



ADMINISTRATION COMMITTEE MEETING
Wednesday, March 15, 2023; 8:00 a.m.

Fargo Park District Board Room
701 Main Avenue, Fargo

Board Committee Members:
Vicki Dawson & Aaron Hill

AGENDA

1. Marketing Review October 1, 2022-February 28, 2023; Carolyn Boutain, presenter.
2. HR Policy Review; Stacy Kruger, presenter.
3. Financial Review Monthly Reports; Broc Lietz, presenter.
4. Administration Division 2023 Goals; Susan Faus, presenter.
5. Other

Next Fargo Park Board Meeting: April 11, 2023; 5:30 p.m.
Next Administration Committee Meeting: June 14, 2023; 8:00 a.m.



MEMORANDUM

DATE: March 7, 2023

TO: Fargo Park Board Administration Committee

FROM: Carolyn Boutain, Community Relations Director

RE: Agenda Item No. 1 - Marketing Review October 1, 2022-February 28, 2023

At the Administration Committee meeting, the Fargo Park District marketing team will update you on marketing and communications efforts, outcomes and services provided to all departments since our last meeting.

Attached is a document detailing the Marketing and Communications highlights from October 1, 2022 to February 28 of this year and our plans through May 2023

Please let me know if you have any questions prior to the meeting.

Thank you.



2022-2023 Marketing Review: **October 2022-February 2023**

Marketing & Communication for the Fargo Park District

The Fargo Park District marketing department provides marketing and communication services and support to the Fargo Park District and all other sub-companies associated with it, including:

- Broadway Square
- Fargo Park District Foundation
- Courts Plus Community Fitness
- Valley Senior Services
- Fargo Golf

Year-Round Services Provided by the Marketing Department:

- Website management and support
- Social media management, support, and creation
- News media management including serving as primary media contact, news release creation, media training and support
- Semi-annual brochure management, support, and creation
- Eblast/e-newsletter management, support, and creation
- Advertising and promotion campaign creation and implementation
- Brand management
- Photography and video services including digital asset library management

Marketing Accomplishments from October 1, 2022-February 28, 2023:

Website

- 96k users visited FargoParks.com during this time. 94k were new visitors and 70% of them were from a mobile device. The top 5 pages after the home page were:
 - Broadway Square Open Skate (14k page views),
 - FP Calendar (11k page views),
 - Cross Country Ski Trails (10k page views),
 - Santa Village (9k page views),
 - FP Open Skate (9k page views).
- 6476 users visited ValleySeniorServices.com during this time. 6,347 were new visitors and 48% of them were from a mobile device. The top 5 pages after the home page were:
 - Cass County Meals on Wheels (3,157 page views),
 - Metro Senior Ride (1,305 page views),
 - Cass County Senior Centers (1,131 page views),
 - Cass County Community Dining (903 page views),

- Cass County (809 page views).
- CourtsPlus.org had 27k visitors with 26k new users visiting their website and 75% were from a mobile device. The top 5 pages after the home page were:
 - Group Ex (12k page views),
 - Programs Tennis (7k page views),
 - Memberships (6k page views),
 - Birthdays (4k page views), and
 - Playground (3k page views).
- Created parks maintenance FAQ page with information regarding the maintenance and care of our parks, facilities, and trails.
- Maintained the Project Update page on the website to provide timeline updates; 156 page views with an average of 1:47 minutes reading the information.

Social Media

- The Fargo Park District Facebook page reached 17,892 followers, which is continuously growing and has the most followers out of all our organization Facebook pages. Broadway Square has 7,540 followers.
- Incorporated 48 reels to promote the Fargo Park District organization, events, programs, amenities, and offerings for social media campaigns. Top reel reached more than 9,000 users.
- Instagram continues to be the fast-growing social media platform for both the Fargo Park District and Broadway Square; Fargo Park District has over 3,817 followers and Broadway Square has reached 2,905 followers.
- 3 social media engagement contests on Fargo Park District, Broadway Square, Courts Plus and Fargo Golf social media pages.

Events

- Created and implemented marketing and promotions plans for 100+ events and programs.
- Organized and designed the Fargo Park District float for the Holiday Lights Parade.
- Organized and implemented marketing plan and created talking points for the Downtown Christmas Tree Lighting which brought more than 600 visitors and every major media outlet to Broadway Square.
- Coordinated with PepsiCo Food for Good to create a meal kit pick up site for their staff to provide meals to Santa Village attendees.
- Hosted first State of the Parks event in December. This event was offered in person and virtually.
 - Created a wins video that was shared at the event and on social media.
- Planned and hosted an open house for the name change of Cornerstone Bank Arena.
- Planned the Beam Signing event for the Fargo Parks Sports Complex.

External Communications and Public Engagement

- Created and distributed the 2023 Spring/Summer Brochure electronically as well as via Fargo Public Schools backpack drop, grocery store racks, FMCVB and Park District locations.
- 40 videos were uploaded to the Fargo Parks YouTube page.

- 7 Tom's Tips, 6 Park Board Meetings, 19 Fargo Sports Complex Updates, 4 Giving Hearts Day, 2 Meet the New Directors, End of Year Win, All Staff Meeting, State of the Parks, Outdoor Rinks, Retirement Video.
- Serve as Media Contacts for the organization with the goal of maintaining an average of 3-4 stories/media mentions each week.
- 51 news releases sent highlighting announcements and updates of the Fargo Park District and affiliated brands.
- Partnered with Love Always Floral for a public art installation using flowers picked at Fargo parks across the community.
 - Coordinated an internal volunteer effort to help Operations pick flowers as part of seasonal maintenance of parks and transported flowers to Love Always Floral for assembly.
 - Installation received positive engagement from public on social media and Forum ran a story regarding the piece.
- 5 e-newsletters sent to an average of 16,806 active subscribers with an average of 42% open rate, promoting Fargo Park District & Broadway Square events, programs, and upcoming deadlines.
- Promoted Yunker Farm Master Plan Public Input Sessions in November and February. These were well attended. The online surveys provided for those not able to make it had over 300 completed forms each time as well. The survey has been clicked on over 1300 times.
- Involved in planning and organizing for Parks Day at the Capital and implemented new engaging ideas for set up as well interacted with parks & rec departments from across the state.
- Launched Restream as new streaming platform for Fargo Park Board meetings which includes updated graphics and streaming platforms.
- Created and distributed an Annual Report for the Fargo Park District Foundation.
- Developed and implemented marketing plans for Giving Hearts Day for the Foundation and VSS.
- Developed marketing material for Foundation to use for presentations and large asks.

Internal Communications and Employee Engagement

- Created and implemented an updated board report that is sent to commissioners and directors every Friday.
- Started a new staff communication email that is sent to all full-time staff every Monday with District updates and announcements.
- Led 6 Director level media trainings to prepare members of the Director Team for media engagements.
 - Training includes role play of common media interview experiences.

Other

- Maintaining the digital asset library of 35,000+ photos and graphics for the organization. Implementation of Canto, a digital asset library software.

Marketing Plans for March 1-May 31, 2023:

2023 goals:

- Coordinate the Fall/Winter 2023 Program Guide.
- Implement 2023 Fargo Golf campaigns for pass sales.
- Develop and implement marketing plan for new Discover Junior Golf Tour.
- Photography services and updates planned for Fargo Park District facilities, events, programs, amenities, and offerings including all 5 golf courses.
 - Update Courts Plus photography.
 - Update VSS photography.
- Increase rate at which media stories are pitched to specific reporters outside of news releases.
- Start integration of the VSS website into the Fargo Parks website with renewed look, analysis of all current pages, and focus groups for new ideas.
- Continue to review Courts Plus social media strategy to increase engagement and followers.
- Send monthly Fargo Parks Sports Complex construction updates via an e-newsletter to donors, potential donors, staff, and those interested (over 200 people).
- Increase community involvement and engagement with Park Board meetings.
- Implement and execute campaign for TextMyGov for park maintenance and continued communication with the public.
- Develop PowerPoint presentation template for Directors and Foundation to present to organizations.
- Develop plan to look at how we can best use our website analytics and create marketing plan around top pages.
- Re-evaluate and update Crisis Communication Plan.

Ongoing and long-term goals:

- Serve as intra-departmental consultant on all branding, marketing and communications needs across the District.
- Assist and coach internal staff on public speaking and media engagements.
- Continue to cross-promote all sub-brands (Courts Plus, Valley Senior Services, Broadway Square, Fargo Golf) news and happenings on the Fargo Park District Facebook page.
- Grow and increase the following on all social media pages.
- Increase monthly e-blast open rate and continue list maintenance.
- Create and implement marketing and promotions plans for 40+ events and programs.
- Create evaluation process and wrap up document for outcomes for each event and program season.
- Continue Media Contact role to update the public on the latest Fargo Park District events and news.
- Continue Valley Senior Services Meals on Wheels Volunteer campaign.
- Continue to develop Foundation materials for capital campaigns.



MEMORANDUM

DATE: March 7, 2023

TO: Fargo Park Board Administration Committee

FROM: Stacy Kruger, HR Director

RE: Agenda Item No. 2 - HR Policy Review

Staff will present the Personnel Manual Definitions page and four HR policies. There were no significant changes made in content to any of the policies. The changes made were in adding new titles, etc.

Personnel Manual Definitions
Policy No. 200 – Keeping Us Informed
Policy No. 410 – Hiring Policy Benefited Staff
Policy No. 460 - Technology
Policy No. 490 – Conflict of Interest

Please let me know if you have any questions prior to the meeting.

Thank you.

PERSONNEL MANUAL OF THE PARK DISTRICT OF THE CITY OF FARGO

DEFINITIONS.

COBRA: Consolidated Omnibus Budget Reconciliation Act

FLSA: Fair Labor Standards Act.

FMLA: Family Medical Leave Act

HIPAA: Health Insurance Portability and Accountability Act of 1996

EAP Provider: Village Business Institute

Regular Full-time: Continuous employment in a 12 month budgeted single position and work 30 or more hours per week; eligible for benefits; one day = 8 hours. Full Time employee for ACA.

Regular Part-time: Continuous employment in a 12 month budgeted single position and work less than 30 hours per week; not eligible for benefits. Part time variable hour employees for ACA.

Seasonal Position: Position has a definite start and end date occurs during the same season each year and is 6 months or less in duration; not eligible for benefits. Seasonal Employee for ACA.

Temporary Full Time: Position has a definite start and end date occurs during the same season each year and is 7 to 12 months in duration; works 30 or more hours per week; eligible for healthcare only. Short Term employee for ACA.

Park District:

Park District of the City of Fargo.

Executive Director:

The Executive Director of Fargo Park District

Deputy Directors:

Deputy Director of Administration

Deputy Director of Operations

Directors:

Parks Operations Director

Finance Director

HR Director

IT Director

Recreation Programming & Facilities Director

Community Relations Enterprise Director

Courts Plus Events Director

VSS Director

Sports Complex Director

Human Resources Office

Fargo Park District

701 Main Avenue, Fargo, ND 58103

PARK DISTRICT OF THE CITY OF FARGO
KEEPING US INFORMED
POLICY NO. 200

Date Approved by Park Board 03/17/09

Date Reviewed by Staff 07/01/16, 02/02/23

Please notify human resources, or use our Employee Self Service Program (Paylocity), whenever changes occur in the following:

1. Your home (or mailing) address or telephone number.
2. Your marital status.
3. A birth or death in your immediate family.
4. Beneficiary change desired.
5. A child of yours or other dependent person is no longer a dependent.
6. You or your spouse becomes entitled to Medicare coverage.
7. Emergency contact(s).
8. Name change.

FARGO PARK DISTRICT
HIRING POLICY – BENEFITTED STAFF
POLICY NO. 410

Date Approved by Park Board 09/10/19, 6/14/2022 Date Reviewed by HR
02/02/2023~~6/14/2022~~

Objective

Staffing management involves finding qualified employees, attracting them, employing them strategically in the organization and retaining them long term. The Fargo Park District believes that hiring qualified individuals to fill positions contributes to the overall strategic success of the park district. Each employee, while employed, is hired to make significant contributions to the park district. In hiring the most qualified candidates for positions, the following hiring process should be followed.

Hiring Process and Procedures

The hiring process for Regular Full Time Benefitted positions encompasses multiple steps including the use of application forms, resume screening, interviews, reference and background checks, employment offers, and, in some cases, employment contracts. Once hired we provide the employee with new hire orientation and departmental training.

Personnel requisitions

Personnel requisitions must be completed to fill open positions. Requisitions must be initiated by the department supervisor/manager, approved by the department director and then forwarded to the human resource (HR) department.

Personnel requisitions should include the following:

- Position title.
- Position's hours/shifts.
- Exempt or nonexempt status of the position.
- Reason for the position being opened.
- Essential job functions and qualifications (or a current job description may be attached).
- Any special recruitment advertising requests

Job Analysis

HR will conduct a comprehensive review of the personnel requisition. HR will arrange a meeting with the hiring manager to conduct an intake meeting prior to the job opening to learn more about the position, the requirements, and the profile of the ideal candidate. The recruiting strategy will be set during this meeting and expectations established with all the key stakeholders. Must receive approval from the Department Director, Human Resources **Director Manager**, and the Executive Director regarding the recruiting strategy.

Job postings

All regular exempt and nonexempt job openings are posted on the Fargo Park District website and a Park Bench article to notify staff of the posting. Jobs will remain posted a minimum of 5 working days or until the closing date on the posting, whichever is longer.

Our first option in an effort to promote growth and development opportunities for our current employees, the Fargo Park District provides an internal recruitment process, in which only current, non-probationary, staff that have gone thru a search previously are considered for staff vacancies. Internal employees are screened and qualified employees are sent to the employing department for an interview and additional consideration, prior to the consideration of any external applicants. If after posting the position internally there are no viable candidates with the necessary skills, education, certification and/or experience, the position will be posted externally. Before an offer is made to an internal candidate, we will need approval by their Director, Human Resources ~~Director~~Manager, and the Executive Director.

An exception to this process is if the department or company is going through a Board approved reorganization, then the department manager has the option to promote one of their employees into the vacancy if received approval by their Director, Human Resources ~~Director~~Manager, and the Executive Director before initiating such action.

External applicants are eligible for Veterans Preference. The applicant must provide proof of their veteran status according to ND Century Code 37-19-1 to receive this preference. Required qualifications for the job must be met in order to receive such preference.

Open positions that have been posted in the last 6 months and need to be backfilled due to the position coming open again may go back to the original job file and consider top applicants from the original posting. If no qualified applicants remain, the position should be reposted and follow the normal job posting guidelines above.

Internal transfers

Employees interested in another position within the Fargo Park District must complete an online application on the Fargo Parks website. The application must be completed and submitted to HR by the job posting close date.

All applicants for a posted vacancy will be considered on the basis of their qualifications and ability to perform the job successfully. Internal candidates who are not selected will be notified by HR or the hiring supervisor/manager.

Recruitment advertising

Positions are advertised externally based on need and budget requirements. HR is responsible for coordinating the placement of all recruitment advertising.

Interview process

The HR department and the hiring supervisor/manager will screen applications and resumes prior to scheduling interviews. Initial interviews, if needed, are generally conducted by the hiring supervisor/manager with HR present as requested/required. Should a second interview be needed, the HR Department and department Manager or Director would be in the interview.

Team interviews may be conducted as needed for some positions. If a team interview is conducted, a structured interview process is recommended. Interview questions are to be compiled by the interviewing team and reviewed by HR prior to the interview. After the team completes the interview process, the results of the interview should be forwarded to HR who will meet with the hiring manager/supervisor to review. The hiring manager/supervisor has the authority to make the hiring decision upon review with the department director and Executive Director as needed.

All interview notes, questions, and rating sheets must be forwarded to HR for retention.

HR will notify applicants who are not selected for positions at the Fargo Park District via letter or email. External candidates will receive notification within a week of the position being filled by another candidate.

Reference checks, criminal background checks, and drug and alcohol testing

After a decision has been made to hire a particular candidate, an offer will be made to that individual contingent on satisfactory completion of reference checks and criminal background checks.

The HR department will check references of the candidates and contact final candidates to complete a background check through our third party vendor and complete pre-employment drug and alcohol screening (if required for the position).

Job offers

If HR receives satisfactory results from the reference checks, criminal background check, job functionality assessment, and the drug and alcohol screen (as required by position), it will notify the candidate to confirm the job offer.

Initial start date and orientation

On or before an employee's start date, the employee will complete required paperwork and a benefits orientation with HR. The employee's manager or supervisor is responsible for providing a department orientation for the new employee. The employee's supervisor will complete the New-Hire Checklist with new employees and review department policies and procedures.

The preferred start date(s) of a new benefited employee is the Monday of a new payroll. The supervisor should contact HR if they need to start a benefited employee on a day other than the Monday of a new payroll, prior to confirming the start date with the new employee. Benefits start the first of the month following hire date.

PARK DISTRICT OF THE CITY OF FARGO
TECHNOLOGY POLICY
POLICY NO. 460

Date Approved by Park Board 03/14/17

Date Reviewed by Staff 03/14/17, 2/2/2023

Definitions

IT ~~Director~~ Coordinator - The person designated by the Fargo Park District who has the responsibility of coordinating with staff and contractors to make sure information technology needs are being met and security protocols are followed.

IT Resources - Resources that transmit, store, view, or edit data as well as the data included. This includes but is not limited to: mobile devices, desktop computers, laptops, networks, computer peripherals, televisions, screens, telephones

Copyright/Intellectual Property - This includes any material that is owned by an outside person or entity such as photos, text, or software that is not considered public domain.

Fargo Park District (FPD) - The Fargo Park District refers to all the group that includes Fargo Park District, Valley Senior Services, and Courts Plus Fitness.

Purpose of Policy

The Fargo Park District e-mail, computer system and internet services are provided to support the recreational, enterprise, facilities, parks and other related services, outreach, and administrative objectives. These resources are provided to accomplish tasks related to the park district or its affiliates. The technology resources provided to FPD employees are tools to be used to support the activities of an individual's position.

IT Resources

IT Resources belong to the Park District. As a general rule, employees should use them for business purposes only. May use internet on phones or iPads provided by FPD for personal reasons. Encouraged to utilize social media to engage friends about FPD activities and job opportunities.

In the event that employees use any IT resources in a personal nature on the Park District's system, employees are on notice that, for any legitimate business purpose, the Park District's management reserves the right to access and disclose this information.

The display or transmission of sexually explicit or pornographic images, messages, or cartoons, or any transmission or use of electronic communications that contain ethnic slurs, racial epithets, or anything that may be construed as harassing, threatening, or disparaging of others based on their race, national origin, sex, sexual orientation, age, disability, religion, political beliefs, or any other protected class status, is strictly prohibited. Employees also are prohibited from using the Park District's IT Resources for other unlawful, unethical, defamatory, or tortious activities.

Use of IT resources and devices shall not violate Harassment Policy 110.

Without the express direction of the Park District's Executive Director to do so, an employee should not attempt to gain access to another employee's information and devices or to send messages from another employee's terminal or account without the latter's permission.

IT Resource usage must not violate other Park District policies or Federal, state, or local laws. Employees must abide by copyright laws and not violate others' intellectual property rights.

The deliberate interference with the operation of Park District IT resources is prohibited.

Employees have a responsibility to use their IT resources in an informed and responsible way, conforming to network etiquette, customs, common sense, and courtesies.

Privacy

IT resources may be monitored to the extent necessary to ensure compliance with Park District policies. Employees of the Park District have no legitimate expectation of privacy. The use of personal identification numbers (PIN numbers) or passwords by an employee to access IT resources do not preclude the Park District from accessing messages contained on and saved in the Park District's network. Such access will be done through the approval of the Executive Director or Deputy Director s once justification to do so is confirmed.

Unauthorized use of encryption technology to block access to any message is strictly prohibited and is grounds for immediate termination.

Computer and Networking Access

The FPD strives to provide secure IT resources. A user's electronic security is the user's responsibility to maintain. Computers and tablets must be password protected and locked behind doors if not in use.

Control of Access to Information

The FPD and system administrators or authorized FPD employees have the ability and responsibility to control access to information and devices on which it is stored and to access that information as deemed necessary for the normal course of employment, to protect the network, and property of the FPD, and to conform to any applicable laws or court orders. Any monitoring will be done with approval of Executive Director or Deputy Director s and with the notification of the IT Director ~~Coordinator~~ and with the privacy of parties involved protected as much as possible.

