Williston Park Board - Regular Meeting
November 17th, 2026
Williston Area Recreation Center-5:30pm
Jordy Larvick Board Room

Williston Parks & Recreation District

I. Additions or Deletions to the Agenda

II. Approval of Minutes
   a. Regular Board meeting 10/20/2026

III. Approval of Bills

IV. Approval of Financial Statements
   a. Financial Summary

V. Executive Director/Staff Reports/ Capital Project updates
   a. Williston Ice/Turf
   b. Muni Expansion
   c. RFCC Renovation / ARC Projects
   d. Western Star Fastpitch Complex

VI. Old Business

VII. New Business
   a. Lions Club SLP Amphitheatre project update
   b. Invitation For Bids: Crosswinds Fleet equipment
   c. Capital Improvement & Replacement Fund
   d. WPRD 2027 Operational Budget Approval
   e. WPRD 2027 CIP Budget Approval
   f. WPRD – Associated Travel Sports Transition plan

VIII. Correspondence
   a. Citizens to be heard.
   b. Written

IX. Adjourn

Next Park Board Regular Meeting **Tuesday December 15th, 2026 @ 5:30pm** in the **Jordy Larvick Board Room at the Williston Area Recreation Center (822 18th St E)**

If special accommodations are needed due to a disability, please call the WPRD Office at 774-9773.

VIRTUAL MEETING ACCESS INFORMATION
Please join the meeting from your computer, tablet or smartphone.
https://meet.goto.com/755643557
You can also dial in using your phone.
United States: +1 (224) 501-3412
Access Code: 755-643-557
Get the app now and be ready when your first meeting starts: https://meet.goto.com/install

Attendees are asked to be muted during the meeting. Public comment will be reserved for in-person attendees. Responses to public comment will be made at the subsequent Park Board meeting.

Joe Barsh, Executive Director
Park District Commissioners – Derrick Linghor (President), Shawn Roness (Vice-President), John Liffrig
Logan Jangula, Chad Brown

Mission Statement: "Superior Parks, Facilities, and Programs for all to enjoy an active life"

Draft: October 20, 2026

WILLISTON PARKS AND RECREATION DISTRICT
REGULAR MEETING OF THE BOARD OF COMMISSIONERS
October 20 | 5:30PM
Williston Area Recreation Center (WARC): Jordy Larvik Board Room

CALL TO ORDER

The meeting was called to order at 5:30pm by Commissioner Linghor

ROLL CALL
Present:
Liffrig, Jangula, Linghor, Brown

Absent: Roness

Also Present: Staff: Emily, Tyler, Mike, Casey, Laurie, Jessica F, Miranda, Jim, Amanda, JE Dunn-Ryan A., Brandi, Tim

ADDITIONS AND DELETIONS TO THE AGENDA

APPROVAL OF MINUTES

Motion by Jangula, **Seconded** by Liffrig we approve the minutes of the previous meeting as received.
Motion Carried

APPROVAL OF BILLS

Motion by Liffrig, **Seconded** by Jan, to approve Park District bills.

ROLL CALL VOTE:
AYE: Liffrig, Jangula, Linghor, Brown
NAY:
ABSENT: Roness
Motion Carried

APPROVAL OF FINANCIAL STATEMENTS FINANCIAL REPORT – 2026 Financials

- September sales tax collections totaled approximately $1.15 million, bringing the year-to-date total to $9.3 million, in line with annual projections.
- The General Fund reported an operating surplus of approximately $700,000 before bond debt payments, with a remaining net surplus of approximately $340,000 after transfers.
- General Fund cash and investments totaled approximately $7.5 million, with total District cash and investments at approximately $76 million.
- WPRD continues to maintain a strong financial position while meeting operational expenses and bond debt obligations.
- The 2027 budget is being finalized and will be presented for review at the next Park Board meeting.

- Reserve funds continue to be established, with additional certificates of deposit scheduled to be opened in October.

Key Financial Indicators	
September Sales Tax Collection	$ 1,151,500
2026 YTD Sales Tax Collection	$ 9,302,700
General Fund Cash & Investments	$ 7,442,300
WPRD Total Cash & Investments	$ 76,089,700

Financial Summary

Category	Month Actuals	YTD Actuals
Revenue	$ 1,411,600	$ 12,778,700
Operating Expenses	$ 721,700	$ 8,076,500
Operating Surplus	$ 689,900	$ 4,726,700
Transfer to Fund 93	$ 348,000	$ 5,070,600
Reported Net Position	$ 342,000	($ 343,900)

*Expenses include the non-operating Transfer to Fund 93 account. Operating surplus is presented before this transfer to improve transparency around ongoing General Fund performance.

Capital Funds Summary

Category	Allocation	Balance
Parks	20 %	$ 203,066
Athletic Fields/Golf Course	15 %	$ 152,299
Facilities	20 %	$ 203,066
Rainy Day	25 %	$ 253,832
Capital Purchase	20 %	$ 203,066
Capital Funds Account Total		$ 1,015,329

Motion by Jangula, **Seconded** by Liffrig, to approve WPRD financial statements and report.

ROLL CALL VOTE:
AYE: Liffrig, Jangula, Linghor, Brown
NAY: None
ABSENT: Roness
Motion Carried

Draft: October 20, 2026

EXECUTIVE DIRECTORS/STAFF REPORT

- Cote Park Land Acquisition
  - WPRD officially closed on approximately 12 acres of land near Cote Park.
  - Working with Interstate Engineering to develop site plans that include options with and without a potential land swap with the neighboring housing development.
  - The goal is to create a larger regional park with additional recreational opportunities, trails, and park amenities.
  - Discussions with the neighboring landowner will begin soon. If a land swap is not feasible, the property may be held as an investment for future development.
- Evolution Sports Complex
  - Construction continues to move forward, with foundation work beginning.
  - JE Dunn is exploring the possibility of opening the indoor turf area ahead of the ice rinks.
  - Early access would require additional coordination regarding temporary parking, utilities, fire safety systems, and operational needs.
  - Staff will continue evaluating whether early access is feasible without impacting the overall construction schedule.
- Crosswinds Golf Course
  - A project tour is scheduled for October 21 with staff, Park Board members, Foundation Board members, and other community representatives. Golf Course Architect Kevin Norby will lead the tour.
  - Course shaping, water reuse infrastructure, and coordination of the various construction components continue to progress.
  - Staff is evaluating bunker sand options to ensure quality, long-term maintenance, and cost efficiency.
  - Opportunities to partner with surrounding golf courses on material procurement and transportation costs are also being explored.
- RFCC/WARC Renovation Projects
  - Staff continues working with JLG Architects on renovation concepts, including the ARC front desk, teen lounge, concessions, and potential coffee kiosk near the main entrance.
  - The ARC front desk remains the top priority, followed by the potential coffee kiosk and teen lounge.
  - The ARC renovations are dependent on the Raymond Family Community Center renovation budget and available funding.
  - Project timelines are still being evaluated, with the possibility of completing portions of the ARC renovations within the next two years.
- Western Star fastpitch complex
  - The preliminary cost estimate has been received, and the project has been divided into three phases.
  - Phase one will focus on Field 6, with an estimated cost of $3.6 million, including turf, lighting, grandstands, dugouts, and necessary infrastructure.

- Staff is working closely with Williston Boom Fastpitch on fundraising opportunities, project financing, and potential construction timelines.

- Staffing and Operations
  - Following the annual staff meeting, WPRD continues moving forward with organizational changes and updated staff positions.
  - Recruitment is underway for the Programs Director position.
  - Staff is also working on salary planning, employee reviews, and preparations for the 2027 budget and operations.
- WPRD Foundation
  - The Foundation has identified Wonders Field, an inclusive recreational field, as a major fundraising initiative.
  - Plans are underway to publicly announce the project and begin fundraising efforts.
  - Existing site plans will help move the project forward as funding becomes available
- Naming Rights and Partnerships
  - Naming rights contributions continue to come in with ongoing discussions and meetings with potential donors.
  - WPRD continues working with First State Bank & Trust on financial management and investment opportunities.

NEW BUSINESS

- Preliminary Official Statement (POS) – 2026 Revenue Bond
  - The POS authorizes the bond team to move forward with preparing and planning the proposed 2026 Revenue Bond issuance.
  - This does not authorize the sale of bonds. Final approval of the bond sale will be brought before the Park Board at a future meeting.

Motion by Brown, **Seconded** by Liffrig, to approve Preliminary Official Statement (POS) – 2026 Revenue Bond

ROLL CALL VOTE:
AYE: Liffrig, Jangula, Linghor , Brown
NAY: None
ABSENT: Roness
Motion Carried

- WPRD – City of Williston JPA Consideration/Approval: Evolution Sports Funding Administration
  - The agreement clarifies the City of Williston's $10 million funding commitment to the Evolution Sports Complex, including the approximately $1.3 million land value that will be deducted from the total pledge.
  - Updated language also establishes clear payment terms and confirms the City's financial commitment for bonding purposes.

Motion by Jangula, **Seconded** by Liffrig, to approve WPRD – City of Williston JPA Consideration/Approval: Evolution Sports Funding Administration

ROLL CALL VOTE:
AYE: Liffrig, Jangula, Linghor, Brown
NAY: None
ABSENT: Roness
Motion Carried

- GMP Bid Pack 3 Approval: JeDunn – Evolution Sports Complex
  - Site earthwork is approximately 60% complete, with water lines scheduled for inspection this week and storm sewer work expected to be completed within three weeks.
  - Building foundation work is scheduled to begin next week, approximately one month behind schedule due to reinforcement material lead times and necessary design revisions.
  - The construction delay may extend substantial completion into August 2028. Building erection is anticipated to begin in mid-January 2027.
  - JE Dunn continues exploring the possibility of opening the turf facility early, pending solutions for parking, utilities, fire safety systems, and operational requirements.
  - Bid Package 3 is the final major construction package, totaling approximately $45.5 million.
  - The project remains within budget, with approximately $1.9 million in JE Dunn contingency and $2.1 million in WPRD contingency, providing a combined $4 million buffer.
  - Bid participation has been strong, with more than 90 bidders across the various construction packages.
  - Approximately $1 million in potential cost-saving alternatives has been identified. JE Dunn will continue working with WPRD and the design team to evaluate savings without compromising facility quality or operations.
  - JE Dunn will continue providing project updates and communicating any potential schedule impacts or delays.

Motion by Jangula, **Seconded** by Brown, to approve GMP Bid Pack 3 Approval: JeDunn – evolution Sports Complex

ROLL CALL VOTE:
AYE: Liffrig, Jangula, Linghor, Brown
NAY: None
ABSENT: Roness
Motion Carried

CORRESPONDENCE/PUBLIC COMMENT

No correspondence or citizens were present to be heard.

ADJOURNMENT

Draft: October 20, 2026

Motion by Janugla, **Seconded** by Brown, to adjourn meeting at 6:13pm.

Motion Carried

ATTEST:

Emily O'Rear,

Communications Director

Williston Parks & Recreation District

Monthly Board Finance Report

Reporting Period:
October 2026

Prepared By:
Jessica Farmer, Finance Director

Executive Summary

October's General Fund recorded approximately $1.19 million in revenue, including $931,600 in sales tax receipts. Preliminary operating surplus before bond-related transfers was approximately $539,100 for the month, compared with reported net income of approximately $191,100 after transfers and other activity. Presenting these results separately helps distinguish ongoing operations from the District's financing commitments.

October brought progress in 2027 financial planning and affiliated sports organization transitions. The District now holds four $250,000 First State Bank reserve CDs. The 2027 General Fund budget and authorization of up to $1.5 million in annual contributions to new Fund 50 are before the November Board; individual CIP projects will be considered in December. The 2025 audit is expected before Christmas, and Series 2026 bond issuance timing remains under evaluation, potentially extending into January. October statements remain preliminary.

Key Financial Indicators	
October Sales Tax Collection	$ 931,600
2026 YTD Sales Tax Collection	$ 10,234,300
General Fund Cash & Investments*	$ 4,784,000
WPRD Total Cash & Investments*	$ 73,943,300

Financial Reporting & Administrative Updates

Financial Sustainability & Reserve Planning

Finance continues to target approximately $2.5 million in operating checking at month-end, transferring excess liquidity to reserve savings when operations and cash needs permit. The goal is not a restriction on available cash, and monthly balances are influenced by payment and payroll timing.

Liquid reserve savings of approximately $1.52 million, four $250,000 reserve CDs, and existing capital funds serve distinct purposes. Management will evaluate reserve and capital funding alongside operating needs, debt service and annual financial performance.

Banking & Investment Diversification

Four $250,000 reserve CDs are reflected at First State Bank & Trust as of October 31, doubling the September balance and supporting diversified local banking relationships.

At October 31, the Reserve Savings account held approximately $1.52 million, separately from $1.0 million in reserve CDs. Further transfers and investments will remain responsive to operating liquidity and the District's longer-term sustainability plan.

2027 Budget, Capital & Debt Planning

The proposed 2027 Fund 10 budget includes $22.57 million in revenue, $10.25 million in operating expenses and $9.125 million in interfund transfers, leaving a projected $3.19 million excess before the separately proposed capital contribution. Fund 50 — Capital Improvement & Replacement — is planned for January 1, 2027, initially funded with the reconciled existing Capital Funds bank balance.

A separate November motion requests authority for up to $1.5 million in Fund 10-to-Fund 50 transfers during 2027, subject to quarterly review of operating performance and cash availability. The specific CIP projects and other fund budgets will return to the Board in December; this transfer authorization is not approval of individual purchases.

Affiliated Groups, Audit & Accounting Development

Following October meetings with sports user groups, WPRD has begun formally establishing affiliated organizations. Initial Board appointments are before the November Park Board, with further agreements and motions to follow. Funds 20, 25 and 32–35 are being reconciled as prospective opening records for a targeted January 1, 2027 component-unit transition. The 2025 audit is expected before Christmas; a draft with notes is planned for Colliers during Thanksgiving week.

Bond preparations are nearing completion, with issuance timing guided by market conditions and the financing team; January 2027 remains a possibility. October financial statements are preliminary. Historical CDAR, payroll withholding, accounts payable, capital asset and affiliated-fund balances remain under review; account classifications and month-end figures may change as reconciliation and audit-alignment work continues.

Fund 10: General Fund

The General Fund recorded approximately $1.19 million in October revenue, including $931,600 in sales tax receipts; 2026 year-to-date sales tax receipts were approximately $10.23 million. October operating expenses before transfers were approximately $648,800, producing an operating surplus of approximately $539,100.

The October bond-related transfer was approximately $348,000. Before transfers, the General Fund reported a year-to-date operating surplus of approximately $5.49 million. After transfers and other activity, reported net income was approximately $191,100 for October and $97,800 year to date. These preliminary figures may change with remaining adjustments.

The reported Fund 10 cash total of approximately $5.37 million includes legacy CDAR entries and a negative baseball-checking balance requiring presentation adjustment. The Board indicator excludes $591,396 of legacy CDARs and reallocates the negative $6,292 baseball balance to Fund 20. The $1.015 million existing Capital Funds account remains in Fund 10 pending its planned transfer to Fund 50 effective January 1, 2027. *The adjusted cash indicator includes capital-designated cash and is not a measure of unrestricted operating liquidity.

Financial Summary

Category	Month Actuals	YTD Actuals
Revenue	$ 1,187,932	$ 13,966,614
Operating Expenses	$ 648,849	$ 8,474,685
Operating Surplus	$ 539,083	$ 5,491,928
Transfers Out (incl. BRWS)	$ 347,976	$ 5,418,608
Reported Net Position	$ 191,114	$ 97,812

*Operating surplus is stated before interfund transfers; reported net position includes other recorded activity. October and year-to-date financial information remains preliminary pending reconciliation.

Capital Funds Summary

Category	Allocation	Balance
Parks	20 %	$ 203,066
Athletic Fields/Golf Course	15 %	$ 152,299
Facilities	20 %	$ 203,066
Rainy Day	25 %	$ 253,832
Capital Purchase	20 %	$ 203,066
Capital Funds Account Total		$ 1,015,329

Fund 93: 2025 Bond & Capital Projects Fund

Fund 93 held approximately $68.63 million in trustee cash and investments on October 31, including $59.18 million in the 2025A Project Fund. October investment gains and valuation changes totaled approximately $224,100, and debt-service transfers in totaled approximately $348,000. Reported October net position was approximately $572,100.

Opening debt, equity and construction-related balances are being aligned with the ongoing 2025 audit and project reimbursement records. The 2025 audit is anticipated before Christmas, and a draft with notes is expected to be provided to Colliers during Thanksgiving week in support of the proposed new financing.

U.S. Bank reported approximately $5.08 million in the Series 2025A Reserve and $3.02 million in Series 2025A Debt Service. Compass Capital reports that Project Fund income has exceeded initial expectations, with approximately $2.7 million earned since the November 2025 funding date. Investment earnings reported in BMS include fair-value changes and should not be interpreted as cash interest received.

Financial Summary

Category	Month Actuals	YTD Actuals
Transfer-In Revenue	$ 347,976	$ 5,393,608
Investment Earnings	$ 224,082	$ 1,716,762
Interest Expense (Debt Service)	$ 0	$ 2,285,851
Net Position	$ 572,058	$ 4,824,519

*The transfer-in amount reflects trustee debt-service allocations. The General Fund's year-to-date transfer total is $25,000 greater because it includes a separate BRWS contribution. Investments are reported using trustee market values; Compass Capital's accrued-income-inclusive valuations may differ.

Other Funds Snapshot

Fund 20 – Baseball

Williston Boys Baseball recorded approximately $1,200 in October revenue and $17,300 in expenses, for a monthly deficit of approximately $16,100. The year-to-date net deficit was approximately $17,000 after other revenue. Negative WPRD checking and payroll balances and historical interfund amounts remain subject to reconciliation.

Category	Month Actuals	YTD Actuals
Revenue	$ 1,222	$ 364,313
Expense	$ 17,337	$ 385,990
Net Position	($ 16,115)	($ 16,960)

Fund 25 – BRWS

BRWS recorded approximately $140 of October revenue and no reported October expenses, producing a monthly surplus of approximately $140. Year-to-date net position was approximately $97,200, including the separate $25,000 transfer-in recorded earlier in 2026.

Category	Month Actuals	YTD Actuals
Revenue	$ 140	$ 164,247
Expense	$ 0	$ 92,000
Net Position	$ 140	$ 97,247

Funds 32–35 – Affiliated Sports Organizations (Transition in Progress)

Funds 32 (Boom Softball), 33 (Chaos Volleyball), 34 (Williston Basin Basketball Club) and 35 (Williston Wonders) are being established as separate records. Recorded October balances are nominal and should not be interpreted as complete cash or operating positions.

Fund 35 has been repurposed for Williston Wonders. Its prior-year-to-date activity includes a $30,000 donation not reflected in its nominal cash balance. Historical transactions and interfund activity have not yet been fully assigned among the organizations; reported statements are provided primarily for transition visibility.

Finance is working toward complete reconciliations and accurate opening books before January 1, 2027. The transition also includes formal establishment of the organizations, Board appointments and forthcoming affiliate agreements and related Board motions.

Monthly Attachments

- Attachment A – Balance Sheet by Fund
- Attachment B – Fund 10 Income Statement
- Attachment C – Fund 93 Income Statement
- Attachment D – Component Unit Income Statements (Funds 20, 25, 32–35)
- Attachment E – Cash Report by Fund
- Attachment F – Combined Check Register (WPRD Account)
- Attachment G – Compass Capital Investment Commentary and US Bank Trustee Statements

WILLISTON PARKS & RECREATION DISTRICT
Balance Sheet
For the Accounting Period: 10 / 26

10 General Fund

Assets

Current Assets		
Cash on Hand - Finance	16,200.00	
WPRD Checking	673,626.05	
WPRD Reserve Savings	1,515,890.35	
Payroll Checking Account	203,065.09	
Baseball Checking	(6,291.94)	
Capital Funds	1,015,329.31	
US Bank Sales Tax Revenue Account	2,657.69	
WPR General Fund CDAR	106,292.00	
ASBT CD (3506)	357,131.40	
ASBT CD (4223)	110.86	
FSBT Reserve CD 1	250,000.00	
FSBT Reserve CD 2	250,000.00	
FSBT Reserve CD 3	250,000.00	
FSBT Reserve CD 4	250,000.00	
WPR General Reserve CDAR	485,104.00	
Due from Funds	3,125,713.90	
Due from WPRD Foundation	3,677.80	
Due from Williston Boys Baseball	17,804.72	
Due from Boom Softball	96,553.19	
Due from Chaos Volleyball	82,227.45	
Due from Williston Basin Basketball Club	67,096.77	
Payroll Advances	(2,402.07)	
Total Current Assets		8,759,786.57
Fixed Assets		
Land	193,385.79	
Buildings	25,290.00	
Building Improvements	50,063.73	
Park Improvements	11,887.92	
Equipment	225,711.00	
Technology	25,065.60	
Total Fixed Assets		531,404.04
Total Assets		9,291,190.61

Liabilities and Equity

Current Liabilities		
Credit Card Payable	141,051.04	

10 General Fund

Accounts Payable	1,272,301.20	
Federal Withholding Payable	303,863.16	
FICA Tax Withholding Payable	(395,391.19)	
State Withholding Payable	(6,314.65)	
Retirement Payable	8,600.47	
Vision Payable	1,961.49	
Dental Payable	(3,432.99)	
Voluntary Life Insurance Payable	(448.40)	
RecTrac Holding Account	6,082.11	
Due to WPRD Foundation	7,879.00	
Due to Williston Boys Baseball	37,309.24	
Due to Boom Softball	104,620.81	
Due to Chaos Volleyball	111,641.76	
Due to Williston Basin Basketball Club	39,774.00	
Total Current Liabilities		1,629,497.05
Other Liabilities		
Gift Certificate Holding	(4,350.95)	
Total Other Liabilities		(4,350.95)
Total Liabilities		1,625,146.10
Equity		
PO OFFSET RESERVE	18,000.00	
Fund balance	4,966,232.11	
WPR CDAR Fund Balance	567,683.00	
Conversion Balancing Account	2,016,317.52	
CURRENT YEAR INCOME/(LOSS)	97,811.88	
Total Equity		7,666,044.51
Total Liabilities & Equity		9,291,190.61

15 Spring Lake House Fund

Assets		
Current Assets		
SLP House Acct	1,009.68	
Total Current Assets		1,009.68
Total Assets		1,009.68
Liabilities and Equity		
Total Liabilities		
Equity		
Fund balance	1,007.41	
CURRENT YEAR INCOME/(LOSS)	2.27	
Total Equity		1,009.68
Total Liabilities & Equity		1,009.68

20 Williston Boys Baseball

Assets

Current Assets		
WPRD Checking	(773.60)	
Payroll Checking Account	(7,546.50)	
Baseball Checking	67,084.60	
ASBT Baseball CD (3761)	52,394.11	
ASBT Baseball CD (4165)	51,873.29	
Due from Funds	5,744.90	
Total Current Assets		168,776.80
Total Assets		168,776.80

Liabilities and Equity

Current Liabilities		
Credit Card Payable	15,646.50	
Accounts Payable	298.18	
Due to Funds	(7,457.98)	
Due to Williston Boys Baseball	(2,209.00)	
Total Current Liabilities		6,277.70
Total Liabilities		6,277.70
Equity		
Fund balance	76,606.09	
Conversion Balancing Account	102,852.57	
CURRENT YEAR INCOME/(LOSS)	(16,959.56)	
Total Equity		162,499.10
Total Liabilities & Equity		168,776.80

25 BRWS Fund

Assets		
Current Assets		
BRWS Checking	274,072.07	
BRWS CDAR	100,000.00	
Total Current Assets		374,072.07
Total Assets		374,072.07
Liabilities and Equity		
Total Liabilities		
Equity		
Fund balance	175,317.67	
BRWS CDAR Fund Balance	101,507.00	
CURRENT YEAR INCOME/(LOSS)	97,247.40	
Total Equity		374,072.07
Total Liabilities & Equity		374,072.07

WILLISTON PARKS & RECREATION DISTRICT
Balance Sheet
For the Accounting Period: 10 / 26

32 Boom Softball

Assets		
Current Assets		
Club Softball Checking	41.00	
Total Current Assets		41.00
Total Assets		41.00
Liabilities and Equity		
Total Liabilities		
Equity		
CURRENT YEAR INCOME/(LOSS)	41.00	
Total Equity		41.00
Total Liabilities & Equity		41.00

33 Chaos Volleyball

Assets		
Current Assets		
Club Volleyball Checking	787.00	
Total Current Assets		787.00
Total Assets		787.00
Liabilities and Equity		
Total Liabilities		
Equity		
CURRENT YEAR INCOME/(LOSS)	787.00	
Total Equity		787.00
Total Liabilities & Equity		787.00

34 Williston Basin Basketball Club

Assets		
Current Assets		
Club Basketball Checking	760.00	
Total Current Assets		760.00
Total Assets		760.00
Liabilities and Equity		
Total Liabilities		
Equity		
CURRENT YEAR INCOME/(LOSS)	760.00	
Total Equity		760.00
Total Liabilities & Equity		760.00

WILLISTON PARKS & RECREATION DISTRICT
Balance Sheet
For the Accounting Period: 10 / 26

35 Williston Wonders

Assets		
Current Assets		
Club Basketball Checking	20.00	
Due from Funds	30,000.00	
Total Current Assets		30,020.00
Total Assets		30,020.00
Liabilities and Equity		
Total Liabilities		
Equity		
CURRENT YEAR INCOME/(LOSS)	30,020.00	
Total Equity		30,020.00
Total Liabilities & Equity		30,020.00

93 2025 Bond & Capital Projects Fund

Assets

Current Assets		
2025A Project Cash	59,178,985.16	
2025A Reserve Cash	5,080,873.53	
2025A Supplemental Reserve Cash	1,030,406.92	
2025A Debt Service Cash	3,021,515.56	
2025B Reserve Cash	207,599.08	
2025B Debt Service Cash	106,432.97	
Total Current Assets		68,625,813.22
Fixed Assets		
Construction in Progress	7,114,387.53	
Total Fixed Assets		7,114,387.53
Total Assets		75,740,200.75

Liabilities and Equity

Current Liabilities		
Due to Funds	11,199.00	
Total Current Liabilities		11,199.00
Other Liabilities		
Current Portion - 2025A Bonds Payable	1,520,000.00	
Current Portion - 2025B Bonds Payable	45,000.00	
Long-Term Portion - 2025A Bonds Payable	73,730,000.00	
Long-Term Portion - 2025B Bonds Payable	2,955,000.00	
Total Other Liabilities		78,250,000.00
Total Liabilities		78,261,199.00
Equity		
Conversion Balancing Account	(7,345,517.68)	
CURRENT YEAR INCOME/(LOSS)	4,824,519.43	
Total Equity		(2,520,998.25)

93 2025 Bond & Capital Projects Fund

Total Liabilities & Equity	75,740,200.75

10 General Fund

Account Object	Description	Current Month	Current YTD	Budget	Variance	%
		---------- Current Year ----------				
Unknown						
400100	Bank & Merchant Fees					
11003	Merchant Fees	52.61	36,098.71		-36,098.71	
11015	Bank Fee		251.64		-251.64	
91100	General		9,557.60	108,000.00	98,442.40	9
	Total Account	52.61	45,907.95	108,000.00	62,092.05	43
410100	Wages					
11019	Independent Contractors		6,399.00		-6,399.00	
11032	Full-Time Wages	205,963.91	1,853,520.15	2,741,500.00	887,979.85	68
11037	Board Wages		900.00	1,500.00	600.00	60
11100	Part-Time Wages	118,771.58	1,478,829.27	2,127,500.00	648,670.73	70
	Total Account	324,735.49	3,339,648.42	4,870,500.00	1,530,851.58	69
410200	Payroll Taxes					
11029	Workers Compensation		500.27	6,000.00	5,499.73	8
11030	Unemployment Compensation		11,642.52	3,000.00	-8,642.52	388
11034	Social Security Expense	20,133.68	206,726.86	179,000.00	-27,726.86	115
11035	Medicare Expense	4,708.71	48,347.23	42,000.00	-6,347.23	115
91100	General	-263.45	-263.45		263.45	
	Total Account	24,578.94	266,953.43	230,000.00	-36,953.43	116
410300	Employee Benefits					
11000	Miscellaneous			5,000.00	5,000.00	
11028	Health Insurance	60,135.22	517,033.29	684,000.00	166,966.71	76
11031	Life Insurance	108.67	1,701.91	2,500.00	798.09	68
11033	Retirement Expense	18,137.66	165,647.70	265,000.00	99,352.30	63
	Total Account	78,381.55	684,382.90	956,500.00	272,117.10	72
420100	Contracted Services					
11004	Audit Fees		70,931.10	100,000.00	29,068.90	71
11007	Office	193.91	1,108.74		-1,108.74	
11016	Legal Fees	1,670.00	10,790.00	25,000.00	14,210.00	43
11019	Independent Contractors		23,085.05	41,500.00	18,414.95	56
11020	IT Services	6,718.60	52,248.89	100,000.00	47,751.11	52
11021	Consulting Services		14,502.00		-14,502.00	
11025	Memberships & Subscriptions			100,000.00	100,000.00	
11038	Background Screening		449.52	6,000.00	5,550.48	7
11048	Financial Management	36,361.00	49,121.00		-49,121.00	
12125	Program		125.23		-125.23	
91100	General		130,677.89	25,000.00	-105,677.89	523
91103	Equipment	358.59	2,410.04		-2,410.04	
91105	Cleaning/Janitorial	11,200.00	76,788.96	106,500.00	29,711.04	72
91108	Equipment Rental		349.06	5,000.00	4,650.94	7
91109	Buildings		144.00		-144.00	
	Total Account	56,502.10	432,731.48	509,000.00	76,268.52	85

