,792</u>
Income (loss) before contributions and transfers	(121,868)	(814,797)	(936,665)
Transfer in:			
General	<u>299,223</u>	<u>-</u>	<u>299,223</u>
Change in net assets	177,355	(814,797)	(637,442)
Total net assets - beginning	(147,355)	4,856,469	4,709,114
Total net assets - ending	<u>\$ 30,000</u>	<u>\$ 4,041,672</u>	<u>\$ 4,071,672</u>

**CITY OF FARGO, NORTH DAKOTA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**For the Year Ended December 31, 2010**

	Liability Self Insurance	Health Self Insurance	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers and users	\$ -	\$ 6,103,049	\$ 6,103,049
Payments of benefits on behalf of employees	(1,084)	(6,471,881)	(6,472,965)
Payments to suppliers	(1,414,909)	(570,764)	(1,985,673)
Net cash provided (used) by operating activities	<u>(1,415,993)</u>	<u>(939,596)</u>	<u>(2,355,589)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfer to other funds	-	-	-
Transfer from other funds	299,223	-	299,223
Net cash provided by noncapital financing activities	<u>299,223</u>	<u>-</u>	<u>299,223</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Investment income	229	29,601	29,830
Investments redeemed	1,117,391	5,353,313	6,470,704
Investments (purchased)	(850)	(4,443,318)	(4,444,168)
Net cash provided by investing activities	<u>1,116,770</u>	<u>939,596</u>	<u>2,056,366</u>
Net change in cash and cash equivalents	-	-	-
Cash and cash equivalents, January 1	30,000	-	30,000
Cash and cash equivalents, December 31	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 30,000</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>			
Operating income (loss)	\$ (120,044)	\$ (833,413)	\$ (953,457)
Adjustments to reconcile operating income to net cash provided by operating activities			
Claims reserve adjustment	(50,000)	(65,208)	(115,208)
Change in assets and liabilities			
Accounts receivable	-	(112,866)	(112,866)
Prepaid expenses	162,521	-	162,521
Accounts payable	(1,408,470)	(2,500)	(1,410,970)
Deferred revenues	-	74,391	74,391
Total adjustments	<u>(1,295,949)</u>	<u>(106,183)</u>	<u>(1,402,132)</u>
Net cash provided (used) by operating activities	<u>\$ (1,415,993)</u>	<u>\$ (939,596)</u>	<u>\$ (2,355,589)</u>
<b>Noncash transactions affecting financial position:</b>			
Change in fair value of investments	<u>\$ (850)</u>	<u>\$ (5,266)</u>	<u>\$ (6,116)</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 three 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.

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 ASSETS**  
**December 31, 2010**

	Performance Deposits	Park District Special Assessments	Red River Regional Dispatch Center	Total
<b>ASSETS</b>				
Cash and investments	\$ 80,132	\$ -	\$ -	\$ 80,132
Equity in pooled investments	52,139	-	292,331	344,470
Special assessments receivable	-	643,612	-	643,612
Total assets	<u>\$ 132,271</u>	<u>\$ 643,612</u>	<u>\$ 292,331</u>	<u>\$ 1,068,214</u>
<b>LIABILITIES</b>				
Due to other governments	\$ -	\$ 643,612	\$ -	\$ 643,612
Deposits	132,271	-	292,331	424,602
Total liabilities	<u>\$ 132,271</u>	<u>\$ 643,612</u>	<u>\$ 292,331</u>	<u>\$ 1,068,214</u>