Retention of Access

User accounts are assigned to a specific individual at a specific institution within the FPD. When a specific affiliation is terminated, the FPD may elect to terminate the user's account, transfer the account, continue the account for a limited period of time, or temporarily redirect incoming communications.

Network Maintenance

The FPD is authorized to make decisions about devices connected to the network in order to perform maintenance.

FPD RESPONSIBILITIES

The FPD shall ensure that physical or network access to all critical infrastructures shall be monitored; and such access granted and maintained based solely on business need.

Risk Management

Periodic risk assessment of information systems infrastructure and data shall be completed by the FPD. Any discovered vulnerabilities should be presented to the IT ~~Director~~ Coordinator.

Physical Concerns

IT resources should be protected from theft and vandalism and any institutionally owned devices should be readily identifiable as institutionally owned. Public access computers should be in a monitored area.

Installations with IT resources will implement reasonable security measures to protect the resources against physical damage.

Configuration Concerns

The FPD shall, for those desktops they manage, change the Administrative login and password, make inaccessible any system defined accounts and turn off any unnecessary software or services. Any access to a server, other than a public server, should be authenticated and logged. Access to all servers should be based on minimal need.

Software with security vulnerabilities will be patched in a timely manner.

Security Procedures

The FPD has the responsibility to develop, implement, maintain, and enforce appropriate security procedures to ensure the integrity of individual and institutional IT resources, and to impose appropriate sanctions when security or privacy is abridged.

The FPD ~~shall~~ designates ~~the an~~ IT ~~Director~~ Coordinator to manage IT security.

Backup and Retention of Data

Normal backup procedures are employed for disaster recovery on FPD and institution systems. Therefore, if a user removes electronic information, it may still be retrievable by the system administrators. These backups may or may not be retained for an extended period of time. Backed-up electronic information may be available for the investigation of an incident by system administrators or law enforcement personnel. Administrators of the systems may be required to attempt to recover files in legal proceedings.

For data critical to the function of the FPD, there is a backup up in the Datto cloud. ~~a second set of backups should be maintained off site in a secured protected area.~~

Virus Protection Software

The FPD shall make available virus-protection software for FPD users and keep available the most current updates.

Legal Software

The FPD shall periodically audit FPD owned devices for proper software licenses.

Data Privacy

Refer to Privacy Standard Policy No. 465 in Employee Personnel Manual.

PROCEDURES AND SANCTIONS

The FPD makes every reasonable effort to protect the rights of the individual users of its computing and networking resources while balancing those rights against the needs of the entire user community. The FPD will make every effort to resolve any system or network problems in the least intrusive manner possible.

Investigative Contact

If anyone is contacted by a representative from an external law enforcement organization (District Attorney's Office, FBI, ISP security officials, etc.) that is conducting an investigation of an alleged violation involving FPD computing and networking resources, they must inform the Executive Director, Deputy Directors and IT ~~Director~~ Coordinator.

Responding to Security and Abuse Incidents

All authorized users are stakeholders and share a measure of responsibility in security, intrusion detection, prevention, and response. The FPD has the authority to enforce information security policies and is charged with:

Implementing system architecture mandates, system protection features, and procedural information security measures to minimize the potential for fraud, misappropriation, unauthorized disclosure, loss of data, or misuse.

Initiating appropriate and swift action, using any reasonable means, in cases of suspected or alleged information security incidents to ensure necessary protection of FPD resources, which may include disconnection of resources, appropriate measures to secure evidence to support the investigation of incidents, or any reasonable action deemed appropriate to the situation.

All users have the responsibility to report any discovered unauthorized access attempts or other improper usage of FPD IT resources. All users that have reported to them a security or abuse problem with any FPD IT resources, including violations of this policy are to:

Take immediate steps as necessary to ensure the safety and ~~well-being~~wellbeing of IT resources and report to IT ~~Director~~ Coordinator who in turn will notify the Executive Director and Deputy Directors.

Range of Disciplinary Sanctions

Users who violate this policy are subject to the full range of sanctions, including the loss of IT resources privileges, disciplinary action up to and including termination, dismissal from the institution, and legal action. Determination of severity of discipline will be reviewed by HR and as needed a final review/recommendation by legal counsel.

PARK DISTRICT OF THE CITY OF FARGO
CONFLICT OF INTEREST
Policy No. 490

Date Approved by Park Board 07/09/13

Date Reviewed by Staff 07/09/13, 2/3/23

PURPOSE

The purpose of this policy is to explain actual or potential conflicts of interest pertaining to employment at Fargo Park District/~~Valley Senior Services~~. An actual or potential conflict of interest occurs when an employee is in a position able to influence a decision that may result in a personal gain for that employee or for a relative as a result of Fargo Park District/~~Valley Senior Services~~-business dealings. For the purpose of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the employee is characterized as that of a “significant other”.

POLICY

Employees have an obligation to conduct business within guidelines that prohibit actual or potential conflicts of interest. This policy establishes only the framework within which Fargo Park District/~~Valley Senior Services~~ wishes the business to operate. The purpose of these guidelines is to provide general direction so that employees can seek further clarification on issues related to the subject of acceptable standards of operation.

Transactions with outside firms must be conducted within a framework established and controlled by the executive level of Fargo Park District/~~Valley Senior Services~~. Business dealings with outside firms should not result in unusual gains for those firms. Unusual gain refers to bribes, product bonuses, special fringe benefits, unusual price breaks and other windfalls designed to ultimately benefit either the employer, the employee, or both. Promotional plans that could be interpreted to involve unusual gain require specific executive-level approval.

Employees are prohibited from soliciting gifts or gratuities from clients, their ~~families~~families, or agents. Employees must disclose and may be required to surrender to Fargo Park District/~~Valley Senior Services~~ any gifts or gratuities given to them by or on behalf of a client.

Employees are also prohibited from engaging in any business dealings with clients of the Fargo Park District/~~Valley Senior Services~~. This includes buying, selling, or trading items or services by the employee with any person the employee has become acquainted with because that person is a client of Fargo Park District/~~Valley Senior Services~~.

No “presumption of guilt” is created by the mere existence of a relationship with outside firms. However, if an employee has any influence on transactions involving purchases, contracts, or leases, it is imperative that he or she disclose to an officer of Fargo Park District/~~Valley Senior Services~~ as soon as possible the existence of any actual or potential conflict of interest so that safeguards can be established to protect all parties.

Personal gain may result not only in cases where an employee or relative has a significant ownership in a firm with which Fargo Park District/~~Valley Senior Services~~ does business but also when an employee or relative receives any kickback, bribe, substantial gift, or special consideration as a result of any transaction or business dealings involving the Fargo Park District/~~Valley Senior Services~~.

The materials, products, designs, plans, ideas, and data of this organization are the property of Fargo Park District/~~Valley Senior Services~~ and should never be given to an outside firm or individual except through normal channels and with appropriate authorization. Any improper transfer of material or disclosure of information, even though it is apparent that an employee has not personally gained by such action, constitutes unacceptable conduct. Any employee who participates in such a practice will be subject to disciplinary action, up to and including possible discharge and legal action.



MEMORANDUM

DATE: March 7, 2023

TO: Fargo Park Board Administration Committee

FROM: Broc T. Lietz, Finance Director

RE: Agenda Item No. 3: Financial Review Monthly Reports

In an ongoing effort to provide transparent financial reporting, the Finance Department is presenting two reports for your review and feedback:

- 1.) Budget-to-Actual
- 2.) Preliminary Income Statement, Department Summary

We are seeking feedback regarding the value of these reports and desired frequency. We also would like feedback on any additional data you may want to receive.

If you have any questions prior to the Administration Committee, please contact me to discuss.

Thank you

PARK DISTRICT OF THE CITY OF FARGO

Year to Date Actual to Budget

| | Governmental Funds & VSS | | | | | | | |
|--|-------------------------------|----------------------|-------------------------|--------------------|-----------------------------|----------------------------|----------------------------|--|
| | Actual YTD 12/31/2022 | Budget 2022 | 2022 Dollar Variance | 2022 % Variance | Actual YTD 12/31/2021 | Actual YTD 12/31/2020 | Actual YTD 12/31/2019 | |
| REVENUES | | | | | | | | |
| Taxes and special assessments | \$ 25,946,785 | \$ 25,133,036 | \$ 813,749 | 103% | \$ 22,654,738 | \$ 20,792,178 | \$ 18,951,002 | |
| Charges for services | 9,504,140 | 9,474,851 | 29,289 | 100% | 9,489,058 | 7,385,339 | 7,750,787 | |
| Intergovernmental | 5,043,374 | 5,069,041 | (25,667) | 99% | 5,272,566 | 5,125,032 | 4,526,866 | |
| Miscellaneous | 2,107,456 | 47,844 | 2,059,612 | 4405% | 8,246,952 | 2,378,876 | 2,367,206 | |
| TOTAL REVENUES | \$ 42,601,755 | \$ 39,724,772 | \$ 2,876,983 | 107% | \$ 45,663,313 | \$ 35,681,425 | \$ 33,595,861 | |
| EXPENDITURES | | | | | | | | |
| Full Time salaries | \$ 8,051,410 | \$ 7,938,468 | \$ (112,942) | 101% | \$ 7,316,703 | \$ 7,000,771 | \$ 6,710,869 | |
| Part Time salaries | 4,251,330 | 4,268,589 | 17,259 | 100% | 3,861,294 | 3,328,514 | 3,797,642 | |
| Employee benefits | 3,369,884 | 3,062,309 | (307,575) | 110% | 3,128,870 | 2,627,416 | 2,961,238 | |
| Utilities | 2,175,937 | 1,682,025 | (493,912) | 129% | 1,815,363 | 1,563,556 | 1,759,295 | |
| Repairs and maintenance | 1,876,432 | 2,771,654 | 895,222 | 68% | 1,031,740 | 919,427 | 1,052,776 | |
| Program and operational costs | 6,977,768 | 6,640,703 | (337,065) | 105% | 6,482,248 | 5,971,288 | 6,337,949 | |
| Capital equipment and improvements* | 34,926,496 | 3,377,884 | (31,548,612) | 1034% | 4,328,011 | 2,293,566 | 3,578,308 | |
| Principal and interest on debt | 5,255,803 | 8,245,946 | 2,990,143 | 64% | 5,396,367 | 5,468,189 | 4,605,806 | |
| TOTAL EXPENDITURES | \$ 66,885,059 | \$ 37,987,578 | \$ (28,897,481) | 176% | \$ 33,360,597 | \$ 29,172,727 | \$ 30,803,883 | |
| Revenue Over (Under) Expenditures | <u>\$ (24,283,304)</u> | | | | <u>\$ 12,302,716</u> | <u>\$ 6,508,697</u> | <u>\$ 2,791,978</u> | |

* Includes expenditures from the Capital Projects Funds that don't need to be budgeted (i.e. Fargo Park District Sports Complex, IPP Project, Lindenwood Project, etc)

Fargo Park District

Preliminary Income Statement

Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|--------------------------|------------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| <u>RECREATION</u> | | | | | | | |
| Revenues | | | | | | | |
| 01.01.68.4010.00 | ADMISSIONS | \$0.00 | \$3,504.00 | \$4,200.00 | (\$696.00) | \$0.00 | \$3,504.00 |
| 01.01.**.4060.** | CONCESSIONS | \$0.00 | \$2,065.00 | \$1,915.00 | \$150.00 | \$236.00 | \$1,829.00 |
| 01.01.90.4065.00 | BEER PERMIT FEES | \$0.00 | \$15,150.00 | \$12,000.00 | \$3,150.00 | \$14,100.00 | \$1,050.00 |
| 01.01.**.4100.** | EQUIPMENT RENTAL | \$2,393.00 | \$10,261.50 | \$11,100.00 | (\$838.50) | \$14,703.50 | (\$4,442.00) |
| 01.01.**.4320.** | PROGRAM INCOME | \$5,785.44 | \$483,275.54 | \$509,299.50 | (\$26,023.96) | \$446,418.26 | \$36,857.28 |
| 01.01.**.4340.** | RENTAL FEES | \$0.00 | \$675.00 | \$700.00 | (\$25.00) | \$940.00 | (\$265.00) |
| 01.01.**.4620.** | VENDOR FEES | \$0.00 | \$3,178.49 | \$4,250.00 | (\$1,071.51) | \$2,921.70 | \$256.79 |
| 01.01.36.4670.00 | SPONSORSHIP/DONATIONS | \$0.00 | \$5,000.00 | \$0.00 | \$5,000.00 | \$5,000.00 | \$0.00 |
| 01.01.70.4671.00 | GRANT REVENUE | \$0.00 | \$0.00 | \$7,000.00 | (\$7,000.00) | \$0.00 | \$0.00 |
| 01.01.**.4672.** | ADVERTISING REVENUE | \$0.00 | \$68,305.00 | \$64,895.00 | \$3,410.00 | \$40,420.00 | \$27,885.00 |
| 01.01.70.4675.00 | FOUNDATION DONATIONS | \$2,552.96 | \$2,552.96 | \$0.00 | \$2,552.96 | \$10,750.00 | (\$8,197.04) |
| 01.01.**.4700.** | MISCELLANEOUS REVENUE | \$0.00 | \$2,000.00 | \$0.00 | \$2,000.00 | \$160.00 | \$1,840.00 |
| Total Revenues | | \$10,731.40 | \$595,967.49 | \$615,359.50 | (\$19,392.01) | \$535,649.46 | \$60,318.03 |
| Expenses | | | | | | | |
| Personnel | | | | | | | |
| 01.01.**.5100.** | FULL TIME COMPENSATION | \$76,478.43 | \$653,862.67 | \$640,997.00 | (\$12,865.67) | \$623,842.27 | (\$30,020.40) |
| 01.01.01.5105.00 | COMMISSION | \$578.55 | \$8,659.91 | \$6,390.65 | (\$2,269.26) | \$5,136.29 | (\$3,523.62) |
| 01.01.**.5200.** | PART TIME COMPENSATION | \$42,745.88 | \$383,059.65 | \$499,720.52 | \$116,660.87 | \$322,717.06 | (\$60,342.59) |
| 01.01.90.5540.00 | UNEMPLOYMENT | (\$749.63) | \$501.78 | \$1,000.00 | \$498.22 | \$394.36 | (\$107.42) |
| Total Personnel | | \$119,053.23 | \$1,046,084.01 | \$1,148,108.17 | \$102,024.16 | \$952,089.98 | (\$93,994.03) |
| Operating Expenses | | | | | | | |
| 01.01.**.6010.** | BANK FEES | \$1,514.49 | \$41,832.98 | \$0.00 | (\$41,832.98) | \$17,642.89 | (\$24,190.09) |
| 01.01.**.6030.** | PROMOTION/ADVERTISING | \$200.00 | \$4,492.13 | \$7,950.00 | \$3,457.87 | \$6,262.78 | \$1,770.65 |
| 01.01.**.6050.** | CAR ALLOWANCE | \$1,057.75 | \$12,886.08 | \$14,224.00 | \$1,337.92 | \$12,526.74 | (\$359.34) |
| 01.01.**.6070.** | COMPUTER SERVICE FEES | \$20,997.17 | \$35,948.35 | \$18,827.00 | (\$17,121.35) | \$52,126.43 | \$16,178.08 |
| 01.01.**.6090.** | RECURRING MAINTENANCE | \$717.34 | \$4,790.64 | \$6,000.00 | \$1,209.36 | \$3,953.36 | (\$837.28) |
| 01.01.**.6100.** | GENERAL SUPPLIES | \$75.95 | \$321.83 | \$2,350.00 | \$2,028.17 | \$1,214.11 | \$892.28 |

Fargo Park District

Preliminary Income Statement

Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|-----------------------------|-------------------------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| 01.01.**.6115.** | UNIFORMS | \$542.00 | \$2,190.20 | \$4,031.00 | \$1,840.80 | \$2,961.45 | \$771.25 |
| 01.01.01.6125.00 | SOLD ADVERTISING EXPENSES | \$0.00 | \$5,201.86 | \$0.00 | (\$5,201.86) | \$11,134.26 | \$5,932.40 |
| 01.01.90.6130.00 | MEALS & MEETINGS | \$0.00 | \$0.00 | \$100.00 | \$100.00 | \$64.41 | \$64.41 |
| 01.01.68.6140.00 | MERCHANDISE RESALE | \$0.00 | \$0.00 | \$562.50 | \$562.50 | \$0.00 | \$0.00 |
| 01.01.90.6150.00 | OFFICE SUPPLIES | \$37.76 | \$670.48 | \$2,000.00 | \$1,329.52 | \$1,817.33 | \$1,146.85 |
| 01.01.**.6170.** | PRINTING | \$0.00 | \$0.00 | \$8,841.00 | \$8,841.00 | \$0.00 | \$0.00 |
| 01.01.64.6180.00 | PURCHASED SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$225.00 | \$225.00 |
| 01.01.**.6200.** | PROGRAM/EVENT EXPENSES | \$4,414.83 | \$91,367.67 | \$201,935.50 | \$110,567.83 | \$136,553.52 | \$45,185.85 |
| 01.01.**.6230.** | SALES TAX | \$167.74 | \$1,332.46 | \$1,175.00 | (\$157.46) | \$1,251.97 | (\$80.49) |
| 01.01.**.6240.** | TELEPHONE/INTERNET/CABLE TV SERVICE | \$413.40 | \$4,357.79 | \$5,775.00 | \$1,417.21 | \$5,630.72 | \$1,272.93 |
| 01.01.**.6245.** | PROFESSIONAL DEVELOPMENT | \$0.00 | \$6,075.21 | \$13,100.00 | \$7,024.79 | \$6,574.70 | \$499.49 |
| 01.01.**.6250.** | TRAVEL | \$0.00 | \$91.26 | \$900.00 | \$808.74 | \$0.00 | (\$91.26) |
| 01.01.**.6355.** | PARK DISTRICT FACILITY RENT | \$0.00 | \$0.00 | \$84,450.00 | \$84,450.00 | \$60,554.50 | \$60,554.50 |
| 01.01.**.6380.** | MISC EXPENSE | \$0.00 | \$0.00 | \$350.00 | \$350.00 | \$40.00 | \$40.00 |
| 01.01.**.6410.** | REPAIR FACILITY & EQUIPMENT | \$0.00 | \$0.00 | \$9,000.00 | \$9,000.00 | \$35.97 | \$35.97 |
| 01.01.**.6420.** | REPAIR MOBILE | \$0.00 | \$541.00 | \$700.00 | \$159.00 | \$0.00 | (\$541.00) |
| 01.01.90.6480.00 | POSTAGE | \$56.05 | \$442.48 | \$300.00 | (\$142.48) | \$11.03 | (\$431.45) |
| Total | | \$30,194.48 | \$212,542.42 | \$382,571.00 | \$170,028.58 | \$320,581.17 | \$108,038.75 |
| Capital/Transfer/Debt | | | | | | | |
| 01.01.**.7020.** | SCHEDULED EQUIPMENT | \$0.00 | \$50,130.99 | \$105,385.00 | \$55,254.01 | \$2,149.03 | (\$47,981.96) |
| 01.01.70.7075.00 | FOUNDATION DONATION EXPENSES | \$3,010.49 | \$9,701.41 | \$0.00 | (\$9,701.41) | \$16,781.04 | \$7,079.63 |
| 01.01.90.7080.00 | UNSCHEDULED EQUIPMENT | \$463.43 | \$7,163.43 | \$8,000.00 | \$836.57 | \$1,214.29 | (\$5,949.14) |
| 01.01.90.7800.00 | TRANSFER TO CONSTRUCTION | \$0.00 | \$10,000.00 | \$10,000.00 | \$0.00 | \$10,000.00 | \$0.00 |
| Total Capital/Transfer/Debt | | \$3,473.92 | \$76,995.83 | \$123,385.00 | \$46,389.17 | \$30,144.36 | (\$46,851.47) |
| Total Expenses | | \$152,721.63 | \$1,335,622.26 | \$1,654,064.17 | \$318,441.91 | \$1,302,815.51 | (\$32,806.75) |
| Total Recreation | | (\$141,990.23) | (\$739,654.77) | (\$1,038,704.67) | \$299,049.90 | (\$767,166.05) | \$27,511.28 |