10 General Fund

Account Object	Description	Current Year Current Month	Current YTD	Budget	Variance	%
420200	Insurance Expense					
11014	Insurance Expense		147,230.00		-147,230.00	
91100	General		50.00	152,000.00	151,950.00	
	Total Account		147,280.00	152,000.00	4,720.00	97
430100	Supplies Expense					
11000	Miscellaneous		297.90		-297.90	
11003	Merchant Fees		296.07		-296.07	
11007	Office	4,800.39	27,688.41	25,000.00	-2,688.41	111
11009	Hospitality	699.20	9,045.22		-9,045.22	
11018	Permits and Licensing		600.00		-600.00	
11022	Internet & Telephones		2,627.70		-2,627.70	
11024	Uniforms	5,682.99	26,145.80	40,000.00	13,854.20	65
11044	Employee Engagement	1,355.85	2,174.40		-2,174.40	
11105	Splash Pads		22.49		-22.49	
11153	Athletic Fields		1,729.68		-1,729.68	
11464	Girls Run Strong Equipment		209.32		-209.32	
11904	HVAC & Boiler		19.98		-19.98	
11965	Merchandise/Pro Shop	21,852.88	38,052.57	52,500.00	14,447.43	72
12013	Pro Shop Supplies		10,779.16		-10,779.16	
12029	Grounds Maintenance		31,817.64		-31,817.64	
12125	Program	13,934.34	104,769.71	226,000.00	121,230.29	46
12127	Aquatics	83.77	23,112.02		-23,112.02	
12131	Registration Fees			62,500.00	62,500.00	
12199	First Aid		1,378.76		-1,378.76	
12202	Food & Beverage Supplies	267.68	92,028.75	78,500.00	-13,528.75	117
91100	General	1,138.47	38,890.85	19,000.00	-19,890.85	205
91103	Equipment	32,028.08	130,273.37	266,000.00	135,726.63	49
91105	Cleaning/Janitorial	4,031.40	54,613.19	90,000.00	35,386.81	61
91107	Irrigation Supplies		44.28		-44.28	
91108	Equipment Rental		2,404.50		-2,404.50	
91109	Buildings	710.88	42,073.02		-42,073.02	
91197	Fuel		33,439.40	67,000.00	33,560.60	50
	Total Account	86,585.93	674,534.19	926,500.00	251,965.81	73
430200	Hospitality & Employee Engagement					
11009	Hospitality	813.05	7,804.85	10,000.00	2,195.15	78
11024	Uniforms		1,000.00		-1,000.00	
11044	Employee Engagement	697.45	3,998.03	4,000.00	1.97	100
11046	Incentive Programs		1,000.00		-1,000.00	
12125	Program	47.04	47.04		-47.04	
12202	Food & Beverage Supplies			5,000.00	5,000.00	
91100	General	296.98	419.50		-419.50	
91109	Buildings		20.97		-20.97	
	Total Account	1,854.52	14,290.39	19,000.00	4,709.61	75
430300	Memberships, Dues & Subscriptions					
11009	Hospitality	717.50	717.50		-717.50	

10 General Fund

Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
			---------- Current Year ----------				
	11025	Memberships & Subscriptions	2,897.12	13,715.79		-13,715.79	
	11038	Background Screening	267.93	267.93		-267.93	
	12125	Program	-5,210.00	14,124.02		-14,124.02	
	12131	Registration Fees		5,720.00		-5,720.00	
	91100	General	296.38	34,724.39	68,000.00	33,275.61	51
		Total Account	-1,031.07	69,269.63	68,000.00	-1,269.63	102
430400		Training, Travel & Professional Development					
	11040	New Hire Expense			3,500.00	3,500.00	
	11042	Professional Development	275.00	20,907.09	16,500.00	-4,407.09	127
	11043	Staff Travel	6,721.39	8,472.89	20,000.00	11,527.11	42
	12125	Program		4,815.85		-4,815.85	
	12199	First Aid	210.00	588.00	10,000.00	9,412.00	6
	91100	General		9,252.78		-9,252.78	
		Total Account	7,206.39	44,036.61	50,000.00	5,963.39	88
430500		Marketing, Advertising & Public Relations					
	11009	Hospitality	1,913.00	26,510.65		-26,510.65	
	11202	Advertising	3,085.98	18,331.58	51,000.00	32,668.42	36
	11204	Public Relations		1,598.84		-1,598.84	
	11965	Merchandise/Pro Shop	520.00	2,260.39	30,000.00	27,739.61	8
	91100	General	-954.64	8,706.93		-8,706.93	
		Total Account	4,564.34	57,408.39	81,000.00	23,591.61	71
430600		Contributions & Donations Expense					
	12202	Food & Beverage Supplies		732.00		-732.00	
	12302	Charitable Donations		80.00		-80.00	
	91100	General		51,388.86	4,000.00	-47,388.86	1285
		Total Account		52,200.86	4,000.00	-48,200.86	1305
430700		Permits, Licensing & Assessments					
	11012	Tax and Assessments		33,673.22	50,000.00	16,326.78	67
	11018	Permits and Licensing	25.00	361.00	200.00	-161.00	181
		Total Account	25.00	34,034.22	50,200.00	16,165.78	68
440100		Utilities Expense					
	11013	SLP House Expense		336.65		-336.65	
	11022	Internet & Telephones	3,277.70	24,120.38		-24,120.38	
	12029	Grounds Maintenance		303.00		-303.00	
	91100	General	-1,489.00	168,588.33	171,500.00	2,911.67	98
	91193	Garbage/Recycling Expense	1,243.78	2,962.54		-2,962.54	
	91194	Natural Gas Expense	6,634.01	40,049.09		-40,049.09	
	91195	Water/Sewer Expense	5,949.65	146,842.01		-146,842.01	
	91196	Electric Expense	7,426.94	259,316.83		-259,316.83	
	91198	Utilities Expense		2,799.43		-2,799.43	
		Total Account	23,043.08	645,318.26	171,500.00	-473,818.26	376
440200		Maintenance & Repairs					

10 General Fund

Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
			Current Year				
	11000	Miscellaneous		13,967.16		-13,967.16	
	11104	Playgrounds		9,466.53	21,000.00	11,533.47	45
	11105	Splash Pads	7.73	1,795.48	2,000.00	204.52	90
	11106	Vehicles	209.09	3,118.30	7,500.00	4,381.70	42
	11153	Athletic Fields		60.65	50,000.00	49,939.35	
	11904	HVAC & Boiler	12,900.40	57,432.63		-57,432.63	
	12029	Grounds Maintenance	3,736.05	86,175.13	26,000.00	-60,175.13	331
	12127	Aquatics	871.86	131,428.17	260,000.00	128,571.83	51
	91100	General	123.31	6,117.29		-6,117.29	
	91103	Equipment	6,256.03	68,182.43	47,500.00	-20,682.43	144
	91104	Tools		10.99		-10.99	
	91105	Cleaning/Janitorial	1,180.31	10,705.73		-10,705.73	
	91109	Buildings	5,732.17	25,157.88	22,500.00	-2,657.88	112
	91197	Fuel	-774.11	-839.11		839.11	
		Total Account	30,242.84	412,779.26	436,500.00	23,720.74	95
499998		Transfer Out to Fund					
	91100	General	347,975.72	5,418,607.87		-5,418,607.87	
		Total Account	347,975.72	5,418,607.87		-5,418,607.87	
499999		Miscellaneous Expense					
	11000	Miscellaneous		4,717.45		-4,717.45	
	91100	General	616.28	780.39		-780.39	
		Total Account	616.28	5,497.84		-5,497.84	
		Total Unknown	985,333.72	12,344,881.70	8,632,700.00	-3,712,181.70	143
		Revenue					
	310100	Long/Short Credit Cards	-18.00	-0.90		-0.90	
	310101	Long/Short Cash	-9.75	-402.28		-402.28	
	310102	Control Account		-1,145.10		-1,145.10	
	310103	Interest Revenue	9,109.76	95,842.71	65,000.00	30,842.71	147
	310104	Sales Tax Revenue	931,599.93	10,234,301.24	11,500,000.00	-1,265,698.76	89
	310105	State Aid/Revenue Sharing	44,895.05	414,234.76	320,500.00	93,734.76	129
	310108	WBSD #7 Facility Usage Agree		1,276.00		1,276.00	
	310110	Table, Chair, Square Rental		2,551.00		2,551.00	
	310112	Vending Machine Revenue		4,683.33		4,683.33	
	310114	Mineral Rights Revenue	8,150.91	90,272.33	200,000.00	-109,727.67	45
	310115	SLP House Rent	500.00	6,200.00		6,200.00	
	310116	Misc Revenue		76.67		76.67	
	310117	Alcohol Permits		120.00		120.00	
	310118	Gift Certificate Holding		-1,099.80		-1,099.80	
	310122	Donations & Fundraising Support	10,000.00	-15,305.30	7,000.00	-22,305.30	-219
	310124	Reimbursements		885.05		885.05	
	310126	Scholarship		1,950.00		1,950.00	

10 General Fund

Account Object	Description	Current Year Current Month	Current YTD	Budget	Variance	%
310400	Tax Revenue		10,303.00		10,303.00	
311100	Facility Rental Revenue	24,914.97	289,750.95	628,000.00	-338,249.05	46
311112	Shelter Rental		755.00		755.00	
311113	Keel Boat Rental		1,250.00		1,250.00	
311114	SLP Holiday Lights Drive		9,391.50		9,391.50	
311120	Equipment Rental Revenue	1,806.00	84,881.46	118,500.00	-33,618.54	72
312100	Sponsorship & Advertising Revenue	3,294.13	20,491.11	22,000.00	-1,508.89	93
312125	Athletic Field Advertising		2,830.00		2,830.00	
313200	Advertising		2,000.00		2,000.00	
314300	Special Events Donations		2,000.00		2,000.00	
314301	Special Events		3,995.00		3,995.00	
314302	Date Night Fees		7,645.00		7,645.00	
314308	KNO Fees		2,141.00		2,141.00	
314310	Mother Daughter Day Fee		275.00		275.00	
314312	Nerf Wars Fees		1,710.00		1,710.00	
314314	Puzzle Palooza Fees		880.00		880.00	
315100	Program Revenue	50,945.75	872,843.63	1,690,800.00	-817,956.37	52
315400	Youth Recreation Donations		75,500.00		75,500.00	
315407	Youth Camps Fees		3,310.00		3,310.00	
315409	Baseball Hitting Academy		520.00		520.00	
315410	Basketball Fees		1,535.50		1,535.50	
315413	Boys Break Through Fee		382.50		382.50	
315416	Cheer Fees		2,030.00		2,030.00	
315419	Curling Fees		56.00		56.00	
315422	Flag FB Fees		37.00		37.00	
315425	Girls Run Strong Fee		672.00		672.00	
315428	Learn to Skate Fees		-91.00		-91.00	
315431	Soccer Fees		11,810.00		11,810.00	
315434	Softball Fees		2,133.00		2,133.00	
315436	Softball Sponsorship		1,200.00		1,200.00	
315437	Sports Sampler Fees		1,181.00		1,181.00	
315446	Tennis Fees		450.00		450.00	
315449	Track Fees		1,789.00		1,789.00	
315452	Volleyball Fees		3,905.50		3,905.50	
315455	Xcountry Fees		107.00		107.00	
315461	Pickleball Fees		1,552.00		1,552.00	
316100	Membership Revenue	97,157.86	735,339.79	1,120,000.00	-384,660.21	66
317100	Concessions Sales Revenue	2,250.75	228,859.72	221,000.00	7,859.72	104
317702	Flag FB Fees		398.00		398.00	
317704	Pickleball Fees		1,925.00		1,925.00	
317706	Softball Fees		2,240.00		2,240.00	
317709	Volleyball Fees		8,450.00		8,450.00	
317710	Wonders Donations		1,500.00		1,500.00	
317711	Wonders Fees		100.00		100.00	
317712	Wonders Fundraising		64.88		64.88	
318801	Fitness Special Event Fees		610.00		610.00	
318802	Fitness Sponsorships		4,250.00		4,250.00	
318803	Meal Prep 101 Fees		-55.00		-55.00	

10 General Fund

Account	Object	Description	Current Month	Current Year Current YTD	Budget	Variance	%
	318804	Personal Training Fees		7,772.50		7,772.50	
	318805	Pink Glove Boxing Fees		1,295.00		1,295.00	
	318807	Boot Camp Fees		2,710.00		2,710.00	
	318808	Women & Weights Fees		215.00		215.00	
	318809	Youth Fitness		2,854.00		2,854.00	
	318810	LM Strength Development		590.00		590.00	
	318899	Fitness Scholarship		307.58		307.58	
	319900	Arena Rental		8,345.00		8,345.00	
	319901	Gym Rental		3,762.50		3,762.50	
	319902	Ice Rental		2,003.75		2,003.75	
	319903	Skate Rental		4,810.00		4,810.00	
	319904	Skating Fee		6,860.00		6,860.00	
	320950	Golf Lessons		66.00		66.00	
	320951	Golf League		5,222.25		5,222.25	
	320953	Golf Membership		16,826.75		16,826.75	
	320954	Cart Storage/Trail Fees		2,071.00		2,071.00	
	320956	Driving Range		175.00		175.00	
	320957	Pro Shop		257.00		257.00	
	320958	Cart Rent		6.00		6.00	
	321201	Child Sitting		26,785.50		26,785.50	
	321202	Pro Shop		2,564.00		2,564.00	
	321203	Locker Revenue		3,085.03		3,085.03	
	321204	WARC Membership		332,645.47		332,645.47	
	321205	Membership Programs	3,334.70	8,709.90		8,709.90	
	321206	Daily Admission		97,077.50		97,077.50	
	321207	Tennis Court Rental		2,599.75		2,599.75	
	321208	Turf Rental		2,500.00		2,500.00	
	321209	Basketball Court Rental		-637.50		-637.50	
	321210	Meeting Room Rental		23,178.00		23,178.00	
	321211	Birthday Room Rental		20,900.00		20,900.00	
	321212	Spectator Fee		403.00		403.00	
	322202	Group Swim Lessons		15,411.00		15,411.00	
	322211	Lifeguard/WSI Class		2,750.00		2,750.00	
	322213	Private Swim Lessons		3,270.00		3,270.00	
	322214	Swim Fit		2,776.00		2,776.00	
	322216	Aquatic Rental		4,746.93		4,746.93	
	322502	Water World Concessions		187.06		187.06	
	322504	Water World Reservations		3,100.00		3,100.00	
	324003	Campus Club Fees		109,068.31		109,068.31	
							88
		Total Revenue	1,187,932.06	13,966,613.53	15,892,800.00	-1,926,186.47	88

10 General Fund

Account	Object	Description	Current Year Current Month	Current YTD	Budget	Variance	%
		Expenses					
4100		Administrative					
	11000	Miscellaneous		40.73		-40.73	
	11006	Master Plan		2,000.00		-2,000.00	
	11007	Office		941.41		-941.41	
	11008	Postage		782.75		-782.75	
	11009	Hospitality		68.50		-68.50	
	11013	SLP House Expense		197.57		-197.57	
	11014	Insurance Expense		566.00		-566.00	
	11015	Bank Fee		250.00		-250.00	
	11016	Legal Fees		6,830.89		-6,830.89	
	11017	Refunds		30.00		-30.00	
	11020	IT Services		14,859.68		-14,859.68	
	11021	Consulting Services		42,260.97		-42,260.97	
	11022	Internet & Telephones		9,359.99		-9,359.99	
	11025	Memberships & Subscriptions		7,012.89		-7,012.89	
	11028	Health Insurance		55,428.06		-55,428.06	
	11029	Workers Compensation		11,648.19		-11,648.19	
	11031	Life Insurance		366.57		-366.57	
	11032	Full-Time Wages		363,882.63		-363,882.63	
	11033	Retirement Expense		32,209.61		-32,209.61	
	11034	Social Security Expense		36,012.23		-36,012.23	
	11035	Medicare Expense		8,422.22		-8,422.22	
	11037	Board Wages		300.00		-300.00	
	11038	Background Screening		462.72		-462.72	
	11039	Membership Specialist		1,466.25		-1,466.25	
	11040	New Hire Expense		2,634.94		-2,634.94	
	11042	Professional Development		2,274.90		-2,274.90	
	11044	Employee Engagement		316.02		-316.02	
	91103	Equipment		290.00		-290.00	
	98888	Start Up		2,000.00		-2,000.00	
		Total Account		602,915.72		-602,915.72	
4110		Parks					
	11013	SLP House Expense		186.52		-186.52	
	11100	Part-Time Wages		532.80		-532.80	
	11101	Warming House Staff		2,335.71		-2,335.71	
	11104	Playgrounds		4,654.08		-4,654.08	
	11106	Vehicles		800.33		-800.33	
	11107	SLP Holiday Lights Drive		14,047.11		-14,047.11	
	11108	Keel Boat Maintenance		416.60		-416.60	
	91100	General		4,953.58		-4,953.58	
	91101	Construction Materials		5,008.72		-5,008.72	
	91102	Equipment Expense		460.27		-460.27	
	91103	Equipment		17,165.17		-17,165.17	
	91104	Tools		1,898.19		-1,898.19	
	91105	Cleaning/Janitorial		35.08		-35.08	

10 General Fund

Account	Object	Description	Current Year Current Month	Current YTD	Budget	Variance	%
	91106	Chemicals/Fertilizer		503.10		-503.10	
	91107	Irrigation Supplies		8.96		-8.96	
	91108	Equipment Rental		129.99		-129.99	
	91197	Fuel		8,371.75		-8,371.75	
	91198	Utilities Expense		3,973.59		-3,973.59	
	91199	Water/Sewer/Garbage Services		3,454.19		-3,454.19	
		Total Account		68,935.74		-68,935.74	
4120		Athletic Fields					
	11154	Ballpark Advertising Maint		-21,430.00		21,430.00	
	91198	Utilities Expense		646.71		-646.71	
	91199	Water/Sewer/Garbage Services		336.35		-336.35	
		Total Account		-20,446.94		20,446.94	
4130		Advertising/PR					
	11201	Marketing/PR Part Time Staff		94.71		-94.71	
	11202	Advertising		7,195.69		-7,195.69	
	11204	Public Relations		1,618.20		-1,618.20	
		Total Account		8,908.60		-8,908.60	
4140		Special Events					
	11301	Date Night Supplies		7,868.39		-7,868.39	
	11311	Nerf Wars Supplies		753.99		-753.99	
	11315	Puzzle Palooza Supplies		264.21		-264.21	
	11396	Special Events Staff		1,268.08		-1,268.08	
	11397	Special Event Supplies		1,886.44		-1,886.44	
		Total Account		12,041.11		-12,041.11	
4150		Youth Recreation					
	11000	Miscellaneous		319.75		-319.75	
	11019	Independent Contractors	5,557.00	19,282.00		-19,282.00	
	11100	Part-Time Wages		247.00		-247.00	
	11401	Tournament Awards		1,292.00		-1,292.00	
	11402	Tournament Supplies		3,477.93		-3,477.93	
	11403	Tournament Staff		114.00		-114.00	
	11405	Tournament Souvenirs		3,322.50		-3,322.50	
	11410	Cheer Equipment		241.39		-241.39	
	11412	Cheer Staff		481.50		-481.50	
	11413	Cheer Uniforms		715.00		-715.00	
	11416	Curling Staff		140.00		-140.00	
	11423	Learn to Skate Staff		814.74		-814.74	
	11424	Soccer Equipment		991.79		-991.79	
	11427	Soccer Uniforms		1,130.00		-1,130.00	
	11432	Sports Sampler Equipment		331.00		-331.00	
	11440	Tackle FB Insurance		-49.50		49.50	
	11444	Tennis Equipment		427.13		-427.13	
	11446	Tennis Staff		485.25		-485.25	
	11460	Youth Rec Basketball Equipment		706.41		-706.41	

10 General Fund

Account	Object	Description	Current Year Current Month	Current YTD	Budget	Variance	%
	11462	Youth Rec Basketball Staff		1,600.00		-1,600.00	
	11463	Youth Rec Basketball Uniforms		2,120.00		-2,120.00	
	11472	Pickleball Equipment		421.50		-421.50	
	11473	Pickleball Staff		832.00		-832.00	
	98888	Start Up		930.00		-930.00	
		Total Account	5,557.00	40,373.39		-40,373.39	
4170		Adult Recreation					
	11019	Independent Contractors	5,934.00	22,747.00		-22,747.00	
	11100	Part-Time Wages		2,656.00		-2,656.00	
	11705	Basketball Staff		2,198.00		-2,198.00	
	11718	Volleyball Staff		2,151.00		-2,151.00	
	11725	Wonders Supplies/Party		350.19		-350.19	
	11728	Wonders Fundraising		1,010.00		-1,010.00	
		Total Account	5,934.00	31,112.19		-31,112.19	
4180		Fitness					
	11019	Independent Contractors		350.00		-350.00	
	11801	Group Fitness Instructors		9,847.32		-9,847.32	
	11802	Personal Trainers Wages		2,688.00		-2,688.00	
	11821	Pink Gloves Boxing Equipment		200.00		-200.00	
	11822	Women & Weights Supplies		183.00		-183.00	
	11825	Fitness Special Events Supply		4,010.82		-4,010.82	
	11826	Youth Fitness Supplies		659.31		-659.31	
	11827	Fitness Supplies		488.61		-488.61	
	11828	Senior Program Supplies		23.76		-23.76	
	11829	Fitness Equipment		16,305.37		-16,305.37	
	11897	Fitness New Equipment		184.14		-184.14	
	11898	Les Mills Class Dues		2,466.00		-2,466.00	
	11899	Fitness Donations		307.58		-307.58	
		Total Account		37,713.91		-37,713.91	
4190		RFCC					
	11900	Part Time RFCC		12,429.26		-12,429.26	
	11902	Compressor Repair		741.81		-741.81	
	11903	Zamboni Maintenance & Supply		2,495.82		-2,495.82	
	11904	HVAC & Boiler		334.03		-334.03	
	11905	Ice Skate Maintenance		437.37		-437.37	
	91101	Construction Materials		8.95		-8.95	
	91104	Tools		5.39		-5.39	
	91105	Cleaning/Janitorial		3,847.37		-3,847.37	
	91109	Buildings		10,150.53		-10,150.53	
	91198	Utilities Expense		8,819.15		-8,819.15	
	91199	Water/Sewer/Garbage Services		2,245.85		-2,245.85	
		Total Account		41,515.53		-41,515.53	
4200		Golf Course					
	11965	Merchandise/Pro Shop		8,917.56		-8,917.56	

10 General Fund

Account	Object	Description	Current Year Current Month	Current YTD	Budget	Variance	%
	11975	GHIN Fees		175.00		-175.00	
	91100	General		389.99		-389.99	
	91103	Equipment		2,772.08		-2,772.08	
	91104	Tools		11.25		-11.25	
	91107	Irrigation Supplies		3,280.95		-3,280.95	
	91109	Buildings		34.99		-34.99	
	91198	Utilities Expense		2,302.52		-2,302.52	
	91199	Water/Sewer/Garbage Services		297.90		-297.90	
	99999	First Aid Supplies		31.56		-31.56	
		Total Account		18,213.80		-18,213.80	
4210		ARC					
	11000	Miscellaneous		34,764.80		-34,764.80	
	12000	Child Sitting Part Time Wages		20,616.70		-20,616.70	
	12001	Child Sitting Supplies		706.90		-706.90	
	12002	Child Sitting Toys		225.46		-225.46	
	12003	Child Sitting Uniforms		926.00		-926.00	
	12011	Guest Services Part Time Wages		44,763.29		-44,763.29	
	12013	Pro Shop Supplies		2,573.48		-2,573.48	
	12014	Facility Supplies		10,023.97		-10,023.97	
	12015	Facility Rec Supplies		4,315.99		-4,315.99	
	12017	Cardio Lease Payments		28,982.40		-28,982.40	
	12025	Building Maintenance Part Time		755.04		-755.04	
	12026	Plumbing Maintenance		141.82		-141.82	
	12027	HVAC Maintenance		26,221.89		-26,221.89	
	12028	Lights Maintenance		1,133.15		-1,133.15	
	12029	Grounds Maintenance		780.44		-780.44	
	91103	Equipment		205.23		-205.23	
	91104	Tools		455.10		-455.10	
	91105	Cleaning/Janitorial		14,871.67		-14,871.67	
	91109	Buildings		241,869.03		-241,869.03	
	91198	Utilities Expense		114,785.34		-114,785.34	
	91199	Water/Sewer/Garbage Services		9,039.85		-9,039.85	
		Total Account		558,157.55		-558,157.55	
4220		Aquatics					
	12100	Lifeguards Part Time Wages		58,958.41		-58,958.41	
	12101	Swim Lessons Instructor Wages		6,700.95		-6,700.95	
	12102	Fitness Instructor Wages		1,861.50		-1,861.50	
	12103	Private Swim Instructor Wage		1,200.00		-1,200.00	
	12112	Aquatics Fitness Supply		347.39		-347.39	
	12125	Program		1,929.27		-1,929.27	
	12126	Chemicals		21,215.22		-21,215.22	
	12127	Aquatics		-15,451.11		15,451.11	
	12199	First Aid		7,758.64		-7,758.64	
	99999	First Aid Supplies		708.71		-708.71	
		Total Account		85,228.98		-85,228.98	

10 General Fund

Account Object	Description	Current Month	Current Year Current YTD	Budget	Variance	%
4230	Water World					
12100	Lifeguards Part Time Wages		29.35		-29.35	
12125	Program		539.29		-539.29	
91109	Buildings		4,350.00		-4,350.00	
91198	Utilities Expense		962.95		-962.95	
	Total Account		5,881.59		-5,881.59	
4240	Childcare Programs					
12200	Campus Club Staff		49,583.78		-49,583.78	
12201	Campus Club Supplies		3,749.16		-3,749.16	
12202	Food & Beverage Supplies		4,196.25		-4,196.25	
12204	Kids Camp Staff		30.59		-30.59	
12205	Kids Camp Supplies		300.29		-300.29	
	Total Account		57,860.07		-57,860.07	
	Total Expenses	11,491.00	1,548,411.24	0.00	-1,548,411.24	
	Net Income from Operations	191,107.34	73,320.59			
	Other Revenue					
399997	Investment Earnings - Realized & Unrealized	6.19	8,748.89		8,748.89	
399998	Transfer In from Fund		10,726.72		10,726.72	
399999	Miscellaneous Revenue		5,015.68		5,015.68	
	Total Other Revenue	6.19	24,491.29	0.00	24,491.29	
	Net Income	191,113.53	97,811.88			

Note: Formula for % columns = revenue*100/total expense for Fund.

93 2025 Bond & Capital Projects Fund

Account Object	Description	Current Year Current Month	Current YTD	Budget	Variance	%
Unknown						
400200	Interest Expense					
91100	General		2,285,850.51		-2,285,850.51	
	Total Account		2,285,850.51		-2,285,850.51	
	Total Unknown	0.00	2,285,850.51	0.00	-2,285,850.51	
	Net Income from Operations		-2,285,850.51			
Other Revenue						
399997	Investment Earnings - Realized & Unrealized	224,082.02	1,716,762.07		1,716,762.07	
399998	Transfer In from Fund	347,975.72	5,393,607.87		5,393,607.87	
	Total Other Revenue	572,057.74	7,110,369.94	0.00	7,110,369.94	
	Net Income	572,057.74	4,824,519.43			

Note: Formula for % columns = revenue*100/total expense for Fund.