**CITY OF FARGO, NORTH DAKOTA  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE YEAR ENDING DECEMBER 31, 2010**

	Beginning of Year	Additions	Deductions	End of Year
<b>PERFORMANCE DEPOSITS</b>				
<b>ASSETS</b>				
Equity in pooled investments	\$ 43,019	\$ 9,120	\$ -	\$ 52,139
Cash, including time deposits	71,896	8,236	-	80,132
<b>Total assets</b>	<b>\$ 114,915</b>	<b>\$ 17,356</b>	<b>\$ -</b>	<b>\$ 132,271</b>
<b>LIABILITIES</b>				
Deposits	\$ 114,915	\$ 17,356	\$ -	\$ 132,271
<b>Total liabilities</b>	<b>\$ 114,915</b>	<b>\$ 17,356</b>	<b>\$ -</b>	<b>\$ 132,271</b>
<b>PARK DISTRICT SPECIAL ASSESSMENTS</b>				
<b>ASSETS</b>				
Equity in pooled investments	\$ -	\$ 365,300	\$ 365,300	\$ -
Special assessments receivable	974,215	-	330,603	643,612
<b>Total assets</b>	<b>\$ 974,215</b>	<b>\$ 365,300</b>	<b>\$ 695,903</b>	<b>\$ 643,612</b>
<b>LIABILITIES</b>				
Deposits	\$ -	\$ 365,300	\$ 365,300	\$ -
Due to other governments	974,215	-	330,603	643,612
<b>Total liabilities</b>	<b>\$ 974,215</b>	<b>\$ 365,300</b>	<b>\$ 695,903</b>	<b>\$ 643,612</b>
<b>RED RIVER REGIONAL DISPATCH CENTER</b>				
<b>ASSETS</b>				
Equity in pooled investments	\$ 106,800	\$ 2,693,360	\$ 2,507,829	\$ 292,331
<b>Total assets</b>	<b>\$ 106,800</b>	<b>\$ 2,693,360</b>	<b>\$ 2,507,829</b>	<b>\$ 292,331</b>
<b>LIABILITIES</b>				
Deposits	\$ 106,800	\$ 2,693,360	\$ 2,507,829	\$ 292,331
<b>Total liabilities</b>	<b>\$ 106,800</b>	<b>\$ 2,693,360</b>	<b>\$ 2,507,829</b>	<b>\$ 292,331</b>
<b>TOTAL ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Equity in pooled investments	\$ 149,819	\$ 3,067,780	\$ 2,873,129	\$ 344,470
Cash, including time deposits	71,896	8,236	-	80,132
Special assessments receivable	974,215	-	330,603	643,612
<b>Total assets</b>	<b>\$ 1,195,930</b>	<b>\$ 3,076,016</b>	<b>\$ 3,203,732</b>	<b>\$ 1,068,214</b>
<b>LIABILITIES</b>				
Due to other governments	\$ 974,215	\$ -	\$ 330,603	\$ 643,612
Deposits	221,715	3,076,016	2,873,129	424,602
<b>Total liabilities</b>	<b>\$ 1,195,930</b>	<b>\$ 3,076,016</b>	<b>\$ 3,203,732</b>	<b>\$ 1,068,214</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, 2010**

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GOVERNMENTAL FUNDS CAPITAL ASSETS:

Land	\$ 15,494,273
Intangible - Right of way	\$ 3,610,323
Buildings	71,050,049
Improvements other than buildings	646,535
Machinery and equipment	39,145,028
Infrastructure	283,203,836
Construction in progress	5,553,526
Total governmental funds capital assets	<u>\$ 418,703,569</u>

INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:

General fund	\$ 16,286,543
Special revenue funds	20,739,431
Capital projects	356,907,084
Enterprise funds	963,177
Federal and state grants	22,644,766
Donated	1,162,569
Total governmental funds capital assets	<u>\$ 418,703,569</u>

**CITY OF FARGO, NORTH DAKOTA  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY  
DECEMBER 31, 2010**

FUNCTION AND ACTIVITY	Land	Right of Way	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress	Total
<b>General Government:</b>								
City Commission	\$ -	\$ -	\$ -	\$ -	\$ 60,930	\$ -	\$ -	\$ 60,930
City Administrator	-	-	-	-	35,380	-	-	35,380
City Auditor	-	-	-	-	221,735	-	131,208	352,943
Information Technology	-	-	-	-	2,100,343	-	1,868,625	3,968,968
Human Resources	-	-	-	-	32,755	-	10,219	42,974
City Assessor	-	-	-	-	93,903	-	-	93,903
Municipal Court	-	-	-	-	24,392	-	1,578,452	1,602,844
Planning & Development	-	-	-	-	43,623	-	-	43,623
Central Garage	-	-	3,264,354	127,813	768,620	-	-	4,160,788
City Buildings	-	-	1,117,387	17,865	307,753	-	-	1,443,005
Detox Center	-	-	451,732	-	49,404	-	-	501,136
<b>Total</b>	<b>-</b>	<b>-</b>	<b>4,833,474</b>	<b>145,678</b>	<b>3,738,840</b>	<b>-</b>	<b>3,588,504</b>	<b>12,306,495</b>
<b>Public Safety:</b>								
Traffic Engineering	-	-	21,422	-	202,004	-	-	223,426
Street Lighting	-	-	-	-	-	-	-	-
Fire Department	-	-	9,135,695	-	6,359,890	-	-	15,495,585
Police Department	43,000	-	2,133,475	31,654	4,758,285	-	-	6,966,414
Inspections	-	-	-	-	133,293	-	-	133,293
<b>Total</b>	<b>43,000</b>	<b>-</b>	<b>11,290,592</b>	<b>31,654</b>	<b>11,453,472</b>	<b>-</b>	<b>-</b>	<b>22,818,718</b>
<b>Public Works:</b>								
City Engineer	541,877	-	-	-	1,082,952	-	-	1,624,829
Street Department	145,588	3,551,523	473,023	43,104	8,051,464	283,203,836	-	295,468,538
Flood	13,375,303	58,800	-	-	-	-	1,779,550	15,213,652
<b>Total</b>	<b>14,062,768</b>	<b>3,610,323</b>	<b>473,023</b>	<b>43,104</b>	<b>9,134,416</b>	<b>283,203,836</b>	<b>1,779,550</b>	<b>312,307,020</b>
<b>Public Health &amp; Welfare:</b>								
Health Department	-	-	2,004,733	-	374,466	-	-	2,379,199
<b>Total</b>	<b>-</b>	<b>-</b>	<b>2,004,733</b>	<b>-</b>	<b>374,466</b>	<b>-</b>	<b>-</b>	<b>2,379,199</b>
<b>Recreation &amp; Culture:</b>								
Public Library	-	-	13,067,146	-	3,464,284	-	7,806	16,539,236
City Auditorium	-	-	9,602,408	-	402,701	-	-	10,005,109
Convention Bureau	199,505	-	749,851	-	-	-	-	949,356
Baseball Stadium	-	-	5,136,513	61,439	154,231	-	76,427	5,428,610
<b>Total</b>	<b>199,505</b>	<b>-</b>	<b>28,555,918</b>	<b>61,439</b>	<b>4,021,217</b>	<b>-</b>	<b>84,233</b>	<b>32,922,312</b>
<b>Urban Redevelopment</b>								
Home Grants	-	-	605,042	-	-	-	-	605,042
Community Development	83,000	-	3,576,974	28,446	49,798	-	-	3,738,218
<b>Total</b>	<b>83,000</b>	<b>-</b>	<b>4,182,016</b>	<b>28,446</b>	<b>49,798</b>	<b>-</b>	<b>-</b>	<b>4,343,260</b>
<b>Transportation</b>								
Transit	-	-	11,926,700	-	10,233,248	-	22,184	22,182,132
Parking Authority	1,106,000	-	7,783,593	336,214	139,572	-	79,055	9,444,434
<b>Total</b>	<b>1,106,000</b>	<b>-</b>	<b>19,710,293</b>	<b>336,214</b>	<b>10,372,820</b>	<b>-</b>	<b>101,239</b>	<b>31,626,566</b>
<b>Grand Total</b>	<b>\$ 15,494,273</b>	<b>\$ 3,610,323</b>	<b>\$ 71,050,049</b>	<b>\$ 646,535</b>	<b>\$ 39,145,028</b>	<b>\$ 283,203,836</b>	<b>\$ 5,553,526</b>	<b>\$ 418,703,569</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, 2010**