Fargo Park District

Preliminary Income Statement

Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|--------------------------------|------------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| <u>RECURRING EVENTS</u> | | | | | | | |
| Revenues | | | | | | | |
| 01.05.**.4010.** | ADMISSIONS | \$0.00 | \$35,420.00 | \$52,750.00 | (\$17,330.00) | \$25,591.00 | \$9,829.00 |
| 01.05.**.4060.** | CONCESSIONS | \$10.00 | \$7,857.00 | \$0.00 | \$7,857.00 | \$7,072.00 | \$785.00 |
| 01.05.**.4320.** | PROGRAM INCOME | \$0.00 | \$19,571.34 | \$26,315.00 | (\$6,743.66) | \$17,733.95 | \$1,837.39 |
| 01.05.**.4620.** | VENDOR FEES | \$1,342.50 | \$29,447.50 | \$29,815.00 | (\$367.50) | \$36,686.31 | (\$7,238.81) |
| 01.05.**.4670.** | SPONSORSHIP/DONATIONS | \$1,814.84 | \$17,959.57 | \$32,800.00 | (\$14,840.43) | \$26,827.17 | (\$8,867.60) |
| 01.05.**.4700.** | MISCELLANEOUS REVENUE | \$0.00 | \$71.75 | \$0.00 | \$71.75 | \$990.00 | (\$918.25) |
| Total | | \$3,167.34 | \$110,327.16 | \$141,680.00 | (\$31,352.84) | \$114,900.43 | (\$4,573.27) |
| Total Revenues | | \$3,167.34 | \$110,327.16 | \$141,680.00 | (\$31,352.84) | \$114,900.43 | (\$4,573.27) |
| Expenses | | | | | | | |
| Personnel | | | | | | | |
| 01.05.01.5100.00 | FULL TIME COMPENSATION | \$20,958.19 | \$150,959.47 | \$109,162.00 | (\$41,797.47) | \$108,398.59 | (\$42,560.88) |
| 01.05.**.5200.** | PART TIME COMPENSATION | \$15,498.92 | \$55,365.38 | \$77,566.25 | \$22,200.87 | \$61,424.84 | \$6,059.46 |
| Total Personnel | | \$36,457.11 | \$206,324.85 | \$186,728.25 | (\$19,596.60) | \$169,823.43 | (\$36,501.42) |
| Operating Expenses | | | | | | | |
| 01.05.**.6010.** | BANK FEES | \$86.94 | \$5,528.35 | \$0.00 | (\$5,528.35) | \$3,871.68 | (\$1,656.67) |
| 01.05.**.6030.** | PROMOTION/ADVERTISING | \$7,902.89 | \$38,079.99 | \$73,680.00 | \$35,600.01 | \$55,117.30 | \$17,037.31 |
| 01.05.01.6050.00 | CAR ALLOWANCE | \$157.50 | \$2,384.23 | \$3,000.00 | \$615.77 | \$2,277.04 | (\$107.19) |
| 01.05.01.6070.00 | COMPUTER SERVICE FEES | \$316.65 | \$6,810.01 | \$3,000.00 | (\$3,810.01) | \$2,834.91 | (\$3,975.10) |
| 01.05.**.6090.** | RECURRING MAINTENANCE | \$652.00 | \$5,134.70 | \$0.00 | (\$5,134.70) | \$2,864.03 | (\$2,270.67) |
| 01.05.**.6100.** | GENERAL SUPPLIES | \$39.99 | \$411.08 | \$1,500.00 | \$1,088.92 | \$2,763.02 | \$2,351.94 |
| 01.05.01.6115.00 | UNIFORMS | \$0.00 | \$0.00 | \$300.00 | \$300.00 | \$1,808.00 | \$1,808.00 |
| 01.05.01.6130.00 | MEALS & MEETINGS | \$0.00 | \$148.79 | \$0.00 | (\$148.79) | \$110.25 | (\$38.54) |
| 01.05.**.6140.** | MERCHANDISE RESALE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$640.16 | \$640.16 |
| 01.05.01.6150.00 | OFFICE SUPPLIES | \$70.92 | \$602.14 | \$1,000.00 | \$397.86 | \$503.31 | (\$98.83) |

Fargo Park District

Preliminary Income Statement

Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|-------------------------------|-------------------------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| 01.05.**.6170.** | PRINTING | \$482.71 | \$2,727.08 | \$7,170.00 | \$4,442.92 | \$5,892.64 | \$3,165.56 |
| 01.05.**.6180.** | PURCHASED SERVICES | \$0.00 | \$2,007.50 | \$8,200.00 | \$6,192.50 | \$799.98 | (\$1,207.52) |
| 01.05.**.6200.** | PROGRAM/EVENT EXPENSES | \$7,752.45 | \$127,811.15 | \$137,253.00 | \$9,441.85 | \$124,541.75 | (\$3,269.40) |
| 01.05.**.6230.** | SALES TAX | \$94.80 | \$2,661.22 | \$0.00 | (\$2,661.22) | \$2,182.26 | (\$478.96) |
| 01.05.01.6240.00 | TELEPHONE/INTERNET/CABLE TV SERVICE | \$229.28 | \$2,659.04 | \$0.00 | (\$2,659.04) | \$2,615.23 | (\$43.81) |
| 01.05.01.6245.00 | PROFESSIONAL DEVELOPMENT | \$0.00 | \$2,233.96 | \$7,800.00 | \$5,566.04 | \$3,793.66 | \$1,559.70 |
| 01.05.01.6380.00 | MISC EXPENSE | \$0.00 | \$0.00 | \$500.00 | \$500.00 | \$40.00 | \$40.00 |
| 01.05.31.6450.00 | SPONSORSHIP/DONATIONS | \$2,311.57 | \$2,311.57 | \$0.00 | (\$2,311.57) | \$3,177.18 | \$865.61 |
| 01.05.01.6480.00 | POSTAGE | \$3.99 | \$5.05 | \$0.00 | (\$5.05) | \$30.40 | \$25.35 |
| Total | | \$20,101.69 | \$201,515.86 | \$243,403.00 | \$41,887.14 | \$215,862.80 | \$14,346.94 |
| Capital/Transfer/Debt | | | | | | | |
| 01.05.01.7020.00 | SCHEDULED EQUIPMENT | \$0.00 | \$5,384.28 | \$7,200.00 | \$1,815.72 | \$0.00 | (\$5,384.28) |
| 01.05.01.7080.00 | UNSCHEDULED EQUIPMENT | \$0.00 | \$0.00 | \$5,000.00 | \$5,000.00 | \$0.00 | \$0.00 |
| Total | | \$0.00 | \$5,384.28 | \$12,200.00 | \$6,815.72 | \$0.00 | (\$5,384.28) |
| Total | | \$56,558.80 | \$413,224.99 | \$442,331.25 | \$29,106.26 | \$385,686.23 | (\$27,538.76) |
| Total Recurring Events | | (\$53,391.46) | (\$302,897.83) | (\$300,651.25) | (\$2,246.58) | (\$270,785.80) | (\$32,112.03) |

Fargo Park District **Preliminary Income Statement** Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|---------------------------|-------------------------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| <u>CONCESSIONS</u> | | | | | | | |
| Revenues | | | | | | | |
| 01.08.**.4060.** | CONCESSIONS | \$25,436.50 | \$323,152.88 | \$334,410.00 | (\$11,257.12) | \$373,504.50 | (\$50,351.62) |
| 01.08.85.4670.00 | SPONSORSHIP/DONATIONS | \$0.00 | \$15,000.00 | \$15,000.00 | \$0.00 | \$15,000.00 | \$0.00 |
| Total Revenues | | \$25,436.50 | \$338,152.88 | \$349,410.00 | (\$11,257.12) | \$388,504.50 | (\$50,351.62) |
| Expenses | | | | | | | |
| Personnel | | | | | | | |
| 01.08.85.5100.00 | FULL TIME COMPENSATION | \$16,228.61 | \$117,060.01 | \$106,000.00 | (\$11,060.01) | \$98,797.52 | (\$18,262.49) |
| 01.08.**.5200.** | PART TIME COMPENSATION | \$12,292.40 | \$74,801.13 | \$105,576.00 | \$30,774.87 | \$91,580.11 | \$16,778.98 |
| 01.08.85.5540.00 | UNEMPLOYMENT | \$0.00 | (\$25.98) | \$0.00 | \$25.98 | \$0.00 | \$25.98 |
| Total Personnel | | \$28,521.01 | \$191,835.16 | \$211,576.00 | \$19,740.84 | \$190,377.63 | (\$1,457.53) |
| Operating | | | | | | | |
| 01.08.85.6010.01 | BANK FEES | \$413.44 | \$3,872.34 | \$2,400.00 | (\$1,472.34) | \$4,012.22 | \$139.88 |
| 01.08.85.6030.00 | PROMOTION/ADVERTISING | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$79.38 | \$79.38 |
| 01.08.85.6050.00 | CAR ALLOWANCE | \$0.00 | \$983.72 | \$2,000.00 | \$1,016.28 | \$1,971.67 | \$987.95 |
| 01.08.85.6070.00 | COMPUTER SERVICE FEES | \$635.72 | \$5,396.39 | \$1,600.00 | (\$3,796.39) | \$1,852.03 | (\$3,544.36) |
| 01.08.**.6090.** | RECURRING MAINTENANCE | \$0.00 | \$350.00 | \$480.00 | \$130.00 | \$595.00 | \$245.00 |
| 01.08.**.6100.** | GENERAL SUPPLIES | \$390.26 | \$5,133.88 | \$3,100.00 | (\$2,033.88) | \$5,786.50 | \$652.62 |
| 01.08.85.6115.00 | UNIFORMS | \$0.00 | \$303.75 | \$500.00 | \$196.25 | \$391.45 | \$87.70 |
| 01.08.85.6130.00 | MEALS & MEETINGS | \$0.00 | \$0.00 | \$50.00 | \$50.00 | \$0.00 | \$0.00 |
| 01.08.**.6140.** | MERCHANDISE RESALE | \$7,338.46 | \$104,118.67 | \$125,850.00 | \$21,731.33 | \$124,820.51 | \$20,701.84 |
| 01.08.85.6145.00 | CONCESSION WASTE | \$6,125.85 | \$17,603.35 | \$12,000.00 | (\$5,603.35) | \$22,677.78 | \$5,074.43 |
| 01.08.**.6230.** | SALES TAX | \$1,589.14 | \$17,711.86 | \$21,250.00 | \$3,538.14 | \$20,369.09 | \$2,657.23 |
| 01.08.85.6240.00 | TELEPHONE/INTERNET/CABLE TV SERVICE | \$423.18 | \$5,048.34 | \$7,500.00 | \$2,451.66 | \$7,013.03 | \$1,964.69 |
| 01.08.85.6245.00 | PROFESSIONAL DEVELOPMENT | \$0.00 | \$0.00 | \$1,600.00 | \$1,600.00 | \$785.94 | \$785.94 |
| 01.08.85.6270.00 | GAS/OIL | \$125.34 | \$340.04 | \$0.00 | (\$340.04) | \$0.00 | (\$340.04) |
| 01.08.**.6380.** | MISC EXPENSE | \$80.00 | \$785.00 | \$250.00 | (\$535.00) | \$1,033.95 | \$248.95 |
| 01.08.**.6410.** | REPAIR FACILITY & EQUIPMENT | \$0.00 | \$1,925.23 | \$2,700.00 | \$774.77 | \$1,259.70 | (\$665.53) |

Fargo Park District

Preliminary Income Statement

Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|-----------------------------|-----------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| 01.08.85.6420.00 | REPAIR MOBILE | \$0.00 | \$0.00 | \$1,500.00 | \$1,500.00 | \$470.45 | \$470.45 |
| Total Operating | | \$17,121.39 | \$163,572.57 | \$182,780.00 | \$19,207.43 | \$193,118.70 | \$29,546.13 |
| Capital/Transfer/Debt | | | | | | | |
| 01.08.85.7020.00 | SCHEDULED EQUIPMENT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$36,867.69 | \$36,867.69 |
| 01.08.**.7080.** | UNSCHEDULED EQUIPMENT | \$399.00 | \$1,157.94 | \$5,000.00 | \$3,842.06 | \$5,394.72 | \$4,236.78 |
| Total Capital/Transfer/Debt | | \$399.00 | \$1,157.94 | \$5,000.00 | \$3,842.06 | \$42,262.41 | \$41,104.47 |
| Total Expenses | | \$46,041.40 | \$356,565.67 | \$399,356.00 | \$42,790.33 | \$425,758.74 | \$69,193.07 |
| Total Concessions | | (\$20,604.90) | (\$18,412.79) | (\$49,946.00) | \$31,533.21 | (\$37,254.24) | \$18,841.45 |

Fargo Park District

Preliminary Income Statement

Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|----------------------------|------------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| <u>GOLF COURSES</u> | | | | | | | |
| Revenues | | | | | | | |
| 01.10.**.4060.** | CONCESSIONS | \$0.00 | \$5,014.00 | \$425.00 | \$4,589.00 | \$6,278.00 | (\$1,264.00) |
| 01.10.**.4340.** | RENTAL FEES | (\$929.63) | \$102,990.36 | \$90,200.00 | \$12,790.36 | \$108,082.32 | (\$5,091.96) |
| 01.10.46.4380.00 | POP MACHINES | \$7.15 | \$865.08 | \$900.00 | (\$34.92) | \$985.71 | (\$120.63) |
| 01.10.**.4460.** | GREEN FEES | \$0.00 | \$1,441,260.67 | \$1,280,728.00 | \$160,532.67 | \$1,460,672.00 | (\$19,411.33) |
| 01.10.**.4480.** | SEASON TICKETS/PASSES | \$0.00 | \$1,088,892.00 | \$920,384.00 | \$168,508.00 | \$1,138,500.00 | (\$49,608.00) |
| 01.10.50.4482.00 | PUNCHCARDS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,750.00 | (\$3,750.00) |
| 01.10.**.4500.** | GOLF CART RENTAL | \$0.00 | \$751,490.00 | \$604,079.00 | \$147,411.00 | \$804,263.70 | (\$52,773.70) |
| 01.10.**.4540.** | DRIVING RANGE | \$0.00 | \$314,121.30 | \$278,118.00 | \$36,003.30 | \$340,783.05 | (\$26,661.75) |
| 01.10.40.4660.00 | INSURANCE CLAIMS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,223.15 | (\$2,223.15) |
| 01.10.46.4671.00 | GRANT REVENUE | \$0.00 | \$1,008.50 | \$0.00 | \$1,008.50 | \$0.00 | \$1,008.50 |
| 01.10.**.4672.** | ADVERTISING REVENUE | \$100.00 | \$12,426.56 | \$29,320.00 | (\$16,893.44) | \$18,547.84 | (\$6,121.28) |
| 01.10.**.4700.** | MISCELLANEOUS REVENUE | \$24,229.32 | \$32,730.10 | \$4,775.00 | \$27,955.10 | \$23,958.97 | \$8,771.13 |
| Total Revenues | | \$23,406.84 | \$3,750,798.57 | \$3,208,929.00 | \$541,869.57 | \$3,908,044.74 | (\$157,246.17) |
| Expenses | | | | | | | |
| Personnel | | | | | | | |
| 01.10.**.5100.** | FULL TIME COMPENSATION | \$133,788.30 | \$744,443.62 | \$750,526.00 | \$6,082.38 | \$739,727.15 | (\$4,716.47) |
| 01.10.**.5200.** | PART TIME COMPENSATION | \$0.00 | \$753,459.99 | \$824,609.00 | \$71,149.01 | \$750,734.52 | (\$2,725.47) |
| 01.10.**.5540.** | UNEMPLOYMENT | \$33.67 | \$1,087.57 | \$1,300.00 | \$212.43 | \$201.95 | (\$885.62) |
| Total Personnel | | \$133,821.97 | \$1,498,991.18 | \$1,576,435.00 | \$77,443.82 | \$1,490,663.62 | (\$8,327.56) |
| Operating Expenses | | | | | | | |
| 01.10.**.6010.** | BANK FEES | \$1,053.95 | \$138,047.87 | \$96,725.00 | (\$41,322.87) | \$119,726.98 | (\$18,320.89) |
| 01.10.**.6030.** | PROMOTION/ADVERTISING | \$238.00 | \$20,225.82 | \$53,972.00 | \$33,746.18 | \$41,657.29 | \$21,431.47 |
| 01.10.**.6050.** | CAR ALLOWANCE | \$0.00 | \$1,679.56 | \$2,775.00 | \$1,095.44 | \$1,864.11 | \$184.55 |
| 01.10.**.6070.** | COMPUTER SERVICE FEES | \$1,172.13 | \$64,035.01 | \$51,333.00 | (\$12,702.01) | \$58,985.62 | (\$5,049.39) |
| 01.10.**.6090.** | RECURRING MAINTENANCE | \$1,055.91 | \$29,377.97 | \$26,650.00 | (\$2,727.97) | \$21,881.13 | (\$7,496.84) |
| 01.10.**.6100.** | GENERAL SUPPLIES | \$1,236.93 | \$30,245.62 | \$37,469.00 | \$7,223.38 | \$24,769.42 | (\$5,476.20) |

Fargo Park District **Preliminary Income Statement** Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|--------------------------|-------------------------------------|---|--------------------------------------|---|-------------------------------|---|--|
| 01.10.50.6110.00 | INSURANCE | \$0.00 | \$2,609.00 | \$500.00 | (\$2,109.00) | \$2,582.00 | (\$27.00) |
| 01.10.**.6115.** | UNIFORMS | \$0.00 | \$3,626.94 | \$2,685.00 | (\$941.94) | \$2,987.25 | (\$639.69) |
| 01.10.**.6140.** | MERCHANDISE RESALE | \$0.00 | \$639.88 | \$0.00 | (\$639.88) | \$1,467.08 | \$827.20 |
| 01.10.**.6150.** | OFFICE SUPPLIES | \$0.00 | \$4,996.17 | \$2,625.00 | (\$2,371.17) | \$3,263.04 | (\$1,733.13) |
| 01.10.**.6170.** | PRINTING | \$0.00 | \$3,667.04 | \$6,003.00 | \$2,335.96 | \$7,470.12 | \$3,803.08 |
| 01.10.**.6180.** | PURCHASED SERVICES | \$0.00 | \$15,900.00 | \$18,000.00 | \$2,100.00 | \$7,363.85 | (\$8,536.15) |
| 01.10.**.6190.** | RANGE BALLS | \$0.00 | \$9,000.00 | \$9,000.00 | \$0.00 | \$6,345.00 | (\$2,655.00) |
| 01.10.**.6230.** | SALES TAX | \$0.00 | \$251,855.59 | \$214,373.00 | (\$37,482.59) | \$260,298.22 | \$8,442.63 |
| 01.10.**.6240.** | TELEPHONE/INTERNET/CABLE TV SERVICE | \$2,141.84 | \$26,346.59 | \$24,303.00 | (\$2,043.59) | \$25,434.85 | (\$911.74) |
| 01.10.**.6245.** | PROFESSIONAL DEVELOPMENT | \$165.00 | \$12,658.95 | \$20,110.00 | \$7,451.05 | \$8,424.43 | (\$4,234.52) |
| 01.10.**.6260.** | ELECTRIC | \$4,689.00 | \$87,833.25 | \$85,100.00 | (\$2,733.25) | \$97,284.61 | \$9,451.36 |
| 01.10.**.6270.** | GAS/OIL | \$2,409.10 | \$97,016.23 | \$63,200.00 | (\$33,816.23) | \$78,098.12 | (\$18,918.11) |
| 01.10.**.6280.** | HEAT | \$6,599.79 | \$24,664.65 | \$10,075.00 | (\$14,589.65) | \$11,190.89 | (\$13,473.76) |
| 01.10.**.6300.** | SHOP TOOLS | \$325.21 | \$1,955.86 | \$2,200.00 | \$244.14 | \$974.71 | (\$981.15) |
| 01.10.**.6320.** | WATER & CITY UTILITIES | \$927.15 | \$50,838.48 | \$40,100.00 | (\$10,738.48) | \$56,927.45 | \$6,088.97 |
| 01.10.**.6330.** | GOLF CART RENT | \$0.00 | \$228,932.61 | \$187,762.00 | (\$41,170.61) | \$244,899.20 | \$15,966.59 |
| 01.10.50.6350.00 | RENT | \$3,443.69 | \$41,997.52 | \$60,325.00 | \$18,327.48 | \$41,324.28 | (\$673.24) |
| 01.10.**.6360.** | IRRIGATION REPAIR | \$105.00 | \$29,741.70 | \$33,000.00 | \$3,258.30 | \$45,064.14 | \$15,322.44 |
| 01.10.**.6380.** | MISC EXPENSE | \$0.00 | \$789.71 | \$0.00 | (\$789.71) | \$502.00 | (\$287.71) |
| 01.10.**.6390.** | NURSERY | \$0.00 | \$198,174.89 | \$216,000.00 | \$17,825.11 | \$189,836.69 | (\$8,338.20) |
| 01.10.**.6410.** | REPAIR FACILITY & EQUIPMENT | \$25,249.07 | \$376,882.00 | \$1,072,500.00 | \$695,618.00 | \$106,695.79 | (\$270,186.21) |
| 01.10.**.6420.** | REPAIR MOBILE | \$1,847.10 | \$84,286.56 | \$65,000.00 | (\$19,286.56) | \$91,996.11 | \$7,709.55 |
| 01.10.**.6425.** | EQUIPMENT RENTAL | \$0.00 | \$3,500.00 | \$0.00 | (\$3,500.00) | \$3,500.00 | \$0.00 |
| 01.10.10.6480.00 | POSTAGE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$125.60 | \$125.60 |
| Total Operating Expenses | | \$52,658.87 | \$1,841,525.47 | \$2,401,785.00 | \$560,259.53 | \$1,562,939.98 | (\$278,585.49) |
| Capital/Transfers/Debt | | | | | | | |
| 01.10.**.7020.** | SCHEDULED EQUIPMENT | \$0.00 | \$58,691.37 | \$308,580.00 | \$249,888.63 | \$272,548.66 | \$213,857.29 |
| 01.10.**.7080.** | UNSCHEDULED EQUIPMENT | \$0.00 | \$12,782.52 | \$27,000.00 | \$14,217.48 | \$20,043.98 | \$7,261.46 |
| 01.10.**.7610.** | CONSTRUCTION | \$0.00 | \$92,231.00 | \$295,000.00 | \$202,769.00 | \$0.00 | (\$92,231.00) |