20 Williston Boys Baseball

Account Object	Description	Current Year Current Month	Current YTD	Budget	Variance	%
Unknown						
400100	Bank & Merchant Fees					
11003	Merchant Fees		848.52		-848.52	
11015	Bank Fee		35.00		-35.00	
91100	General		160.97		-160.97	
	Total Account		1,044.49		-1,044.49	
410100	Wages					
11100	Part-Time Wages		332.00		-332.00	
15010	WBB - Coach Wages		26,500.00		-26,500.00	
15011	WBB - Umpire Wages		19,954.00		-19,954.00	
15200	WBB - Concessions Wages		12,719.38		-12,719.38	
	Total Account		59,505.38		-59,505.38	
410200	Payroll Taxes					
11034	Social Security Expense		674.89		-674.89	
11035	Medicare Expense		157.84		-157.84	
	Total Account		832.73		-832.73	
420100	Contracted Services					
15011	WBB - Umpire Wages		2,910.00		-2,910.00	
70024	Concessions		60.00		-60.00	
91100	General		9,945.00		-9,945.00	
	Total Account		12,915.00		-12,915.00	
420200	Insurance Expense					
12125	Program		353.00		-353.00	
91100	General		706.00		-706.00	
	Total Account		1,059.00		-1,059.00	
430100	Supplies Expense					
11007	Office		79.99		-79.99	
12125	Program		7,378.97		-7,378.97	
12131	Registration Fees		3,283.60		-3,283.60	
12202	Food & Beverage Supplies		4,396.71		-4,396.71	
15001	WBB - Bus Maintenance/Fuel		1,389.14		-1,389.14	
15003	WBB - Uniform Repair/Replacement		12,355.15		-12,355.15	
15004	WBB - Equipment		288.50		-288.50	
15007	WBB - Steak Feed		353.35		-353.35	
15105	WBB - State/Regional Tournaments		68.61		-68.61	
15201	WBB - Concessions Inventory		9,596.77		-9,596.77	
15304	WBB - Printing		914.00		-914.00	
91100	General		3,374.81		-3,374.81	
91103	Equipment		3,965.94		-3,965.94	
91109	Buildings		1,619.99		-1,619.99	
	Total Account		49,065.53		-49,065.53	

20 Williston Boys Baseball

Account	Object	Description	Current Year Current Month	Current YTD	Budget	Variance	%
430200		Hospitality & Employee Engagement					
	11009	Hospitality		327.29		-327.29	
		Total Account		327.29		-327.29	
430300		Memberships, Dues & Subscriptions					
	11020	IT Services		800.00		-800.00	
	11025	Memberships & Subscriptions	24.98	65.96		-65.96	
	11050	Software/Service Subscriptions		24.98		-24.98	
	12131	Registration Fees		2,250.00		-2,250.00	
	15101	WBB - Tournament Fees		8,214.87		-8,214.87	
	91100	General		3,205.83		-3,205.83	
	91197	Fuel		1,042.19		-1,042.19	
		Total Account	24.98	15,603.83		-15,603.83	
430400		Training, Travel & Professional Development					
	11043	Staff Travel	94.00	6,386.63		-6,386.63	
	15000	WBB - Travel Per Diem		38,003.77		-38,003.77	
	15013	WBB - Coaches Certification Test		61.50		-61.50	
	15313	WBB - Bus Usage Agreement		3,489.54		-3,489.54	
	70001	Lodging		4,788.00		-4,788.00	
	91100	General		46,863.76		-46,863.76	
	91103	Equipment	15,000.00	15,000.00		-15,000.00	
	91197	Fuel		2,515.05		-2,515.05	
		Total Account	15,094.00	117,108.25		-117,108.25	
430500		Marketing, Advertising & Public Relations					
	91100	General		4,388.00		-4,388.00	
		Total Account		4,388.00		-4,388.00	
430600		Contributions & Donations Expense					
	91100	General		500.00		-500.00	
		Total Account		500.00		-500.00	
430700		Permits, Licensing & Assessments					
	11018	Permits and Licensing		28.00		-28.00	
		Total Account		28.00		-28.00	
440100		Utilities Expense					
	11022	Internet & Telephones	218.16	785.76		-785.76	
	91100	General		415.02		-415.02	
		Total Account	218.16	1,200.78		-1,200.78	
440200		Maintenance & Repairs					
	12029	Grounds Maintenance		1,846.00		-1,846.00	
	91103	Equipment	2,000.00	2,000.00		-2,000.00	
		Total Account	2,000.00	3,846.00		-3,846.00	
499999		Miscellaneous Expense					

20 Williston Boys Baseball

Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
			Current Year				
91100	General			749.93		-749.93	
		Total Account		749.93		-749.93	
		Total Unknown	17,337.14	268,174.21	0.00	-268,174.21	
		Revenue					
	310103	Interest Revenue		1,520.59		1,520.59	
	310122	Donations & Fundraising Support	300.00	60,520.00		60,520.00	
	312100	Sponsorship & Advertising Revenue	900.00	11,881.49		11,881.49	
	315100	Program Revenue		22,291.00		22,291.00	
	317100	Concessions Sales Revenue		17,565.25		17,565.25	
	340501	Gate		3,867.00	8,500.00	-4,633.00	45
	340502	Registration Fees		25,177.00	50,000.00	-24,823.00	50
	340503	Raffle Tickets		15,290.00	25,000.00	-9,710.00	61
	340504	Volunteer Time Buy Out		800.00	500.00	300.00	160
	340506	Uniform Reimbursement		7,293.81	20,000.00	-12,706.19	36
	340507	Game Sponsorship			2,500.00	-2,500.00	
	340508	American Legion Sponsorship		4,931.30	22,000.00	-17,068.70	22
	340509	Souvenirs		2,790.00	3,500.00	-710.00	80
	340510	Legion Steak Feed		5,450.00	6,500.00	-1,050.00	84
	341510	Post Season Tournaments			10,000.00	-10,000.00	
	341511	Tournament Fees			1,000.00	-1,000.00	
	341512	Cal Ripken Invitational		300.00	1,500.00	-1,200.00	20
	341513	TruWealth Tournament		4,000.00	8,000.00	-4,000.00	50
	341514	1st State Tournament			4,000.00	-4,000.00	
	342520	Concession Sales		44,881.75	60,000.00	-15,118.25	75
	343103	Interest Checking Account	21.83	257.86		257.86	
	343530	Baseball Boosters		22,300.00	30,000.00	-7,700.00	74
	343531	Baseball Sponsorship		24,431.52	10,000.00	14,431.52	244
	343533	Baseball Fundraising		38,599.00		38,599.00	
	343534	Golf Tournament		42,175.00	30,000.00	12,175.00	141
	343535	Baseball Donations		7,990.00		7,990.00	
							124
		Total Revenue	1,221.83	364,312.57	293,000.00	71,312.57	124

20 Williston Boys Baseball

Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
		Expenses					
4150		Youth Recreation					
	11019	Independent Contractors		650.00		-650.00	
		Total Account		650.00		-650.00	
4400		Baseball Travel					
	11009	Hospitality		14.94		-14.94	
	11019	Independent Contractors		1,530.00		-1,530.00	
	11020	IT Services		6,595.93		-6,595.93	
	15000	WBB - Travel Per Diem			10,000.00	10,000.00	
	15001	WBB - Bus Maintenance/Fuel			4,500.00	4,500.00	
	15002	WBB - Lodging			18,500.00	18,500.00	
	15003	WBB - Uniform Repair/Replacement		31,212.59	5,000.00	-26,212.59	624
	15004	WBB - Equipment		5,122.71	5,750.00	627.29	89
	15005	WBB - Baseballs			10,000.00	10,000.00	
	15006	WBB - Game Sponsorship			3,000.00	3,000.00	
	15007	WBB - Steak Feed		178.09	1,500.00	1,321.91	12
	15008	WBB - Souvenirs			3,500.00	3,500.00	
	15009	WBB - Bus Driver Wages			10,000.00	10,000.00	
	15010	WBB - Coach Wages			40,000.00	40,000.00	
	15011	WBB - Umpire Wages			25,000.00	25,000.00	
	15012	WBB - Athletic Trainer Wages		870.00	2,000.00	1,130.00	44
	15013	WBB - Coaches Certification Test			150.00	150.00	
	15014	WBB - Coach Travel Fuel			1,500.00	1,500.00	
	15015	WBB - Travel Incidentals			1,500.00	1,500.00	
	15016	WBB - State Dues			1,500.00	1,500.00	
		Total Account		45,524.26	143,400.00	97,875.74	32
4410		Baseball Tournament					
	15100	WBB - State Tournament Supplies			2,500.00	2,500.00	
	15101	WBB - Tournament Fees		8,474.40	13,500.00	5,025.60	63
	15102	WBB - Cal Ripken Invitational			3,500.00	3,500.00	
	15103	WBB - TruWeath Tournament			3,500.00	3,500.00	
	15104	WBB - 1st State Tournament			1,500.00	1,500.00	
	15105	WBB - State/Regional Tournaments		1,783.80		-1,783.80	
	15312	WBB - Golf Tournament		11,200.00		-11,200.00	
		Total Account		21,458.20	24,500.00	3,041.80	88
4420		Baseball Concessions					
	11019	Independent Contractors		7,775.00		-7,775.00	
	15011	WBB - Umpire Wages		4,785.00		-4,785.00	
	15200	WBB - Concessions Wages			15,000.00	15,000.00	
	15201	WBB - Concessions Inventory		7,756.05	25,000.00	17,243.95	31
		Total Account		20,316.05	40,000.00	19,683.95	51
4430		Baseball Administration					
	11003	Merchant Fees		262.98		-262.98	

20 Williston Boys Baseball

Account Object	Description	Current Month	Current YTD	Budget	Variance	%
			Current Year			
11008	Postage			200.00	200.00	
11009	Hospitality		135.00		-135.00	
11014	Insurance Expense		1,351.00	4,000.00	2,649.00	34
11015	Bank Fee			500.00	500.00	
11022	Internet & Telephones		1,405.10	500.00	-905.10	281
11024	Uniforms		1,629.00		-1,629.00	
11025	Memberships & Subscriptions		602.98	300.00	-302.98	201
11120	Supplies: Programs		16,060.00		-16,060.00	
11122	Registration Fee Expense		43.61		-43.61	
15101	WBB - Tournament Fees		650.00		-650.00	
15201	WBB - Concessions Inventory		306.30		-306.30	
15301	WBB - Baseball Charter Fees		750.00	1,000.00	250.00	75
15304	WBB - Printing		2,178.00	1,500.00	-678.00	145
15310	WBB - Raffle Pay Out/Permit			2,500.00	2,500.00	
15312	WBB - Golf Tournament			10,000.00	10,000.00	
15313	WBB - Bus Usage Agreement			20,000.00	20,000.00	
15314	WBB - Refunds Baseball		78.81		-78.81	
15315	WBB - Field Improvements Baseball		4,334.06		-4,334.06	
91100	General		80.02		-80.02	
91101	Construction Materials			20,000.00	20,000.00	
91198	Utilities Expense			2,500.00	2,500.00	
	Total Account		29,866.86	63,000.00	33,133.14	47
	Total Expenses	0.00	117,815.37	270,900.00	153,084.63	43
	Net Income from Operations	-16,115.31	-21,677.01			
	Other Revenue					
399999	Miscellaneous Revenue		4,717.45		4,717.45	
	Total Other Revenue	0.00	4,717.45	0.00	4,717.45	
	Net Income	-16,115.31	-16,959.56			

25 BRWS Fund

Account Object	Description	Current Year Current Month	Current YTD	Budget	Variance	%
Unknown						
430500	Marketing, Advertising & Public Relations					
91100	General		4,700.00		-4,700.00	
	Total Account		4,700.00		-4,700.00	
430700	Permits, Licensing & Assessments					
70005	Guarantee Payment		80,000.00		-80,000.00	
	Total Account		80,000.00		-80,000.00	
440200	Maintenance & Repairs					
11153	Athletic Fields		800.00		-800.00	
15599	BRWS - Field Improvements & Maintenance		6,500.00		-6,500.00	
	Total Account		7,300.00		-7,300.00	
	Total Unknown	0.00	92,000.00	0.00	-92,000.00	
Revenue						
310103	Interest Revenue		740.50		740.50	
310122	Donations & Fundraising Support		27,600.00		27,600.00	
312100	Sponsorship & Advertising Revenue		1,000.00		1,000.00	
330103	Interest Checking Account	140.11	573.57		573.57	
345003	BRWS Sponsorship		8,500.00		8,500.00	
345004	BRWS Donations		125,833.33		125,833.33	
	Total Revenue	140.11	164,247.40	0.00	164,247.40	
	Net Income from Operations	140.11	72,247.40			
Other Revenue						
399998	Transfer In from Fund		25,000.00		25,000.00	
	Total Other Revenue	0.00	25,000.00	0.00	25,000.00	

25 BRWS Fund

Account Object	Description	Current Year Current Month	Current YTD	Budget	Variance	%
	Net Income	140.11	97,247.40			

32 Boom Softball

Account Object	Description	Current Year Current Month	Current YTD	Budget	Variance	%
Revenue						
310122	Donations & Fundraising Support	41.00	41.00		41.00	
	Total Revenue	41.00	41.00	0.00	41.00	
	Net Income from Operations	41.00	41.00			
	Net Income	41.00	41.00			

33 Chaos Volleyball

Account Object	Description	Current Year Current Month	Current YTD	Budget	Variance	%
Revenue						
310122	Donations & Fundraising Support	487.00	487.00		487.00	
315100	Program Revenue	300.00	300.00		300.00	
	Total Revenue	787.00	787.00	0.00	787.00	
	Net Income from Operations	787.00	787.00			
	Net Income	787.00	787.00			

34 Williston Basin Basketball Club

Account Object	Description	Current Year Current Month	Current Year Current YTD	Budget	Variance	%
Revenue						
315100 Program Revenue		760.00	760.00		760.00	
	Total Revenue	760.00	760.00	0.00	760.00	
	Net Income from Operations	760.00	760.00			
	Net Income	760.00	760.00			

35 Williston Wonders

Account Object	Description	Current Year Current Month	Current YTD	Budget	Variance	%
Revenue						
310122	Donations & Fundraising Support		30,000.00		30,000.00	
315100	Program Revenue	20.00	20.00		20.00	
	Total Revenue	20.00	30,020.00	0.00	30,020.00	
	Net Income from Operations	20.00	30,020.00			
	Net Income	20.00	30,020.00			

Note: Formula for % columns = revenue*100/total expense for Fund.

WILLISTON PARKS & RECREATION DISTRICT
Cash Report by Fund/Account
For the Accounting Period: 10/26

Fund=10,15,20,25,32,33,34,35,93

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
10 General Fund						
112100 Cash on Hand - Finance	16,200.00	0.00	0.00	0.00	0.00	16,200.00
113100 WPRD Checking	3,374,411.99	256,607.12	942,240.81	0.00	3,899,633.87	673,626.05
113110 WPRD Reserve Savings	1,715,890.35	0.00	800,000.00	0.00	1,000,000.00	1,515,890.35
113200 Payroll Checking Account	-180,405.86	0.00	1,551,295.16	0.00	1,167,824.21	203,065.09
113500 Baseball Checking	-6,291.94	0.00	0.00	0.00	0.00	-6,291.94
113600 Capital Funds	1,015,329.31	0.00	0.00	0.00	0.00	1,015,329.31
116500 US Bank Sales Tax Revenue	2,657.69	931,599.93	0.00	0.00	931,599.93	2,657.69
121100 WPR General Fund CDAR	106,292.00	0.00	0.00	0.00	0.00	106,292.00
121101 ASBT CD (3506)	357,131.40	0.00	0.00	0.00	0.00	357,131.40
121104 ASBT CD (4223)	353,223.47	4,189.95	0.00	0.00	357,302.56	110.86
121106 FSBT Reserve CD 1	250,000.00	0.00	0.00	0.00	0.00	250,000.00
121107 FSBT Reserve CD 2	250,000.00	0.00	0.00	0.00	0.00	250,000.00
121108 FSBT Reserve CD 3	0.00	0.00	0.00	0.00	-250,000.00	250,000.00
121109 FSBT Reserve CD 4	0.00	0.00	0.00	0.00	-250,000.00	250,000.00
121200 WPR General Reserve CDAR	485,104.00	0.00	0.00	0.00	0.00	485,104.00
Total Fund	7,739,542.41	1,192,397.00	3,293,535.97		6,856,360.57	5,369,114.81
15 Spring Lake House Fund						
115100 SLP House Acct	1,009.68	0.00	0.00	0.00	0.00	1,009.68
20 Williston Boys Baseball						
113100 WPRD Checking	-773.60	0.00	0.00	0.00	0.00	-773.60
113200 Payroll Checking Account	-7,546.50	0.00	0.00	0.00	0.00	-7,546.50
113500 Baseball Checking	82,956.77	1,221.83	0.00	0.00	17,094.00	67,084.60
121310 ASBT Baseball CD (3761)	52,394.11	0.00	0.00	0.00	0.00	52,394.11
121311 ASBT Baseball CD (4165)	51,873.29	0.00	0.00	0.00	0.00	51,873.29
Total Fund	178,904.07	1,221.83			17,094.00	163,031.90
25 BRWS Fund						
114100 BRWS Checking	274,731.96	140.11	0.00	0.00	800.00	274,072.07
121300 BRWS CDAR	100,000.00	0.00	0.00	0.00	0.00	100,000.00
Total Fund	374,731.96	140.11			800.00	374,072.07
32 Boom Softball						
113510 Club Softball Checking	0.00	41.00	0.00	0.00	0.00	41.00
33 Chaos Volleyball						
113520 Club Volleyball Checking	0.00	787.00	0.00	0.00	0.00	787.00
34 Williston Basin Basketball Club						
113530 Club Basketball Checking	0.00	760.00	0.00	0.00	0.00	760.00
35 Williston Wonders						
113530 Club Basketball Checking	0.00	20.00	0.00	0.00	0.00	20.00
93 2025 Bond & Capital Projects Fund						
116505 2025A Project Cash	59,064,542.59	114,442.57	0.00	0.00	0.00	59,178,985.16
116510 2025A Reserve Cash	4,987,057.23	93,816.30	0.00	0.00	0.00	5,080,873.53
116511 2025A Supplemental Reserve	1,027,708.41	2,698.51	0.00	0.00	0.00	1,030,406.92
116520 2025A Debt Service Cash	2,675,831.82	9,956.54	335,727.20	0.00	0.00	3,021,515.56
116530 2025B Reserve Cash	204,779.18	2,819.90	0.00	0.00	0.00	207,599.08
116540 2025B Debt Service Cash	93,836.25	348.20	12,248.52	0.00	0.00	106,432.97
Total Fund	68,053,755.48	224,082.02	347,975.72			68,625,813.22
Totals	76,347,943.60	1,419,448.96	3,641,511.69	0.00	6,874,254.57	74,534,649.68

*** Transfers In and Transfers Out columns should match, with the following exceptions:
1) Cancelled electronic checks increase the Transfers In column. Disbursed column will be overstated by the same amount and will not balance to the Redeemed Checks List.
2) Payroll Journal Vouchers including local deductions with receipt accounting will reduce the Transfers Out column by the total amount of these checks.

Claims

Check #	Check Type	Vendor/Employee/Payee Number/Name	Check Amount	Date Period	Issued		Notes	
-98298	Clm E	1393 COBB, JOSHUA	250.00	10/26	10/02/26	CL	6744	250.00
-98297	Clm E	1121 MOSBRUCKER, BRITTNEY	162.00	10/26	10/02/26	CL	6747	162.00
-98296	Clm E	1378 VANWHY LUKE E.	430.00	10/26	10/02/26	CL	6748	430.00
-98295	Clm E	1320 VANWHY JR., LUKE	425.00	10/26	10/02/26	CL	6755	425.00
-98294	Clm E	994 MCCONNELL, AARON	296.00	10/26	10/02/26	CL	6758	296.00
-98293	Clm E	342 RABBE, LAKYN	100.00	10/26	10/02/26	CL	6759	100.00
-98292	Clm E	1239 DESARIO, CHRISTOPHER	250.00	10/26	10/02/26	CL	6763	250.00
-98291	Clm E	423 VEGA, FRANCISCO	300.00	10/26	10/02/26	CL	6764	300.00
-98290	Clm E	1228 VILLAR, MERCEDES	200.00	10/26	10/02/26	CL	6765	200.00
-98289	Clm E	405 TOLMAN, BECKAM	60.00	10/26	10/02/26	CL	6766	60.00
-98288	Clm E	1044 NGUYEN, LILYANNA	40.00	10/26	10/02/26	CL	6767	40.00
-98287	Clm E	923 CLOUSE, KYREN	75.00	10/26	10/02/26	CL	6772	75.00
-98286	Clm E	1074 HAUGEN, MASON	270.00	10/26	10/02/26	CL	6775	270.00
-98285	Clm E	1071 LEWIS, JADON	105.00	10/26	10/02/26	CL	6777	105.00
-98284	Clm E	1047 HUGHES, GRAYSTON	30.00	10/26	10/02/26	CL	6779	30.00
-98283	Clm E	250 MCCUISTION, COLLIN	175.00	10/26	10/02/26	CL	6792	175.00
-98282	Clm E	252 MDU	991.47	10/26	10/01/26	CL	6489	991.47
-98281	Clm E	252 MDU	128.52	10/26	10/06/26	CL	6490	128.52
-98280	Clm E	252 MDU	117.67	10/26	10/07/26	CL	6491	117.67
-98279	Clm E	252 MDU	39945.87	10/26	10/02/26	CL	6492	39945.87
-98278	Clm E	252 MDU	116.27	10/26	10/09/26	CL	6493	116.27
-98277	Clm E	252 MDU	203.30	10/26	10/13/26	CL	6498	203.30
-98276	Clm E	1067 WALMART - TREVIPAY	1215.50	10/26	10/05/26	CL	6708	1215.50
-98275	Clm E	252 MDU	465.45	10/26	10/14/26	CL	6711	465.45
-98274	Clm E	252 MDU	400.79	10/26	10/15/26	CL	6715	400.79
-98273	Clm E	614 4IMPRINT, INC	12960.57	10/26	10/06/26	CL	6728	12960.57
-98269*	Clm V	Check not processed in this period	0	/ 0	/ /			
-98268	Clm V	Check not processed in this period	0	/ 0	/ /			
-98267	Clm E	1074 HAUGEN, MASON	270.00	10/26	10/16/26	CL	6924	270.00
-98266	Clm E	994 MCCONNELL, AARON	348.00	10/26	10/16/26	CL	6926	348.00
-98265	Clm E	342 RABBE, LAKYN	200.00	10/26	10/16/26	CL	6928	200.00
-98264	Clm E	797 LEONARDI, WILLIAM	100.00	10/26	10/16/26	CL	6929	100.00
-98263	Clm E	1239 DESARIO, CHRISTOPHER	300.00	10/26	10/16/26	CL	6932	300.00
-98262	Clm E	423 VEGA, FRANCISCO	300.00	10/26	10/16/26	CL	6933	300.00
-98261	Clm E	1402 BARNES, AIDEN	100.00	10/26	10/16/26	CL	6937	100.00
-98260	Clm E	1406 SPELL, COLLIN	175.00	10/26	10/16/26	CL	6940	175.00
-98259	Clm E	1410 Sports Unlimited	30024.00	10/26	10/20/26	CL	6955	30024.00
-98258	Clm E	1247 DUININCK, INC	1484480.02	10/26	10/20/26	CL	6957	1484480.02
-98257	Clm E	407 TRACTOR & EQUIPMENT	266.00	10/26	10/06/26	CL	6733	266.00
-98256	Clm E	830 Alton Hot Shot Service, Inc (dba	539575.38	10/26	10/20/26	CL	6882	539575.38
-98255	Clm E	945 701 TITLE	193385.79	10/26	10/09/26	CL	6967	193385.79
-98254	Clm E	231 LES MILLS UNITED STATES TRADING	822.00	10/26	10/23/26	CL	6821	822.00
-98253	Clm E	1272 STONE GROUP ARCHITECTS, INC.	30068.75	10/26	10/23/26	CL	6869	30068.75
-98252	Clm E	469 PEOPLE TRAIL	267.93	10/26	10/23/26	CL	6875	267.93
-98251	Clm E	207 KANEKO, KAZUMA	64.00	10/26	10/23/26	CL	6895	64.00
-98250	Clm E	29 BARSH, JOE	64.00	10/26	10/23/26	CL	6896	64.00
-98249	Clm E	87 COTE, KATE	64.00	10/26	10/23/26	CL	6897	64.00
-98248	Clm E	127 ERDMAN, ANDREA	200.00	10/26	10/23/26	CL	6900	200.00

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Claims

Check #	Check Type	Vendor/Employee/Payee Number/Name	Check Amount	Period	Date Issued	Notes	
-98247	Clm E	1017 AMERICAN WELDING & GAS, INC	18.11	10/26	10/23/26 CL	6905	18.11
-98246	Clm E	1324 CivicPlus, LLC	2100.00	10/26	10/23/26 CL	6909	2100.00
-98245	Clm E	29 BARSH, JOE	5663.45	10/26	10/23/26 CL	6916	5663.45
-98244	Clm E	747 ASURE OPERATIONS	103.95	10/26	10/23/26 CL	6962	103.95
-98232*	Clm E	1378 VANWHY LUKE E.	30.00	10/26	10/30/26 CL	6983	30.00
-98231	Clm E	423 VEGA, FRANCISCO	480.00	10/26	10/30/26 CL	6984	480.00
-98230	Clm E	1400 HOUSTON, JAHEIM	150.00	10/26	10/30/26 CL	6988	150.00
-98229	Clm E	994 MCCONNELL, AARON	350.00	10/26	10/30/26 CL	6990	350.00
-98228	Clm E	342 RABBE, LAKYN	200.00	10/26	10/30/26 CL	6991	200.00
-98227	Clm E	1239 DESARIO, CHRISTOPHER	250.00	10/26	10/30/26 CL	6993	250.00
-98226	Clm E	234 LINDQUIST, SAMANTHA	50.00	10/26	10/30/26 CL	6994	50.00
-98225	Clm E	1272 STONE GROUP ARCHITECTS, INC.	166535.25	10/26	10/30/26 CL	6998	166535.25
-98224	Clm E	254 MERCHANT SERVICES	655.11	10/26	09/03/26 CL	6475	655.11
-98223	Clm E	215 KS STATEBANK	9382.41	10/26	10/26/26 CL	6822	9382.41
-98222	Clm E	252 MDU	197.00	10/26	10/30/26 CL	6824	197.00
-98221	Clm E	252 MDU	107.35	10/26	10/30/26 CL	6826	107.35
-98220	Clm E	252 MDU	208.67	10/26	10/30/26 CL	6825	208.67
-98219	Clm E	252 MDU	6076.39	10/26	10/28/26 CL	6827	6076.39
-98218	Clm E	252 MDU	448.11	10/26	10/27/26 CL	6828	448.11
-98217	Clm E	252 MDU	53.88	10/26	10/27/26 CL	6829	53.88
-98216	Clm E	252 MDU	3082.78	10/26	10/27/26 CL	6918	3082.78
-98215	Clm E	252 MDU	388.13	10/26	10/27/26 CL	6920	388.13
-98214	Clm E	252 MDU	267.06	10/26	10/27/26 CL	6921	267.06
-98213	Clm E	403 TK ELEVATOR CORPORATION	286.82	10/26	10/05/26 CL	6871	286.82
-98212	Clm E	335 PRO IT LLC	837.60	10/26	10/05/26 CL	6872	837.60
-98211	Clm V	Check not processed in this period	0	/ 0	/ /		
-98210	Clm V	Check not processed in this period	0	/ 0	/ /		
-98209	Clm V	Check not processed in this period	0	/ 0	/ /		
-98208	Clm V	Check not processed in this period	0	/ 0	/ /		
-98207	Clm V	Check not processed in this period	0	/ 0	/ /		
-98206	Clm V	Check not processed in this period	0	/ 0	/ /		
-98205	Clm V	Check not processed in this period	0	/ 0	/ /		
-98204	Clm E	296 NDPERS	60135.22	10/26	10/07/26 CL	7002	60135.22
-98203	Clm E	302 NIHCA	11.50	10/26	10/15/26 CL	6969	11.50
86610*	Clm SC	173 HILL ENTERPRISES	237.02	10/26	10/01/26 CL	6471	237.02
86611	Clm SC	253 MENARDS	2069.24	10/26	10/01/26 CL	6606	2069.24
86612	Clm SC	4 ACE HARDWARE	794.34	10/26	10/01/26 CL	6691	794.34
86613	Clm SC	79 COCA-COLA OF WILLISTON	194.10	10/26	10/01/26 CL	6685	194.10
86614	Clm SC	93 DACOTAH PAPER CO	9380.40	10/26	10/01/26 CL	6640	9380.40
86615	Clm SC	397 THE SHERWIN-WILLIAMS CO	3466.80	10/26	10/01/26 CL	6690	3466.80
86616	Clm SC	1394 TSHIBANGU, MWEPU	240.00	10/26	10/02/26 CL	6742	240.00
86617	Clm SC	1391 MIYARES, CARLOS	90.00	10/26	10/02/26 CL	6746	90.00
86618	Clm SC	1392 MOSLEY, ASHER	240.00	10/26	10/02/26 CL	6745	240.00
86619	Clm SC	574 KRUEGER, DARIN L	100.00	10/26	10/02/26 CL	6756	100.00
86620	Clm SC	1229 CASTILLO, KAYLIE	200.00	10/26	10/02/26 CL	6762	200.00
86621	Clm SC	1385 FLOYD, KAYLEE	100.00	10/26	10/02/26 CL	6770	100.00
86622	Clm SC	1290 LARSON, COLIN	100.00	10/26	10/02/26 CL	6760	100.00
86623	Clm SC	1039 MALWELBUG, DAVID	100.00	10/26	10/02/26 CL	6761	100.00