FUNCTION AND ACTIVITY	Balance January 1, 2010	Additions & Transfers In	Deletions & Transfers Out	Balance December 31, 2010
<b>GENERAL GOVERNMENT:</b>				
City Commission	\$ 199,835	\$ -	\$ (138,905)	\$ 60,930
City Administrator	-	35,380		35,380
City Auditor	352,943	-	-	352,943
Information Technology	2,776,618	1,192,350	-	3,968,968
Human Resources	32,755	10,219	-	42,974
City Assessor	79,907	42,496	(28,500)	93,903
Municipal Court	30,487	1,595,319	(22,962)	1,602,844
Planning & Development	30,686	12,937	-	43,623
Central Garage	4,171,452	82,627	(93,290)	4,160,788
City Buildings	1,780,122	7,866	(344,983)	1,443,005
Detox Center	482,657	18,479	-	501,136
Total	<u>9,937,462</u>	<u>2,997,674</u>	<u>(628,640)</u>	<u>12,306,495</u>
<b>PUBLIC SAFETY:</b>				
Traffic Engineer	139,776	83,650	-	223,426
Street Lighting	276,800	-	(276,800)	-
Fire Department	14,100,208	1,438,646	(43,269)	15,495,585
Police Department	6,918,036	346,968	(298,590)	6,966,414
Inspections	145,380	17,350	(29,437)	133,293
Total	<u>21,580,200</u>	<u>1,886,614</u>	<u>(648,096)</u>	<u>22,818,718</u>
<b>PUBLIC WORKS:</b>				
City Engineer	1,102,706	671,704	(149,581)	1,624,829
Street Department	303,136,718	17,297,597	(24,965,777)	295,468,538
Flood	7,524,268	7,689,384	-	15,213,652
Total	<u>311,763,692</u>	<u>25,658,685</u>	<u>(25,115,358)</u>	<u>312,307,019</u>
<b>PUBLIC HEALTH &amp; WELFARE:</b>				
Health Department	2,392,228	27,685	(40,714)	2,379,199
Total	<u>2,392,228</u>	<u>27,685</u>	<u>(40,714)</u>	<u>2,379,199</u>
<b>RECREATION &amp; CULTURE:</b>				
Public Library	16,469,402	69,834	-	16,539,236
City Auditorium	9,996,823	8,286	-	10,005,109
Convention Bureau	949,356	-	-	949,356
Baseball Stadium	5,334,683	93,927	-	5,428,610
Total	<u>32,750,264</u>	<u>172,048</u>	<u>-</u>	<u>32,922,312</u>
<b>URBAN REDEVELOPMENT</b>				
Home Grants	605,042	-		605,042
Community Development	3,342,561	395,657	-	3,738,218
Total	<u>3,947,603</u>	<u>395,657</u>	<u>-</u>	<u>4,343,260</u>
<b>TRANSPORTATION:</b>				
Transit	20,225,027	2,101,709	(144,604)	22,182,132
Parking Authority	9,296,932	147,502	-	9,444,434
Total	<u>29,521,959</u>	<u>2,249,211</u>	<u>(144,604)</u>	<u>31,626,566</u>
Grand Total	<u>\$ 411,893,407</u>	<u>\$ 33,387,574</u>	<u>\$ (26,577,411)</u>	<u>\$ 418,703,569</u>