Fargo Park District

Preliminary Income Statement

Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|------------------------------|-----------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| 01.10.**.7620.** | BUILDING IMPROVEMENTS | \$11,284.30 | \$204,691.16 | \$188,500.00 | (\$16,191.16) | \$259,223.73 | \$54,532.57 |
| 01.10.50.7910.00 | INTEREST | \$0.00 | \$5,662.50 | \$5,662.00 | (\$0.50) | \$9,029.34 | \$3,366.84 |
| 01.10.50.7950.00 | PRINCIPAL | \$0.00 | \$190,000.00 | \$190,000.00 | \$0.00 | \$195,000.00 | \$5,000.00 |
| Total Capital/Transfers/Debt | | \$11,284.30 | \$564,058.55 | \$1,014,742.00 | \$450,683.45 | \$755,845.71 | \$191,787.16 |
| Total Expenses | | \$197,765.14 | \$3,904,575.20 | \$4,992,962.00 | \$1,088,386.80 | \$3,809,449.31 | (\$95,125.89) |
| Total Golf Courses | | (\$174,358.30) | (\$153,776.63) | (\$1,784,033.00) | \$1,630,256.37 | \$98,595.43 | (\$252,372.06) |

Fargo Park District

Preliminary Income Statement

Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|--------------------------|------------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| <u>FACILITIES</u> | | | | | | | |
| Revenues | | | | | | | |
| 01.15.**.4010.** | ADMISSIONS | \$1,110.00 | \$2,691.50 | \$2,200.00 | \$491.50 | \$2,556.25 | \$135.25 |
| 01.15.**.4060.** | CONCESSIONS | \$14.00 | \$184.50 | \$450.00 | (\$265.50) | \$176.00 | \$8.50 |
| 01.15.**.4080.** | DRY FLOOR RENTAL | \$10,895.63 | \$118,308.44 | \$104,800.00 | \$13,508.44 | \$99,814.86 | \$18,493.58 |
| 01.15.**.4140.** | ICE RENTAL | \$94,177.41 | \$342,720.43 | \$337,976.00 | \$4,744.43 | \$315,057.07 | \$27,663.36 |
| 01.15.**.4340.** | RENTAL FEES | \$1,438.46 | \$45,886.07 | \$49,725.00 | (\$3,838.93) | \$46,597.97 | (\$711.90) |
| 01.15.**.4380.** | POP MACHINES | \$462.83 | \$5,656.81 | \$500.00 | \$5,156.81 | \$4,442.72 | \$1,214.09 |
| 01.15.**.4400.** | VENDING MACHINES | \$0.00 | \$0.00 | \$1,050.00 | (\$1,050.00) | \$0.00 | \$0.00 |
| 01.15.**.4560.** | SKATE SHARPENING | \$51.00 | \$264.00 | \$1,400.00 | (\$1,136.00) | \$351.00 | (\$87.00) |
| 01.15.**.4610.** | FPD PROGRAM RENTAL | \$0.00 | \$0.00 | \$67,854.00 | (\$67,854.00) | \$60,554.50 | (\$60,554.50) |
| 01.15.14.4660.00 | INSURANCE CLAIMS | \$356,886.50 | \$356,886.50 | \$0.00 | \$356,886.50 | \$0.00 | \$356,886.50 |
| 01.15.**.4672.** | ADVERTISING REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,780.00 | (\$5,780.00) |
| 01.15.**.4700.** | MISCELLANEOUS REVENUE | \$254.32 | \$2,956.23 | \$5,350.00 | (\$2,393.77) | \$2,482.24 | \$473.99 |
| Total Revenues | | \$465,290.15 | \$875,554.48 | \$571,305.00 | \$304,249.48 | \$537,812.61 | \$337,741.87 |
| Expenses | | | | | | | |
| Personnel | | | | | | | |
| 01.15.**.5100.** | FULL TIME COMPENSATION | \$9,161.57 | \$76,139.72 | \$90,921.00 | \$14,781.28 | \$85,169.75 | \$9,030.03 |
| 01.15.**.5200.** | PART TIME COMPENSATION | \$32,645.20 | \$162,586.95 | \$125,023.50 | (\$37,563.45) | \$131,178.61 | (\$31,408.34) |
| 01.15.**.5540.** | UNEMPLOYMENT | (\$43.97) | (\$39.71) | \$700.00 | \$739.71 | \$30.47 | \$70.18 |
| Total Personnel | | \$41,762.80 | \$238,686.96 | \$216,644.50 | (\$22,042.46) | \$216,378.83 | (\$22,308.13) |
| Operations | | | | | | | |
| 01.15.**.6010.** | BANK FEES | \$31.50 | \$103.70 | \$0.00 | (\$103.70) | \$81.11 | (\$22.59) |
| 01.15.12.6030.00 | PROMOTION/ADVERTISING | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$101.91 | \$101.91 |
| 01.15.**.6050.** | CAR ALLOWANCE | \$115.00 | \$281.43 | \$0.00 | (\$281.43) | \$55.44 | (\$225.99) |
| 01.15.**.6070.** | COMPUTER SERVICE FEES | \$191.78 | \$3,700.12 | \$3,860.00 | \$159.88 | \$3,081.86 | (\$618.26) |
| 01.15.**.6090.** | RECURRING MAINTENANCE | \$7,056.61 | \$42,770.82 | \$37,250.00 | (\$5,520.82) | \$42,354.61 | (\$416.21) |
| 01.15.**.6100.** | GENERAL SUPPLIES | \$1,960.62 | \$36,693.13 | \$21,000.00 | (\$15,693.13) | \$18,290.35 | (\$18,402.78) |

Fargo Park District **Preliminary Income Statement** Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|------------------------------|-------------------------------------|---|--------------------------------------|---|-------------------------------|---|--|
| 01.15.16.6110.00 | INSURANCE | \$0.00 | \$0.00 | \$12,000.00 | \$12,000.00 | \$0.00 | \$0.00 |
| 01.15.**.6115.** | UNIFORMS | \$61.25 | \$1,311.85 | \$1,500.00 | \$188.15 | \$2,025.17 | \$713.32 |
| 01.15.16.6130.00 | MEALS & MEETINGS | \$0.00 | \$149.34 | \$150.00 | \$0.66 | \$122.60 | (\$26.74) |
| 01.15.16.6140.00 | MERCHANDISE RESALE | \$0.00 | \$167.40 | \$300.00 | \$132.60 | \$0.00 | (\$167.40) |
| 01.15.**.6150.** | OFFICE SUPPLIES | \$92.23 | \$1,108.09 | \$500.00 | (\$608.09) | \$2,403.14 | \$1,295.05 |
| 01.15.16.6170.00 | PRINTING | \$0.00 | \$73.71 | \$0.00 | (\$73.71) | \$0.00 | (\$73.71) |
| 01.15.**.6180.** | PURCHASED SERVICES | \$0.00 | \$810.00 | \$0.00 | (\$810.00) | \$0.00 | (\$810.00) |
| 01.15.**.6230.** | SALES TAX | \$82.38 | \$220.05 | \$330.00 | \$109.95 | \$216.10 | (\$3.95) |
| 01.15.**.6240.** | TELEPHONE/INTERNET/CABLE TV SERVICE | \$1,320.90 | \$16,202.52 | \$12,250.00 | (\$3,952.52) | \$16,535.15 | \$332.63 |
| 01.15.10.6250.00 | TRAVEL | \$0.00 | \$0.00 | \$100.00 | \$100.00 | \$0.00 | \$0.00 |
| 01.15.**.6260.** | ELECTRIC | \$33,579.95 | \$238,307.03 | \$249,000.00 | \$10,692.97 | \$225,245.70 | (\$13,061.33) |
| 01.15.**.6270.** | GAS/OIL | \$699.29 | \$7,243.38 | \$7,000.00 | (\$243.38) | \$4,999.19 | (\$2,244.19) |
| 01.15.**.6280.** | HEAT | \$29,181.65 | \$150,402.40 | \$82,400.00 | (\$68,002.40) | \$87,155.45 | (\$63,246.95) |
| 01.15.**.6300.** | SHOP TOOLS | \$186.26 | \$1,101.30 | \$1,500.00 | \$398.70 | \$1,754.41 | \$653.11 |
| 01.15.**.6320.** | WATER & CITY UTILITIES | \$3,669.55 | \$31,692.97 | \$31,300.00 | (\$392.97) | \$32,499.77 | \$806.80 |
| 01.15.**.6380.** | MISC EXPENSE | \$0.00 | \$170.00 | \$5,750.00 | \$5,580.00 | \$1,051.70 | \$881.70 |
| 01.15.**.6410.** | REPAIR FACILITY & EQUIPMENT | \$11,775.85 | \$217,497.45 | \$80,000.00 | (\$137,497.45) | \$75,578.11 | (\$141,919.34) |
| 01.15.**.6420.** | REPAIR MOBILE | \$551.20 | \$7,868.05 | \$3,500.00 | (\$4,368.05) | \$8,172.97 | \$304.92 |
| Total | | \$90,556.02 | \$757,874.74 | \$549,690.00 | (\$208,184.74) | \$521,724.74 | (\$236,150.00) |
| Capital/Transfers/Debt | | | | | | | |
| 01.15.**.7020.** | SCHEDULED EQUIPMENT | \$16,900.00 | \$37,201.57 | \$7,000.00 | (\$30,201.57) | \$799.00 | (\$36,402.57) |
| 01.15.**.7080.** | UNSCHEDULED EQUIPMENT | \$53,028.48 | \$71,185.84 | \$13,500.00 | (\$57,685.84) | \$12,378.65 | (\$58,807.19) |
| 01.15.**.7620.** | BUILDING IMPROVEMENTS | \$0.00 | \$10,797.99 | \$289,309.00 | \$278,511.01 | \$31,306.00 | \$20,508.01 |
| Total Capital/Transfers/Debt | | \$69,928.48 | \$119,185.40 | \$309,809.00 | \$190,623.60 | \$44,483.65 | (\$74,701.75) |
| Total Expenses | | \$202,247.30 | \$1,115,747.10 | \$1,076,143.50 | (\$39,603.60) | \$782,587.22 | (\$333,159.88) |
| Total Facilities | | \$263,042.85 | (\$240,192.62) | (\$504,838.50) | \$264,645.88 | (\$244,774.61) | \$4,581.99 |

Fargo Park District

Preliminary Income Statement

Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|----------------------------------|------------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| <u>NEIGHBORHOOD PARKS</u> | | | | | | | |
| Revenues | | | | | | | |
| 01.20.19.4040.00 | CAMPERS | \$0.00 | \$181,055.00 | \$165,000.00 | \$16,055.00 | \$181,410.00 | (\$355.00) |
| 01.20.19.4060.00 | CONCESSIONS | \$0.00 | \$3,546.00 | \$3,000.00 | \$546.00 | \$3,630.00 | (\$84.00) |
| 01.20.**.4100.** | EQUIPMENT RENTAL | \$0.00 | \$42,427.00 | \$40,000.00 | \$2,427.00 | \$39,824.50 | \$2,602.50 |
| 01.20.**.4340.** | RENTAL FEES | \$8,931.17 | \$97,271.77 | \$78,848.00 | \$18,423.77 | \$102,468.38 | (\$5,196.61) |
| 01.20.**.4380.** | POP MACHINES | \$17.47 | \$197.31 | \$0.00 | \$197.31 | \$123.93 | \$73.38 |
| 01.20.**.4600.** | SHELTER RENTAL | \$931.97 | \$74,281.97 | \$65,500.00 | \$8,781.97 | \$74,575.00 | (\$293.03) |
| 01.20.**.4620.** | VENDOR FEES | \$0.00 | \$9,321.80 | \$5,000.00 | \$4,321.80 | \$11,177.52 | (\$1,855.72) |
| 01.20.**.4660.** | INSURANCE CLAIMS | \$0.00 | \$12,308.04 | \$0.00 | \$12,308.04 | \$5,433.00 | \$6,875.04 |
| 01.20.01.4670.00 | SPONSORSHIP/DONATIONS | \$0.00 | \$375.00 | \$0.00 | \$375.00 | \$512.50 | (\$137.50) |
| 01.20.**.4672.** | ADVERTISING REVENUE | \$0.00 | \$0.00 | \$500.00 | (\$500.00) | \$1,620.00 | (\$1,620.00) |
| 01.20.**.4700.** | MISCELLANEOUS REVENUE | \$0.00 | \$1,855.59 | \$1,050.00 | \$805.59 | \$1,324.59 | \$531.00 |
| Total Revenues | | \$9,880.61 | \$422,639.48 | \$358,898.00 | \$63,741.48 | \$422,099.42 | \$540.06 |
| Expenses | | | | | | | |
| Personnel | | | | | | | |
| 01.20.19.5100.00 | FULL TIME COMPENSATION | \$0.00 | \$22,102.35 | \$24,000.00 | \$1,897.65 | \$24,671.14 | \$2,568.79 |
| 01.20.**.5200.** | PART TIME COMPENSATION | \$0.00 | \$236,270.16 | \$216,515.56 | (\$19,754.60) | \$202,507.22 | (\$33,762.94) |
| 01.20.18.5540.00 | UNEMPLOYMENT | \$264.00 | \$1,584.00 | \$0.00 | (\$1,584.00) | \$484.00 | (\$1,100.00) |
| Total Personnel | | \$264.00 | \$259,956.51 | \$240,515.56 | (\$19,440.95) | \$227,662.36 | (\$32,294.15) |
| Operations | | | | | | | |
| 01.20.**.6010.** | BANK FEES | \$0.00 | \$13,279.30 | \$6,900.00 | (\$6,379.30) | \$9,958.62 | (\$3,320.68) |
| 01.20.**.6030.** | PROMOTION/ADVERTISING | \$0.00 | \$714.35 | \$800.00 | \$85.65 | \$0.00 | (\$714.35) |
| 01.20.**.6070.** | COMPUTER SERVICE FEES | \$118.86 | \$3,160.02 | \$7,700.00 | \$4,539.98 | \$5,881.53 | \$2,721.51 |
| 01.20.**.6090.** | RECURRING MAINTENANCE | \$1,752.50 | \$43,126.63 | \$38,700.00 | (\$4,426.63) | \$40,878.91 | (\$2,247.72) |
| 01.20.**.6100.** | GENERAL SUPPLIES | \$35.85 | \$36,675.32 | \$43,900.00 | \$7,224.68 | \$29,053.32 | (\$7,622.00) |
| 01.20.**.6115.** | UNIFORMS | \$0.00 | \$306.80 | \$500.00 | \$193.20 | \$0.00 | (\$306.80) |
| 01.20.19.6140.00 | MERCHANDISE RESALE | \$0.00 | \$2,280.00 | \$2,500.00 | \$220.00 | \$3,473.10 | \$1,193.10 |

Fargo Park District **Preliminary Income Statement** Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|------------------------|-------------------------------------|---|--------------------------------------|---|-------------------------------|---|--|
| 01.20.**.6150.** | OFFICE SUPPLIES | \$0.00 | \$248.78 | \$350.00 | \$101.22 | \$193.71 | (\$55.07) |
| 01.20.**.6170.** | PRINTING | \$23.00 | \$23.00 | \$900.00 | \$877.00 | \$1,001.63 | \$978.63 |
| 01.20.01.6180.00 | PURCHASED SERVICES | \$0.00 | \$0.00 | \$4,500.00 | \$4,500.00 | \$1,200.60 | \$1,200.60 |
| 01.20.**.6230.** | SALES TAX | \$0.00 | \$15,952.11 | \$15,000.00 | (\$952.11) | \$15,762.98 | (\$189.13) |
| 01.20.**.6240.** | TELEPHONE/INTERNET/CABLE TV SERVICE | \$1,202.37 | \$15,369.00 | \$16,820.00 | \$1,451.00 | \$17,962.60 | \$2,593.60 |
| 01.20.**.6260.** | ELECTRIC | \$9,646.14 | \$166,626.31 | \$198,300.00 | \$31,673.69 | \$172,383.43 | \$5,757.12 |
| 01.20.**.6270.** | GAS/OIL | \$0.00 | \$23,979.96 | \$11,000.00 | (\$12,979.96) | \$14,292.23 | (\$9,687.73) |
| 01.20.**.6280.** | HEAT | \$1,363.18 | \$13,468.73 | \$9,150.00 | (\$4,318.73) | \$7,732.87 | (\$5,735.86) |
| 01.20.22.6290.00 | UTILITIES - GENERAL | \$999.27 | \$10,838.41 | \$12,000.00 | \$1,161.59 | \$8,615.89 | (\$2,222.52) |
| 01.20.**.6300.** | SHOP TOOLS | \$548.12 | \$1,247.12 | \$2,950.00 | \$1,702.88 | \$2,786.44 | \$1,539.32 |
| 01.20.01.6310.00 | SIGNS | \$0.00 | \$20,205.94 | \$30,000.00 | \$9,794.06 | \$8,057.77 | (\$12,148.17) |
| 01.20.**.6320.** | WATER & CITY UTILITIES | \$40,523.89 | \$208,803.72 | \$178,150.00 | (\$30,653.72) | \$216,054.05 | \$7,250.33 |
| 01.20.01.6325.00 | LANDFILL FEES | \$25.34 | \$21,066.53 | \$0.00 | (\$21,066.53) | \$0.00 | (\$21,066.53) |
| 01.20.**.6350.** | RENT | \$0.00 | \$10,860.57 | \$10,861.00 | \$0.43 | \$10,860.57 | \$0.00 |
| 01.20.**.6360.** | IRRIGATION REPAIR | \$1,692.19 | \$29,202.99 | \$16,500.00 | (\$12,702.99) | \$30,402.70 | \$1,199.71 |
| 01.20.**.6380.** | MISC EXPENSE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$83.58 | \$83.58 |
| 01.20.**.6390.** | NURSERY | \$0.00 | \$28,115.52 | \$56,000.00 | \$27,884.48 | \$41,063.69 | \$12,948.17 |
| 01.20.**.6410.** | REPAIR FACILITY & EQUIPMENT | \$40,091.21 | \$326,004.78 | \$275,628.00 | (\$50,376.78) | \$123,245.35 | (\$202,759.43) |
| 01.20.01.6412.00 | PAINT & REFURBISH | \$750.00 | \$29,310.78 | \$0.00 | (\$29,310.78) | \$52,318.39 | \$23,007.61 |
| 01.20.**.6420.** | REPAIR MOBILE | \$0.00 | \$1,350.45 | \$6,000.00 | \$4,649.55 | \$734.63 | (\$615.82) |
| 01.20.**.6425.** | EQUIPMENT RENTAL | \$0.00 | \$452.00 | \$0.00 | (\$452.00) | \$889.40 | \$437.40 |
| 01.20.30.6450.00 | SPONSORSHIP/DONATIONS | \$1,266.78 | \$15,127.56 | \$19,848.00 | \$4,720.44 | \$14,686.92 | (\$440.64) |
| Total Operations | | \$100,038.70 | \$1,037,796.68 | \$964,957.00 | (\$72,839.68) | \$829,574.91 | (\$208,221.77) |
| Capital/Transfers/Debt | | | | | | | |
| 01.20.**.7020.** | SCHEDULED EQUIPMENT | \$0.00 | \$26,158.36 | \$25,500.00 | (\$658.36) | \$3,089.64 | (\$23,068.72) |
| 01.20.**.7080.** | UNSCHEDULED EQUIPMENT | \$0.00 | \$619.00 | \$3,500.00 | \$2,881.00 | \$5,575.45 | \$4,956.45 |
| 01.20.18.7610.00 | CONSTRUCTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$147.74 | \$147.74 |
| 01.20.**.7620.** | BUILDING IMPROVEMENTS | \$0.00 | \$113,661.71 | \$304,500.00 | \$190,838.29 | \$34.87 | (\$113,626.84) |
| 01.20.01.7800.00 | TRANSFER TO CONSTRUCTION | \$0.00 | \$302,000.00 | \$302,000.00 | \$0.00 | \$330,000.00 | \$28,000.00 |