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Claims

Check #	Check Type	Vendor/Employee/Payee Number/Name	Check Amount	Period	Date Issued		Notes	
86624	Clm SC	899 STONEHOCKER, INDIE	140.00	10/26	10/02/26	CL	6769	140.00
86625	Clm SC	1379 VIZCAYA, DAYANA	20.00	10/26	10/02/26	CL	6768	20.00
86626	Clm SC	467 ZUFELT, KATHERINE	75.00	10/26	10/02/26	CL	6773	75.00
86627	Clm SC	1058 TSHIBANGU, MULEKA	60.00	10/26	10/02/26	CL	6780	60.00
86628	Clm SC	330 PITMAN, DALLAS	60.00	10/26	10/02/26	CL	6781	60.00
86629	Clm SC	604 LEISY, ANDREW	325.00	10/26	10/02/26	CL	6784	325.00
86630	Clm SC	692 CASAREZ, XAVIER	450.00	10/26	10/02/26	CL	6786	450.00
86631	Clm SC	776 FINDERS, HUDSON	100.00	10/26	10/02/26	CL	6789	100.00
86632	Clm SC	1386 HENRY, LANDEN	75.00	10/26	10/02/26	CL	6791	75.00
86633	Clm SC	77 CITY OF WILLISTON	25.00	10/26	10/01/26	CL	6743	25.00
86635*	Clm SC	149 GRAINGER	1166.10	10/26	10/02/26	CL	6718	1166.10
86636	Clm SC	182 HOSE & RUBBER SUPPLY	2666.13	10/26	10/02/26	CL	6714	2666.13
86637	Clm SC	339 QUALITY SERVICE WITH COFFEE	591.00	10/26	10/02/26	CL	6729	591.00
86638	Clm SC	284 MYERS AUTO PARTS	2095.30	10/26	10/02/26	CL	6702	2095.30
86639	Clm SC	307 NORTHWEST SUPPLY	65.80	10/26	10/02/26	CL	6697	65.80
86640	Clm SC	1395 ALL SEASON GOLF CARS AND SIMULATO	78.51	10/26	10/02/26	CL	6736	78.51
86641	Clm SC	53 BORDER STATES INDUSTRIES INC	24.08	10/26	10/02/26	CL	6738	24.08
86642	Clm SC	58 BRAATEN PLUMBING	360.00	10/26	10/02/26	CL	6735	360.00
86643	Clm SC	972 FORTE	1080.00	10/26	10/02/26	CL	6739	1080.00
86644	Clm SC	316 OK TIRE STORE	1280.80	10/26	10/02/26	CL	6740	1280.80
86645	Clm SC	934 R & R UPHOLSTERY, LLC	530.00	10/26	10/02/26	CL	6734	530.00
86646	Clm SC	410 TRIANGLE ELECTRIC	2243.34	10/26	10/02/26	CL	6741	2243.34
86647	Clm SC	924 BEST CHOICE CLEANING SERVICE, LLC	5600.00	10/26	10/02/26	CL	6830	5600.00
86648	Clm SC	77 CITY OF WILLISTON	22980.14	10/26	10/02/26	CL	6749	709.71
						CL	6750	4451.51
						CL	6751	6159.90
						CL	6752	30.95
						CL	6753	877.50
						CL	6754	2912.75
						CL	6757	85.55
						CL	6771	219.10
						CL	6774	378.25
						CL	6776	40.05
						CL	6778	0.00
						CL	6783	0.00
						CL	6785	2179.60
						CL	6788	402.90
						CL	6790	19.60
						CL	6794	339.95
						CL	6795	168.22
						CL	6796	245.20
						CL	6797	149.88
						CL	6798	673.16
						CL	6799	2798.00
						CL	6800	12.96
						CL	6801	22.00
						CL	6802	103.40
86649	Clm SC	1399 ALLEN, HANSON	340.00	10/26	10/16/26	CL	6925	340.00

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Claims

Check #	Check Type	Vendor/Employee/Payee Number/Name	Check Amount	Period	Date Issued		Notes	
86650	Clm SC	1229 CASTILLO, KAYLIE	200.00	10/26	10/16/26	CL	6931	200.00
86651	Clm SC	1400 HOUSTON, JAHEIM	180.00	10/26	10/16/26	CL	6934	180.00
86652	Clm SC	1039 MALWELBUG, DAVID	100.00	10/26	10/16/26	CL	6930	100.00
86653	Clm SC	1401 BEAUDOIN, ROBYN	30.00	10/26	10/16/26	CL	6936	30.00
86654	Clm SC	1404 GILLESPIE, EITHEN	175.00	10/26	10/16/26	CL	6939	175.00
86655	Clm SC	1403 NELSON, JOSEPH	240.00	10/26	10/16/26	CL	6938	240.00
86656	Clm SC	1407 POWELL, CASE	100.00	10/26	10/16/26	CL	6941	100.00
86657	Clm SC	999999 ALFA CONCRETE	40871.00	10/26	10/16/26	CL	6935	40871.00
86659*	Clm SC	924 BEST CHOICE CLEANING SERVICE, LLC	5600.00	10/26	10/21/26	CL	6831	5600.00
86660	Clm SC	1193 Jessica Farmer	200.00	10/26	10/21/26	CL	6901	200.00
86661	Clm SC	149 GRAINGER	500.18	10/26	10/23/26	CL	6867	500.18
86662	Clm SC	286 PYE BARKER FIRE & SAFETY	1456.00	10/26	10/23/26	CL	6866	1456.00
86663	Clm SC	1397 RAY PUBLIC SCHOOL	100.00	10/26	10/23/26	CL	6865	100.00
86664	Clm SC	19 ASTRO-CHEM LAB, INC	390.00	10/26	10/23/26	CL	6880	390.00
86665	Clm SC	148 GOOSENECK IMPLEMENT	124.73	10/26	10/23/26	CL	6879	124.73
86666	Clm SC	1389 MARCO TECHNOLOGIES, LLC- 131411	1200.00	10/26	10/23/26	CL	6881	1200.00
86667	Clm SC	271 MONDAK PORTABLES, LLC	833.73	10/26	10/23/26	CL	6873	833.73
86668	Clm SC	1318 SHIFT SERVICES, LLC	71937.00	10/26	10/23/26	CL	6870	71937.00
86669	Clm SC	54 BORDER STEEL	190.90	10/26	10/23/26	CL	6885	190.90
86670	Clm SC	182 HOSE & RUBBER SUPPLY	1029.89	10/26	10/23/26	CL	6884	1029.89
86671	Clm SC	328 PIPPIN LAW FIRM	3630.00	10/26	10/23/26	CL	6889	1670.00
						CL	6968	1960.00
86672	Clm SC	184 IBLINGS, MIRANDA	64.00	10/26	10/23/26	CL	6898	64.00
86673	Clm SC	999999 STANLEY PARK DISTRICT	150.00	10/26	10/23/26	CL	6894	150.00
86674	Clm SC	35 BECKER ARENA PRODUCTS	2453.43	10/26	10/23/26	CL	6910	2453.43
86675	Clm SC	1011 JACKSON ULTIMA SKATES, INC.	4396.76	10/26	10/23/26	CL	6907	4396.76
86676	Clm SC	295 NDGA	1700.00	10/26	10/23/26	CL	6904	1700.00
86677	Clm SC	1390 O'REAR, EMILY	64.00	10/26	10/23/26	CL	6899	64.00
86678	Clm SC	1076 SVL SERVICE	2836.80	10/26	10/23/26	CL	6903	2836.80
86679	Clm SC	71 CENTRAL DOOR & HARDWARE INC	215.00	10/26	10/23/26	CL	6912	215.00
86680	Clm SC	1125 COMPASS CAPITAL MANAGEMENT, INC	36361.00	10/26	10/23/26	CL	6911	36361.00
86681	Clm SC	999999 TARULLO, ROD	337.94	10/26	10/23/26	CL	6913	337.94
86682	Clm SC	68 CALLAWAY	2.00	10/26	10/23/26	CL	6946	2.00
86683	Clm SC	58 BRAATEN PLUMBING	842.71	10/26	10/23/26	CL	6958	842.71
86684	Clm SC	346 RANDY'S HANDYMAN, LLC	850.00	10/26	10/23/26	CL	6963	850.00
86685	Clm SC	1076 SVL SERVICE	5956.14	10/26	10/23/26	CL	6960	5956.14
86686	Clm SC	1408 TIGER PAW HOLDINGS, LLC	1355.85	10/26	10/23/26	CL	6950	1355.85
86687	Clm SC	410 TRIANGLE ELECTRIC	519.92	10/26	10/23/26	CL	6951	519.92
86688	Clm SC	4 ACE HARDWARE	50.52	10/26	10/23/26	CL	6703	50.52
86689	Clm SC	1399 ALLEN, HANSON	320.00	10/26	10/30/26	CL	6996	320.00
86690	Clm SC	1229 CASTILLO, KAYLIE	250.00	10/26	10/30/26	CL	6992	250.00
86691	Clm SC	1385 FLOYD, KAYLEE	40.00	10/26	10/30/26	CL	6982	40.00
86692	Clm SC	1392 MOSLEY, ASHER	150.00	10/26	10/30/26	CL	6986	150.00
86693	Clm SC	1403 NELSON, JOSEPH	150.00	10/26	10/30/26	CL	6987	150.00
86694	Clm SC	330 PITMAN, DALLAS	90.00	10/26	10/30/26	CL	6985	90.00
86695	Clm SC	1411 SHOEMAKER, DAYD	30.00	10/26	10/30/26	CL	6997	30.00
86696	Clm SC	1058 TSHIBANGU, MULEKA	60.00	10/26	10/30/26	CL	6989	60.00
86697	Clm SC	467 ZUFELT, KATHERINE	90.00	10/26	10/30/26	CL	6995	90.00

Check Types: MC=Manual Claim, SC=System Claim, V=Void (never in system), E=ACH
P=Payroll, C=Cancelled (cancelled in system), R=Reissued, D=Deleted (deleted in system)

Claims

Check #	Check Type	Vendor/Employee/Payee Number/Name	Check Amount	Date Period Issued	Notes
86698	Clm SC	1388 First State Bank & Trust	500000.00	10/26 10/30/26	CL 6999 250000.00 CL 7000 250000.00

Grand Total # of Checks: 169 Total: 3347024.67 Total Claims 3347024.67 Total Payroll 0

Check Types: MC=Manual Claim, SC=System Claim, V=Void (never in system), E=ACH
P=Payroll, C=Cancelled (cancelled in system), R=Reissued, D=Deleted (deleted in system)

Portfolio Summary

Williston Parks and Recreation District 2025A Reserve

Fixed Portfolio #630A

US Bank 296174005

October 31, 2026

Security Type	Total Cost [1]	Market Value [2]	Accrued Income	Pct. Assets	Est. Annual Income	Yield
Cash and Equivalents						
Cash, Money Market, and Accrued Dividends	41,472.68	41,472.68	0.00	0.8%	655.27	1.58%
	41,472.68	**41,472.68**	**0.00**	**0.8%**	**655.27**	**1.58%**
Fixed Income						
Taxable Municipal Bonds	2,722,719.75	2,618,125.66	36,611.26	50.9%	106,419.40	4.13%
Treasury Bonds	2,510,452.70	2,488,618.14	30,547.33	48.3%	93,462.50	3.81%
	5,233,172.45	**5,106,743.80**	**67,158.59**	**99.2%**	**199,881.90**	**3.97%**
GRAND TOTAL	**5,274,645.13**	**5,148,216.48**	**67,158.59**	**100.0%**	**200,537.17**	**3.95%**

[1] Security cost basis and gain/loss information is provided for informational purposes only. The 1099 provided by your qualified custodian is the official document for tax preparation.

[2] Market Value is inclusive of accrued income for both individual positions and aggregated rows on this report.

Portfolio Summary

Williston Parks and Recreation District 2025B Reserve Acct

Fixed Portfolio #630B

US Bank 296174009

October 31, 2026

Security Type	Total Cost [1]	Market Value [2]	Accrued Income	Pct. Assets	Est. Annual Income	Yield
Cash and Equivalents						
Cash, Money Market, and Accrued Dividends	30,508.68	30,508.68	0.00	14.5%	482.04	1.58%
	30,508.68	**30,508.68**	**0.00**	**14.5%**	**482.04**	**1.58%**
Fixed Income						
Taxable Municipal Bonds	144,976.50	140,775.19	2,824.59	66.8%	6,035.00	4.38%
Treasury Bonds	39,723.60	39,444.94	306.66	18.7%	1,325.00	3.39%
	184,700.10	**180,220.13**	**3,131.25**	**85.5%**	**7,360.00**	**4.17%**
GRAND TOTAL	**215,208.78**	**210,728.81**	**3,131.25**	**100.0%**	**7,842.04**	**3.79%**

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[2] Market Value is inclusive of accrued income for both individual positions and aggregated rows on this report.

Portfolio Summary

Williston Parks and Recreation District 2025A Debt Service Acct

Fixed Portfolio #630C

US Bank 296174001

October 31, 2026

Security Type	Total Cost [1]	Market Value [2]	Accrued Income	Pct. Assets	Est. Annual Income	Yield
Cash and Equivalents						
Cash, Money Market, and Accrued Dividends	336,810.88	336,810.88	0.00	11.1%	5,321.61	1.58%
Treasury Bills	2,684,826.98	2,684,718.40	0.00	88.9%	0.00	0.00%
	3,021,637.86	**3,021,529.28**	**0.00**	**100.0%**	**5,321.61**	**0.18%**
GRAND TOTAL	**3,021,637.86**	**3,021,529.28**	**0.00**	**100.0%**	**5,321.61**	**0.18%**

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[2] Market Value is inclusive of accrued income for both individual positions and aggregated rows on this report.

Portfolio Summary

Williston Parks and Recreation District 2025B Debt Service Acct

Fixed Portfolio #630D

US Bank 296174008

October 31, 2026

Security Type	Total Cost [1]	Market Value [2]	Accrued Income	Pct. Assets	Est. Annual Income	Yield
Cash and Equivalents						
Cash, Money Market, and Accrued Dividends	12,687.71	12,687.71	0.00	11.9%	200.47	1.58%
Treasury Bills	93,749.48	93,745.74	0.00	88.1%	0.00	0.00%
	106,437.19	**106,433.45**	**0.00**	**100.0%**	**200.47**	**0.19%**
GRAND TOTAL	**106,437.19**	**106,433.45**	**0.00**	**100.0%**	**200.47**	**0.19%**

[1] Security cost basis and gain/loss information is provided for informational purposes only. The 1099 provided by your qualified custodian is the official document for tax preparation.

[2] Market Value is inclusive of accrued income for both individual positions and aggregated rows on this report.

Portfolio Summary

Williston Parks and Recreation District 2025A Project Fund

Fixed Portfolio #630E

US Bank 296174002

October 31, 2026

Security Type	Total Cost [1]	Market Value [2]	Accrued Income	Pct. Assets	Est. Annual Income	Yield
Cash and Equivalents						
Cash, Money Market, and Accrued Dividends	28,587.16	28,587.16	0.00	0.0%	451.68	1.58%
	28,587.16	**28,587.16**	**0.00**	**0.0%**	**451.68**	**1.58%**
Fixed Income						
Treasury Bonds	59,263,011.11	59,525,791.15	376,010.06	100.0%	2,009,687.50	3.39%
	59,263,011.11	**59,525,791.15**	**376,010.06**	**100.0%**	**2,009,687.50**	**3.39%**
GRAND TOTAL	**59,291,598.27**	**59,554,378.31**	**376,010.06**	**100.0%**	**2,010,139.18**	**3.39%**

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[2] Market Value is inclusive of accrued income for both individual positions and aggregated rows on this report.

Jessica Farmer

From: Mark Vitelli <MarkV@compasscap.com>
Sent: Monday, November 9, 2026 10:26 AM
To: Jessica Farmer; Joe Barsh
Cc: Amy Danio
Subject: October commentary from Compass Capital

Importance: High

Good morning, Jessica and Joe,

Here is my commentary on the portfolios (in italics) for October 2026:

All the portfolios enjoyed a strong month in October, as the Federal Reserve rate increase in September boosted reinvestment yields in the Project Fund and the Debt Service accounts. The Federal Reserve is expected to raise short-term interest rate again at their December meeting, which should help boost reinvestment yields on the Project account and increase earnings on the Debt Service accounts. For the Reserve accounts, the 10-year Treasury reversed a large portion of its increase that occurred in September as oil prices and inflationary pressure eased somewhat, this increased the prices of the bonds owned in that portfolio.

The Project Fund has earned just over $2.0 million in interest year-to-date and $2.7 million since funding on November 30, 2025. As we approach the 1-year anniversary on the Project Fund, income realization has exceeded our original projections to date. The Reserve portfolios are well positioned for this environment and are nearly fully invested. The Series A portfolio is projected to earn just over $200k in income over the next twelve months. The Debt Service accounts are invested monthly upon receipt of each deposit, and we have been maximizing the interest earnings on these dollars as well.

Please let me know if you have any questions or comments.

Thanks,

Mark

Mark Vitelli, CFA
Senior Portfolio Manager

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M 612.558.9302
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Compass Capital Management Ranks #5 in Minnesota by Barron's and #15 in Minnesota by Forbes!

The Forbes ranking of Best in State Wealth Advisors, 2024, developed by SHOOK Research, is based on an algorithm of qualitative criteria, mostly gained through telephone, virtual and in-person due diligence interviews, and quantitative data. The algorithm weighs factors like revenue trends, assets under management, compliance records, industry experience, and those that encompass best practices and approach to working with clients. Portfolio performance is not a criterion due to varying client objectives and lack of audited data. Neither Forbes nor SHOOK receive a fee in exchange for rankings. Award was given as of May 2024 for the year-ended 2023.

Barron's 2024 Top 1200 Financial Advisors, the teams are ranked on a variety of factors, including their size and shape, their regulatory records and credentials of their members, and the resources they have at their disposal to serve their client bases. The rankings are meant as a starting point for clients looking for an advisor—a first-pass vetting that can help investors narrow their search. Every advisor will have his or her own approach to investing, financial planning, and other services. Barron's did not receive a fee in exchange for rankings. Award was given as of April 2024 for the year-ended 2023.

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Executive Summary
November 2026 Operations Report
Prepared for: Williston Parks & Recreation District Board of Commissioners

WPRD continues advancing capital projects, implementing organizational changes, strengthening Foundation funding processes, and supporting active fall and winter programming.

Administration and grants: The Western Star ORLP application was submitted October 30 and retrieved by the National Park Service for review. Funding remains pending, and construction decisions will follow confirmation of grant requirements, available local funding, and program scheduling.

Evolution Sports Complex: Foundation installation and hangar demolition are underway, and Bid Package 3 has advanced into trade-partner submittals. The latest working project estimate is approximately $81.317 million. Metal-building delivery remains anticipated in mid-January; final completion and phased-turnover dates require confirmation following the previously reported schedule delay.

Crosswinds Golf Course: Kevin Norby's November 10–11 visit documented continued shaping and drainage progress. Crews are prioritizing remaining fall work and winter stabilization. Topsoil supply, spring irrigation and reuse-water availability, permanent electrical service, and coordination of building and site costs remain key priorities.

Western Star Fastpitch Complex: Updated master-plan graphics, component selections, and fundraising materials are being coordinated with BOOM. The last reported planning estimate is approximately $8.79 million. WPRD's potential contribution will be evaluated after bond financing and existing commitments are clarified; construction timing and phasing remain undetermined.

Human resources and organizational readiness: Recruitment and reporting transitions are underway. The Programs Director vacancy and three initial facilities leadership positions remain priorities, targeting January alignment. Guest services and child-sitting changes will support broader operational preparation for expanded facilities in 2028.

WPRD Foundation: The Foundation continues overseeing its $1.04 million permanently restricted endowment and reconciling restricted project funds and transfer procedures. October funding approvals totaled $3,500. Giving Hearts Day planning includes a January 16 kickoff and an approved Foundation match of up to $10,000 for Williston Wonders Field. Budget review is planned for November 18.

Facilities and seasonal operations: RFCC ice operations are active, with hockey beginning November 1 and winter user-group scheduling underway. Parks crews are completing winterization and Christmas-light installation, while facilities staff prepare snow-removal coverage and address maintenance needs.

Programming and communications: Campus Club continues serving all eight elementary schools, with staffing-related capacity needs at Sloulin and Missouri Ridge. Group fitness recorded 1,013 visits across 125 classes, and aquatics trained 61 regional lifeguards. Communications completed the January–April program pamphlet and continues supporting capital updates, fundraising, and a WPRD app launch targeted around the new year.

Overall priorities are confirming project costs and schedules, protecting spring construction and grow-in readiness, advancing recruitment, and aligning funding and staffing with District needs.

ADMINISTRATION PORTFOLIO

Outstanding Grants

Western Star Complex – Outdoor Recreation Legacy Partnership (ORLP) Grant

- North Dakota Parks and Recreation submitted the Western Star Complex Fastpitch Field Renovation application on WPRD's behalf on October 30. Grants.gov confirmed that the National Park Service retrieved the application for review.
- The proposed project combines fastpitch-field renovations with accessible parking, pathways, and site improvements, addressing needs identified in WPRD's ADA transition plan.
- Planning discussions supported pursuing the approximately $8 million, three-phase vision, with flexibility to scale the project based on available funding. The grant requires a 50/50 match; the final scope and local funding commitment will require confirmation.
- An award decision remains pending. Preliminary guidance indicated funding could potentially be available by the end of 2027. Construction timing will be coordinated with funding decisions and the fastpitch season.

Capital Projects Update

Evolution Sports Complex

Construction Progress and Schedule

- Construction has advanced into foundation installation. Building-pad grading was completed during the week ending October 23. Foundation excavation and concrete installation began along the east side during the week ending October 30, followed by south-side foundation work during the week ending November 6.
- Storm-sewer installation, backfilling, and site water-control measures continue. Interior demolition of the existing hangar began in October and remained underway through November 6.
- JE Dunn reported zero safety incidents and zero project weather days through November 6.

- Metal-building delivery was previously shifted from early December to mid-January following design and shop-drawing coordination. The project team reported an approximately one-month schedule impact.
- The contractual completion date remains July 31, 2028. Prior coordination identified potential work continuing through August 2028. Final completion, phased turnover, and public-opening dates remain subject to confirmation.

Budget and Cost Review

- The latest working project estimate carried in WPRD's capital tracker is approximately $81.317 million, including construction, owner costs, and identified contingencies. The construction estimate is approximately $72.291 million.
- JE Dunn's October 23 report confirms approval of the Bid Package 3 cost summary. Letters of intent were distributed to trade partners, and submittal preparation is underway.
- The working estimate incorporates accepted alternates and updated pricing. Remaining proposed deductions—including flooring, hangar treatments, exterior finishes, hardware, and trim options—require documented decisions before being recognized as additional savings.
- A $200,000 signage allowance was identified for inclusion, with a corresponding contingency adjustment proposed to maintain the overall budget position.
- Allowances and contingencies remain subject to scope confirmation and ongoing reconciliation. Identified contingency amounts are already included in the project estimate and should not be added again or treated as available savings.

Design and Operational Coordination

- ICON and JE Dunn continue coordinating exterior finishes, signage, interior materials, and hangar-treatment options. Decisions will consider appearance, durability, maintenance, and cost.
- Cameras and card readers are included in the current construction scope. Any decision to procure these items directly through WPRD will require a corresponding construction-scope adjustment and credit to avoid duplicate costs.

- Trade-partner submittals are progressing following Bid Package 3 approval, supporting procurement and installation planning.
- Potential early access to portions of the facility remains under evaluation. Partial occupancy will require coordination of fire protection, alarms, power, lighting, and applicable city approvals before turnover dates can be confirmed.

Next Steps

- Upcoming field activities include footing excavation and foundation installation along the northwest side, underground-plumbing excavation, and waterproofing coordination.
- Staff will continue working with ICON and JE Dunn to confirm the updated schedule, resolve remaining scope decisions, and reconcile allowances and contingency commitments.
- Public opening information will be updated as completion and turnover milestones are confirmed. The project webpage remains the primary public resource for background, renderings, and updates: Evolution Sports Complex Project.

Crosswinds Golf Course

Norby Golf Course Design / Duininck / AE2S–Three Forks / Stone Group Architects / FCI Constructors

Construction Schedule and Coordination

- Kevin Norby completed a site visit November 10–11 and reported good progress as conditions dried out. Additional shaping support is arriving, with work on Holes 4, 5, 7, 8, and 16 expected to continue through approximately November 20, subject to weather.
- Two shapers are expected to return after Thanksgiving to incorporate imported soil on Hole 6 and potentially begin tying roadside swales and mounding into the City sidewalk along 42nd Street.
- Some planned 2026 activities will carry into 2027, while other work originally scheduled for 2027 has advanced. An updated master schedule is expected around Thanksgiving to reflect completed work, revised sequencing, and remaining construction.

- Planning continues toward a 2028 opening. Spring 2027 water availability, irrigation startup, and growing conditions remain important dependencies.

Golf Course Shaping and Drainage

- Hole 2's green and fairway are approved for drainage. Hole 16's green is also ready for drainage, with tee and approach-bunker adjustments remaining.
- Hole 17 has been mass graded and fairway drainage installed. Additional green shaping is needed to improve usable pin locations.
- Hole 3 requires further bunker and green-floor adjustments before final approval and drainage. Kevin provided field markings to guide the remaining work.
- Shaping on Holes 4, 5, 7, and 8 includes coordination of screening berms, cart and maintenance paths, drainage, and sight lines.
- Areas worked while wet have become compacted and will require scarification in spring before rock picking and seedbed preparation.

Topsoil, Native Areas and Winter Stabilization

- Approximately 27,000 cubic yards of topsoil are currently on site. Kevin's latest report identifies approximately 50,000 additional cubic yards still needed, subject to final placement depths, compaction, and native-area requirements.
- Airport stockpile quantity and quality remain under evaluation with the City. Material from the Walmart site still needs to be imported.
- Straw mulching has begun on Holes 10–15. Additional slope and stockpile stabilization remains a priority before winter shutdown.
- Following consultation with the Soil and Water Conservation District, approximately two inches of topsoil is considered sufficient for native areas. Spring work will include rock picking, topsoil placement, and seeding, with a target of completing native seeding by June 15.
- Native-area maintenance will emphasize preventing weeds from going to seed during the first two years. Contractor options for installation and maintenance are being evaluated.

Irrigation, Utilities and Water-Reuse Infrastructure

- Golf-course irrigation and mainline connections continue. The on-course irrigation pump station and the broader reuse-project pump station remain separate components with distinct completion requirements.
- Kevin's latest report identifies a need to anchor the well-supply and reuse-line ends in Pond B before water levels rise, preventing the pipe ends from floating.
- Pricing is being pursued for a proposed six-inch line from a City hydrant to Pond B as a backup supply for initial grow-in if reuse water is delayed. This remains a proposed contingency measure, with cost and authorization pending.
- Three Forks continues reuse-pipeline installation and boring coordination. The November 5 minutes confirm that 42nd Street is open and MDU work is underway.
- An updated reuse-project schedule remains requested. East Broadway boring is anticipated this fall, while the Highway 2 bore is scheduled for spring. Testing and spring water availability remain active coordination priorities.

Clubhouse, Buildings and Site Coordination

- Pump-house and maintenance-building work continues through foundation, framing, procurement, and utility coordination. Permanent electrical service remains important for occupancy and spring pumping operations.
- Three Forks has regraded the berm behind the maintenance yard and along the industrial area, addressing a key site-coordination item.
- Phase 2 design-development documents have been issued for review. Clubhouse grading, cart staging, comfort stations, generator requirements, and contractor scope boundaries remain under coordination.
- January–February bidding is being evaluated, with spring construction dependent on final design, pricing, and approvals.

Budget and Outstanding Decisions

- Updated estimates are being organized to distinguish construction-contract costs from owner-provided equipment, furnishings, and other expenses.

- Change Order No. 1 remains under development, including cart-path revisions and related field adjustments. Topsoil, grading, comfort stations, generator sizing, and maintenance-building credits remain important cost considerations.
- Engineering direction remains pending on whether the floor of stormwater basin DP-1 can be raised to reduce standing water. Removing accumulated silt this fall is being considered ahead of spring topsoil and seeding.
- Potential savings and contingency transfers will not be treated as available funding until remaining obligations, pricing, and required approvals are confirmed.

Overall Status and Next Steps

- Immediate priorities are completing weather-sensitive shaping, protecting exposed areas, securing suitable topsoil, anchoring pond piping, advancing building and electrical work, and confirming a reliable spring water supply.
- Staff will continue reconciling scope, costs, and schedules across the horizontal, vertical, and reuse-water components before presenting additional commitments or budget adjustments for Board consideration.

Western Star Fastpitch Complex Second Nature Consulting, JLG Architects, Interstate Engineering

Design and Project Coordination

- Second Nature Consulting completed an updated master-plan rendering and site-area map to support the grant application. Grant worksheets and cost breakdowns were coordinated with the project budget tracker.
- The master plan and budget remain working documents. WPRD and BOOM feedback will continue to guide component selections, locations, and priorities before construction documents are finalized.
- Additional review has been requested for Field 6 batting cages and bullpens, including whether cages near the dugouts could serve both functions. Any changes will require corresponding plan and budget updates.
- The design team has proposed another joint review to confirm the master plan, selected improvements, and funding assumptions before committing to a construction package.

Budget and Phasing

- The last reported planning estimate totaled approximately $8.79 million: $3.61 million for Phase 1–Field 6, $2.16 million for Phase 2–Fields 7 and 8, and $3.02 million for broader site improvements. These figures remain subject to reconciliation with the latest scope selections and budget tracker.
- WPRD expects greater clarity on potential funding after closing its current bond financing, which may extend to late January 2027. Any additional commitment will depend on existing project obligations, available funds, and permitted uses under the bond documents.
- Western Star remains WPRD's next highest capital priority to the extent eligible funding is available. No additional construction funding commitment is established by that priority.
- A full-project grant award and successful fundraising could create an opportunity to complete the improvements under one construction contract. Phasing remains an option if available funding requires a smaller initial package.

Grant Status and Construction Timing

- North Dakota Parks and Recreation submitted the ORLP application on WPRD's behalf on October 30. Grants.gov confirmed that the National Park Service retrieved the application for review.
- Current planning anticipates a selection decision around May 2027, subject to agency confirmation. Selection, final grant approval, and authorization to begin construction are separate milestones.
- Earlier coordination with the state indicated funding could potentially be available by the end of 2027. Construction could therefore extend into 2028; no start date has been established.
- WPRD is not prepared to authorize construction until the grant outcome, funding availability, and conditions for proceeding are understood. Any alternative funding proposal will be coordinated with the state before work begins.

Scope Priorities and Fundraising Materials

- The design team is incorporating selected Good/Better/Best components into presentation materials tied to the updated master plan. Current

selections include basic LED scoreboards for Fields 7 and 8 and a digital display for Field 6, subject to final scope and funding confirmation.
- Planned materials include 11-by-17-inch presentation sheets for the fundraising booklet and larger graphics for donor meetings and presentations.
- The brochure, graphics, component descriptions, and funding targets must reflect the same scope and cost assumptions before final distribution. BOOM fundraising and potential private-sector contributions remain important to determining the construction approach.

Program Coordination and Next Steps

- Construction sequencing must account for Williston's construction season and BOOM and WHS fastpitch schedules. A late-summer or fall start may help limit disruption, depending on the final scope and duration.
- Rabon Field may provide a shared-use option, subject to scheduling. Accommodating sub-varsity play remains a concern if all Western Star fields are unavailable.
- Next steps are to complete the joint plan review, reconcile scope and costs, finalize fundraising materials, and align the construction package with confirmed funding and grant requirements.

Human Resources

Implementation of WPRD's phased restructuring is underway following the October 7 annual meeting. Recruitment and operational transitions are progressing to clarify leadership responsibilities, strengthen daily operations, and prepare for expanded facilities in 2028.

Current Staffing and Recruitment

- Mike Christen is serving as Facilities and Operations Director. Staff have begun transitioning associated reporting responsibilities, including aquatics and related facility functions, under the updated structure.
- The Programs Director position remains vacant and is being actively marketed. Staff previously reporting to Kazuma continue reporting to Joe until the position is filled.

- Recruitment efforts also include a Facilities Maintenance Technician and a seasonal Zamboni Operator/RFCC Building Supervisor. Part-time applications remain available across guest services, child sitting, aquatics, fitness, recreation, janitorial, and seasonal maintenance.

Phase One Recruitment and January Alignment

Marketing and recruitment efforts have begun for the initial positions identified in the restructuring plan, targeting January 1, 2027, appointments:

- Deputy Facilities and Operations Director
- Facilities Maintenance Manager
- Facilities Operations Manager

Staff are beginning to adjust reporting duties and operational coordination as changes take effect. HR and leadership will continue clarifying responsibilities and supporting employees through the transition.

Planned January service changes include:

- Jacqueline Amundson transitioning to Guest Services Manager, expanding responsibility from the ARC to public-facing services across the District. Future concessions coordination will report through Guest Services.
- Casey Coles transitioning to full-time child-sitting responsibilities, reporting through the Deputy Facilities and Operations Director.
- Establishing a janitorial lead, subject to workload, budget, and the operating structure. Broader janitorial expansion remains part of later-phase planning.

2027 Readiness and Future Staffing

2027 will focus on staffing plans, training, operating procedures, maintenance responsibilities, and service standards for facilities opening in 2028. Cross-facility training and consistent seasonal onboarding will support staffing flexibility.

Future specialty roles in ice operations, irrigation, mechanical support, and golf operations remain under development. Hiring will follow confirmed facility needs and allow sufficient training time before opening. Phase Two will reflect lessons from the initial transition, operating budgets, and construction schedules.

Immediate Priorities

Continue recruitment for the Programs Director and initial restructuring positions, support reporting transitions already underway, and prepare for January implementation. HR and leadership will monitor workload and coordination needs while keeping staff informed and updating public staff and employment information as changes are confirmed.

WPRD Foundation Update (October)

The Board approved the September financial statements unanimously among members present. Finance summary figures below exclude internal transfers:

- Revenue: September $27,697; 2026 YTD $1,137,794.
- Expenses: September $2,750; 2026 YTD $73,232.
- Net position change: September $24,947; 2026 YTD $1,064,562.
- September 30 assets: $2,301,508, including $124,044 operating/unrestricted, $1,085,400 temporarily restricted, $1,040,000 permanent endowment principal, and $52,064 claims clearing offset by a liability. Accounts were reconciled with no differences. Restricted balances are not available for general spending.

Endowment Update

- The endowment is held at First State Bank & Trust in an investment management account. Original principal of $1,040,000 was transferred from the former First International CD and remains permanently restricted.
- Account values: September 30 ledger principal is $1,040,000, with $2,367.49 in bank-statement accruals listed separately. The October 23 dashboard value is $1,037,131.63. Figures reflect different dates and valuation bases.
- Earnings and oversight: Matured-CD interest of $26,340.95 went to Foundation operations under Board direction. Future earnings are temporarily restricted for endowment purposes. Governance policies were approved in September; FSBT endowment statements were approved unanimously at the October meeting.

Project Funds and Financial Follow Up

- Evolution Sports Complex: Year-to-date contributions total $1,027,500. Funds remain held pending formal transfer procedures consistent with donor restrictions.
- Strider Bike program: A $20,000 contribution received in January remains undistributed. As the strider park will not be built, we will contact the donor to request direction on whether to return the funds, authorize an alternative use, or retain the contribution as restricted funding for a future Strider capital project.
- Paver fundraising: Revenue of $4,850 less $1,566.20 in expenses leaves a $3,283.80 net balance. Project-based tracking is now in place in Black Mountain Software.

Approved Funding Requests

- October Funding Approvals:
- Ballin' in the Basin — $1,500 approved: Court sponsorship for youth basketball. Recording notes describe coverage for the December and April tournaments.
- Festival of Trees — $2,000 approved: Matching contribution for a joint WPRD/Foundation tree, paired with $2,000 from WPRD. Memberships and experiences bring estimated total value to $8,000–$10,000.
- October 28 funding approvals totaled $3,500; both motions carried unanimously among members present.

Giving Hearts Day and Foundation Priorities

- The Board approved Laurie Christen's addition to the Giving Hearts Day subcommittee. September approvals established the Williston Wonders Field name and a Foundation match of up to $10,000. Planning continues for the January fundraising kickoff.
- Campaign kickoff: January 16, 2027 is the selected date. True North is the proposed venue; Rick will contact the venue. Booking, pricing, food requirements, and event time remain to be confirmed. A silent auction and donation opportunities are planned.

- Fundraising goal: The subcommittee identifies a $10,000 Giving Hearts Day fundraising goal, separate from the approved Foundation match of up to $10,000. Grants, business support, private gifts, and sponsorships will also be pursued.
- Marketing: Materials were expected within one to two weeks of the meeting, with advertising to follow. Develop website content, project visuals, sponsorship information, and donation QR codes. Materials are targeted for use before the December 14 basketball holiday party.
- Donors and auction: Compile prospective donor and sponsor contacts, assign outreach through existing relationships, and collect donated items. Investigate online auction platform eligibility, access, and administration.
- Grants and recognition: Build a calendar of deadlines and assignments; review capital, recreation, trail, and charitable funding eligibility. Sponsorship levels, naming rights, plaques, pavers, and other recognition options remain under development.

Prior Board Actions and Continuing Business

- September 23 actions: Approved the Williston Wonders Field name, a Giving Hearts Day match of up to $10,000, and the campaign subcommittee. Approved endowment governance policies and First State Bank & Trust ice-resurfacer naming rights.
- October 28 actions: Approved the previous meeting minutes, Foundation financial statements, and FSBT endowment statements. Approved Laurie Christen's addition to the Giving Hearts Day subcommittee. All recorded roll-call votes carried unanimously among members present. The next meeting was set for November 18.
- Scholarship follow-up: Reach & Rescue was tabled in September. No subsequent decision is recorded in the October draft minutes or supplied recording notes.

Upcoming Foundation Business and Next Meeting

- November budget presentation: Present a new itemized Foundation revenue and expense budget sheet at the November meeting for Board review and

discussion, with approval planned for December. The itemized budget will provide the framework for ongoing Foundation financial reporting.

- Giving Hearts Day presentation: Present campaign marketing materials and fundraising updates at the November meeting, including progress on the January 16 kickoff, venue arrangements, donor outreach, sponsorships, and silent auction planning.
- Continuing Foundation follow-up: Review endowment reporting, reconcile restricted project funds and transfer procedures, and continue work on scholarship items and donor recognition.

Next Foundation Board meeting: November 18, 2026, at 12:00pm in the Jordy Larvick Board Room at the Williston Area Recreation Center

Communications Portfolio

Over the past month, our focus has been on supporting and promoting Halloween events throughout the District through advertising, photography, and event coverage. Additionally, we completed the January to April 2027 Winter Programs Pamphlet, along with all associated advertising materials and website updates. The pamphlet has been distributed to area schools to help promote upcoming winter programs and activities.

Communications:

- **Capital Projects:** Continued providing updates on the District's ongoing capital projects to keep the public informed of construction progress.
- **WPRD Foundation:** Continued supporting the long-term success of the Foundation by working to secure additional naming rights pledges.
- **Sponsorship and Advertising Partnership:** Continued developing a long-term partnership agreement with local businesses. The proposed agreement would allow partners to pay a flat annual fee under a five-year contract, with the option to renew every five years. In return, partners would receive extensive advertising and publicity opportunities throughout the Park District. We are also working to incorporate a Foundation component into the agreement. Once finalized, these partnerships could generate $250,000

annually in advertising and sponsorship revenue while establishing lasting relationships with local businesses.

- **WPRD App:** Ongoing. Development of the WPRD app has experienced some delays with the App Store approval process. We continue to work through these challenges and are still targeting a launch around the new year.
- **Drone:** Continued capturing aerial images of capital projects, parks, and facilities throughout the District to support construction updates and marketing efforts.
- **Pamphlet:** Completed the January to April 2027 Winter Programs Pamphlet, gathering program dates and details from staff and updating descriptions for upcoming activities.
- **Marketing:** Worked with each department to develop advertising materials for upcoming programs. Updated the website with information for January-April 2027 winter programs.
- **Travel Sports:** Completed the first draft of three Williston Boom Softball jersey sets. The Boom Board is expected to review the mockups at its November meeting, with feedback incorporated into updated designs for further review and revisions at the December meeting.
- **WPRD Events & Programs:**
    - **Halloween Adventure:** Supported the District's first Halloween Adventure at the Williston ARC through event promotion, development of a walk-through map, clear entrance and exit instructions, and event photography.
    - **Halloween Events:** Promoted and provided photo coverage for the Floating Pumpkin Patch, Costumes on Ice, and Monster Mash Sk8 Bash. Shared event photos and recaps to highlight community participation.
    - Continued efforts to capture and share photos from various programs and events throughout the month to highlight activities across the District.
- **Public Relations:**
    - **Williston High School Career Expo:** Attended on October 29 to connect with students and share information about employment

opportunities with WPRD. The event was a great success, providing valuable connections with potential future employees.

- **Radio Station:** Participated in a segment with 660 KEYZ and began discussions about making this a biweekly opportunity, potentially called WPRD Wednesdays. Plans include continuing discussions throughout November and featuring a longer segment highlighting summer construction progress at Crosswinds Golf Course once work wraps up for the season.
- **Halloween Adventure:** Attended and assisted with the District's first Halloween Adventure. The event received overwhelmingly positive feedback from the community, and planning is already underway with Laurie for next year.

Website:

- Website Views: 190,790 webpage views
  - There were 42,847 more views this month
- Newsletter Subscribers: 2,189

Social Media:

Facebook

  - WPRD: 14,553 followers
  - Williston ARC: 2,587 followers
  - Williston Water World: 7,396 followers
  - Crosswinds Golf Course: 1,157 followers
- Instagram: 2,113 followers
- LinkedIn: 185 followers
- ARC Google Reviews: 4.5 out of 5.0 (756 reviews)

CHILDCARE PROGRAMS PORTFOLIO

Campus Club

Campus Club continues to operate at all eight elementary schools, with enrollment remaining strong across the program. Sloulin Elementary continues to have a waitlist, and a small waitlist has recently developed at Missouri Ridge. We are actively working to hire additional staff at Missouri Ridge to increase capacity and accommodate more families. Students continue to be added at locations as staffing and available space allow.

Students have continued to enjoy their fall field trips to the ARC. These visits provide opportunities to swim, participate in recreational activities, and experience another facility within Williston Parks and Recreation District.

A quarterly Campus Club Site Supervisor meeting was held in late October. Topics included program expectations, staffing and scheduling procedures, timeclock responsibilities, supplies, communication, and site-specific safety and emergency procedures. The meeting also provided supervisors an opportunity to share feedback, discuss challenges, and identify additional resources needed at their locations.

We are also exploring an opportunity to participate in Pizza Ranch's established Reading Rodeo program. This potential partnership would provide another way to encourage reading and recognize students' progress. We are currently reviewing the program and determining how it could be incorporated across our Campus Club locations.

We continue to work closely with school personnel to address shared-space scheduling and facility concerns that may affect Campus Club operations. Maintaining safe and secure program spaces while strengthening communication between Campus Club and the schools remains a priority.

As we move into the holiday season, each Campus Club location is preparing themed activities, crafts, and celebrations for students. Staff are looking forward to creating fun and memorable experiences throughout the upcoming holiday months, with a few special guests sure to make an appearance along the way!

Kid's Camp

Planning for the 2027 Kid's Camp season is officially underway. A master planning list and timeline have been developed to guide preparations throughout the year. Initial planning includes reviewing facilities, staffing and training needs, program structure, field trips, special guests, supplies, enrollment, and the overall budget.

Beginning the planning process earlier will allow us to make thoughtful program improvements, establish clear deadlines, and ensure staff and facilities are fully prepared before the start of the summer season.

Overall, Childcare Programs continues to focus on providing safe, consistent, and engaging programming while preparing for the upcoming holiday season and another successful summer.

Child Sitting Portfolio

In October we welcomed 18 new children into the Clubhouse. Since it was October, Halloween was our theme in the clubhouse and the calendar was full of Halloween themed crafts where they made spider headbands, painted bubbly witch cauldrons, made ghosts out of their handprints, watercolor candy corns, and caramel apples, and we made each child into a cute spider picture to take home. Our monthly clubhouse party was a Halloween party. Kids dressed in their costumes, painted pumpkins, went ghost bowling, played pin the spider on the web and got to take home a light up Halloween bouncy ball.

The October clubhouse special was $3 Fridays, a $3 90-minute day pass into the clubhouse every Friday. Numbers are still steady and keeping the clubhouse busy even with a dip in visits this past month.

Child Sitting Visits for the Past Three Years:

October 2024: 1,321

October 2025: 1,329

October 2026: 1,230

PARKS PORTFOLIO

Parks staff continued seasonal maintenance and winterization efforts throughout the District while preparing facilities for the upcoming winter season.

- The hockey rink has been set up, striped, and flooded for the season.
- Crews have been winterizing and pressurizing pool lines and building fixtures in preparation for winter.
- The department is entering its busiest time of year, with Christmas light installation taking priority.
- Christmas light installation will continue nonstop through Thanksgiving.

Athletic Facilities Operations

Programs have wrapped up for the year. Weather permitting, outdoor projects will continue to get a head start on Spring preparations.

- The ice rink is up and running and being used daily.
- Warmer weather has caused some issues with condensation dripping from the ceiling onto the ice.
- Cooler temperatures are expected to help resolve the condensation issue.

FACILITIES PORTFOLIO

A membership report is attached to the end of the Park Board packet.

- Guest Services/Memberships
  - The building is now busy as rec programs are in full swing! Continuing to work with user groups and rec to make sure our facility is being utilized efficiently, and everyone has space!
  - We have hired 3 new staff and they've in the process of being onboarded and beginning their training.
  - We have promoted Kyren Clouse and Kensey Graham to a Lead position
  - Black Friday membership promotions and discounted pricing confirmed and sent to marketing.
- User Groups and Reservations:

    - Coyote Wrestling Club will be moving from the ARC tennis courts to the East court at the Raymond Center this season.
    - Chaos travel volleyball will be using the ARC and West court at the Raymond Center for practices.
    - WHS Baseball and Fast Pitch Softball beginning off-season turf time.
- Maintenance/Janitorial
    - Planning for winter readiness and coordinating on-call snow removal staff schedules at the ARC.
    - Repaired child sitting gate and built additional shelving in classroom.
    - Continuing weekly painting of the turf room in preparation for WUFC soccer practices.
    - Expecting John Deere electric Gator delivery sometime in November.
    - The Maintrac maintenance request application is works well and is being utilized successfully by staff.

RFCC Portfolio

- RFCC Operations
    - Hockey season officially began on November 1st.
    - The first on-ice event was Costumes on Ice, held October 29.
    - Blue Cross Blue Shield of North Dakota will sponsor Tuesday evening skate sessions from December through February, providing additional recreational skating opportunities for the community.
    - Middle school wrestling is using one of the upstairs courts for practice.
    - Chaos Volleyball is scheduled to begin practices in November on the other upstairs court.
- Arena, Events, and Reservations
- The Williston Rifle and Pistol Club hosted its Gun Show October 16th-18th.
- Special Assignment Pizza was held November 3rd-4th.
- A vender show was held November 7th.
- Birthday party reservations have been busy, with strong interest.
- Black Light Mini-Golf is scheduled for November 16th-18th.

AQUATICS PORTFOLIO

Aquatics Operations

Swim Lessons

- The lessons from October 5th-15th went well.
  - 55 kids participated in lessons for October.
- Private Lessons: These continue to be popular, and while there is still a waitlist, they have significantly decreased thanks to summer improvements.
  - Over 300 participants remain on the waitlist, turned off the list to stop adding and working on ways to try to get this down.
- Adaptive Lessons: Angelfish Program: Started back up on September 17th.
  - Have the WHS girls team helping which provided great feedback.
  - 10 are enrolled in the lessons.
  - Last day is November 12th.

Aquatics Fitness

- Aquacise classes have seen significant growth this month, averaging 12-18 participants per class.
  - Deanna's class has shifted to 10:30-11:30am for the Winter schedule
- River Walking:
  - Most updated times are on the website
    - Scheduled for 8-11 AM on Saturdays, with an added lap swim during this time.
  - PM Lap Swim River walk for the summer has been brought back from 6:30pm-8:00pm for winter hours.
- Special Event:
  - The Floating pumpkin patch was on October 27th.
- SwimFit:
  - The session started on September 1st
    - 6 participants enrolled
    - Classes are offered Tuesday and Thursdays at 6:00 am
    - Drop-in options are available.

- Youth SwimFit:
  - Classes resumed October 19th.

User Groups

- Sealions
  - Swimmers returned on September 14th.
  - Fist home meet November 14th and 15th.
- High School:
  - The girls high school team started their captains practice on August 3rd.
  - Swim meets have been hosted on October 10th and 13th.
  - Boys Season is gearing up for practice Nov 16th.
  - Diving boards will be remained closed due to High School Girls Swim season.

In-house Lifeguard Training

- Conducted regular lifeguard drills focused on improving surveillance techniques, maintaining awareness of the entire pool area, and keeping lifesaving skills sharp.
- Continued monthly in-service training to ensure lifeguards remain current on skills, procedures, and safety expectations.
- Trained 61 lifeguards for pools throughout the surrounding region over the past three weeks, supporting aquatic safety beyond District facilities.
- Completed lifeguard training for Poplar and Terry, MT.

Public CPR Training

- Next class will be December 4th.
- New Babysitters class second session will start November 14th.
  - This will focus on ages 11-16 for infant and toddler CPR while helping the youth understand awareness and activities to prepare them for babysitting.

Pool Maintenance

- Williston Water World will be winterized in September following completion of scheduled NinjaCross work.
- Continued scheduled hot tub maintenance, with service completed October 12th.
- 50 meter has transitioned to short course on Tuesday, July 28th.
- Lessons pool cleaned and drained the week of October 19th-26th.
- Diving boards are back and commissioned after being refurbished.

Recreation Portfolio – Fall Programming 2026

Adaptive Programs

- Wonders Soccer – October: Monday's
- Wonders Basketball – November-December: Monday's
- Swim Lessons / Open Swim – September - November: Thursday's
- Adaptive Gymnastics (Acro Stars) – September – November: Friday's
- Special Note or Highlight: WPRD Foundation has selected Williston Wonders as its Giving Hearts Day fundraising initiative. We will be collaborating to raise funds for a Miracle Field at Davidson Park, creating more inclusive recreational opportunities for individuals of all abilities. More details will be shared once a timeline and fundraising plan are established.

In-House Programs

Girls Basketball Grades 3-6

- **Dates:** October 13th - December 8th
- **Fee:** $42.00
- **Current Registration Numbers:** 77
- **2024 Registration Numbers:** 89
- **2025 Registration Numbers:** 93

Special Note or Highlight: Practices are in full swing, and games have begun. The girls are working hard, building their skills, learning teamwork, and having fun on the court. We're excited to see their progress throughout the season and can't wait to see what's ahead!

Learn To Skate

- **Dates:** 11/7/26 – 12/19/26
- **Fee:** $47.00
- **Current Registration Numbers:** 91
- **2025 Registration Numbers:** 123
- **2024 Registration Numbers:** 169
- **Special Note or Highlight:** After two years away, we're excited to be back under the OKA Skating Academy! We had an awesome first weekend with kids of all ages, some learning to skate for the first time and others sharpening their skills.

Adult Programs

Adult Fall Volleyball

- **Dates: 9/14/26 - 11/4/26**
- **Fee: $268**
- **Current Registration Numbers: 22**
- **2025 Registration Numbers: 25**
- **2024 Registration Numbers: 28**
- **Special Note or Highlight:** Five weeks into our season, everything is going great! Our adult league has been competitive, and it's been great to see everyone out there enjoying the games.

Travel Sports Programs

Chaos Volleyball

Special Notes or Highlights:

- Chaos Volleyball Evaluations are taking place on the following dates:
- 12u/14u - November 9 and 10 with the 12th as invite only
- 16u/18u taking place November 30th/Dec 1st
- Tournaments have been registered for paid for with the Winter schedule released

Williston Boys Baseball

Special Notes or Highlights:

- Key birds schedule being finalized with the Oiler's schedule beginning to get dates. Aiming to have Legion team schedules completed by Jan 1.
- Ben Berg tournament was almost full by November 6th. 9AAA/10AAA/11AAA/12AAA have all been registered for this tournament to secure Williston spots.
- Off-season training is still under discussion as we work to find consistent coaches for this training.

Coaching recruitment will be discussed at board meetings when returning coaches are confirmed

Boom Fastpitch

Special Notes or Highlights:

- Off season training starts January 10th.
- Coaching recruitment is starting. The user group is working with WPRD marketing to bring in new coaches to the program as teams are growing, and more coaches are needed.
- New uniforms are being designed and ordered for the upcoming season.
- Boom is waiting for updates from Second Nature to find out the next steps for their turf field. (Field 6 at Western Star)

WBBC

Special Notes or Highlights:

- Tryouts were held October 26th and 27th.
- Team assignments have been sent out.
- Team assignments have been sent out.
- The user group is officially operating out the New Armory.
- New basketball hoops are expected to be delivered soon.

Special Events

- Busy Month for Special Events!
- Oct 15 Monster Mash SK8 Bash

    - Last Roller-skating event of the season
    - Best-attended skating event of the year!
    - Participants had a great time.
- Oct 21 Movie at the Raymond
    - Offered a free showing of *Hotel Transylvania* upstairs at the Raymond Center.
    - Very well attended.
    - Upstairs at the Raymond has proven to be the best movie venue tried so far.
    -
- Oct 29 Costumes on Ice
    - First ice skating event of the season.
    - Extremely busy with strong attendance
- Oct 31 Trail of Treats at the ARC
    - Held from 12:30-2:00 p.m.
    - Community members were invited to trick-or-treat throughout the ARC before heading out for Halloween festivities.
    - Event was a huge success!
    - The community response was very positive.
    - WPRD staff did an outstanding job helping make the event successful.

Upcoming Special Events:

- **November 10:** Puzzle Palooza
- **November 13-15:** Cosmic Mini Golf upstairs Raymond Center
- **November 24:** Movie at the Raymond Center – Frozen
- **After Thanksgiving**: Preparation begins for ARChie's Holiday Lights decorating contest!

FITNESS & WELLNESS PORTFOLIO

Group Fitness

- Number of participants: 1013 (compared to 886 from last month).
- We offered 125 classes (compared to 120 last month), with an average of 8 participants per class, compared to 7 last month

- New to group fitness ARC FIT 60 "Athletic• Resistance • Conditioning • Functional • Interval • Training" This class will be 60 minutes of cardio, strength, functional training, and timed challenges using a variety of equipment.
    - This class was a huge success with 10-15 participants in every class and growing.

Fitness Program Updates

- Boot Camp: This is a full body training program for your everyday mobility and longevity that combines all your favorite workout styles, geared for all fitness levels.
    - The Sept round finished the next round will start in Nov and has 13 participants at this time.
- Workshops for Women: Prenatal, Postpartum, and Menopause workshops are available to support women's fitness.
    - Women's Health & Hormones Workshop- TBD
    - Postpartum Workshop- TBD
    - Prenatal Workshop- TBD
- Women & Weights: Learn how to correctly perform key lifts, programming, and strategies to build confidence and strength.
    - The Nov round started and is full with 10 participants.
- Women's Workout Wisdom: Designed to empower women by addressing everyday concerns like hormonal fluctuations and stress.
- Mom & Me Fit: Designed to empower moms with little ones to improve their physical and mental well-being while meeting other moms in the community.
    - Next session TBD
- Pink Gloves Boxing: This is a fitness program that delivers an amazing workout and an emotionally rewarding experience to small communities of powerful women.
    - The Sept round started with 8 participants.

- Meal Prep and Nutrition Knowledge Course: This one-month course helps participants understand nutritional basics while preparing 2-3 meals to take home each week.
    - Next session TBD

- Food with Friends: Participants develop a healthier relationship with food while hanging out and learning to enjoy the process of cooking a delicious meal with whole ingredients. They bring home the meals they prepare.
    - Next session TBD

- Healthy Holiday Food with Friends: Participants enjoy preparing holiday appetizers and beverages together. 21+
    - December 10, 2026
- Les Mills Strength Development: This is the first of a brand-new series of innovative workouts. It is a series of 45-minute progressive workouts, designed to build strength in science-backed phases.
    - The Nov round was canceled the trainers will meet with the coordinator to talk about canceling or revamping.

Youth Fitness Program Updates

- Youth Boot Camp: This will focus on movement, games, fitness and fitness related activities. Each session promotes fitness and wellness education, social interaction and improved self-esteem.
        - Next session will run in November and is full

Teen Fit Academy Updates

- We are introducing Teen Fit Academy, a unified brand for our teen fitness programs, offering Strength, Endurance, and Girls-Only classes designed to help teens build confidence, fitness, and healthy habits.
    - Teen Fit Academy Endurance:
        - This program is built to elevate athletic performance and overall fitness Teens will work with a certified fitness professional who

specializes in speed, agility, stamina, balance, and coordination development.

- Teen Fit Academy Strength: The Nov round started we combined Endurance and Strength and have 9 participants.
    - The ultimate fitness and strength program designed just for teens! Our certified trainer will teach young athletes and fitness beginners how to move safely, build real strength, and develop healthy habits that last a lifetime.
- EmpowHER: 4 week program. October session ran with 8 girls
    - EmpowHER is more than just a workout—it's a place where girls can grow stronger, build confidence, and encourage one another in a fun and supportive environment. Led by a certified trainer, participants will enjoy a variety of workouts including strength training, HIIT, cardio circuits, functional fitness, and team challenges while developing healthy habits, resilience, and self-confidence that last a lifetime. Together, we'll build strong bodies, strong minds, and even stronger friendships.
- NEW Teen Fit Personal Training: is designed specifically for teens ages 12–17. Participants can work one-on-one with a certified personal trainer or bring a friend and train together. Each session focuses on safe movement, proper technique, building strength, and developing healthy fitness habits. The goal is to make fitness fun, supportive, and rewarding while helping teens build confidence and create a strong foundation for lifelong wellness.
- Sessions are $10 per teen for 45 minutes. Purchase six or more sessions and receive 10% off.
    - Teen clients: 12
    - Inquires: 11

Tyke Time: Tyke Time teaches your tot important skills, such as balance and coordination in a fun and playful environment.

- The Oct round started and has had on average 35-40 kids per time.

Youth Outdoor Cycle:

- This program will provide riders with education about their bikes, knowledge about cycling, and a great outdoor riding experience
    - Next round summer 2027.
- Eckert Group Home:
    - Dates for the next session are TBD.