Fargo Park District

Preliminary Income Statement

Summarized by Primary Department

| | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|---------------------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| Total Capital/Transfers/Debt | \$0.00 | \$442,439.07 | \$635,500.00 | \$193,060.93 | \$338,847.70 | (\$103,591.37) |
| Total Expenses | \$100,302.70 | \$1,740,192.26 | \$1,840,972.56 | \$100,780.30 | \$1,396,084.97 | (\$344,107.29) |
| Total Neighborhood Parks | (\$90,422.09) | (\$1,317,552.78) | (\$1,482,074.56) | \$164,521.78 | (\$973,985.55) | (\$343,567.23) |

Fargo Park District **Preliminary Income Statement** Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|------------------------------|-------------------------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| <u>SWIMMING POOLS</u> | | | | | | | |
| Revenues | | | | | | | |
| 01.25.**.4010.** | ADMISSIONS | \$175.50 | \$241,431.29 | \$206,800.00 | \$34,631.29 | \$237,438.75 | \$3,992.54 |
| 01.25.10.4120.00 | POOL RENTAL | \$0.00 | \$4,675.00 | \$4,000.00 | \$675.00 | \$4,054.00 | \$621.00 |
| 01.25.**.4320.** | PROGRAM INCOME | \$0.00 | \$41,818.76 | \$42,645.00 | (\$826.24) | \$36,130.00 | \$5,688.76 |
| 01.25.**.4340.** | RENTAL FEES | \$0.00 | \$75.00 | \$0.00 | \$75.00 | \$655.92 | (\$580.92) |
| 01.25.**.4380.** | POP MACHINES | \$0.00 | \$1,141.65 | \$0.00 | \$1,141.65 | \$0.00 | \$1,141.65 |
| 01.25.**.4480.** | SEASON TICKETS/PASSES | \$0.00 | \$125,465.00 | \$111,783.00 | \$13,682.00 | \$99,020.75 | \$26,444.25 |
| Total Revenues | | \$175.50 | \$414,606.70 | \$365,228.00 | \$49,378.70 | \$377,299.42 | \$37,307.28 |
| Expenses | | | | | | | |
| Personnel | | | | | | | |
| 01.25.**.5100.** | FULL TIME COMPENSATION | \$4,089.89 | \$29,538.34 | \$25,522.00 | (\$4,016.34) | \$26,775.46 | (\$2,762.88) |
| 01.25.**.5200.** | PART TIME COMPENSATION | \$2,990.25 | \$601,521.77 | \$576,024.63 | (\$25,497.14) | \$577,573.16 | (\$23,948.61) |
| Total Personnel | | \$7,080.14 | \$631,060.11 | \$601,546.63 | (\$29,513.48) | \$604,348.62 | (\$26,711.49) |
| Operations | | | | | | | |
| 01.25.**.6010.** | BANK FEES | \$2.92 | \$3,696.84 | \$3,715.00 | \$18.16 | \$5,325.43 | \$1,628.59 |
| 01.25.**.6030.** | PROMOTION/ADVERTISING | \$0.00 | \$489.39 | \$2,400.00 | \$1,910.61 | \$640.00 | \$150.61 |
| 01.25.**.6050.** | CAR ALLOWANCE | \$0.00 | \$39.25 | \$25.00 | (\$14.25) | \$0.00 | (\$39.25) |
| 01.25.**.6060.** | POOL CHEMICALS | \$0.00 | \$60,942.56 | \$80,500.00 | \$19,557.44 | \$53,197.58 | (\$7,744.98) |
| 01.25.**.6070.** | COMPUTER SERVICE FEES | \$1,079.58 | \$10,780.25 | \$3,490.00 | (\$7,290.25) | \$3,272.15 | (\$7,508.10) |
| 01.25.**.6090.** | RECURRING MAINTENANCE | \$0.00 | \$4,368.10 | \$2,300.00 | (\$2,068.10) | \$3,831.71 | (\$536.39) |
| 01.25.**.6100.** | GENERAL SUPPLIES | \$0.00 | \$11,022.37 | \$13,150.00 | \$2,127.63 | \$11,888.82 | \$866.45 |
| 01.25.**.6115.** | UNIFORMS | \$0.00 | \$13,169.41 | \$15,670.00 | \$2,500.59 | \$16,635.23 | \$3,465.82 |
| 01.25.**.6180.** | PURCHASED SERVICES | \$0.00 | \$6,912.69 | \$4,200.00 | (\$2,712.69) | \$18,640.75 | \$11,728.06 |
| 01.25.**.6200.** | PROGRAM/EVENT EXPENSES | \$189.00 | \$9,350.56 | \$12,665.00 | \$3,314.44 | \$10,257.43 | \$906.87 |
| 01.25.**.6230.** | SALES TAX | \$12.30 | \$25,742.72 | \$22,884.88 | (\$2,857.84) | \$23,583.64 | (\$2,159.08) |
| 01.25.**.6240.** | TELEPHONE/INTERNET/CABLE TV SERVICE | \$464.30 | \$4,571.78 | \$2,400.00 | (\$2,171.78) | \$2,816.88 | (\$1,754.90) |
| 01.25.**.6260.** | ELECTRIC | \$201.71 | \$15,417.69 | \$13,500.00 | (\$1,917.69) | \$15,147.11 | (\$270.58) |

Fargo Park District

Preliminary Income Statement

Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|------------------------------|-----------------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| 01.25.**.6280.** | HEAT | (\$58.36) | \$33,005.49 | \$14,000.00 | (\$19,005.49) | \$12,641.40 | (\$20,364.09) |
| 01.25.**.6320.** | WATER & CITY UTILITIES | \$1,466.54 | \$37,626.65 | \$49,700.00 | \$12,073.35 | \$48,737.79 | \$11,111.14 |
| 01.25.**.6380.** | MISC EXPENSE | \$0.00 | \$0.00 | \$1,400.00 | \$1,400.00 | \$4,470.74 | \$4,470.74 |
| 01.25.**.6410.** | REPAIR FACILITY & EQUIPMENT | \$0.00 | \$88,445.68 | \$177,700.00 | \$89,254.32 | \$72,119.96 | (\$16,325.72) |
| Total Operations | | \$3,357.99 | \$325,581.43 | \$419,699.88 | \$94,118.45 | \$303,206.62 | (\$22,374.81) |
| Capital/Transfers/Debt | | | | | | | |
| 01.25.**.7080.** | UNSCHEDULED EQUIPMENT | \$0.00 | \$9,158.62 | \$4,000.00 | (\$5,158.62) | \$2,636.84 | (\$6,521.78) |
| 01.25.**.7620.** | BUILDING IMPROVEMENTS | \$0.00 | \$0.00 | \$1,000.00 | \$1,000.00 | \$174,309.91 | \$174,309.91 |
| 01.25.10.7800.00 | TRANSFER TO CONSTRUCTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$750,000.00 | \$750,000.00 |
| 01.25.50.7910.00 | INTEREST | \$0.00 | \$21,224.33 | \$29,400.00 | \$8,175.67 | \$29,400.00 | \$8,175.67 |
| 01.25.50.7950.00 | PRINCIPAL | \$0.00 | \$275,000.00 | \$270,000.00 | (\$5,000.00) | \$270,000.00 | (\$5,000.00) |
| Total Capital/Transfers/Debt | | \$0.00 | \$305,382.95 | \$304,400.00 | (\$982.95) | \$1,226,346.75 | \$920,963.80 |
| Total Expenses | | \$10,438.13 | \$1,262,024.49 | \$1,325,646.51 | \$63,622.02 | \$2,133,901.99 | \$871,877.50 |
| Total Swimming Pools | | (\$10,262.63) | (\$847,417.79) | (\$960,418.51) | \$113,000.72 | (\$1,756,602.57) | \$909,184.78 |

Fargo Park District

Preliminary Income Statement

Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|-------------------------------|------------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| <u>PARK OPERATIONS</u> | | | | | | | |
| Revenues | | | | | | | |
| 01.30.**.4340.** | RENTAL FEES | \$384.75 | \$89,922.53 | \$100,000.00 | (\$10,077.47) | \$80,774.80 | \$9,147.73 |
| 01.30.01.4380.00 | POP MACHINES | \$0.00 | \$67.59 | \$0.00 | \$67.59 | \$63.95 | \$3.64 |
| 01.30.01.4660.00 | INSURANCE CLAIMS | \$0.00 | \$3,678.30 | \$0.00 | \$3,678.30 | \$0.00 | \$3,678.30 |
| 01.30.**.4670.** | SPONSORSHIP/DONATIONS | \$0.00 | \$0.00 | \$5,000.00 | (\$5,000.00) | \$1,849.00 | (\$1,849.00) |
| 01.30.50.4675.00 | FOUNDATION DONATIONS | \$274.99 | \$274.99 | \$0.00 | \$274.99 | \$579.00 | (\$304.01) |
| 01.30.**.4700.** | MISCELLANEOUS REVENUE | \$0.00 | \$4,413.60 | \$1,000.00 | \$3,413.60 | \$37,232.40 | (\$32,818.80) |
| 01.30.01.4755.00 | SALES OF ASSETS | \$0.00 | \$164,864.99 | \$0.00 | \$164,864.99 | \$61,271.18 | \$103,593.81 |
| Total Revenues | | \$659.74 | \$263,222.00 | \$106,000.00 | \$157,222.00 | \$181,770.33 | \$81,451.67 |
| Expenses | | | | | | | |
| Personnel | | | | | | | |
| 01.30.**.5100.** | FULL TIME COMPENSATION | \$194,371.22 | \$2,141,383.00 | \$2,081,247.76 | (\$60,135.24) | \$1,854,374.69 | (\$287,008.31) |
| 01.30.**.5200.** | PART TIME COMPENSATION | \$2,804.99 | \$438,727.19 | \$478,119.46 | \$39,392.27 | \$378,147.51 | (\$60,579.68) |
| 01.30.**.5540.** | UNEMPLOYMENT | (\$74.15) | (\$157.42) | \$2,400.00 | \$2,557.42 | \$0.00 | \$157.42 |
| Total Personnel | | \$197,102.06 | \$2,579,952.77 | \$2,561,767.22 | (\$18,185.55) | \$2,232,522.20 | (\$347,430.57) |
| Operations | | | | | | | |
| 01.30.01.6010.00 | BANK FEES | \$0.00 | \$0.00 | \$28,000.00 | \$28,000.00 | \$0.00 | \$0.00 |
| 01.30.**.6050.** | CAR ALLOWANCE | \$291.88 | \$2,276.05 | \$3,500.00 | \$1,223.95 | \$2,195.71 | (\$80.34) |
| 01.30.**.6070.** | COMPUTER SERVICE FEES | \$3,717.05 | \$53,275.13 | \$19,000.00 | (\$34,275.13) | \$36,417.39 | (\$16,857.74) |
| 01.30.02.6080.00 | CUSTODIAL SUPPLIES | \$897.10 | \$4,139.58 | \$4,000.00 | (\$139.58) | \$3,087.02 | (\$1,052.56) |
| 01.30.**.6090.** | RECURRING MAINTENANCE | \$848.20 | \$24,464.33 | \$36,400.00 | \$11,935.67 | \$19,511.58 | (\$4,952.75) |
| 01.30.**.6100.** | GENERAL SUPPLIES | \$3,856.63 | \$64,068.12 | \$27,000.00 | (\$37,068.12) | \$58,555.18 | (\$5,512.94) |
| 01.30.20.6102.00 | AGRILIME - FIELDS | \$0.00 | \$12,497.00 | \$15,000.00 | \$2,503.00 | \$18,719.03 | \$6,222.03 |
| 01.30.**.6115.** | UNIFORMS | \$638.14 | \$14,924.45 | \$10,800.00 | (\$4,124.45) | \$11,076.88 | (\$3,847.57) |
| 01.30.01.6130.00 | MEALS & MEETINGS | \$0.00 | \$40.96 | \$0.00 | (\$40.96) | \$0.00 | (\$40.96) |
| 01.30.**.6150.** | OFFICE SUPPLIES | \$787.74 | \$4,766.57 | \$4,600.00 | (\$166.57) | \$4,135.42 | (\$631.15) |
| 01.30.**.6170.** | PRINTING | (\$6.00) | \$2,726.83 | \$2,550.00 | (\$176.83) | \$1,123.99 | (\$1,602.84) |

Fargo Park District **Preliminary Income Statement** Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|-------------------------------------|-------------------------------------|---|--------------------------------------|---|-------------------------------|---|--|
| 01.30.01.6180.00 | PURCHASED SERVICES | \$0.00 | \$9,533.00 | \$98,000.00 | \$88,467.00 | \$8,750.00 | (\$783.00) |
| 01.30.**.6240.** | TELEPHONE/INTERNET/CABLE TV SERVICE | \$1,951.84 | \$18,438.75 | \$20,700.00 | \$2,261.25 | \$19,329.95 | \$891.20 |
| 01.30.**.6245.** | PROFESSIONAL DEVELOPMENT | \$1,996.70 | \$20,966.83 | \$50,115.00 | \$29,148.17 | \$17,786.26 | (\$3,180.57) |
| 01.30.**.6260.** | ELECTRIC | \$5,646.72 | \$41,209.49 | \$36,000.00 | (\$5,209.49) | \$37,791.62 | (\$3,417.87) |
| 01.30.**.6270.** | GAS/OIL | \$12,308.95 | \$223,062.81 | \$165,000.00 | (\$58,062.81) | \$140,205.21 | (\$82,857.60) |
| 01.30.**.6280.** | HEAT | \$8,150.16 | \$40,471.54 | \$21,000.00 | (\$19,471.54) | \$19,528.62 | (\$20,942.92) |
| 01.30.**.6300.** | SHOP TOOLS | \$2,707.29 | \$11,720.88 | \$10,500.00 | (\$1,220.88) | \$9,092.69 | (\$2,628.19) |
| 01.30.01.6310.00 | SIGNS | \$0.00 | \$362.11 | \$0.00 | (\$362.11) | \$0.00 | (\$362.11) |
| 01.30.**.6320.** | WATER & CITY UTILITIES | \$5,760.75 | \$32,504.28 | \$18,200.00 | (\$14,304.28) | \$18,148.64 | (\$14,355.64) |
| 01.30.50.6340.05 | PUBLIC PROTECTION | \$0.00 | \$27,504.00 | \$16,000.00 | (\$11,504.00) | \$22,008.08 | (\$5,495.92) |
| 01.30.**.6360.** | IRRIGATION REPAIR | (\$422.00) | \$9,744.02 | \$7,500.00 | (\$2,244.02) | \$15,469.17 | \$5,725.15 |
| 01.30.**.6380.** | MISC EXPENSE | \$57.00 | \$173.77 | \$1,000.00 | \$826.23 | \$898.74 | \$724.97 |
| 01.30.**.6390.** | NURSERY | \$12,430.00 | \$98,771.60 | \$112,000.00 | \$13,228.40 | \$73,691.52 | (\$25,080.08) |
| 01.30.**.6410.** | REPAIR FACILITY & EQUIPMENT | \$1,004.84 | \$138,161.22 | \$76,500.00 | (\$61,661.22) | \$73,828.71 | (\$64,332.51) |
| 01.30.**.6420.** | REPAIR MOBILE | \$12,427.24 | \$201,654.06 | \$183,500.00 | (\$18,154.06) | \$163,625.87 | (\$38,028.19) |
| 01.30.**.6425.** | EQUIPMENT RENTAL | \$0.00 | \$1,875.14 | \$3,700.00 | \$1,824.86 | \$1,357.73 | (\$517.41) |
| 01.30.01.6440.00 | SOD | \$0.00 | \$0.00 | \$15,000.00 | \$15,000.00 | \$101.23 | \$101.23 |
| Total Operations | | \$75,050.23 | \$1,059,332.52 | \$985,565.00 | (\$73,767.52) | \$776,436.24 | (\$282,896.28) |
| Capital/Transfers/Debt | | | | | | | |
| 01.30.**.7020.** | SCHEDULED EQUIPMENT | \$7,242.56 | \$644,846.14 | \$957,500.00 | \$312,653.86 | \$309,087.82 | (\$335,758.32) |
| 01.30.50.7075.00 | FOUNDATION DONATION EXPENSES | \$0.00 | \$274.99 | \$0.00 | (\$274.99) | \$579.00 | \$304.01 |
| 01.30.**.7080.** | UNSCHEDULED EQUIPMENT | \$10,408.56 | \$29,448.35 | \$39,000.00 | \$9,551.65 | \$34,716.16 | \$5,267.81 |
| 01.30.01.7620.00 | BUILDING IMPROVEMENTS | \$0.00 | \$0.00 | \$26,000.00 | \$26,000.00 | \$15,604.00 | \$15,604.00 |
| 01.30.**.7800.** | TRANSFER TO CONSTRUCTION | \$0.00 | \$1,388,945.00 | \$1,411,652.00 | \$22,707.00 | \$720,000.00 | (\$668,945.00) |
| 01.30.01.7910.00 | INTEREST | \$0.00 | \$33,180.00 | \$33,180.00 | \$0.00 | \$36,046.00 | \$2,866.00 |
| 01.30.01.7950.00 | PRINCIPAL | \$0.00 | \$110,992.00 | \$110,992.00 | \$0.00 | \$108,126.00 | (\$2,866.00) |
| Total Capital/Transfers/Debt | | \$17,651.12 | \$2,207,686.48 | \$2,578,324.00 | \$370,637.52 | \$1,224,158.98 | (\$983,527.50) |
| Total Expenses | | \$289,803.41 | \$5,846,971.77 | \$6,125,656.22 | \$278,684.45 | \$4,233,117.42 | (\$1,613,854.35) |

Fargo Park District

Preliminary Income Statement

Summarized by Primary Department

| | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|------------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| Total Park Maintenance | (\$289,143.67) | (\$5,583,749.77) | (\$6,019,656.22) | \$435,906.45 | (\$4,051,347.09) | (\$1,532,402.68) |