User Group Training

- WHS JV Drill team began their fall training with Rhonda and meets once a week on Wednesday's.

Fitness Center/Equipment

- The fitness equipment is mostly in good working order. The technician will address a few machines with issues.
    - Some Tvs are not connecting and Pro It was contacted to see if their firewall is blocking the tvs from cardio. We are continuing to work with Matrix on this issue.
    - The upright bikes will need another technician to come look at them as they are not working. We are continuing to work with Matrix on this issue.

Personal Training – Numbers

- Total Sessions Completed:
    - In Rec 85 (compared to 101 last month).
- Initial Assessments:
    - 3 (compared to 3 from last month)
- Total Sales: $3,193.50 (compared to $2,290.30 last month).
    - Total Discounts $355.50 for a total of $2,055.00 in sales.
- Total Session Punches Purchased: 81 (compared to 35 last month).
- Total session passes sold: 16 (compared to 10 last month).
- Total Training Packages sold: 0 (compared to 0 last month).
- New inquiries: 3 compared to 6 last month.

Senior Fitness & Wellness

Onsite Senior Fitness Classes at the Senior Center:

- We provided 14 classes (compared to 13 last month), with 212 participants this month (compared to 192 last month).

Senior Fitness & Wellness Updates

- We would like to extend a huge thank you to all the speakers who volunteered their time to engage with our seniors. We have reached out to various businesses in town to discuss topics of interest with our senior community, bringing in different speakers each month.
- Lunch and Learn Events:
  - The Lunch and Learn events offer seniors a chance to connect socially, gain new knowledge, and share a light meal.
  - By attending 5 Lunch and Learns, the seniors have the chance to win a free T-shirt. Right now, we have over 115 seniors who have or are working on receiving their t-shirts. After they receive their T-shirt, they work to complete more punch cards for new prizes.
- October 6th: G & G Pharmacy- 39 attendees
- October 14th: CHI Orthopedic Knee Health- 33 attendees
- Upcoming Lunch and Learn Events:
  - November 12th – McKenzie Health- Oncology
  - December 10th – WPRD- Joe Barsh & Rhonda Ludlum WPRD Foundation
- Senior Fall Challenge will be October 5-25, 2026. This was a 3 week challenge and focused on bone health and balance. This challenge was free and each week focused on different workouts during class. We gave out a calendar so they could track their workouts, all participants also received a packet with helpful information. There were 13 seniors who handed in there packets. 3 raffle prizes were drawn from those finishers.
- National Senior Citizens Day Event- Grill & Groove coming 2027

Fitness Challenges Updates

- NEW AND IMPROVED Ignite Burn & Earn this year in a calorie burning ARC Fitness New Year Challenge Jan 1-27 Free followed by the Finishers Feast Jan 28 5:30pm-7:00pm
- Beginners- 5000 calories in 27 days (avg 185 a day) No more than 300 calories will be counted per day.
- Advanced- 10,000 calories in 27 days (avg of 370 a day) No more than 500 calories will be counted per day

  To participate in the challenge, you must download the ARC Fitness app and select join challenge (pick beginner or advanced). All calories must be burned in any form of workout, fitness class, physical activity, or sport. You must select the activity and track calories in the app. Everyone who completes the challenge will get a FREE T-shirt!

  ALL FINISHERS- If you finish your name will be entered into a drawing to win a prize. Join the ARC Fitness team for a Finisher's Feast on Jan 27th 5:30-7:00pm where you and 1 guest can come enjoy a free dinner and find out who will win prizes.

Fitness Special Events Updates

- Turkey Trot
  - Happening on Thanksgiving Day- November 26, 2026. Participants will start inside the ARC and continue outside onto the bike path, then ending back inside the ARC. This is a fun event for all ages. Half the proceeds will be donated to Christmas for Kids.
- Pedal For Pie:
  - Choose between two cycle class options 6:00am-7:30am or 8:00am-9:00am both classes followed with Pie and refreshments. All participants will also get a free T-shirt for completing the class.

Williston Parks & Recreation District

Park Board Executive Director/Staff Reports

November 2026

Memberships Portfolio

Membership Totals for October 2026

	Auto draft	1 month	6 months	12 months	Punch Pass	Total
Youth	115	60	42	71	299	587
Adult	404	176	99	164	1959	2802
Senior	38	23	36	95	146	338
Veteran	38	14	4	19	17	92
Family	544	57	93	259	-	953
Corporate	-	105	239	153	-	497
WSC Staff	10	2	1	4	-	17

- Corporate Business Memberships: 23
- Active & Fit: 96
- Silver & Fit: 55
- Silver Sneakers: 286
- OnePass/Renew Active: 182
- WSC Students: 327
- Scholarships:
  - Adult:29, Senior:4, Youth:27
- New Moms: 10
- Wellness Recovery: 8

Daily Visits for October 2026

- Daily Adults: 1,202
- Daily Youth: 2,067
- Daily Seniors: 111
- Member Visits: 15,374
- WSC Staff Members: 129
- Health Incentives (Active & Fit, Silver & Fit, Silver Sneakers, OnePass/Renew Active): 1,571
- Community (New Moms & Wellness Recovery):91
- WSC Student Members: 1,084
- Scholarships: 180

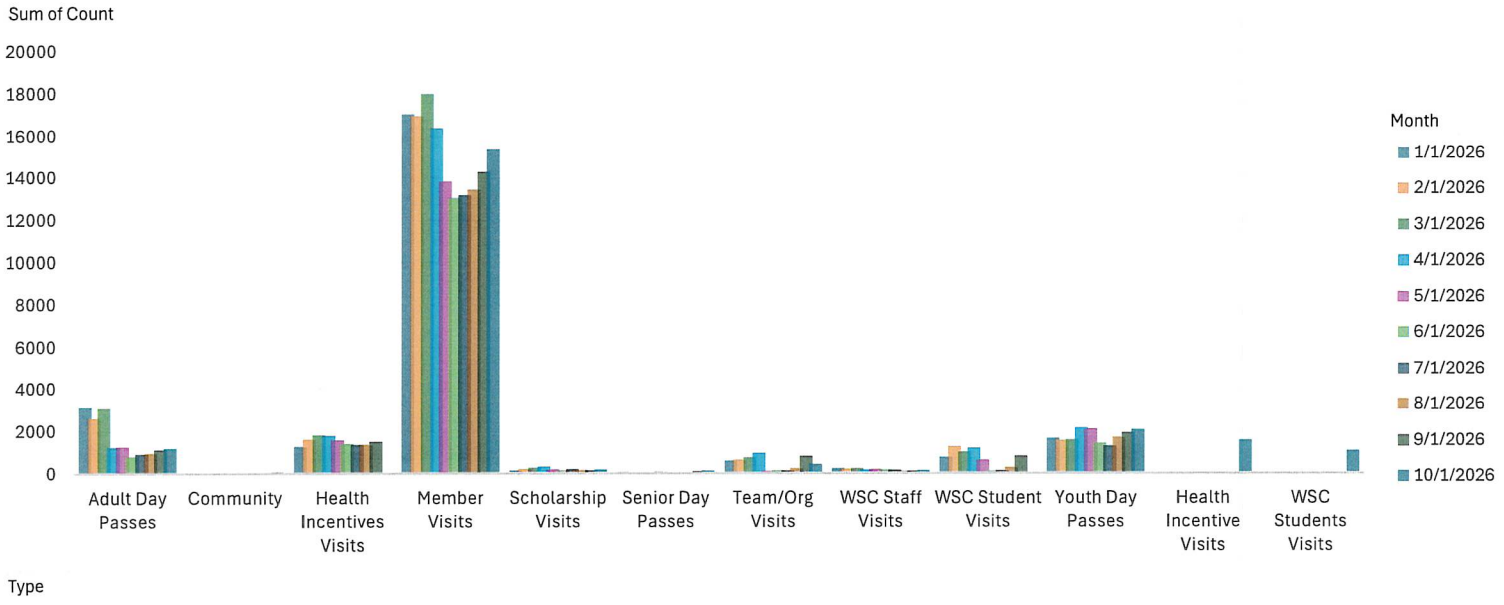
- Teams/Organized Visits: 438

Month-to-Month Membership Statistics

	September 2026	October 2026
Youth	561	587
Adult	2,705	2,802
Senior	321	338
Veteran	83	92
Family	930	953
Corporate	440	520
WSC Staff	15	17
Health Incentives	601	619
Community	11	18
WSC Students	302	327
Scholarships	59	60
Total Memberships	6,028	6,333

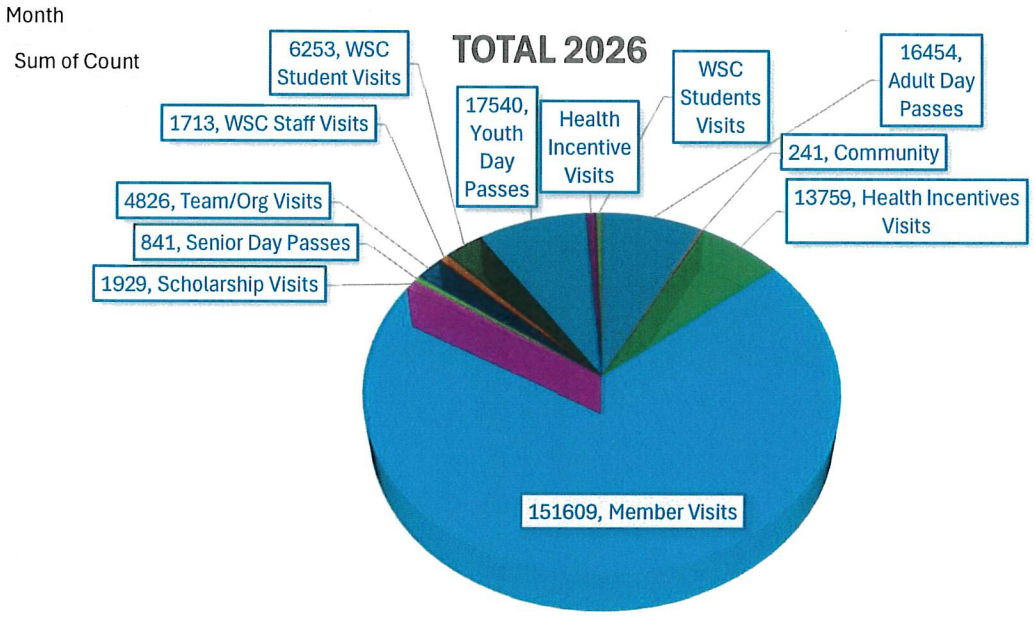
	September 2026	October 2026
Adult Day Passes	1,143	1,202
Youth Day Passes	1,935	2,067
Senior Day Passes	103	111
Member Visits	14,283	15,374
WSC Staff Visits	117	129
Health Incentive Visits	1,521	1,571
Community	57	91
WSC Students Visits	831	1,084
Scholarship Visits	147	180
Team/Org Visits	831	438
Total ARC Visits	20,968	22,247

Sum of Count	Column Labels										
Row Labels	**1/1/2026**	**2/1/2026**	**3/1/2026**	**4/1/2026**	**5/1/2026**	**6/1/2026**	**7/1/2026**	**8/1/2026**	**9/1/2026**	**10/1/2026**	**Grand Total**
Adult Day Passes	3137	2627	3093	1247	1279	818	929	979	1143	1202	16454
Community					5	20	16	52	57	91	241
Health Incentives Visits	1273	1626	1830	1777	1592	1397	1369	1374	1521		13759
Member Visits	17051	17005	18002	16388	13827	13050	13170	13459	14283	15374	151609
Scholarship Visits	135	220	263	321	182	124	194	163	147	180	1929
Senior Day Passes	85	76	84	74	92	77	66	73	103	111	841
Team/Org Visits	606	636	764	958	100	124	130	239	831	438	4826
WSC Staff Visits	239	214	235	162	189	163	160	105	117	129	1713
WSC Student Visits	769	1286	1009	1213	623	117	132	273	831		6253
Youth Day Passes	1670	1564	1594	2147	2111	1438	1308	1706	1935	2067	17540
Health Incentive Visits										1571	1571
WSC Students Visits										1084	1084
Grand Total	**24965**	**25254**	**26874**	**24287**	**20000**	**17328**	**17474**	**18423**	**20968**	**22247**	**217820**

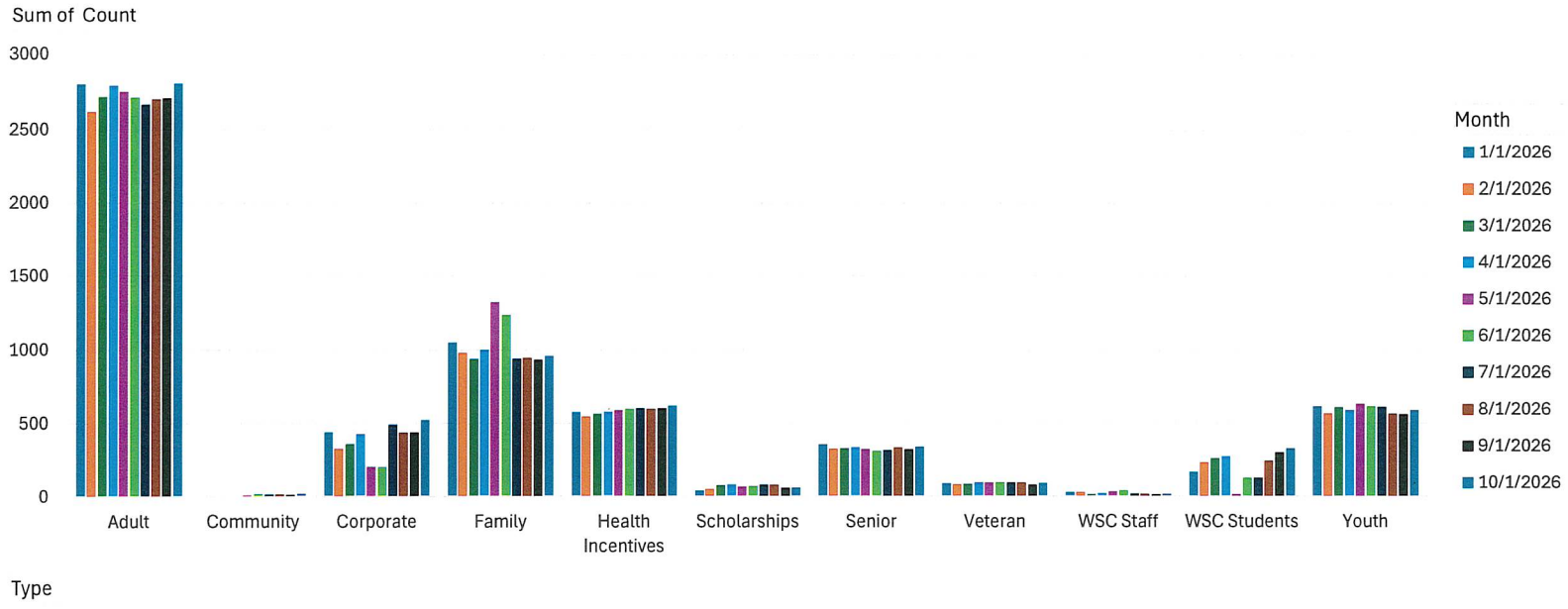


Month	(All)

Row Labels	Sum of Count
Adult Day Passes	16454
Community	241
Health Incentives Visits	13759
Member Visits	151609
Scholarship Visits	1929
Senior Day Passes	841
Team/Org Visits	4826
WSC Staff Visits	1713
WSC Student Visits	6253
Youth Day Passes	17540
Health Incentive Visits	1571
WSC Students Visits	1084
Grand Total	**217820**

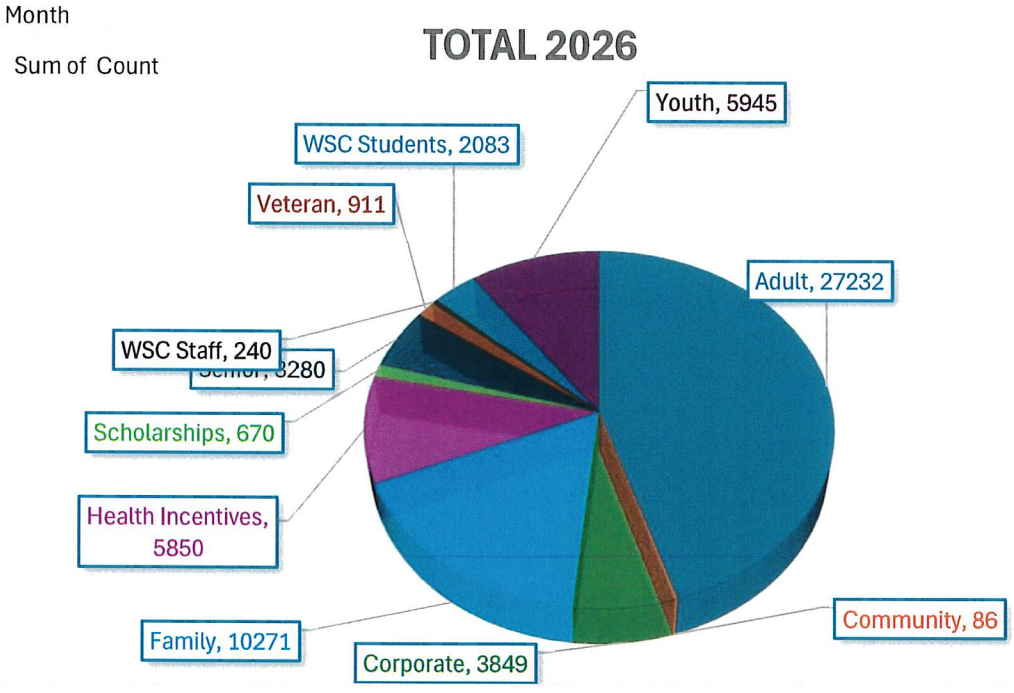


Sum of Count	Column Labels										
Row Labels	**1/1/2026**	**2/1/2026**	**3/1/2026**	**4/1/2026**	**5/1/2026**	**6/1/2026**	**7/1/2026**	**8/1/2026**	**9/1/2026**	**10/1/2026**	**Grand Total**
Adult	2798	2615	2711	2785	2747	2707	2662	2700	2705	2802	27232
Community					10	16	14	17	11	18	86
Corporate	440	329	358	427	204	200	491	440	440	520	3849
Family	1047	978	936	994	1320	1234	937	942	930	953	10271
Health Incentives	572	545	560	573	589	593	601	597	601	619	5850
Scholarships	41	51	77	81	68	70	82	81	59	60	670
Senior	354	325	327	333	323	309	315	335	321	338	3280
Veteran	90	84	86	96	97	94	95	94	83	92	911
WSC Staff	31	31	15	22	34	39	18	18	15	17	240
WSC Students	168	236	260	272	16	129	129	244	302	327	2083
Youth	613	567	607	588	633	614	609	566	561	587	5945
Grand Total	**6154**	**5761**	**5937**	**6171**	**6041**	**6005**	**5953**	**6034**	**6028**	**6333**	**60417**



Month	(All)

Row Labels	Sum of Count
Adult	27232
Community	86
Corporate	3849
Family	10271
Health Incentives	5850
Scholarships	670
Senior	3280
Veteran	911
WSC Staff	240
WSC Students	2083
Youth	5945
Grand Total	**60417**



Williston
Parks & Recreation District

Crosswinds Golf Course Equipment

BID SPECIFICATIONS

PURCHASE OR LEASE OF GOLF COURSE MAINTENANCE EQUIPMENT

INVITATION FOR BIDS

BID OPENING
12:00pm/CT
Tuesday, December 15, 2026

Williston Parks & Recreation District
822 18th St E
Williston, North Dakota 58801

QuestCDN project number 10443052
Issued November 21, 2026

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Bids Wanted

WILLISTON PARKS & RECREATION DISTRICT
Sealed electronic bids for Project #10443052 will be received through QuestCDN vBid until 12:00pm/CT on December 15, 2026. Bids will then be publicly opened and read aloud in the Jordy Larvick Board Room at the Williston ARC, located at 822 18th Street East, Williston, ND, 58801.

A remote link to attend the bid opening will be available on our Capital Projects webpage: https://www.willlistonparks.com/wprd-capital-projects.

Bids are being accepted for the following new equipment:

Item	Equipment	Quantity
A	Fairway reel mowers	2
B	Triplex reel mowers for greens and tees, including the specified reel sets	3
C	Triplex rotary rough mowers	2

Bidders may bid any one or more equipment categories, including a combined package price. WPRD requests cash purchase prices and available 36-, 48-and 60-month lease options. WPRD reserves the right to purchase or lease after reviewing proposed rates, total costs and terms. Bids must use the forms and specifications in this package.

Bid documents, addenda and electronic submission are available at www.questcdn.com, project 10443052. Register and obtain the documents through QuestCDN to receive addenda notifications. The project page will identify document and online bidding fees. Written questions are due to Emily@wprd.us by December 7, 2026, at 12:00pm/CT.

Submit bids only through QuestCDN vBid. Bids sent by ordinary email, fax or physical delivery will not be accepted. The QuestCDN submission timestamp governs timely receipt. Complete submission before the deadline; an uploaded draft is not a submitted bid. Late bids will not be accepted.

Bids must remain open for 60 calendar days after the bid opening. WPRD may reject any or all bids and waive minor informalities that do not affect competitive standing. Award will follow the requirements stated in the Instructions to Bidders.

This solicitation is issued under NDCC §§ 40-49-14, 44-08-01 and 44-08-01.1. The notice will be published in the official newspaper of the municipality once each week for two successive weeks.

WILLISTON PARKS & RECREATION DISTRICT

By _____
Joe Barsh, Executive Director

Publication dates: November 21, 2026 and November 28, 2026

Instructions to Bidders

1. Bid each equipment category separately using the unit price in column A and the full category price in column B. A category price or combined package price may differ from the individual prices added together. Identify the exact equipment included in each package. Enter "No bid" for categories not offered.

2. Prices must include delivery FOB destination to Williston, ND 58801 (official address to be announced), unloading, setup, required cutting units and accessories, operator and maintenance training, manuals, required warranty, mandatory subscriptions, and end of lease pick up where applicable. Identify applicable taxes separately. No undisclosed mandatory charges are allowed.

3. Submit the signed Bid Form, Acquisition Options Form, specification sheets, manufacturer literature, warranty documents and any proposed lease through QuestCDN vBid. Complete its required fields, uploads and addenda acknowledgements and obtain submission confirmation. Bidders are responsible for timely receipt. Bids may be revised or withdrawn through vBid before the deadline. The project must be configured to keep bids sealed until the public opening.

4. State the make, model, model year, expected delivery and every specification deviation. Equipment of equal nature, utility and merit meeting the requirements will be considered. A material deviation may make a bid nonresponsive. WPRD may verify equipment and dealer service capability before award.

5. Questions go to Emily@wprd.us. Only WPRD written addenda issued through QuestCDN change the solicitation. Material answers will be distributed through QuestCDN to registered plan holders. Acknowledge all addenda. Material changes must be issued before opening, with additional response time when needed.

6. WPRD may select outright purchase or an advertised lease term after reviewing available funding, proposed rates, total obligations, warranty, useful life and end of term ownership or return. WPRD will document that choice before ranking vendors within the selected method and term. Award will be to the lowest responsible responsive bidder meeting specifications, by category or lowest conforming package combination. Purchase evaluation uses delivered cash cost; lease evaluation uses all payments and mandatory charges over the selected term. Informational grow-in offers are excluded.

7. Identical bids receive the North Dakota vendor preference required by NDCC § 44-08-01.1; resident status is defined in § 44-08-02. WPRD will document compliance and the basis of award. Bid records are subject to North Dakota open records law; a confidentiality label alone does not create an exemption.

8. Award requires Park Board approval by recorded yea and nay vote and a written agreement signed by the board president or designated representative. Financing requires WPRD approval before execution. Equipment must pass inspection before acceptance; lease payments and warranty begin at acceptance. Material changes to the competed scope require a new procurement.

Bid schedule	**Date**
First publication	November 21, 2026
Second publication	November 28, 2026
Questions due	December 7, 2026, at 12:00pm/CT
Bid opening	December 15, 2026, at 12:00pm/CT
Anticipated Park Board award	December 15, 2026

Bid Form

Crosswinds Golf Course Maintenance Equipment
Bid opening December 15, 2026, at 12:00pm/CT

Quote delivered cash purchase prices. Column A is the price for one unit; column B is the price for the full category quantity. Include all required purchase charges once. Complete the Acquisition Options Form for available leases; a cash bid may be submitted without financing. Attach an itemized breakdown.

Equipment	Qty	Bid each A	Group total B	Estimated delivery
A Fairway reel mower	2	$_____	$_____	_____
B Triplex reel mower package for greens and tees	3	$_____	$_____	_____
C Triplex rotary rough mower	2	$_____	$_____	_____

Bid for all equipment listed above as one package: $_____

The package total may differ from the sum of the category totals. List any other package combination and its fixed total price in an attachment. All required Lot B reel sets must be included in its group total; show the traction units and reel sets separately in your price breakdown.

WPRD may award by purchase or lease under the Instructions to Bidders. Cash prices must be independent of financing. Available lease rates and payment schedules must be shown separately on the Acquisition Options Form.

Company _____
Contact and title _____
Address _____
Phone _____ Email _____

Addenda received numbers and dates _____
Exceptions and attached conditions _____

I am authorized to submit this independently prepared bid. The prices include the equipment and services required by this solicitation, all exceptions are disclosed, and the bid will remain open for the stated period.

Authorized signature _____ Date _____
Printed name and title _____

Acquisition Options Form

Submit available 36-, 48-and 60-month lease options for the same equipment and quantities. Enter "Not offered" where unavailable. Use equal monthly payments in arrears from acceptance, no down payment, 600 hours per unit per year, and return at term end without a required purchase. Cash bids remain eligible even when no lease is offered.

Equipment category	36 month payment	48 month payment	60 month payment
A Both fairway mowers	$_____	$_____	$_____
B All three triplex mowers and reel sets	$_____	$_____	$_____
C Both rotary mowers	$_____	$_____	$_____
All equipment package	$_____	$_____	$_____

For each option attach a schedule stating the proposed annual financing rate, if applicable; all payments; fixed initiation, pickup and other mandatory fees; and the full-term total. State "Not applicable" if no financing rate is quoted and explain the lease pricing. A nominal rate alone is not a complete bid.

Purchase evaluation uses the delivered cash total. Each lease total equals monthly payment × number of months plus all mandatory charges. Include required warranty coverage for that option. Disclose optional buyout prices separately; they are excluded from the return lease comparison. Prices and rates must be firm for the stated delivery and awarded term.

Required disclosure	Bidder response or attachment
Lessor and servicing dealer	_____
Excess hour rates by equipment type	$_____ per hour
Return location and ordinary wear standard	_____
Guaranteed delivery by category	A _____ B _____ C _____
Service location contact and response time	_____

Attach the proposed lease and disclose insurance, maintenance, warranty exclusions, deductibles, default and funding terms. Include fixed pickup costs in lease totals. No automatic renewal or undefined residual shortfall charge is permitted.

Grow in equipment information

Seeding is anticipated around June 2027; course opening in summer 2028. Separately describe available temporary equipment, dates, hours and all costs. These offers are informational and excluded from award. A grow-in award requires a defined scope and lawful procurement.

Specifications for Two Fairway Reel Mowers

Model submitted _____ Manufacturer _____
Model year _____ Power source _____

Complete each response and attach manufacturer specifications. State actual values and explain all deviations. Common requirements below apply to all equipment.

Mower and Cutting Units

New commercial self-propelled fairway reel mower with independently contouring cutting units, 8 blade reels, bed knives and required lift and drive components. Include turf tires, hour meter, safety interlocks and manufacturer required guards and rollover protection.
Meets requirement: Yes ____ No ____
Deviations: _____

Itemize cutting units and reel pricing within the category total. Identify traction configuration, operating capacity and safe slope limits in the manufacturer literature. Equipment must be suitable for the confirmed fairway turf.

Warranty Manuals and Support

Minimum two-year manufacturer warranty for purchase. Lease quotes must include extended coverage through the quoted term and its included hours: 1,800 hours for 36 months, 2,400 for 48 months, or 3,000 for 60 months. Include manuals, delivery setup and on-site operator and maintenance training. Attach coverage, exclusions and hour limits.
Meets requirement: Yes ____ No ____
Deviations: _____

Warranty parts and labor included; warrantable pickup and delivery at no charge. Provide comparable loaner equipment at no charge if a warrantable repair leaves the unit unavailable for more than four business days. Identify the servicing dealer and response plan.
Meets requirement: Yes ____ No ____
Deviations: _____

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Specifications for Three Triplex Reel Mowers

Model submitted _____ Manufacturer _____
Model year _____ Power source _____

Complete each response and attach manufacturer specifications. State actual values and explain all deviations. Common requirements below apply to all equipment.

Mowers and Interchangeable Reel Sets

Three new commercial self-propelled triplex reel mowers for greens and tees. Supply three complete 11 blade greens reel sets and three complete 8 blade tee reel sets with bedknives, mounts and accessories. One complete set equips one triplex mower. Include grass catchers, turf tires, hour meters and required safety equipment.
Meets requirement: Yes ____ No ____
Deviations: _____

Price the traction units, greens reel sets and tee reel sets separately in an attachment, with all components included in the category total.

Offered cutting width _____ inches.
Offered greens height range _____ to _____ inches.
Offered tee height range _____ to _____ inches.

Identify changeover requirements and confirm the supplied reel sets fit the new machines offered. Any compatibility requirement for an existing WPRD mower must be identified by make, model and mounting system in the issued specifications.

Warranty Manuals and Support

Minimum two-year manufacturer warranty for purchase. Lease quotes must include extended coverage through the quoted term and its included hours: 1,800 hours for 36 months, 2,400 for 48 months, or 3,000 for 60 months. Include manuals, delivery setup and on-site operator and maintenance training. Attach coverage, exclusions and hour limits.
Meets requirement: Yes ____ No ____
Deviations: _____

Warranty parts and labor included; warrantable pickup and delivery at no charge. Provide comparable loaner equipment at no charge if a warrantable repair leaves the unit unavailable for more than four business days. Identify the servicing dealer and response plan.
Meets requirement: Yes ____ No ____
Deviations: _____

Commented [1]: Confirm that three complete greens sets and three complete tee sets are intended. If any set must fit the existing mower, identify that mower and the required interface before issue. Two new mowers are planned for greens and one new plus the existing mower for tees.

Specifications for Two Triplex Rotary Mowers

Model submitted _____ Manufacturer _____
Model year _____ Power source _____

Complete each response and attach manufacturer specifications. State actual values and explain all deviations. Common requirements below apply to all equipment.

Mowers Decks and Rollers

New commercial self-propelled triplex rotary rough mower with three contour following decks, anti-scalp protection and rollers suitable for golf course rough. Include turf tires, hour meter, operator safety interlocks and manufacturer required guards and rollover protection.
Meets requirement: Yes ____ No ____
Deviations: _____

Offered width _____ inches Offered height adjustment range _____ to _____ inches.
Deck and roller configuration _____

Attach manufacturer information for traction configuration, operating capacity and safe slope limits. Include every component required for the offered deck and roller configuration in the category price.

Warranty Manuals and Support

Minimum two-year manufacturer warranty for purchase. Lease quotes must include extended coverage through the quoted term and its included hours: 1,800 hours for 36 months, 2,400 for 48 months, or 3,000 for 60 months. Include manuals, delivery setup and on-site operator and maintenance training. Attach coverage, exclusions and hour limits.
Meets requirement: Yes ____ No ____
Deviations: _____

Warranty parts and labor included; warrantable pickup and delivery at no charge. Provide comparable loaner equipment at no charge if a warrantable repair leaves the unit unavailable for more than four business days. Identify the servicing dealer and response plan.
Meets requirement: Yes ____ No ____
Deviations: _____

DRAFT

Capital Improvement & Replacement Fund

BOARD INFORMATION & 2027 FUNDING REQUEST • NOVEMBER 2026

Purpose

Notify the Park Board of the Finance Department's administrative establishment of Fund 50 — Capital Improvement & Replacement Fund and present a proposed annual funding approach for consideration within the 2027 Capital Improvement Plan (CIP). This initiative supports consistent reinvestment in District facilities and equipment while preserving operating flexibility.

Administrative implementation — Board notification only

Effective January 1, 2027, Finance will establish Fund 50 in Black Mountain Software and reclassify the full reconciled balance of the existing Capital Funds bank account from Fund 10 to Fund 50 as the initial capital reserve balance. No obligations are currently outstanding against that account balance. The existing bank account will remain in place; the change is to the accounting fund assignment, not necessarily the bank holding the cash.

Fund 50 will separately account for nonbond capital reserves, financing received from Fund 10, and expenditures on Board-approved capital projects. District departments and project tracking will identify the facilities and improvements supported by each expenditure. Bond-related activity will remain in Fund 93; Fund 10 will continue to account for operating activity.

Under existing Board procedures, the fund establishment and initial reclassification are administrative actions and require notification rather than an approval motion. Finance will document the conversion entries and confirm presentation under the District's modified-cash accounting practices.

Proposed 2027 annual capital contribution

Contribution parameter	Proposed treatment
Annual Fund 10 to Fund 50 transfer ceiling	Up to $1,500,000
Quarterly planning amount	Up to $375,000 per quarter
Funding condition	Excess operating resources, subject to performance review
Timing	**Quarterly, following Finance evaluation**

The contribution will be included in the 2027 CIP budget for Board consideration. It is an authorized maximum and annual funding objective, not a guaranteed transfer. Before each quarterly contribution, Finance will review year-to-date results against budget, projected full-year performance, cash and liquidity needs, debt service, and other operating commitments.

If available resources or operating results do not support a contribution, the quarterly transfer will be reduced or paused. The amount may be reevaluated in a later quarter; total 2027 transfers will not exceed $1,500,000 without additional Board approval. Untransferred cash remains in Fund 10.

Ongoing annual budget procedure

Beginning with the 2027 budget cycle, Finance will include a recommended Fund 50 contribution in every annual budget proposal. The amount will be developed alongside the operating budget and CIP, informed by anticipated revenues, operating and debt obligations, cash availability, capital replacement needs, and the District's long-term sustainability objectives. The Board will consider and approve each year's contribution limit through the normal budget process; the amount need not be the same from year to year.

Transfers to Fund 50 provide financing for capital purposes; approval of the contribution does not itself authorize any particular capital purchase. Projects will continue to require approval through the annual CIP or other applicable Board process. Amounts not spent on approved projects will remain in Fund 50 for future capital needs.

Oversight and reporting

Monthly or periodic financial reports will identify Fund 50 beginning and ending cash and investments, transfers in, capital expenditures, project commitments, and remaining available reserves. Finance will communicate quarterly transfer decisions and the basis for any deferral as part of regular financial reporting.

Requested Board action

The Board is being informed of the Fund 50 establishment and existing cash reclassification. The only motion requested is to authorize the 2027 transfer limit as part of the CIP budget approval.

Proposed Board motion — 2027 contribution

> *"I move to approve, as part of the fiscal year 2027 Capital Improvement Plan budget, an annual transfer of up to $1,500,000 from Fund 10 — General Fund to Fund 50 — Capital Improvement & Replacement Fund. Transfers will be evaluated quarterly and made only when supported by operating budget-to-actual performance, projected year-end results, and available cash resources. The Finance Director may reduce, defer, or suspend a transfer when financial conditions warrant and reconsider deferred amounts in subsequent quarters, provided total transfers do not exceed the annual authorized amount."*

Implementation note: The initial Fund 50 reserve balance will equal the reconciled Capital Funds bank account balance as of the conversion date; that amount is not shown here because the final conversion balance has not yet been established. The 2027 Fund 10 transfer-out budget and Fund 50 transfer-in budget should be aligned in the final approved CIP and fund budget schedules.

BOARD ACTION MEMORANDUM / FUND 10

2027 General Fund Operating Budget

PROPOSED FOR NOVEMBER 2026 PARK BOARD APPROVAL

Purpose of this request

Approval of the 2027 General Fund (Fund 10) operating budget will establish the District's departmental financial framework and allow staff to prepare for the coming year's operational needs. The 2027 Capital Improvement Plan (CIP) and the budgets for other District funds will be presented for separate Board consideration in December.

Operating plan at a glance

Fund 10 financial plan	2027 proposed
Total budgeted revenue	**$22,566,050**
Departmental operating expenditures	$10,263,700
Interfund transfers	$9,125,000
Total expenditures and transfers	**$19,388,700**
Projected excess of revenues	**$3,177,350**

Budget development and financial stewardship

Departments prepared operating requests and reviewed revenue and cost assumptions with Finance and District leadership. The process included recalibration of payroll allocations, facility utilities, shared expenses, program activity, and other operating needs. The modernized departmental and chart-of-accounts structure improves cost visibility, although it limits the usefulness of certain direct comparisons with prior years.

The projected $3,177,350 excess of revenues over expenses and transfers is intended to fund the forthcoming CIP and increase reserves in accordance with the District's long-term sustainability plan. It is not an appropriation for individual capital projects; those decisions will be presented separately.

Bond-related transfers and BRWS commitment

The 2027 budget includes $9,125,000 in interfund transfers. The $25,000 Babe Ruth World Series pledge is distinct from $9,100,000 provided for debt-related payments. This includes the known 2025 bond series payments as well as the still-proposed 2026 bond issue estimated payment.

Planned transfer purpose	Amount
Series 2025A/B and Proposed 2026 issue: projected 2027 net debt service	$9,100,000
Babe Ruth World Series pledge	$25,000
Total transfer-out provision	**$9,125,000**

Scope and recommended Board motion

This action covers Fund 10 operating revenues, operating expenditures and the interfund transfer allocation. It does not approve CIP projects, bond-funded construction budgets, or other fund budgets.

> *"I move to approve the Williston Parks & Recreation District fiscal year 2027 General Fund (Fund 10) operating budget with revenues* **of $22,566,050 and expenditures and interfund transfers totaling $19,388,700, including $9,125,000 in transfers for bond-related** *obligations and the Babe Ruth World Series pledge, as presented. The Capital Improvement Plan and other fund budgets will be considered separately."*

Source: Black Mountain FY 2027 Revenue Budget by Org and Expenditure Budget by Org, Final Budget 27 columns, reports dated November 13, 2026. 2025 bond debt-service figures: preliminary 2025 Official Statement debt-service coverage schedule, 2027 row.

District-Wide Revenue Budget

All Fund 10 revenue accounts consolidated across departments. The account codes and 2027 amounts reflect the Final Budget 27 column in the Black Mountain reports.

Account		Final FY 2027 budget
310103	Interest Revenue	$84,400
310104	Sales Tax Revenue	$12,056,400
310105	State Aid/Revenue Sharing	$378,000
310114	Mineral Rights Revenue	$86,000
310115	Other Rental Income	$6,000
310122	Donations & Fundraising	$6,523,000
310400	Tax Revenue	$10,000
311100	Facility Rental Revenue	$585,250
311120	Equipment Rental Revenue	$20,000
312100	Sponsorship & Advertising	$31,500
315100	Program Revenue	$1,513,500
316100	Membership Revenue	$1,106,000
317100	Concessions Sales Revenue	$156,000
317200	Merchandise Sales Revenue	$10,000
Total Fund 10 revenue		**$22,566,050**

The $6,523,000 Donations & Fundraising account total consists of $6,500,000 in Administrative planned contributions for bond payments and $23,000 of other departmental fundraising. This presentation does not change the underlying chart-of-accounts classification.

District-Wide Expenditure Budget

All Fund 10 expense accounts consolidated across departments, including the transfer-out provision. Capital projects appearing only in source-report notes are not included in the figures below.

Account		Final FY 2027 budget
400100	Bank & Merchant Fees	$51,000
410100	Wages	$4,969,900
410200	Payroll Taxes	$405,000
410300	Employee Benefits	$990,200
420100	Contracted Services	$623,000
420200	Insurance Expense	$150,000
430100	Supplies Expense	$919,700
430200	Hospitality & Employee Engagement	$36,200
430300	Memberships, Dues & Subscriptions	$183,500
430400	Training, Travel & Professional Development	$69,000
430500	Marketing, Advertising & Public Relations	$62,500
430600	Contributions & Donations Expense	$45,000
430700	Permits, Licensing & Assessments	$40,200
440100	Utilities Expense	$1,081,000
440200	Maintenance & Repairs	$625,500
Total operating expenditures		**$10,263,700**
499998	Transfer Out to Fund	$9,125,000
Total Fund 10 expenditures and transfers		**$19,388,700**

Account-level totals are shown to keep the approval packet concise. Detailed object-level figures remain available in the original Black Mountain budget reports.

100 | Administrative

Central administration includes shared employee benefits, professional services and District-wide expenses. The $9,125,000 transfer provision is included in this department and must not be treated as routine administrative operating spending.

2027 Revenue Budget

Account		Final FY 2027 budget
310103	Interest Revenue	$84,400
310104	Sales Tax Revenue	$12,056,400
310105	State Aid/Revenue Sharing	$378,000
310114	Mineral Rights Revenue	$86,000
310115	Other Rental Income	$6,000
310122	Donations & Fundraising	$6,500,000
310400	Tax Revenue	$10,000
311100	Facility Rental Revenue	$384,750
Total department revenue		**$19,505,550**

2027 Expenditure Budget

Account		Final FY 2027 budget
400100	Bank & Merchant Fees	$51,000
410100	Wages	$554,400
410200	Payroll Taxes	$66,100
410300	Employee Benefits	$751,300
420100	Contracted Services	$393,000
420200	Insurance Expense	$150,000
430100	Supplies Expense	$41,500
430200	Hospitality & Employee Engagement	$16,000
430300	Memberships, Dues & Subscriptions	$131,000
430400	Training, Travel & Professional Development	$41,000
430700	Permits, Licensing & Assessments	$40,200
440100	Utilities Expense	$51,000
499998	Transfer Out to Fund	$9,125,000
Total department expenditures and transfers		**$11,411,500**

Administrative operating expenditures excluding interfund transfers: $2,286,500. The transfer allocation is separately explained in the Board memorandum.

110 | Marketing

Marketing supports district-wide outreach, sponsorship and communication activities.

2027 Revenue Budget

Account	Final FY 2027 budget
312100 Sponsorship & Advertising	$20,000
Total department revenue	**$20,000**

2027 Expenditure Budget

Account	Final FY 2027 budget
410100 Wages	$148,000
410200 Payroll Taxes	$11,400
410300 Employee Benefits	$13,700
430100 Supplies Expense	$500
430300 Memberships, Dues & Subscriptions	$15,000
430500 Marketing, Advertising & Public Relations	$62,500
Total department expenditures and transfers	**$251,100**

Figures reflect final departmental account-level allocations. Department revenues are not required to equal departmental expenditures because District-wide resources fund shared programs and services.

120 | Parks

Parks supports routine care, staffing, utilities and maintenance of public parks and outdoor amenities.

2027 Revenue Budget

Account	Final FY 2027 budget
311100 Facility Rental Revenue	$12,000
315100 Program Revenue	$45,000
Total department revenue	**$57,000**

2027 Expenditure Budget

Account	Final FY 2027 budget
410100 Wages	$621,600
410200 Payroll Taxes	$47,700
410300 Employee Benefits	$48,000
420100 Contracted Services	$1,000
430100 Supplies Expense	$110,000
440100 Utilities Expense	$165,000
440200 Maintenance & Repairs	$134,000
Total department expenditures and transfers	**$1,127,300**

Figures reflect final departmental account-level allocations. Department revenues are not required to equal departmental expenditures because District-wide resources fund shared programs and services.

130 | Athletics Fields

Athletics Fields provides routine field maintenance and operating support. No revenue is directly budgeted to this department.

2027 Revenue Budget

Account	Final FY 2027 budget
No revenue directly budgeted to this department	$0
Total department revenue	**$0**

2027 Expenditure Budget

Account	Final FY 2027 budget
410100 Wages	$167,700
410200 Payroll Taxes	$12,900
410300 Employee Benefits	$8,600
430100 Supplies Expense	$4,000
440200 Maintenance & Repairs	$16,000
Total department expenditures and transfers	**$209,200**

Figures reflect final departmental account-level allocations. Department revenues are not required to equal departmental expenditures because District-wide resources fund shared programs and services.

140 | Youth Recreation

Youth Recreation supports youth programs, participant services and direct program delivery.

2027 Revenue Budget

Account	Final FY 2027 budget
310122 Donations & Fundraising	$10,000
312100 Sponsorship & Advertising	$5,000
315100 Program Revenue	$200,000
317100 Concessions Sales Revenue	$20,000
Total department revenue	**$235,000**

2027 Expenditure Budget

Account	Final FY 2027 budget
410100 Wages	$227,200
410200 Payroll Taxes	$17,400
410300 Employee Benefits	$20,100
420100 Contracted Services	$45,000
430100 Supplies Expense	$89,000
430200 Hospitality & Employee Engagement	$500
430300 Memberships, Dues & Subscriptions	$8,000
430400 Training, Travel & Professional Development	$500
Total department expenditures and transfers	**$407,700**

Figures reflect final departmental account-level allocations. Department revenues are not required to equal departmental expenditures because District-wide resources fund shared programs and services.

150 | Adult Recreation

Adult Recreation supports adult programming, instruction and associated operating costs.

2027 Revenue Budget

Account	Final FY 2027 budget
310122 Donations & Fundraising	$7,000
312100 Sponsorship & Advertising	$1,500
315100 Program Revenue	$70,000
Total department revenue	**$78,500**

2027 Expenditure Budget

Account	Final FY 2027 budget
410100 Wages	$44,500
410200 Payroll Taxes	$3,500
410300 Employee Benefits	$4,100
420100 Contracted Services	$38,000
430100 Supplies Expense	$10,000
430200 Hospitality & Employee Engagement	$1,000
430300 Memberships, Dues & Subscriptions	$3,000
Total department expenditures and transfers	**$104,100**

Figures reflect final departmental account-level allocations. Department revenues are not required to equal departmental expenditures because District-wide resources fund shared programs and services.

160 | Fitness

Fitness supports fitness programming, instruction and related operating needs.

2027 Revenue Budget

Account	Final FY 2027 budget
310122 Donations & Fundraising	$1,000
312100 Sponsorship & Advertising	$5,000
315100 Program Revenue	$60,000
Total department revenue	**$66,000**

2027 Expenditure Budget

Account	Final FY 2027 budget
410100 Wages	$253,300
410200 Payroll Taxes	$19,500
410300 Employee Benefits	$15,100
430100 Supplies Expense	$169,500
430200 Hospitality & Employee Engagement	$5,000
430300 Memberships, Dues & Subscriptions	$17,500
430400 Training, Travel & Professional Development	$5,000
440200 Maintenance & Repairs	$2,500
Total department expenditures and transfers	**$487,400**

Figures reflect final departmental account-level allocations. Department revenues are not required to equal departmental expenditures because District-wide resources fund shared programs and services.

170 | Aquatics

Aquatics supports aquatic programming and staffing, with significant labor-related expenses.

2027 Revenue Budget

Account	Final FY 2027 budget
311100 Facility Rental Revenue	$8,500
315100 Program Revenue	$80,000
Total department revenue	**$88,500**

2027 Expenditure Budget

Account	Final FY 2027 budget
410100 Wages	$748,300
410200 Payroll Taxes	$57,300
410300 Employee Benefits	$22,900
430100 Supplies Expense	$42,500
430200 Hospitality & Employee Engagement	$5,000
430400 Training, Travel & Professional Development	$10,500
440200 Maintenance & Repairs	$250,000
Total department expenditures and transfers	**$1,136,500**

Figures reflect final departmental account-level allocations. Department revenues are not required to equal departmental expenditures because District-wide resources fund shared programs and services.

180 | Childcare Programs

Childcare Programs reflects childcare operations, staffing and program-based earned revenue.

2027 Revenue Budget

Account	Final FY 2027 budget
315100 Program Revenue	$525,000
Total department revenue	**$525,000**

2027 Expenditure Budget

Account	Final FY 2027 budget
410100 Wages	$591,600
410200 Payroll Taxes	$45,300
410300 Employee Benefits	$8,500
430100 Supplies Expense	$72,000
430200 Hospitality & Employee Engagement	$2,500
430300 Memberships, Dues & Subscriptions	$5,000
430400 Training, Travel & Professional Development	$10,000
Total department expenditures and transfers	**$734,900**

Figures reflect final departmental account-level allocations. Department revenues are not required to equal departmental expenditures because District-wide resources fund shared programs and services.

190 | Special Events

Special Events supports community activities and event-specific costs.

2027 Revenue Budget

Account	Final FY 2027 budget
310122 Donations & Fundraising	$5,000
315100 Program Revenue	$33,500
Total department revenue	**$38,500**

2027 Expenditure Budget

Account	Final FY 2027 budget
410100 Wages	$73,800
410200 Payroll Taxes	$5,700
410300 Employee Benefits	$5,900
430100 Supplies Expense	$26,000
Total department expenditures and transfers	**$111,400**

Figures reflect final departmental account-level allocations. Department revenues are not required to equal departmental expenditures because District-wide resources fund shared programs and services.

200 | ARC

ARC includes facility membership, rental and program-related resources, together with building operations.

2027 Revenue Budget

Account	Final FY 2027 budget
311100 Facility Rental Revenue	$110,000
315100 Program Revenue	$375,000
316100 Membership Revenue	$1,100,000
Total department revenue	**$1,585,000**

2027 Expenditure Budget

Account	Final FY 2027 budget
410100 Wages	$161,500
410200 Payroll Taxes	$12,500
410300 Employee Benefits	$4,800
430100 Supplies Expense	$81,500
430200 Hospitality & Employee Engagement	$5,000
440100 Utilities Expense	$715,000
440200 Maintenance & Repairs	$145,000
Total department expenditures and transfers	**$1,125,300**

Figures reflect final departmental account-level allocations. Department revenues are not required to equal departmental expenditures because District-wide resources fund shared programs and services.

210 | RFCC

RFCC includes rental-related revenue and continuing building operations; revenue assumptions reflect anticipated activity changes.

2027 Revenue Budget

Account	Final FY 2027 budget
311100 Facility Rental Revenue	$55,000
315100 Program Revenue	$10,000
Total department revenue	**$65,000**

2027 Expenditure Budget

Account	Final FY 2027 budget
410100 Wages	$10,000
410200 Payroll Taxes	$900
430100 Supplies Expense	$11,000
440100 Utilities Expense	$82,000
440200 Maintenance & Repairs	$32,000
Total department expenditures and transfers	**$135,900**

Figures reflect final departmental account-level allocations. Department revenues are not required to equal departmental expenditures because District-wide resources fund shared programs and services.

220 | Golf Course

Golf Course accounts for budgeted facility and grounds costs; associated operating revenue is not budgeted directly to this department.

2027 Revenue Budget

Account	Final FY 2027 budget
No revenue directly budgeted to this department	$0
Total department revenue	**$0**

2027 Expenditure Budget

Account		Final FY 2027 budget
410100	Wages	$186,300
410200	Payroll Taxes	$14,300
410300	Employee Benefits	$8,000
430100	Supplies Expense	$65,700
430300	Memberships, Dues & Subscriptions	$3,000
440100	Utilities Expense	$6,000
440200	Maintenance & Repairs	$30,000
Total department expenditures and transfers		**$313,300**

Figures reflect final departmental account-level allocations. Department revenues are not required to equal departmental expenditures because District-wide resources fund shared programs and services.

230 | Water World

Water World includes admissions and activity revenue together with seasonal operating expenditures.

2027 Revenue Budget

Account	Final FY 2027 budget
311100 Facility Rental Revenue	$15,000
315100 Program Revenue	$115,000
316100 Membership Revenue	$6,000
Total department revenue	**$136,000**

2027 Expenditure Budget

Account	Final FY 2027 budget
430100 Supplies Expense	$38,500
430300 Memberships, Dues & Subscriptions	$500
440100 Utilities Expense	$62,000
440200 Maintenance & Repairs	$16,000
Total department expenditures and transfers	**$117,000**

Figures reflect final departmental account-level allocations. Department revenues are not required to equal departmental expenditures because District-wide resources fund shared programs and services.

240 | Operations

Operations consolidates staffing and service costs supporting multiple district facilities and activities.

2027 Revenue Budget

Account	Final FY 2027 budget
311120 Equipment Rental Revenue	$20,000
317100 Concessions Sales Revenue	$136,000
317200 Merchandise Sales Revenue	$10,000
Total department revenue	**$166,000**

2027 Expenditure Budget

Account	Final FY 2027 budget
410100 Wages	$1,181,700
410200 Payroll Taxes	$90,500
410300 Employee Benefits	$79,200
420100 Contracted Services	$146,000
430100 Supplies Expense	$170,000
430200 Hospitality & Employee Engagement	$1,200
430300 Memberships, Dues & Subscriptions	$500
430400 Training, Travel & Professional Development	$2,000
430600 Contributions & Donations Expense	$45,000
Total department expenditures and transfers	**$1,716,100**

Figures reflect final departmental account-level allocations. Department revenues are not required to equal departmental expenditures because District-wide resources fund shared programs and services.

WILLISTON PARKS & RECREATION DISTRICT
Revenue Budget by Org Report -- MultiYear Actuals
For the Year: 2027

100 Administrative

Account	Actuals 2023	2024	2025	2026	Current Budget 2026	% Rec. 2026	Prelim. Budget 27	Budget Change 27	Final Budget 27	% Old Budget 27
10 General Fund										
310000										
310103 Interest Revenue				71,841	65,000	111%	84,400		84,400	129%
310104 Sales Tax Revenue				10,234,301	11,500,000	89%	12,056,400		12,056,400	104%
310105 State Aid/Revenue Sharing				296,093	320,500	92%	378,000		378,000	117%
310114 Mineral Rights Revenue				64,124	200,000	32%	86,000		86,000	43%
310115 SLP House Rent				5,200	0	*** %	6,000		6,000	***** %
310122 Donations & Fundraising				11,700	0	*** %	6,500,000		6,500,000	***** %
WPRD Foundation $1M, City of Williston Pledge $2.5, and County Pledge $3M. These will be used to offset our bond payments in 2027.										
310400 Tax Revenue				10,303	0	*** %	10,000		10,000	***** %
311100 Facility Rental Revenue				127,139	403,000	32%	384,750		384,750	95%
Group:				10,820,701	12,488,500	*** %	19,505,550	0	19,505,550	4840%
Fund:				10,820,701	12,488,500	87%	19,505,550	0	19,505,550	156%
Orgn:				10,820,701	12,488,500	87%	19,505,550	0	19,505,550	156%

110 Marketing

Account	Actuals 2023	2024	2025	2026	Current Budget 2026	% Rec. 2026	Prelim. Budget 27	Budget Change 27	Final Budget 27	% Old Budget 27
10 General Fund										
310000										
312100 Sponsorship & Advertising				16,647	17,000	98%	20,000		20,000	117%
Group:				16,647	17,000	98%	20,000	0	20,000	117%
Fund:				16,647	17,000	98%	20,000	0	20,000	117%
Orgn:				16,647	17,000	98%	20,000	0	20,000	117%

120 Parks

Account	Actuals 2023	2024	2025	2026	Current Budget 2026	% Rec. 2026	Prelim. Budget 27	Budget Change 27	Final Budget 27	% Old Budget 27
10 General Fund										
310000										
311100 Facility Rental Revenue				10,240	12,000	85%	12,000		12,000	100%
Rental of parks/shelters/etc.										
315100 Program Revenue				113	45,000	0%	45,000		45,000	100%
SLP Holiday Lights Drive										
Group:				10,353	57,000	23%	57,000	0	57,000	126%
Fund:				10,353	57,000	18%	57,000	0	57,000	100%
Orgn:				10,353	57,000	18%	57,000	0	57,000	100%

140 Youth Recreation

Account	Actuals 2023	2024	2025	2026	Current Budget 2026	% Rec. 2026	Prelim. Budget 27	Budget Change 27	Final Budget 27	% Old Budget 27
10 General Fund										
310000										
310122 Donations & Fundraising				-58,194	0	***%	20,000	-10,000	10,000	*****%
Prior year donations are not projected to recurr in '27 except for the American Legion donation.										
312100 Sponsorship & Advertising				8,494	0	***%	2,500	2,500	5,000	*****%
T-shirt sponsors and field signage. Increased because of expected sponsorships for tackle fcotball program based on new sponsorship plans.										
315100 Program Revenue				102,303	224,500	46%	160,000	40,000	200,000	89%
projections for 2026 seemed overly high, lowering projections based on current assumptions.										
**RE-EVALUATE PRIOR TO FINAL based on Nov. 4th Program Registrations.										
317100 Concessions Sales Revenue				12,201	0	***%	15,000	5,000	20,000	*****%
Ballin Tournament Swag Sales										
**RE-EVALUATE BASED ON ACTUAL 2025 SALES										
Group:				64,804	224,500	***%	197,500	37,500	235,000	*****%
Fund:				64,804	224,500	29%	197,500	37,500	235,000	104%
Orgn:				64,804	224,500	29%	197,500	37,500	235,000	104%

150 Adult Recreation

Account	Actuals 2023	2024	2025	2026	Current Budget 2026	% Rec. 2026	Prelim. Budget 27	Budget Change 27	Final Budget 27	% Old Budget 27
10 General Fund										
310000										
310122 Donations & Fundraising				6,053	0	***%	7,000		7,000	*****%
312100 Sponsorship & Advertising				1,250	0	***%	1,500		1,500	*****%
315100 Program Revenue				60,393	75,000	81%	70,000		70,000	93%
Group:				67,696	75,000	90%	78,500	0	78,500	104%
Fund:				67,696	75,000	90%	78,500	0	78,500	104%
Orgn:				67,696	75,000	90%	78,500	0	78,500	104%