Fargo Park District

Preliminary Income Statement

Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|------------------------------|-------------------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| <u>ADMINISTRATION</u> | | | | | | | |
| Revenues | | | | | | | |
| 01.50.01.4340.00 | RENTAL FEES | \$0.00 | \$16,962.00 | \$32,202.00 | (\$15,240.00) | \$32,202.00 | (\$15,240.00) |
| 01.50.01.4420.00 | BANK INTEREST | \$1.08 | \$318.52 | \$8,000.00 | (\$7,681.48) | \$2.01 | \$316.51 |
| 01.50.01.4440.00 | INVESTMENT INCOME | \$198,138.82 | \$264,687.49 | \$180,000.00 | \$84,687.49 | \$95,175.05 | \$169,512.44 |
| 01.50.01.4670.00 | SPONSORSHIP/DONATIONS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$197.80 | (\$197.80) |
| 01.50.10.4672.00 | ADVERTISING REVENUE | \$0.00 | \$7,800.00 | \$9,400.00 | (\$1,600.00) | \$3,500.00 | \$4,300.00 |
| 01.50.**.4700.** | MISCELLANEOUS REVENUE | \$6,760.71 | \$112,495.90 | \$30,000.00 | \$82,495.90 | \$152,603.52 | (\$40,107.62) |
| 01.50.01.4755.00 | SALES OF ASSETS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,144,353.41 | (\$6,144,353.41) |
| 01.50.20.4810.00 | GENERAL MILL LEVY | \$13,486.59 | \$10,620,939.56 | \$9,898,514.00 | \$722,425.56 | \$9,305,002.26 | \$1,315,937.30 |
| 01.50.20.4815.00 | RECREATIONAL MILL LEVY | \$4,298.78 | \$3,059,845.96 | \$3,178,361.00 | (\$118,515.04) | \$2,988,650.95 | \$71,195.01 |
| 01.50.20.4820.00 | INSURANCE MILL LEVY | \$615.26 | \$484,531.35 | \$502,194.00 | (\$17,662.65) | \$472,529.95 | \$12,001.40 |
| 01.50.20.4840.00 | PERSONAL PROPERTY REPLACEMENT | \$0.00 | \$0.00 | \$71,619.45 | (\$71,619.45) | \$0.00 | \$0.00 |
| 01.50.**.4845.** | INTEREST & PENALTY - TAXES | \$1,639.90 | \$27,654.51 | (\$646,530.15) | \$674,184.66 | \$27,991.92 | (\$337.41) |
| 01.50.20.4850.00 | STATE REVENUE SHARING | \$307,902.62 | \$3,139,092.48 | \$2,847,200.00 | \$291,892.48 | \$2,980,134.01 | \$158,958.47 |
| 01.50.20.4920.00 | FEMA PROCEEDS | \$0.00 | \$1,920.59 | \$0.00 | \$1,920.59 | \$0.00 | \$1,920.59 |
| Total Revenues | | \$532,843.76 | \$17,736,248.36 | \$16,110,960.30 | \$1,625,288.06 | \$22,202,342.88 | (\$4,466,094.52) |
| Expenses | | | | | | | |
| Personnel | | | | | | | |
| 01.50.**.5100.** | FULL TIME COMPENSATION | \$54,727.28 | \$1,238,077.16 | \$1,387,211.70 | \$149,134.54 | \$1,151,523.39 | (\$86,553.77) |
| 01.50.**.5200.** | PART TIME COMPENSATION | (\$3,562.32) | \$17,612.78 | \$12,885.00 | (\$4,727.78) | \$33,716.70 | \$16,103.92 |
| 01.50.**.5520.** | WORKFORCE SAFETY COMPENSATION | \$1,230.84 | \$31,917.96 | \$51,000.00 | \$19,082.04 | \$37,626.47 | \$5,708.51 |
| 01.50.01.5540.00 | UNEMPLOYMENT | \$0.00 | \$0.00 | \$400.00 | \$400.00 | \$0.00 | \$0.00 |
| 01.50.05.5545.00 | BACKGROUND CHECK | \$760.00 | \$21,002.00 | \$30,000.00 | \$8,998.00 | \$19,136.00 | (\$1,866.00) |
| 01.50.01.5560.00 | HEALTH INSURANCE | \$71,354.16 | \$896,118.04 | \$921,600.00 | \$25,481.96 | \$888,656.13 | (\$7,461.91) |
| 01.50.01.5562.00 | LONG TERM DISABILITY | \$1,910.48 | \$19,658.50 | \$18,000.00 | (\$1,658.50) | \$20,246.74 | \$588.24 |
| 01.50.01.5570.00 | EMPLOYEE LIFE INSURANCE | \$1,005.30 | \$10,746.46 | \$12,000.00 | \$1,253.54 | \$11,304.44 | \$557.98 |
| 01.50.01.5571.02 | PPACA FEES HEALTHCARE | \$0.00 | \$772.83 | \$500.00 | (\$272.83) | \$747.46 | (\$25.37) |

Fargo Park District **Preliminary Income Statement** Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|------------------|-------------------------------------|---|--------------------------------------|---|-------------------------------|---|--|
| Total Personnel | | \$127,425.74 | \$2,235,905.73 | \$2,433,596.70 | \$197,690.97 | \$2,162,957.33 | (\$72,948.40) |
| Operations | | | | | | | |
| 01.50.**.6010.** | BANK FEES | (\$8,129.91) | (\$909.67) | \$6,000.00 | \$6,909.67 | (\$1,791.12) | (\$881.45) |
| 01.50.01.6020.00 | ACCOUNTING FEES/AUDIT | \$7,300.00 | \$30,235.00 | \$31,000.00 | \$765.00 | \$24,245.00 | (\$5,990.00) |
| 01.50.**.6030.** | PROMOTION/ADVERTISING | \$11,978.86 | \$68,743.36 | \$75,700.00 | \$6,956.64 | \$58,488.81 | (\$10,254.55) |
| 01.50.**.6040.** | BROCHURE | \$419.00 | \$31,013.57 | \$38,548.00 | \$7,534.43 | \$31,348.92 | \$335.35 |
| 01.50.**.6050.** | CAR ALLOWANCE | \$207.33 | \$1,676.28 | \$3,700.00 | \$2,023.72 | \$364.04 | (\$1,312.24) |
| 01.50.**.6070.** | COMPUTER SERVICE FEES | \$10,889.21 | \$165,780.90 | \$125,128.00 | (\$40,652.90) | \$122,432.77 | (\$43,348.13) |
| 01.50.**.6090.** | RECURRING MAINTENANCE | \$1,814.22 | \$25,485.40 | \$27,350.00 | \$1,864.60 | \$28,833.08 | \$3,347.68 |
| 01.50.**.6100.** | GENERAL SUPPLIES | \$731.28 | \$8,921.48 | \$7,100.00 | (\$1,821.48) | \$6,598.57 | (\$2,322.91) |
| 01.50.01.6110.00 | INSURANCE | (\$44.00) | \$151,872.32 | \$105,000.00 | (\$46,872.32) | \$137,262.00 | (\$14,610.32) |
| 01.50.**.6115.** | UNIFORMS | \$0.00 | \$100.00 | \$2,300.00 | \$2,200.00 | \$2,045.00 | \$1,945.00 |
| 01.50.01.6120.00 | LEGAL & ADMIN | \$2,542.50 | \$35,750.00 | \$43,400.00 | \$7,650.00 | \$43,429.65 | \$7,679.65 |
| 01.50.**.6130.** | MEALS & MEETINGS | \$368.98 | \$3,611.68 | \$6,500.00 | \$2,888.32 | \$1,691.74 | (\$1,919.94) |
| 01.50.**.6150.** | OFFICE SUPPLIES | \$852.29 | \$17,352.16 | \$10,500.00 | (\$6,852.16) | \$12,316.51 | (\$5,035.65) |
| 01.50.01.6160.00 | PARK BOARD | \$3,949.30 | \$34,744.90 | \$33,000.00 | (\$1,744.90) | \$32,586.13 | (\$2,158.77) |
| 01.50.**.6170.** | PRINTING | \$61.50 | \$2,846.33 | \$4,250.00 | \$1,403.67 | \$2,377.35 | (\$468.98) |
| 01.50.**.6175.** | RECRUITMENT | \$220.77 | \$3,641.20 | \$5,500.00 | \$1,858.80 | \$1,580.52 | (\$2,060.68) |
| 01.50.**.6180.** | PURCHASED SERVICES | \$0.00 | \$81,096.40 | \$33,000.00 | (\$48,096.40) | \$9,901.74 | (\$71,194.66) |
| 01.50.**.6240.** | TELEPHONE/INTERNET/CABLE TV SERVICE | \$1,320.66 | \$19,447.08 | \$21,700.00 | \$2,252.92 | \$20,908.82 | \$1,461.74 |
| 01.50.**.6245.** | PROFESSIONAL DEVELOPMENT | \$8,315.75 | \$33,929.70 | \$48,225.00 | \$14,295.30 | \$25,857.19 | (\$8,072.51) |
| 01.50.**.6250.** | TRAVEL | \$0.00 | \$7,179.81 | \$5,000.00 | (\$2,179.81) | \$6,450.48 | (\$729.33) |
| 01.50.01.6260.00 | ELECTRIC | \$1,424.52 | \$17,806.22 | \$15,000.00 | (\$2,806.22) | \$16,520.43 | (\$1,285.79) |
| 01.50.01.6280.00 | HEAT | \$1,999.22 | \$13,981.50 | \$9,500.00 | (\$4,481.50) | \$7,386.87 | (\$6,594.63) |
| 01.50.01.6320.00 | WATER & CITY UTILITIES | \$420.68 | \$3,199.68 | \$3,600.00 | \$400.32 | \$3,853.00 | \$653.32 |
| 01.50.**.6350.** | RENT | \$2,000.00 | \$23,972.62 | \$24,000.00 | \$27.38 | \$24,000.00 | \$27.38 |
| 01.50.**.6380.** | MISC EXPENSE | \$0.00 | \$25,664.44 | \$8,000.00 | (\$17,664.44) | \$6,890.25 | (\$18,774.19) |
| 01.50.01.6410.00 | REPAIR FACILITY & EQUIPMENT | \$259.47 | \$52,495.78 | \$10,000.00 | (\$42,495.78) | \$6,281.27 | (\$46,214.51) |
| 01.50.01.6425.00 | EQUIPMENT RENTAL | \$863.73 | \$3,454.92 | \$3,000.00 | (\$454.92) | \$3,454.92 | \$0.00 |

Fargo Park District

Preliminary Income Statement

Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|------------------------------|--------------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| 01.50.**.6450.** | SPONSORSHIP/DONATIONS | \$100,000.00 | \$155,835.00 | \$160,400.00 | \$4,565.00 | \$55,140.00 | (\$100,695.00) |
| 01.50.**.6480.** | POSTAGE | \$5,060.41 | \$7,374.55 | \$7,000.00 | (\$374.55) | \$8,090.18 | \$715.63 |
| 01.50.01.6490.00 | DISCOUNTS TAKEN | (\$35.03) | (\$1,191.62) | (\$1,500.00) | (\$308.38) | (\$719.73) | \$471.89 |
| Total Operations | | \$154,790.74 | \$1,025,110.99 | \$871,901.00 | (\$153,209.99) | \$697,824.39 | (\$327,286.60) |
| Capital/Transfers/Debt | | | | | | | |
| 01.50.**.7020.** | SCHEDULED EQUIPMENT | \$0.00 | \$387.67 | \$83,200.00 | \$82,812.33 | \$2,430.00 | \$2,042.33 |
| 01.50.**.7080.** | UNSCHEDULED EQUIPMENT | \$2,028.29 | \$9,113.24 | \$16,200.00 | \$7,086.76 | \$25,002.27 | \$15,889.03 |
| 01.50.01.7620.00 | BUILDING IMPROVEMENTS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,800.00 | \$2,800.00 |
| 01.50.**.7800.** | TRANSFER TO CONSTRUCTION | \$2,000,000.00 | \$2,000,000.00 | \$200,000.00 | (\$1,800,000.00) | \$9,128,263.11 | \$7,128,263.11 |
| Total Capital/Transfers/Debt | | \$2,002,028.29 | \$2,009,500.91 | \$299,400.00 | (\$1,710,100.91) | \$9,158,495.38 | \$7,148,994.47 |
| Total Expenses | | \$2,284,244.77 | \$5,270,517.63 | \$3,604,897.70 | (\$1,665,619.93) | \$12,019,277.10 | \$6,748,759.47 |
| Total Administration | | (\$1,751,401.01) | \$12,465,730.73 | \$12,506,062.60 | (\$40,331.87) | \$10,183,065.78 | \$2,282,664.95 |

Fargo Park District

Preliminary Income Statement

Summarized by Primary Department

| | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|---------------------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| <u>OTHER OPERATIONS</u> | | | | | | |
| Expenses | | | | | | |
| Capital/Transfers/Debt | | | | | | |
| 01.80.10.7505.00 CONTINGENCY | \$0.00 | \$0.00 | \$75,000.00 | \$75,000.00 | \$0.00 | \$0.00 |
| Total Capital/Transfers/Debt | \$0.00 | \$0.00 | \$75,000.00 | \$75,000.00 | \$0.00 | \$0.00 |
| | | | | | | |
| Total Expenses | \$0.00 | \$0.00 | \$75,000.00 | \$75,000.00 | \$0.00 | \$0.00 |
| | | | | | | |
| Total Other Operations | \$0.00 | \$0.00 | (\$75,000.00) | (\$75,000.00) | \$0.00 | \$0.00 |

Fargo Park District **Preliminary Income Statement** Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|-------------------------------|---------------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| <u>BROADWAY SQUARE</u> | | | | | | | |
| Revenues | | | | | | | |
| 02.09.**.4010.** | ADMISSIONS | \$0.00 | (\$30.00) | \$0.00 | (\$30.00) | \$260.00 | (\$290.00) |
| 02.09.**.4060.** | CONCESSIONS | \$1,388.50 | \$5,515.00 | \$0.00 | \$5,515.00 | \$4,032.00 | \$1,483.00 |
| 02.09.80.4065.00 | BEER PERMIT FEES | \$0.00 | \$1,500.00 | \$0.00 | \$1,500.00 | \$1,050.00 | \$450.00 |
| 02.09.**.4100.** | EQUIPMENT RENTAL | \$9,335.00 | \$29,111.05 | \$0.00 | \$29,111.05 | \$37,814.13 | (\$8,703.08) |
| 02.09.02.4140.00 | ICE RENTAL | \$0.00 | \$550.00 | \$0.00 | \$550.00 | \$837.50 | (\$287.50) |
| 02.09.**.4320.** | PROGRAM INCOME | \$0.00 | \$484.00 | \$3,000.00 | (\$2,516.00) | \$320.00 | \$164.00 |
| 02.09.**.4340.** | RENTAL FEES | \$50.00 | \$26,362.75 | \$76,500.00 | (\$50,137.25) | \$26,625.00 | (\$262.25) |
| 02.09.**.4345.** | ADMINISTRATIVE FEES | \$0.00 | \$7,660.00 | \$0.00 | \$7,660.00 | \$8,720.00 | (\$1,060.00) |
| 02.09.02.4560.00 | SKATE SHARPENING | \$72.00 | \$153.00 | \$0.00 | \$153.00 | \$96.00 | \$57.00 |
| 02.09.**.4620.** | VENDOR FEES | \$106.03 | \$3,275.61 | \$29,400.00 | (\$26,124.39) | \$3,150.25 | \$125.36 |
| 02.09.**.4670.** | SPONSORSHIP/DONATIONS | \$0.00 | \$31,075.00 | \$77,500.00 | (\$46,425.00) | \$36,550.00 | (\$5,475.00) |
| 02.09.**.4672.** | ADVERTISING REVENUE | \$0.00 | \$4,500.00 | \$0.00 | \$4,500.00 | \$7,150.00 | (\$2,650.00) |
| 02.09.01.4700.00 | MISCELLANEOUS REVENUE | \$0.00 | \$30,000.00 | \$3,000.00 | \$27,000.00 | \$0.00 | \$30,000.00 |
| Total Revenues | | \$10,951.53 | \$140,156.41 | \$189,400.00 | (\$49,243.59) | \$126,604.88 | \$13,551.53 |
| Expenses | | | | | | | |
| 02.09.01.5100.00 | FULL TIME COMPENSATION | \$4,315.80 | \$67,410.44 | \$125,000.00 | \$57,589.56 | \$90,008.40 | \$22,597.96 |
| 02.09.**.5200.** | PART TIME COMPENSATION | \$5,595.97 | \$24,973.22 | \$42,000.00 | \$17,026.78 | \$14,969.88 | (\$10,003.34) |
| 02.09.01.5540.00 | UNEMPLOYMENT | \$1,234.56 | \$1,234.56 | \$0.00 | (\$1,234.56) | \$0.00 | (\$1,234.56) |
| 02.09.**.6010.** | BANK FEES | \$238.12 | \$589.48 | \$750.00 | \$160.52 | \$496.38 | (\$93.10) |
| 02.09.**.6030.** | PROMOTION/ADVERTISING | \$1,230.00 | \$25,259.95 | \$84,900.00 | \$59,640.05 | \$27,118.40 | \$1,858.45 |
| 02.09.01.6070.00 | COMPUTER SERVICE FEES | \$225.72 | \$2,701.93 | \$5,190.00 | \$2,488.07 | \$5,529.93 | \$2,828.00 |
| 02.09.01.6080.00 | CUSTODIAL SUPPLIES | \$0.00 | \$0.00 | \$2,000.00 | \$2,000.00 | \$68.14 | \$68.14 |
| 02.09.**.6090.** | RECURRING MAINTENANCE | \$1,811.00 | \$21,886.65 | \$20,000.00 | (\$1,886.65) | \$33,824.48 | \$11,937.83 |
| 02.09.**.6100.** | GENERAL SUPPLIES | \$717.86 | \$8,014.99 | \$10,000.00 | \$1,985.01 | \$13,259.38 | \$5,244.39 |
| 02.09.01.6115.00 | UNIFORMS | \$0.00 | \$246.00 | \$1,000.00 | \$754.00 | \$337.56 | \$91.56 |
| 02.09.01.6125.00 | SOLD ADVERTISING EXPENSES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,185.00 | \$5,185.00 |

Fargo Park District **Preliminary Income Statement** Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|------------------------------|-------------------------------------|---|--------------------------------------|---|-------------------------------|---|--|
| 02.09.**.6140.** | MERCHANDISE RESALE | \$1,530.82 | \$2,007.68 | \$0.00 | (\$2,007.68) | \$1,938.29 | (\$69.39) |
| 02.09.01.6150.00 | OFFICE SUPPLIES | \$661.79 | \$1,416.79 | \$2,500.00 | \$1,083.21 | \$1,690.12 | \$273.33 |
| 02.09.01.6170.00 | PRINTING | \$0.00 | \$34.26 | \$10,000.00 | \$9,965.74 | \$976.06 | \$941.80 |
| 02.09.**.6180.** | PURCHASED SERVICES | \$27,315.00 | \$60,282.80 | \$39,500.00 | (\$20,782.80) | \$49,455.00 | (\$10,827.80) |
| 02.09.**.6200.** | PROGRAM/EVENT EXPENSES | \$4,339.99 | \$20,038.58 | \$38,850.00 | \$18,811.42 | \$22,840.27 | \$2,801.69 |
| 02.09.80.6205.00 | RENTALS EXPENSES | \$175.00 | \$3,391.09 | \$0.00 | (\$3,391.09) | \$13,673.80 | \$10,282.71 |
| 02.09.**.6230.** | SALES TAX | \$690.24 | \$2,367.60 | \$2,100.00 | (\$267.60) | \$2,912.62 | \$545.02 |
| 02.09.**.6240.** | TELEPHONE/INTERNET/CABLE TV SERVICE | \$101.47 | \$1,221.49 | \$2,500.00 | \$1,278.51 | \$1,596.04 | \$374.55 |
| 02.09.01.6245.00 | PROFESSIONAL DEVELOPMENT | \$0.00 | \$2,690.81 | \$2,000.00 | (\$690.81) | \$450.00 | (\$2,240.81) |
| 02.09.**.6260.** | ELECTRIC | \$3,993.13 | \$19,222.55 | \$24,750.00 | \$5,527.45 | \$19,424.41 | \$201.86 |
| 02.09.02.6270.00 | GAS/OIL | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$9.22 | \$9.22 |
| 02.09.**.6280.** | HEAT | \$36.84 | \$439.46 | \$0.00 | (\$439.46) | \$449.81 | \$10.35 |
| 02.09.01.6290.00 | UTILITIES - GENERAL | \$0.00 | \$0.00 | \$1,500.00 | \$1,500.00 | \$0.00 | \$0.00 |
| 02.09.01.6310.00 | SIGNS | \$0.00 | \$448.31 | \$1,000.00 | \$551.69 | \$550.80 | \$102.49 |
| 02.09.01.6320.00 | WATER & CITY UTILITIES | \$640.46 | \$13,049.43 | \$15,000.00 | \$1,950.57 | \$0.00 | (\$13,049.43) |
| 02.09.**.6380.** | MISC EXPENSE | \$0.00 | \$60.00 | \$2,100.00 | \$2,040.00 | \$0.00 | (\$60.00) |
| 02.09.**.6410.** | REPAIR FACILITY & EQUIPMENT | \$761.20 | \$32,494.53 | \$5,000.00 | (\$27,494.53) | \$9,361.36 | (\$23,133.17) |
| 02.09.02.6420.00 | REPAIR MOBILE | \$73.64 | \$133.64 | \$0.00 | (\$133.64) | \$202.11 | \$68.47 |
| 02.09.**.6425.** | EQUIPMENT RENTAL | \$0.00 | \$1,687.95 | \$17,500.00 | \$15,812.05 | \$16,669.87 | \$14,981.92 |
| 02.09.01.6450.00 | SPONSORSHIP/DONATIONS | \$0.00 | \$0.00 | \$2,500.00 | \$2,500.00 | \$2,692.10 | \$2,692.10 |
| 02.09.01.6480.00 | POSTAGE | \$0.00 | \$0.00 | \$500.00 | \$500.00 | \$324.60 | \$324.60 |
| 02.09.01.7020.00 | SCHEDULED EQUIPMENT | \$0.00 | \$0.00 | \$15,000.00 | \$15,000.00 | \$15,006.18 | \$15,006.18 |
| 02.09.01.7080.00 | UNSCHEDULED EQUIPMENT | \$0.00 | \$0.00 | \$5,000.00 | \$5,000.00 | \$130,988.13 | \$130,988.13 |
| Total | | (\$55,688.61) | (\$313,304.19) | (\$478,140.00) | (\$164,835.81) | (\$482,008.34) | (\$168,704.15) |
| Total Expenses | | \$55,688.61 | \$313,304.19 | \$478,140.00 | \$164,835.81 | \$482,008.34 | \$168,704.15 |
| Total Broadway Square | | (\$44,737.08) | (\$173,147.78) | (\$288,740.00) | \$115,592.22 | (\$355,403.46) | \$182,255.68 |

Fargo Park District

Preliminary Income Statement

Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|--|----------------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| <u>PARK FOUNDATION OPERATIONS</u> | | | | | | | |
| Revenues | | | | | | | |
| 04.80.20.4930.00 | CONSTRUCTION PROJECTS | \$100,000.00 | \$100,000.00 | \$0.00 | \$100,000.00 | \$0.00 | \$100,000.00 |
| Total | | \$100,000.00 | \$100,000.00 | \$0.00 | \$100,000.00 | \$0.00 | \$100,000.00 |
| Total Revenues | | \$100,000.00 | \$100,000.00 | \$0.00 | \$100,000.00 | \$0.00 | \$100,000.00 |
| Expenses | | | | | | | |
| Personnel | | | | | | | |
| 04.80.20.5100.00 | FULL TIME COMPENSATION | \$14,452.00 | \$84,026.80 | \$0.00 | (\$84,026.80) | \$32,582.74 | (\$51,444.06) |
| 04.80.20.5200.00 | PART TIME COMPENSATION | (\$133.67) | \$16,676.67 | \$0.00 | (\$16,676.67) | \$18,764.17 | \$2,087.50 |
| Total Personnel | | \$14,318.33 | \$100,703.47 | \$0.00 | (\$100,703.47) | \$51,346.91 | (\$49,356.56) |
| Expenses | | | | | | | |
| 04.80.20.6030.00 | PROMOTION/ADVERTISING | \$0.00 | \$399.94 | \$0.00 | (\$399.94) | \$0.00 | (\$399.94) |
| 04.80.20.6070.00 | COMPUTER SERVICE FEES | \$65.93 | \$3,788.46 | \$0.00 | (\$3,788.46) | \$0.00 | (\$3,788.46) |
| 04.80.20.6100.00 | GENERAL SUPPLIES | \$0.00 | \$182.00 | \$0.00 | (\$182.00) | \$0.00 | (\$182.00) |
| 04.80.20.6130.00 | MEALS & MEETINGS | \$0.00 | \$267.38 | \$0.00 | (\$267.38) | \$0.00 | (\$267.38) |
| 04.80.20.6170.00 | PRINTING | \$0.00 | \$841.89 | \$0.00 | (\$841.89) | \$0.00 | (\$841.89) |
| 04.80.20.6450.00 | SPONSORSHIP/DONATIONS | \$0.00 | \$28,802.19 | \$0.00 | (\$28,802.19) | \$46,178.14 | \$17,375.95 |
| Total | | \$65.93 | \$34,281.86 | \$0.00 | (\$34,281.86) | \$46,178.14 | \$11,896.28 |
| Total | | \$14,384.26 | \$134,985.33 | \$0.00 | (\$134,985.33) | \$97,525.05 | (\$37,460.28) |
| Total | | \$85,615.74 | (\$34,985.33) | \$0.00 | (\$34,985.33) | (\$97,525.05) | \$62,539.72 |
| <u>PENSION FUND</u> | | | | | | | |
| Revenues | | | | | | | |
| 05.00.00.4830.00 | PENSION MILL LEVY | \$566.69 | \$446,279.76 | \$1,551,812.85 | (\$1,105,533.09) | \$1,473,546.70 | (\$1,027,266.94) |
| 05.00.00.4845.10 | INTEREST & PENALTY - TAXES | \$0.00 | \$0.00 | (\$77,590.80) | \$77,590.80 | \$0.00 | \$0.00 |

Fargo Park District

Preliminary Income Statement

Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|---------------------------|--------------------------|--|-----------------------------|--------------------------------|-------------------------|--------------------------------|---------------------------------|
| Total Revenues | | \$566.69 | \$446,279.76 | \$1,474,222.05 | (\$1,027,942.29) | \$1,473,546.70 | (\$1,027,266.94) |
| Expenses | | | | | | | |
| 05.00.**.5580.** | PENSION | \$38,921.48 | \$808,468.50 | \$469,600.00 | (\$338,868.50) | \$450,289.73 | (\$358,178.77) |
| 05.00.00.5582.00 | EMPLOYER 457 MATCH | \$6,325.22 | \$81,724.25 | \$84,120.00 | \$2,395.75 | \$77,323.37 | (\$4,400.88) |
| 05.00.00.5585.00 | PAYROLL TAXES | \$52,417.31 | \$714,846.84 | \$700,000.00 | (\$14,846.84) | \$657,673.39 | (\$57,173.45) |
| 05.00.00.7800.00 | TRANSFER TO CONSTRUCTION | \$0.00 | \$0.00 | \$220,502.00 | \$220,502.00 | \$0.00 | \$0.00 |
| Total | | \$97,664.01 | \$1,605,039.59 | \$1,474,222.00 | (\$130,817.59) | \$1,185,286.49 | (\$419,753.10) |
| Total Expenses | | \$97,664.01 | \$1,605,039.59 | \$1,474,222.00 | (\$130,817.59) | \$1,185,286.49 | (\$419,753.10) |
| Total Pension Fund | | (\$97,097.32) | (\$1,158,759.83) | \$0.05 | (\$1,158,759.88) | \$288,260.21 | (\$1,447,020.04) |

Fargo Park District **Preliminary Income Statement** Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|---------------------------------|------------------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| <u>DEBT SERVICE FUND</u> | | | | | | | |
| Revenues | | | | | | | |
| 06.00.00.4700.00 | MISCELLANEOUS REVENUE | \$0.00 | \$7,708.86 | \$0.00 | \$7,708.86 | \$7,392.69 | \$316.17 |
| 06.00.00.4835.00 | SPECIALS MILL LEVY | \$7,626.88 | \$5,753,790.35 | \$5,999,400.00 | (\$245,609.65) | \$3,038,346.18 | \$2,715,444.17 |
| 06.00.**.4836.** | SPECIAL ASSESSMENTS RECEIVED | \$1,289,895.67 | \$2,309,075.15 | \$1,974,892.00 | \$334,183.15 | \$2,152,266.59 | \$156,808.56 |
| 06.00.00.4845.10 | INTEREST & PENALTY - TAXES | \$0.00 | \$0.00 | (\$299,970.00) | \$299,970.00 | \$0.00 | \$0.00 |
| 06.00.**.4910.** | BOND PROCEEDS | (\$440,000.00) | \$4,207,000.00 | \$0.00 | \$4,207,000.00 | \$1,245,000.00 | \$2,962,000.00 |
| 06.00.00.4911.00 | BOND DISCOUNT | \$0.00 | (\$22,242.15) | \$0.00 | (\$22,242.15) | (\$18,841.00) | (\$3,401.15) |
| 06.00.00.4912.00 | BOND PREMIUM | \$0.00 | \$265,242.15 | \$0.00 | \$265,242.15 | \$6,221.82 | \$259,020.33 |
| Total Revenues | | \$857,522.55 | \$12,520,574.36 | \$7,674,322.00 | \$4,846,252.36 | \$6,430,386.28 | \$6,090,188.08 |
| Expenses | | | | | | | |
| 06.00.**.6010.** | BANK FEES | \$0.00 | \$136,287.84 | \$0.00 | (\$136,287.84) | \$30,960.00 | (\$105,327.84) |
| 06.00.00.6120.00 | LEGAL & ADMIN | \$0.00 | \$33,500.00 | \$0.00 | (\$33,500.00) | \$0.00 | (\$33,500.00) |
| 06.00.00.6800.00 | PROPERTY TAXES | \$0.00 | \$83,253.29 | \$100,000.00 | \$16,746.71 | \$92,969.15 | \$9,715.86 |
| 06.00.**.7910.** | INTEREST | \$0.00 | \$1,666,110.56 | \$2,567,668.77 | \$901,558.21 | \$798,740.35 | (\$867,370.21) |
| 06.00.**.7950.** | PRINCIPAL | \$0.00 | \$6,958,497.06 | \$5,006,653.50 | (\$1,951,843.56) | \$3,914,547.04 | (\$3,043,950.02) |
| Total | | \$0.00 | \$8,877,648.75 | \$7,674,322.27 | (\$1,203,326.48) | \$4,837,216.54 | (\$4,040,432.21) |
| Total Expenses | | \$0.00 | \$8,877,648.75 | \$7,674,322.27 | (\$1,203,326.48) | \$4,837,216.54 | (\$4,040,432.21) |
| Total Debt Service Fund | | \$857,522.55 | \$3,642,925.61 | (\$0.27) | \$3,642,925.88 | \$1,593,169.74 | \$2,049,755.87 |

Fargo Park District **Preliminary Income Statement** Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|---|---------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| <u>FRIENDS OF THE DEPOT FUND</u> | | | | | | | |
| Revenues | | | | | | | |
| 07.50.05.4671.00 | GRANT REVENUE | \$0.00 | \$3,395.00 | \$0.00 | \$3,395.00 | \$3,240.00 | \$155.00 |
| Total Revenues | | \$0.00 | \$3,395.00 | \$0.00 | \$3,395.00 | \$3,240.00 | \$155.00 |
| Total Friends of The Depot Fund | | \$0.00 | \$3,395.00 | \$0.00 | \$3,395.00 | \$3,240.00 | \$155.00 |

Fargo Park District

Preliminary Income Statement

Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|-----------------------------|-------------------------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| <u>FORESTRY FUND</u> | | | | | | | |
| Revenues | | | | | | | |
| 08.30.15.4670.00 | SPONSORSHIP/DONATIONS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$12,620.00 | (\$12,620.00) |
| 08.30.15.4671.00 | GRANT REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$9,063.00 | (\$9,063.00) |
| 08.30.15.4675.00 | FOUNDATION DONATIONS | \$1,849.00 | \$1,849.00 | \$0.00 | \$1,849.00 | \$5,000.00 | (\$3,151.00) |
| 08.30.**.4700.** | MISCELLANEOUS REVENUE | \$20,031.59 | \$21,152.99 | \$16,000.00 | \$5,152.99 | \$17,668.37 | \$3,484.62 |
| 08.30.15.4825.00 | FORESTRY MILL LEVY | \$1,343.87 | \$1,058,319.06 | \$1,096,898.00 | (\$38,578.94) | \$1,032,103.70 | \$26,215.36 |
| 08.30.15.4845.10 | INTEREST & PENALTY - TAXES | \$0.00 | \$0.00 | (\$54,345.00) | \$54,345.00 | \$0.00 | \$0.00 |
| 08.30.10.4930.00 | CONSTRUCTION PROJECTS | \$0.00 | \$0.00 | \$243,209.00 | (\$243,209.00) | \$0.00 | \$0.00 |
| Total Revenues | | \$23,224.46 | \$1,081,321.05 | \$1,301,762.00 | (\$220,440.95) | \$1,076,455.07 | \$4,865.98 |
| Expenses | | | | | | | |
| Personnel | | | | | | | |
| 08.30.**.5100.** | FULL TIME COMPENSATION | \$39,621.36 | \$356,186.22 | \$327,644.52 | (\$28,541.70) | \$326,276.82 | (\$29,909.40) |
| 08.30.**.5200.** | PART TIME COMPENSATION | \$1,519.99 | \$171,759.79 | \$200,017.58 | \$28,257.79 | \$198,541.17 | \$26,781.38 |
| 08.30.**.5540.** | UNEMPLOYMENT | \$211.17 | \$1,196.63 | \$3,500.00 | \$2,303.37 | \$0.00 | (\$1,196.63) |
| Total Personnel | | \$41,352.52 | \$529,142.64 | \$531,162.10 | \$2,019.46 | \$524,817.99 | (\$4,324.65) |
| Operations | | | | | | | |
| 08.30.**.6070.** | COMPUTER SERVICE FEES | \$409.51 | \$4,849.38 | \$8,750.00 | \$3,900.62 | \$9,437.46 | \$4,588.08 |
| 08.30.**.6090.** | RECURRING MAINTENANCE | \$0.00 | \$540.00 | \$3,000.00 | \$2,460.00 | \$1,685.10 | \$1,145.10 |
| 08.30.**.6100.** | GENERAL SUPPLIES | \$50.00 | \$5,735.93 | \$5,000.00 | (\$735.93) | \$6,867.25 | \$1,131.32 |
| 08.30.**.6115.** | UNIFORMS | \$152.50 | \$5,121.21 | \$2,500.00 | (\$2,621.21) | \$1,839.84 | (\$3,281.37) |
| 08.30.15.6150.00 | OFFICE SUPPLIES | \$0.00 | \$22.01 | \$750.00 | \$727.99 | \$821.56 | \$799.55 |
| 08.30.**.6180.** | PURCHASED SERVICES | \$903.13 | \$54,405.63 | \$65,000.00 | \$10,594.37 | \$36,349.49 | (\$18,056.14) |
| 08.30.**.6240.** | TELEPHONE/INTERNET/CABLE TV SERVICE | \$323.65 | \$3,391.25 | \$3,500.00 | \$108.75 | \$3,417.54 | \$26.29 |
| 08.30.**.6245.** | PROFESSIONAL DEVELOPMENT | \$0.00 | \$6,491.13 | \$6,000.00 | (\$491.13) | \$4,695.00 | (\$1,796.13) |
| 08.30.15.6250.00 | TRAVEL | \$0.00 | \$0.00 | \$500.00 | \$500.00 | \$0.00 | \$0.00 |
| 08.30.15.6270.00 | GAS/OIL | \$3,461.40 | \$47,164.06 | \$35,000.00 | (\$12,164.06) | \$34,639.37 | (\$12,524.69) |
| 08.30.**.6300.** | SHOP TOOLS | \$992.65 | \$4,673.48 | \$3,000.00 | (\$1,673.48) | \$3,540.29 | (\$1,133.19) |

Fargo Park District **Preliminary Income Statement** Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|------------------------------|------------------------------|---|--------------------------------------|---|-------------------------------|---|--|
| 08.30.**.6320.** | WATER & CITY UTILITIES | \$0.00 | \$2,399.60 | \$2,500.00 | \$100.40 | \$0.00 | (\$2,399.60) |
| 08.30.15.6325.00 | LANDFILL FEES | \$1,437.46 | \$17,208.52 | \$0.00 | (\$17,208.52) | \$0.00 | (\$17,208.52) |
| 08.30.**.6360.** | IRRIGATION REPAIR | \$0.00 | \$1,240.70 | \$250.00 | (\$990.70) | \$1,647.70 | \$407.00 |
| 08.30.**.6380.** | MISC EXPENSE | \$23.50 | \$23.50 | \$200.00 | \$176.50 | \$3,126.00 | \$3,102.50 |
| 08.30.**.6390.** | NURSERY | \$0.00 | \$51,381.47 | \$80,150.00 | \$28,768.53 | \$48,994.31 | (\$2,387.16) |
| 08.30.15.6410.00 | REPAIR FACILITY & EQUIPMENT | \$0.00 | \$11,140.00 | \$1,000.00 | (\$10,140.00) | \$5,502.03 | (\$5,637.97) |
| 08.30.**.6420.** | REPAIR MOBILE | \$4,829.36 | \$16,676.78 | \$28,500.00 | \$11,823.22 | \$28,941.09 | \$12,264.31 |
| 08.30.**.6425.** | EQUIPMENT RENTAL | \$0.00 | \$584.47 | \$1,000.00 | \$415.53 | \$379.20 | (\$205.27) |
| Total Operations | | \$12,583.16 | \$233,049.12 | \$246,600.00 | \$13,550.88 | \$191,883.23 | (\$41,165.89) |
| Capital/Transfers/Debt | | | | | | | |
| 08.30.15.7020.00 | SCHEDULED EQUIPMENT | \$188,963.00 | \$368,641.32 | \$435,000.00 | \$66,358.68 | \$3,476.00 | (\$365,165.32) |
| 08.30.15.7075.00 | FOUNDATION DONATION EXPENSES | \$0.00 | \$1,849.00 | \$0.00 | (\$1,849.00) | \$1,671.60 | (\$177.40) |
| 08.30.**.7080.** | UNSCHEDULED EQUIPMENT | \$899.99 | \$2,599.06 | \$4,000.00 | \$1,400.94 | \$6,469.83 | \$3,870.77 |
| 08.30.**.7630.** | LANDSCAPING PROJECTS | \$0.00 | \$68,922.59 | \$85,000.00 | \$16,077.41 | \$68,930.35 | \$7.76 |
| Total Capital/Transfers/Debt | | \$189,862.99 | \$442,011.97 | \$524,000.00 | \$81,988.03 | \$80,547.78 | (\$361,464.19) |
| Total Expenses | | \$243,798.67 | \$1,204,203.73 | \$1,301,762.10 | \$97,558.37 | \$797,249.00 | (\$406,954.73) |
| Total Forestry Fund | | (\$220,574.21) | (\$122,882.68) | (\$0.10) | (\$122,882.58) | \$279,206.07 | (\$402,088.75) |

Fargo Park District

Preliminary Income Statement

Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|------------------------------|----------------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| <u>INSURANCE FUND</u> | | | | | | | |
| Revenues | | | | | | | |
| 09.50.10.4820.00 | INSURANCE MILL LEVY | \$160.44 | \$126,349.19 | \$130,954.95 | (\$4,605.76) | \$124,349.72 | \$1,999.47 |
| 09.50.10.4845.10 | INTEREST & PENALTY - TAXES | \$0.00 | \$0.00 | (\$6,547.80) | \$6,547.80 | \$0.00 | \$0.00 |
| Total Revenues | | \$160.44 | \$126,349.19 | \$124,407.15 | \$1,942.04 | \$124,349.72 | \$1,999.47 |
| Expenses | | | | | | | |
| 09.50.10.6110.00 | INSURANCE | (\$30.00) | \$115,143.00 | \$124,407.00 | \$9,264.00 | \$111,175.00 | (\$3,968.00) |
| Total | | (\$30.00) | \$115,143.00 | \$124,407.00 | \$9,264.00 | \$111,175.00 | (\$3,968.00) |
| Total Expenses | | (\$30.00) | \$115,143.00 | \$124,407.00 | \$9,264.00 | \$111,175.00 | (\$3,968.00) |
| Total Insurance Fund | | \$190.44 | \$11,206.19 | \$0.15 | \$11,206.04 | \$13,174.72 | (\$1,968.53) |

Fargo Park District

Preliminary Income Statement

Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|--|---------------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| <u>COURTS PLUS COUMMUNITY FITNESS</u> | | | | | | | |
| Revenues | | | | | | | |
| 10.12.06.4010.00 | ADMISSIONS | \$7,750.47 | \$86,759.99 | \$80,000.00 | \$6,759.99 | \$72,622.54 | \$14,137.45 |
| 10.12.**.4060.** | CONCESSIONS | \$3,959.82 | \$55,222.47 | \$60,000.00 | (\$4,777.53) | \$51,169.78 | \$4,052.69 |
| 10.12.**.4220.** | MEMBERSHIP | \$95,043.77 | \$1,119,550.67 | \$1,067,251.00 | \$52,299.67 | \$1,070,884.96 | \$48,665.71 |
| 10.12.**.4240.** | GUEST FEES | \$13,395.19 | \$103,912.68 | \$135,000.00 | (\$31,087.32) | \$145,744.44 | (\$41,831.76) |
| 10.12.03.4260.00 | COURT FEES | \$12,069.16 | \$123,879.32 | \$100,000.00 | \$23,879.32 | \$100,750.70 | \$23,128.62 |
| 10.12.**.4265.** | LESSONS/PERSONAL TRAINING | \$25,871.75 | \$459,628.25 | \$426,500.00 | \$33,128.25 | \$453,571.36 | \$6,056.89 |
| 10.12.**.4270.** | LEAGUE PLAY | \$6,672.00 | \$43,445.00 | \$33,800.00 | \$9,645.00 | \$53,329.42 | (\$9,884.42) |
| 10.12.03.4275.10 | TOURNAMENTS | (\$220.00) | \$34,976.16 | \$30,000.00 | \$4,976.16 | \$39,133.24 | (\$4,157.08) |
| 10.12.02.4280.00 | LOCKER RENTAL | \$200.00 | \$2,418.77 | \$3,000.00 | (\$581.23) | \$2,244.68 | \$174.09 |
| 10.12.06.4282.00 | TANNING | \$287.40 | \$4,664.64 | \$500.00 | \$4,164.64 | \$1,857.54 | \$2,807.10 |
| 10.12.06.4300.00 | BABYSITTING | \$257.65 | \$2,359.33 | \$2,000.00 | \$359.33 | \$2,075.56 | \$283.77 |
| 10.12.**.4320.** | PROGRAM INCOME | \$4,921.50 | \$56,052.95 | \$22,250.00 | \$33,802.95 | \$26,381.50 | \$29,671.45 |
| 10.12.**.4340.** | RENTAL FEES | \$13,069.00 | \$154,563.25 | \$97,000.00 | \$57,563.25 | \$138,094.60 | \$16,468.65 |
| 10.12.02.4345.00 | ADMINISTRATIVE FEES | \$900.00 | \$9,850.00 | \$9,500.00 | \$350.00 | \$11,850.00 | (\$2,000.00) |
| 10.12.**.4380.** | POP MACHINES | \$5,168.75 | \$59,620.42 | \$42,000.00 | \$17,620.42 | \$54,280.75 | \$5,339.67 |
| 10.12.20.4400.00 | VENDING MACHINES | \$81.00 | \$883.50 | \$1,000.00 | (\$116.50) | \$939.00 | (\$55.50) |
| 10.12.03.4670.00 | SPONSORSHIP/DONATIONS | \$2,000.00 | \$21,520.00 | \$10,000.00 | \$11,520.00 | \$20,250.00 | \$1,270.00 |
| 10.12.20.4671.00 | GRANT REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50,000.00 | (\$50,000.00) |
| 10.12.20.4672.00 | ADVERTISING REVENUE | \$0.00 | \$228.00 | \$0.00 | \$228.00 | \$240.00 | (\$12.00) |
| 10.12.**.4700.** | MISCELLANEOUS REVENUE | \$138.19 | \$1,895.80 | \$4,500.00 | (\$2,604.20) | \$2,801.89 | (\$906.09) |
| 10.12.20.4925.00 | TRANSFERS | \$0.00 | \$0.00 | \$200,000.00 | (\$200,000.00) | \$0.00 | \$0.00 |
| Total Revenues | | \$191,565.65 | \$2,341,431.20 | \$2,324,301.00 | \$17,130.20 | \$2,298,221.96 | \$43,209.24 |
| Expenses | | | | | | | |
| Personnel | | | | | | | |
| 10.12.**.5100.** | FULL TIME COMPENSATION | \$44,928.67 | \$656,623.09 | \$674,896.00 | \$18,272.91 | \$662,527.93 | \$5,904.84 |
| 10.12.**.5105.** | COMMISSION | \$9,021.15 | \$63,285.73 | \$18,000.00 | (\$45,285.73) | \$17,581.06 | (\$45,704.67) |

Fargo Park District **Preliminary Income Statement** Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|------------------|-------------------------------------|---|--------------------------------------|---|-------------------------------|---|--|
| 10.12.**.5200.** | PART TIME COMPENSATION | \$34,492.45 | \$338,658.16 | \$331,612.00 | (\$7,046.16) | \$272,564.31 | (\$66,093.85) |
| 10.12.**.5205.** | PART-TIME COMMISSIONS | \$9,463.27 | \$70,107.60 | \$58,800.00 | (\$11,307.60) | \$59,366.15 | (\$10,741.45) |
| 10.12.20.5540.00 | UNEMPLOYMENT | (\$793.50) | (\$887.73) | \$400.00 | \$1,287.73 | \$578.12 | \$1,465.85 |
| 10.12.20.5545.00 | BACKGROUND CHECK | \$55.00 | \$2,149.00 | \$2,000.00 | (\$149.00) | \$1,150.00 | (\$999.00) |
| 10.12.20.5560.00 | HEALTH INSURANCE | \$8,529.56 | \$119,012.42 | \$135,000.00 | \$15,987.58 | \$128,421.72 | \$9,409.30 |
| 10.12.20.5565.00 | OPEB Expense | \$0.00 | \$0.00 | \$5,000.00 | \$5,000.00 | \$6,530.00 | \$6,530.00 |
| Total Personnel | | \$105,696.60 | \$1,248,948.27 | \$1,225,708.00 | (\$23,240.27) | \$1,148,719.29 | (\$100,228.98) |
| Operations | | | | | | | |
| 10.12.**.6010.** | BANK FEES | \$5,494.83 | \$58,082.88 | \$39,000.00 | (\$19,082.88) | \$44,168.51 | (\$13,914.37) |
| 10.12.02.6015.00 | BAD DEBT EXPENSE | \$252.38 | \$8,873.02 | \$15,000.00 | \$6,126.98 | \$9,992.20 | \$1,119.18 |
| 10.12.**.6030.** | PROMOTION/ADVERTISING | \$1,944.00 | \$28,263.00 | \$60,000.00 | \$31,737.00 | \$34,708.00 | \$6,445.00 |
| 10.12.**.6050.** | CAR ALLOWANCE | \$89.57 | \$744.56 | \$1,250.00 | \$505.44 | \$639.17 | (\$105.39) |
| 10.12.20.6070.00 | COMPUTER SERVICE FEES | \$3,059.38 | \$38,418.23 | \$35,000.00 | (\$3,418.23) | \$35,283.34 | (\$3,134.89) |
| 10.12.20.6090.00 | RECURRING MAINTENANCE | \$12,712.84 | \$128,851.80 | \$125,000.00 | (\$3,851.80) | \$129,109.19 | \$257.39 |
| 10.12.**.6100.** | GENERAL SUPPLIES | \$1,709.52 | \$40,063.08 | \$47,500.00 | \$7,436.92 | \$31,496.56 | (\$8,566.52) |
| 10.12.20.6115.00 | UNIFORMS | \$0.00 | \$1,912.35 | \$3,000.00 | \$1,087.65 | \$1,236.00 | (\$676.35) |
| 10.12.20.6130.00 | MEALS & MEETINGS | \$49.19 | \$137.13 | \$350.00 | \$212.87 | \$77.50 | (\$59.63) |
| 10.12.**.6140.** | MERCHANDISE RESALE | \$3,036.82 | \$68,401.04 | \$65,000.00 | (\$3,401.04) | \$64,543.38 | (\$3,857.66) |
| 10.12.20.6150.00 | OFFICE SUPPLIES | \$0.00 | \$1,687.31 | \$2,500.00 | \$812.69 | \$3,143.31 | \$1,456.00 |
| 10.12.20.6170.00 | PRINTING | \$192.56 | \$2,800.98 | \$2,500.00 | (\$300.98) | \$2,465.32 | (\$335.66) |
| 10.12.20.6180.00 | PURCHASED SERVICES | \$0.00 | \$2,812.50 | \$5,000.00 | \$2,187.50 | \$4,582.17 | \$1,769.67 |
| 10.12.**.6200.** | PROGRAM/EVENT EXPENSES | \$4,330.42 | \$47,479.15 | \$34,300.00 | (\$13,179.15) | \$43,087.64 | (\$4,391.51) |
| 10.12.**.6220.** | REC EXPENSES - YOUTH | \$70.86 | \$11,784.16 | \$14,750.00 | \$2,965.84 | \$10,885.57 | (\$898.59) |
| 10.12.**.6230.** | SALES TAX | \$235.47 | \$2,472.00 | \$2,000.00 | (\$472.00) | \$2,916.31 | \$444.31 |
| 10.12.**.6240.** | TELEPHONE/INTERNET/CABLE TV SERVICE | \$1,125.68 | \$14,325.26 | \$14,000.00 | (\$325.26) | \$14,363.81 | \$38.55 |
| 10.12.**.6245.** | PROFESSIONAL DEVELOPMENT | \$533.00 | \$3,616.09 | \$8,658.00 | \$5,041.91 | \$3,787.51 | \$171.42 |
| 10.12.**.6250.** | TRAVEL | \$0.00 | \$1,513.88 | \$2,300.00 | \$786.12 | \$725.18 | (\$788.70) |
| 10.12.20.6260.00 | ELECTRIC | \$11,067.41 | \$118,845.37 | \$130,000.00 | \$11,154.63 | \$120,997.19 | \$2,151.82 |
| 10.12.20.6280.00 | HEAT | \$3,915.94 | \$33,974.07 | \$20,000.00 | (\$13,974.07) | \$14,683.31 | (\$19,290.76) |

Fargo Park District **Preliminary Income Statement** Summarized by Primary Department

| | | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|--|-----------------------------|---|--------------------------------------|---|-------------------------------|---|--|
| 10.12.20.6320.00 | WATER & CITY UTILITIES | \$858.57 | \$10,487.54 | \$14,000.00 | \$3,512.46 | \$9,989.30 | (\$498.24) |
| 10.12.**.6380.** | MISC EXPENSE | \$0.00 | \$682.54 | \$700.00 | \$17.46 | \$737.42 | \$54.88 |
| 10.12.**.6410.** | REPAIR FACILITY & EQUIPMENT | \$12,269.50 | \$143,335.03 | \$54,200.00 | (\$89,135.03) | \$50,378.16 | (\$92,956.87) |
| 10.12.20.6480.00 | POSTAGE | \$97.11 | \$1,370.51 | \$2,000.00 | \$629.49 | \$827.35 | (\$543.16) |
| 10.12.20.6720.00 | DEPRECIATION | \$0.00 | \$0.00 | \$385,000.00 | \$385,000.00 | \$362,070.00 | \$362,070.00 |
| 10.12.20.6750.00 | LOSS ON DISPOSAL OF ASSETS | \$0.00 | \$0.00 | \$1,000.00 | \$1,000.00 | \$0.00 | \$0.00 |
| Total Operations | | \$63,045.05 | \$770,933.48 | \$1,084,008.00 | \$313,074.52 | \$996,893.40 | \$225,959.92 |
| Capital/Transfer/Debt | | | | | | | |
| 10.12.**.7020.** | SCHEDULED EQUIPMENT | \$8,093.04 | \$28,713.04 | \$28,000.00 | (\$713.04) | \$0.00 | (\$28,713.04) |
| 10.12.**.7080.** | UNSCHEDULED EQUIPMENT | \$116.30 | \$19,006.91 | \$11,000.00 | (\$8,006.91) | \$13,434.42 | (\$5,572.49) |
| 10.12.20.7910.00 | INTEREST | \$0.00 | \$32,390.00 | \$32,390.00 | \$0.00 | \$35,478.00 | \$3,088.00 |
| 10.12.20.7950.00 | PRINCIPAL | \$0.00 | \$212,747.00 | \$0.00 | (\$212,747.00) | \$0.00 | (\$212,747.00) |
| Total Capital/Transfer/Debt | | \$8,209.34 | \$292,856.95 | \$71,390.00 | (\$221,466.95) | \$48,912.42 | (\$243,944.53) |
| Total Expenses | | \$176,950.99 | \$2,312,738.70 | \$2,381,106.00 | \$68,367.30 | \$2,194,525.11 | (\$118,213.59) |
| Total Courts Plus Community Fitness | | \$14,614.66 | \$28,692.50 | (\$56,805.00) | \$85,497.50 | \$103,696.85 | (\$75,004.35) |

Fargo Park District
Preliminary Income Statement
Summarized by Primary Department

| | Actual For Month Ending 12/31/2022 | Actual YTD 12/31/2022 | Annual Budget 12/31/2022 | Variance To Budget | Last Year YTD 12/31/2021 | Variance to Last Year YTD |
|-----------------------|--|-----------------------------|--------------------------------|-----------------------|--------------------------------|---------------------------------|
| NET SURPLUS/(DEFICIT) | (\$1,672,996.66) | \$5,458,519.43 | (\$54,805.28) | \$5,513,324.71 | \$4,007,564.38 | \$1,450,955.05 |



MEMORANDUM

DATE: March 7, 2023

TO: Fargo Park Board Administration Committee

FROM: Susan Faus, Deputy Director of Administration

RE: Agenda Item No. 4 - 2023 Annual Work Goals – Administration Division

Included in the packet are the Administration Division's support services annual 2023 work goals. The work goals listed are priorities identified by each Department. This is not a comprehensive list of all the work accomplished in each department but gives Commissioners a sense of the essential work completed this year.

Directors will be available to answer any questions.

Please let me know if you have any questions prior to the meeting.

Thank you.

2023 Administration Division Work Goals

| IT GOALS | | | | |
|---|--|--|---------------------|-------------------|
| GOAL: | | NOTES/UPDATES: | PARTNERS | TIMELINE Q1-Q4 |
| | | | | |
| 1. Secure Bid and order networking equipment Fargo Sports Complex. | | Have RFP completed and ready for Bid process | IT department | Q1 |
| 2. Finish phone upgrade and cut off analog lines | | Depot completed. Working on Courts Plus | S & L Computers | Q3 |
| 3. Look at asset tracking software with business office | | Need to schedule a meeting to best understand how we can approach an outcome that is most efficient for all. | Business office | Q2 |
| 4. Backup and Disaster Recovery implementation | | Working with a vendor on a backup solution that best fits our needs. | Network Center | Q3 |
| 5. Cyber Security Training | | Sent out first campaign to all users and had 85 percent of employees complete the training. | Knowbe4 | Q1 |
| 6. Revamp SharePoint or find a better solution | | Look at companies that can assist with the revamp of our current SharePoint | Community relations | Q3 |
| 7. Update VSS, Courts Plus Edgewood and Prairie Wood with new computers | | Started to replace computers at VSS and Courts Plus | IT department | Q2 |
| | | | | |

2023 Administration Division Work Goals

| HR GOALS | | | | |
|---|--|---|-----------------|-------------------|
| GOAL: | | NOTES/UPDATES: | PARTNERS | TIMELINE Q1-Q4 |
| 1. Develop Hiring Process | | We have this pretty much finished, just need to put down on paper and relay to supervises | | Q1 |
| 2. Bring Back Seasonal Hiring Kick off meetings | | Hold twice a year, to Prepare Hiring managers for the seasonal hiring seasons | | Q1 & Q3 |
| 3. Create New Hire Orientation Training | | Held Monthly, go over policies, safety procedures, payroll processes, org charts, etc. For newly hired FT employees | | Every Month |
| 4. Develop Supervisor Training | | | | Q2 |
| 5. Update New Hire Checklists | | To assist Supervisors with newly hired FT employees | All Departments | Q1 |
| 6. Overhaul the Performance Reviews | | Base on 5 pt scale and specific job functions | All Departments | Q3 |
| 7. Bring Back Retirement Seminar | | For those over 55 years old, bring in BCBS, retirement, etc. | | Q3 |
| 8. Conduct Full Time & Part Time/Seasonal Market Study | | | | Q2 |
| 9. Look into employee recognition/appreciation/engagement options | | | All Departments | Q3 |
| | | | | |

2023 Administration Division Work Goals

| Community Relations GOALS | | | | |
|--|--|---|---|-------------------|
| GOAL: | | NOTES/UPDATES: | PARTNERS | TIMELINE Q1-Q4 |
| 1. Develop consistent wrap up and evaluation of marketing plan with documentation | | Marketing team to develop standard of expectations roles and structure | All departments | Q2-3 |
| 2. Develop an internal communications plan for staff based on issues identified by BerryDunn | | Started with the staff survey, added weekly overview, developing a written crisis communications plan | Executive Team and Directors | Q2 |
| 3. Develop standards for the Parks Foundation and VSS Foundation to compliment the non-profit's success using similar tools and multiple platforms | | Evaluate the current tools and platforms used for Giving Hearts Day, templates for meeting materials, | Foundation & VSS staff | Q4 |
| 4. Create a plan to update the bi-annual brochure | | Survey public on their information needs and the tools they use to find the information | Focus Groups, Recreation front desk and registration staff, all departments | Q2 |
| 5. Develop a strategy for engagement with the public in projects being planned and implemented. | | State of the Parks, Standardized PowerPoints for presentations, surveys, media training has started, Text My Gov promotions | All departments, Executive Team and Directors | Q1-Q4 |
| 6. Create plan with standards to improve ADA compliance in signs and overall communication | | Need a plan with priorities and budget | Parks/Operations and Recreation | Q2-3 |
| 7. Develop steps for the review of the brands and discuss rebranding, if desired | | Discuss need and options. Determine steps to implement. Name tags and business cards were ordered. | Board and Executive team | Q2-4 |
| 8. Review the Fargo Park District Brands through education. Determine education standards and tools to provide information | | Work with HR to provide education to new staff in their platforms, plan All Staff opportunities, Canva, | | Q1-2 |
| 9. Develop comprehensive golf department. | | Plan for transfer of youth golf program into the golf department. Discuss adding position of Golf Director | Board, Executive Team and Departments | Q1-3 |
| 10. Develop standards for Sales and Sponsorship to provide clarity between Sales and Foundation | | | Foundation, Sales | Q2 |

2023 Administration Division Work Goals

| Finance GOALS | | | | |
|--|--|--|---|---|
| GOAL: | | NOTES/UPDATES: | PARTNERS | TIMELINE Q1-Q4 |
| 1. Technology Integration in Finance and Business Office | | Process review, policy update, find efficiency from manual processes. | Amy Longtin. Finance Department. Department Directors | Q1 Initiation Q2/3 Full Integration |
| 2. Advance Zero-Base Budgeting Philosophy | | The finance team wants to develop/train/implement a budgeting philosophy that responsibly aligns district needs with resource allocation and managing expenses in the fiscal year for which they are budgeted. | Commissioners. Executive Leadership Directors | Q2/3 |
| 3. Project Financing | | We will continue to monitor and manage cash flow for the current capital projects. Work to develop a long-range financial plan and long-range facilities plan. | Executive Team. Directors | Q3/4 |
| 4. Cost Recovery Targets | | Golf | Finance, golf pros, community relations | Q1-Q2 |
| 5. Look at asset tracking software with business office | | | IT | Q2 |
| | | | | |