160 Fitness

Account	Actuals 2023	2024	2025	2026	Current Budget 2026	% Rec. 2026	Prelim. Budget 27	Budget Change 27	Final Budget 27	% Old Budget 27
10 General Fund										
310000										
310122 Donations & Fundraising				264	2,000	13%	1,000	_____	1,000	50%
Reduced based on current year projections and no anticipated large donations in 2027. Foundation donation requests from 2026 will mostly be rolled into the expense budget this year.										
312100 Sponsorship & Advertising					5,000	0%	5,000	_____	5,000	100%
On track YTD for 2026, no adjustments expected for 2027.										
315100 Program Revenue				43,318	78,500	55%	60,000	_____	60,000	76%
In 2026 $55k generated Jan-Sep, but in final quarter revenue isn't expected to exceed $5k or so. Reducing 2027 budget to match actual/forecast.										
Group:				43,582	85,500	56%	66,000	0	66,000	84%
Fund:				43,582	85,500	51%	66,000	0	66,000	77%
Orgn:				43,582	85,500	51%	66,000	0	66,000	77%

170 Aquatics

Account	Actuals 2023	2024	2025	2026	Current Budget 2026	% Rec. 2026	Prelim. Budget 27	Budget Change 27	Final Budget 27	% Old Budget 27
10 General Fund										
310000										
310122 Donations & Fundraising				1,915	0	***%	2,000	-2,000	0	0%
No new donations anticipated in 2027										
311100 Facility Rental Revenue				4,569	7,500	61%	10,000	-1,500	8,500	113%
Includes pool rentals from user groups, schools, after hour parties. Small increase for 2027 based on actuals and projections for end of 2026.										
315100 Program Revenue				57,980	80,500	72%	80,000		80,000	99%
No new programs starting or ending in 2027, expect similar revenue, no change to budget.										
Group:				64,464	88,000	80%	92,000	-3,500	88,500	109%
Fund:				64,464	88,000	73%	92,000	-3,500	88,500	100%
Orgn:				64,464	88,000	73%	92,000	-3,500	88,500	100%

180 Childcare Programs

Account	Actuals 2023	2024	2025	2026	Current Budget 2026	% Rec. 2026	Prelim. Budget 27	Budget Change 27	Final Budget 27	% Old Budget 27
10 General Fund										
310000										
315100 Program Revenue				201,053	529,000	38%	400,000	125,000	525,000	99%
Campus Club: $400k includes 8 campuses during the school year only. Kidz Camp & Summer Programs: $125k, Campus Club Summer program is being disbanded in 2027 along with half-day camps for "bigs", additional full day camps will be added along with some reduced pricing options that have not existed before. This figure is a low estimate based on the uncertainty around these changes.										
Group:				201,053	529,000	38%	400,000	125,000	525,000	99%
Fund:				201,053	529,000	38%	400,000	125,000	525,000	99%
Orgn:				201,053	529,000	38%	400,000	125,000	525,000	99%

190 Special Events

Account	Actuals 2023	2024	2025	2026	Current Budget 2026	% Rec. 2026	Prelim. Budget 27	Budget Change 27	Final Budget 27	% Old Budget 27
10 General Fund										
310000										
310122 Donations & Fundraising				6,500	5,000	130%	5,000		5,000	100%
American Legion Donation, increasing expense budget to account for Foundation funding requests in 2026.										
315100 Program Revenue				16,653	33,300	50%	33,500		33,500	100%
Includes the following programs: Open Skate/Skate Rental/Skate Camp, Nerf Wars/Neon Knockout, Mini Golf, Puzzle Palooza, PKO, Mom and Me, Date Night Weekend, Private Parties										
Group:				23,153	38,300	70%	38,500	0	38,500	115%
Fund:				23,153	38,300	60%	38,500	0	38,500	100%
Orgn:				23,153	38,300	60%	38,500	0	38,500	100%

200 ARC

Account	Actuals 2023	2024	2025	2026	Current Budget 2026	% Rec. 2026	Prelim. Budget 27	Budget Change 27	Final Budget 27	% Old Budget 27
10 General Fund										
310000										
311100 Facility Rental Revenue				73,159	118,500	62%	120,000	-10,000	110,000	92%
2026 revenue to date is most of what is expected for the year and feels comparable to what is expected in 2027.										
315100 Program Revenue				190,061	375,000	51%	340,000	35,000	375,000	100%
on target for 2026 program revenue, no significant changes expected in 2027 keeping estimated budget the same.										
316100 Membership Revenue				726,509	1,030,000	71%	1,150,000	-50,000	1,100,000	106%
2026 on target to exceed budget, increasing projection to split the difference between 2026 budget and 2026 projected actuals.										
Group:				989,729	1,523,500	96%	1,610,000	-25,000	1,585,000	153%
Fund:				989,729	1,523,500	65%	1,610,000	-25,000	1,585,000	104%
Orgn:				989,729	1,523,500	65%	1,610,000	-25,000	1,585,000	104%

210 RFCC

Account	Actuals 2023	2024	2025	2026	Current Budget 2026	% Rec. 2026	Prelim. Budget 27	Budget Change 27	Final Budget 27	% Old Budget 27
10 General Fund										
310000										
311100 Facility Rental Revenue				66,962	67,000	100%	70,000	-15,000	55,000	82%
Reduced for anticipated construction closures which will prohibit several vendor fair events. Includes all individual and group rentals NOT covered in a formal facility useage agreement through the district.										
315100 Program Revenue				319	12,500	3%	10,000		10,000	80%
Includes only open ice skating at this time. Roller skating is a Special Events program, and Rec programs that use the facility are assigned to their rec program codes.										
Group:				67,281	79,500	538%	80,000	-15,000	65,000	520%
Fund:				67,281	79,500	85%	80,000	-15,000	65,000	81%
Orgn:				67,281	79,500	85%	80,000	-15,000	65,000	81%

230 Water World

Account	Actuals 2023	2024	2025	2026	Current Budget 2026	% Rec. 2026	Prelim. Budget 27	Budget Change 27	Final Budget 27	% Old Budget 27
10 General Fund										
310000										
311100 Facility Rental Revenue				10,395	20,000	52%	20,000	-5,000	15,000	75%
only booking parties 2 days a week due to staffing constraints. Weather related closures in 2026 along with limited availability resulted in lower revenue than previously projected. Planning for similar usage in 2027 but with rate increases.										
315100 Program Revenue				112,468	120,000	94%	120,000	-5,000	115,000	95%
Includes Day Pass revenue, very dependent on weather, opening/closing dates, and activity levels. Still trying to figure out what "normal" is for this facility.										
316100 Membership Revenue				6,480	0	***%	6,000	_____	6,000	*****%
Retaining this revenue item for now. Need to collaborate with Mike and Jacqueline to make sure this will stay an option for 2027.										
Group:				129,343	140,000	***%	146,000	-10,000	136,000	*****%
Fund:				129,343	140,000	92%	146,000	-10,000	136,000	97%
Orgn:				129,343	140,000	92%	146,000	-10,000	136,000	97%

240 Operations

Account	Actuals 2023	2024	2025	2026	Current Budget 2026	% Rec. 2026	Prelim. Budget 27	Budget Change 27	Final Budget 27	% Old Budget 27
10 General Fund										
310000										
311120 Equipment Rental Revenue					0	0%		20,000	20,000	*****%
Includes all table/chair/carpet square and other equipment type rentals of WPRD assets to community members/groups.										
317100 Concessions Sales Revenue					0	0%	146,000	-10,000	136,000	*****%
Splitting the original Merch & Concessions account into separate "Merchandise" and "Concessions" accounts, reducing this budget to fund the new account.										
317200 Merchandise Sales Revenue					0	0%		10,000	10,000	*****%
Finance estimate of Merchandise sales district wide (this was previously referred to as Pro Shop at many locations and was inlcluded in account 317100 in FY2026)										
Group:					0	0%	146,000	20,000	166,000	*****%
Fund:					0	0%	146,000	20,000	166,000	*****%
Orgn:					0	0%	146,000	20,000	166,000	*****%
Grand Total:				12,498,806	15,345,800		22,437,050	129,000	22,566,050	

100 Administrative

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
10	General Fund										
400100	Bank & Merchant Fees										
11003	Merchant Fees				36,180	0	***%	80,000	-30,000	50,000	*****%
	2026 budget was a high estimate, reducing for 2027, but still need another full year to have a more accurate estimate.										
11015	Bank Fee				252	0	***%	1,000		1,000	*****%
	bank related fees such as ACH/Wire/Account Fees/etc.										
	Account:				36,432	0	***%	81,000	-30,000	51,000	*****%
410100	Wages										
11032	Full-Time Wages				1,853,520	2,741,500	68%	556,800	-2,400	554,400	20%
	Includes Admin/New Program Director/Board/Longevity/Payouts										
11100	Part-Time Wages				17,683	20,000	88%	21,000	-21,000	0	0%
	No current or planned PT staff in Admin										
	Account:				1,871,203	2,761,500	68%	577,800	-23,400	554,400	20%
410200	Payroll Taxes										
11029	Workers Compensation				500	6,000	8%	12,000		12,000	200%
	WSI is post-paid based on actual claims and cannot be truly estimated in advance.										
11030	Unemployment Compensation				11,643	3,000	388%	12,000		12,000	400%
	UI is post-paid based on actual claims and cannot be truly estimated in advance.										
11034	Social Security Expense				175,245	179,000	98%	34,200	-100	34,100	19%
	x										
11035	Medicare Expense				41,015	42,000	98%	8,000		8,000	19%
	x										
	Account:				228,403	230,000	99%	66,200	-100	66,100	28%
410300	Employee Benefits										
11028	Health Insurance				517,033	684,000	76%	700,000		700,000	102%
	Kate indicated that no increase is expected in 2027. Increasing budget slightly to offset new full-time hires expected in 2027.										
11031	Life Insurance				1,707	2,500	68%	2,500		2,500	100%
	No significant rate increases expected in 2027.										
11033	Retirement Expense				165,648	265,000	63%	48,800		48,800	18%
	x										
	Account:				684,388	951,500	72%	751,300	0	751,300	78%
420100	Contracted Services										
11004	Audit Fees				70,931	100,000	71%	100,000		100,000	100%
	X										
11016	Legal Fees				13,910	25,000	56%	25,000		25,000	100%
	X										
11020	IT Services				52,249	100,000	52%	100,000		100,000	100%
	X										
11021	Consulting Services				14,502	0	***%	10,000		10,000	*****%
11038	Background Screening				450	6,000	8%	8,000		8,000	133%
	X										

100 Administrative

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
11048	Financial Management				49,121	0	*** %	150,000		150,000	***** %
	X										
	Account:				201,163	231,000	87%	393,000	0	393,000	170%
420200	Insurance Expense										
11014	Insurance Expense				147,230	0	*** %	150,000		150,000	***** %
	X										
	Account:				147,230	0	*** %	150,000	0	150,000	***** %
430100	Supplies Expense										
11007	Office				27,036	25,000	108%	30,000		30,000	120%
	includes prior cleaning/janitorial budget that was used for small kitchen cleaning supplies only.										
11024	Uniforms					4,000	0%	5,000		5,000	125%
	$100 allowance per FT employee, and 3 items for any newly hired FT employees. This budget line captures ALL FT employees regardless of department.										
91100	General				1,049	0	*** %	1,500		1,500	***** %
	X										
91103	Equipment				10,777	0	*** %	5,000		5,000	***** %
	X										
	Account:				38,862	29,000	134%	41,500	0	41,500	143%
430200	Hospitality & Employee Engagement										
11009	Hospitality				3,905	0	*** %	8,000	-2,000	6,000	***** %
	includes coffee service and other external hospitality related events/expenses.										
11044	Employee Engagement				1,817	500	363%		10,000	10,000	2000%
	Estimating for quarterly FT Staff Events led by Kate: $2k est per event for 3 and $4k est for Christmas party. Most employee events fall below these estimates so this line item can also be used for Admin level employee appreciation, such as taking a department head to lunch, occasional gift cards, or thank you's. This is specific to the Administrative department, other departments will work from their own budgets.										
	Account:				5,722	500	*** %	8,000	8,000	16,000	3200%
430300	Memberships, Dues & Subscriptions										
11049	Organizational Mbrshp/Due					0	0%	5,000	1,000	6,000	***** %
	League of Cities, NPRA, NDRPA, CAPRA										
11050	Software/Service Subscrip					0	0%	125,000		125,000	***** %
	All district wide software: Microsoft/RecTrack/BMS										
	Account:					0	*** %	130,000	1,000	131,000	***** %
430400	Training, Travel & Professional Development										
11042	Professional Development				15,407	16,500	93%	20,500		20,500	124%
	$500 per FT staff. Not all FT employees will need or use this allowance, but it allows for a simple annual calculation and determination for the Administrative budget. Additional PD may be budgeted in other departments for specific required training for both full and part-time staff.										
11043	Staff Travel				8,221	20,000	41%	20,500		20,500	103%
	$500 per FT staff. Not all FT employees will need or usé this allowance, but it allows for a simple annual calculation and determination for the Administrative budget. Additional Travel may be budgeted in other departments for specific										

100 Administrative

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
	required training or job related travel for both full and part-time staff.										
12199	First Aid				210	0	***%			0	0%
	Included in Aquatics budget since it hosts and/or arranges all First Aid related trainings.										
	Account:				23,838	36,500	65%	41,000	0	41,000	112%
430700	Permits, Licensing & Assessments										
11012	Tax and Assessments				33,673	50,000	67%	50,000	-10,000	40,000	80%
	Special Assessments on WPRD properties.										
11018	Permits and Licensing				36	200	18%	200		200	100%
	Any required district permits/licensing for events or operations.										
	Account:				33,709	50,200	67%	50,200	-10,000	40,200	80%
440100	Utilities Expense										
11013	SLP House Expense				337	0	***%	1,000		1,000	*****%
	Utilities/Maintenance for SLP House.										
11022	Internet & Telephones				25,959	0	***%	50,000		50,000	*****%
	WPRD Cell Phones										
	Account:				26,296	0	***%	51,000	0	51,000	*****%
499998	Transfer Out to Fund										
91100	General				5,418,608	0	***%	9,125,000		9,125,000	*****%
	Includes BRWS pledge and Bond Debt Service Estimates for 25 and 26 Series bonds										
	Account:				5,418,608	0	***%	9,125,000	0	9,125,000	*****%
499999	Miscellaneous Expense										
91100	General				82	0	***%			0	0%
	CIP BUDGET										
	NEW PICKUP TRUCK - $60k										
	NEW CSUV - $50k										
	RESERVE BUDGET										
	INCREASE RESERVES BY:										
	DECREASE RESERVES BY:										
	Account:				82	0	***%	0	0	0	0%
	Fund:				8,715,936	4,290,200	203%	11,466,000	-54,500	11,411,500	265%
	Orgn:				8,715,936	4,290,200	203%	11,466,000	-54,500	11,411,500	265%

110 Marketing

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
10	General Fund										
410100	Wages										
	11032 Full-Time Wages					0	0%	148,000		148,000	*****%
	Account:					0	***%	148,000	0	148,000	*****%
410200	Payroll Taxes										
	11034 Social Security Expense				3	0	***%	9,200		9,200	*****%
	11035 Medicare Expense				1	0	***%	2,200		2,200	*****%
	Account:				4	0	***%	11,400	0	11,400	*****%
410300	Employee Benefits										
	11033 Retirement Expense					0	0%	13,700		13,700	*****%
	Account:					0	***%	13,700	0	13,700	*****%
430100	Supplies Expense										
	91100 General				399	0	***%	500		500	*****%
	Account:				399	0	***%	500	0	500	*****%
430300	Memberships, Dues & Subscriptions										
	11050 Software/Service Subscrip					0	0%	15,000		15,000	*****%
	Includes CivicPlus & Neptune subscriptions										
	Account:					0	***%	15,000	0	15,000	*****%
430500	Marketing, Advertising & Public Relations										
	11009 Hospitality				26,511	0	***%	10,000	10,000	20,000	*****%
	11202 Advertising				18,332	51,000	36%	40,000	-10,000	30,000	59%
	11204 Public Relations				1,599	0	***%	2,500		2,500	*****%
	11965 Merchandise/Pro Shop				2,260	30,000	8%	20,000	-15,000	5,000	17%
	91100 General				4,666	0	***%	5,000		5,000	*****%
	Includes printing services not specific to an advertising or PR campaign, and other affiliated non-specific marketing costs.										
	Account:				53,368	81,000	66%	77,500	-15,000	62,500	77%
	Fund:				53,771	81,000	66%	266,100	-15,000	251,100	310%
	Orgn:				53,771	81,000	66%	266,100	-15,000	251,100	310%

120 Parks

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
10	General Fund										
410100	Wages										
11032	Full-Time Wages					0	0%	521,600		521,600	*****%
11100	Part-Time Wages				71,556	85,000	84%	85,000	15,000	100,000	118%
	underbudget in 2026, but anticipating the need for 3 additional PT laborers in 2027.										
	Account:				71,556	85,000	84%	606,600	15,000	621,600	731%
410200	Payroll Taxes										
11034	Social Security Expense				2,497	0	***%	38,600		38,600	*****%
	x										
11035	Medicare Expense				584	0	***%	9,100		9,100	*****%
	x										
	Account:				3,081	0	***%	47,700	0	47,700	*****%
410300	Employee Benefits										
11033	Retirement Expense					0	0%	48,000		48,000	*****%
	x										
	Account:					0	***%	48,000	0	48,000	*****%
420100	Contracted Services										
91108	Equipment Rental					5,000	0%	5,000	-4,000	1,000	20%
	Some equipment rentals will be needed but a lower budget should be sufficient.										
	Account:					5,000	0%	5,000	-4,000	1,000	20%
430100	Supplies Expense										
12125	Program				1,305	20,000	7%	20,000		20,000	100%
	All expenses related to SLP Holiday Lights Drive. This likely needs to be split and categorized better, but I need to experience this once before figuring out the best way to manage it in the Accounting system.										
91100	General				13,831	19,000	73%	20,000	5,000	25,000	132%
	Use up and throw away-type supplies										
91103	Equipment				441	17,500	3%	2,500	2,500	5,000	29%
	Small tools and items that last over a year in general										
91105	Cleaning/Janitorial				3,512	15,000	23%			0	0%
91197	Fuel				24,041	60,000	40%	40,000	20,000	60,000	100%
	maintain prior year budget, this includes gas card useage for all WPRD staff as allowed by Joe.										
	Account:				43,130	131,500	33%	82,500	27,500	110,000	83%
440100	Utilities Expense										
91193	Garbage/Recycling Expense				2,705	0	***%	16,500		16,500	*****%
	x										
91194	Natural Gas Expense				1,464	0	***%	1,000		1,000	*****%
	x										
91195	Water/Sewer Expense				85,706	0	***%	107,500		107,500	*****%
	x										
91196	Electric Expense				16,534	0	***%	40,000		40,000	*****%
	includes MDU and MWEC										
	Account:				106,409	0	***%	165,000	0	165,000	*****%

120 Parks

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
440200	Maintenance & Repairs										
11104	Playgrounds				9,467	21,000	45%	20,000	5,000	25,000	119%
	x										
11105	Splash Pads				1,788	2,000	89%	1,500	500	2,000	100%
	x										
11106	Vehicles				3,107	7,500	41%	5,000	_____	5,000	67%
	x										
12029	Grounds Maintenance				63,958	26,000	246%	26,000	6,000	32,000	123%
	x										
91103	Equipment				10,747	40,000	27%	40,000	_____	40,000	100%
	x										
91109	Buildings				22,640	22,500	101%	35,000	-5,000	30,000	133%
	x										
	Account:				111,707	119,000	94%	127,500	6,500	134,000	112%
	Fund:				335,883	340,500	99%	1,082,300	45,000	1,127,300	331%
	Orgn:				335,883	340,500	99%	1,082,300	45,000	1,127,300	331%

130 Athletics Fields

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
10	General Fund										
410100	Wages										
11032	Full-Time Wages					0	0%	92,700		92,700	*****%
	x										
11100	Part-Time Wages				59,198	75,000	79%	75,000		75,000	100%
	Zac indicated that staffing should remain fairly similar in 2027 except that there may be a few additional PT staff and some overtime around the BRWS event.										
	Account:				59,198	75,000	79%	167,700	0	167,700	223%
410200	Payroll Taxes										
11034	Social Security Expense				1,221	0	***%	10,400		10,400	*****%
	x										
11035	Medicare Expense				286	0	***%	2,500		2,500	*****%
	x										
	Account:				1,507	0	***%	12,900	0	12,900	*****%
410300	Employee Benefits										
11033	Retirement Expense					0	0%	8,600		8,600	*****%
	x										
	Account:					0	***%	8,600	0	8,600	*****%
430100	Supplies Expense										
11153	Athletic Fields				1,730	0	***%			0	0%
91100	General				3,276	0	***%	3,000		3,000	*****%
	Non-tool/equipment items & flag replacements										
91103	Equipment				7,112	0	***%	10,000	-9,000	1,000	*****%
	Requested $1k budget for small tool replacements. **CIP**In 2027 or 2028 will need a new sandpro for dragging ballfields, working with Zac Nelson to see if a buy-back option is available through same vendor...Toro $35k/John Deere $25k										
	Account:				12,118	0	***%	13,000	-9,000	4,000	*****%
440200	Maintenance & Repairs										
11153	Athletic Fields				61	50,000	0%	12,000		12,000	24%
	Zac indicated that $12k is reasonable for the 2027 annual maintenance budget, the higher budget in 2026 he thought included payroll. NOTE: buys sprinkler heads for parks district when he purchases for athletic fields. There's quite a bit of overlap especially at parks that have athletic fields.										
91103	Equipment				3,251	0	***%	4,000		4,000	*****%
	Zac indicated this was adequate coverage for any general maintenance or repair of athletic field equipment.										
	Account:				3,312	50,000	7%	16,000	0	16,000	32%
	Fund:				76,135	125,000	61%	218,200	-9,000	209,200	167%
	Orgn:				76,135	125,000	61%	218,200	-9,000	209,200	167%

140 Youth Recreation

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
10	General Fund										
410100	Wages										
	11032 Full-Time Wages					0	0%	218,200	_____	218,200	*****%
	x										
	11100 Part-Time Wages				4,903	0	***%	9,000	_____	9,000	*****%
	No new hiring anticipated										
	Account:				4,903	0	***%	227,200	0	227,200	*****%
410200	Payroll Taxes										
	11034 Social Security Expense				34	0	***%	14,100	_____	14,100	*****%
	X										
	11035 Medicare Expense				8	0	***%	3,300	_____	3,300	*****%
	X										
	Account:				42	0	***%	17,400	0	17,400	*****%
410300	Employee Benefits										
	11033 Retirement Expense					0	0%	20,100	_____	20,100	*****%
	X										
	Account:					0	***%	20,100	0	20,100	*****%
420100	Contracted Services										
	11019 Independent Contractors				13,824	41,500	33%	41,000	4,000	45,000	108%
	Adding girls flag football in 2027. Rates will increase for all positions due to natural inflation.										
	Account:				13,824	41,500	33%	41,000	4,000	45,000	108%
430100	Supplies Expense										
	11965 Merchandise/Pro Shop				20,797	0	***%	4,000	15,000	19,000	*****%
	Ballin Merch order, based on 2026 tournament season purchases from Shirtworx.										
	12125 Program				40,202	28,500	141%	60,000	10,000	70,000	246%
	All youth rec supplies, equipment, uniforms, etc.										
	Youth camp vendor fees for outsourced camps										
	Account:				60,999	28,500	214%	64,000	25,000	89,000	312%
430200	Hospitality & Employee Engagement										
	11009 Hospitality					0	0%	500	_____	500	*****%
	Ballin Official's Room										
	Account:					0	***%	500	0	500	*****%
430300	Memberships, Dues & Subscriptions										
	12125 Program					0	0%	8,000	_____	8,000	*****%
	checking with Tim for youth Football membership coststh										
	Account:					0	***%	8,000	0	8,000	*****%
430400	Training, Travel & Professional Development										
	12125 Program					0	0%	_____	500	500	*****%
	Football coach registrations										
	Account:					0	***%	0	500	500	*****%

140 Youth Recreation

Account	Object		Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
		Fund:				79,768	70,000	114%	378,200	29,500	407,700	582%
		Orgn:				79,768	70,000	114%	378,200	29,500	407,700	582%

150 Adult Recreation

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
10	General Fund										
4170	Adult Recreation										
11019	Independent Contractors				20,469		0 ***%			0	0%
11100	Part-Time Wages				2,656		0 ***%			0	0%
	Account:				23,125		0 ***%	0	0	0	0%
410100	Wages										
11032	Full-Time Wages						0 0%	44,500		44,500	*****%
	X										
	Account:						0 ***%	44,500	0	44,500	*****%
410200	Payroll Taxes										
11034	Social Security Expense						0 0%	2,800		2,800	*****%
	X										
11035	Medicare Expense						0 0%	700		700	*****%
	X										
	Account:						0 ***%	3,500	0	3,500	*****%
410300	Employee Benefits										
11033	Retirement Expense						0 0%	4,100		4,100	*****%
	X										
	Account:						0 ***%	4,100	0	4,100	*****%
420100	Contracted Services										
11019	Independent Contractors				9,261		0 ***%	38,000		38,000	*****%
	**NEED TO REVIEW WITH KATE/AMANDA										
	Account:				9,261		0 ***%	38,000	0	38,000	*****%
430100	Supplies Expense										
12125	Program				3,590		0 ***%	10,000		10,000	*****%
	**NEED TO REVIEW WITH AMANDA										
	Account:				3,590		0 ***%	10,000	0	10,000	*****%
430200	Hospitality & Employee Engagement										
11009	Hospitality						0 0%	1,000		1,000	*****%
	**NEED TO REVIEW WITH AMANDA										
	Account:						0 ***%	1,000	0	1,000	*****%
430300	Memberships, Dues & Subscriptions										
12125	Program				2,458		0 ***%	3,000		3,000	*****%
	**NEED TO REVIEW WITH AMANDA										
	Account:				2,458		0 ***%	3,000	0	3,000	*****%
	Fund:				38,434		0 ***%	104,100	0	104,100	*****%
	Orgn:				38,434		0 ***%	104,100	0	104,100	*****%

160 Fitness

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
10	General Fund										
410100	Wages										
11032	Full-Time Wages					0	0%	163,300		163,300	*****%
	X										
11100	Part-Time Wages				60,737	90,000	67%	90,000		90,000	100%
	tracking below budget for 26, but not reducing for 27 in order to leave buffer room.										
	Account:				60,737	90,000	67%	253,300	0	253,300	281%
410200	Payroll Taxes										
11034	Social Security Expense				1,455	0	***%	15,800		15,800	*****%
	X										
11035	Medicare Expense				340	0	***%	3,700		3,700	*****%
	X										
	Account:				1,795	0	***%	19,500	0	19,500	*****%
410300	Employee Benefits										
11033	Retirement Expense					0	0%	15,100		15,100	*****%
	X										
	Account:					0	***%	15,100	0	15,100	*****%
430100	Supplies Expense										
11024	Uniforms				4,659	2,000	233%	2,000	500	2,500	125%
	Doubled up purchases in 2026 to fill in (Spring) and refresh (Fall). Anticipate a single order in Fall 2027.										
12125	Program				11,025	23,500	47%	23,000	8,000	31,000	132%
	Program swag (new purchases), supplies, parties, gifts/prizes ($16k). Wipes ($15k)										
91103	Equipment				70,212	182,000	39%	150,000	-14,000	136,000	75%
	Matrix Lease through KS Bank ($116k), Misc. equipment replacement ($20k) **CIP** 2 Pilates Reformers, Weight Room Equipment Refresh, 2 Row Machines, Fitness Storage Rack for Cage. Total estimate $55k										
	Account:				85,896	207,500	41%	175,000	-5,500	169,500	81%
430200	Hospitality & Employee Engagement										
11044	Employee Engagement					0	0%		5,000	5,000	*****%
	Employee gifts, recognition, celebratory events (approx. 20 employees)										
	Account:					0	***%	0	5,000	5,000	*****%
430300	Memberships, Dues & Subscriptions										
11025	Memberships & Subscriptio				600	0	***%	3,500	1,500	5,000	*****%
	Includes all teacher memberships & subscriptions that will be reimbursed. Zumba, Les Mills, High Lo. Budget includes all teachers with monthly dues and required program subscriptions										
12125	Program				5,166	0	***%	8,000	4,500	12,500	*****%
	Includes all memberships that are program specific vs. teacher specific. Les Mills & Pink Gloves WPRD license/subscriptions to operate programs										
	Account:				5,766	0	***%	11,500	6,000	17,500	*****%

160 Fitness

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
430400	Training, Travel & Professional Development										
	11042 Professional Development				264		0 ***%	500	4,500	5,000	*****%
	Reimburse instructors up to $500 for approved professional development. Estimating 10 instructors will participate in PD.										
	Account:				264		0 ***%	500	4,500	5,000	*****%
440200	Maintenance & Repairs										
	91103 Equipment				2,336		0 ***%	2,500		2,500	*****%
	Amount feels appropriate based on current year actuals										
	Account:				2,336		0 ***%	2,500	0	2,500	*****%
	Fund:				156,794	297,500	53%	477,400	10,000	487,400	163%
	Orgn:				156,794	297,500	53%	477,400	10,000	487,400	163%

170 Aquatics

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
10	General Fund										
410100	Wages										
	11032 Full-Time Wages					0	0%	248,300		248,300	*****%
	x										
	11100 Part-Time Wages				279,625	552,000	51%	550,000	-50,000	500,000	91%
	Based on actual wages from timecard system. Includes all lifeguard positions even those assigned to Water World										
	Account:				279,625	552,000	51%	798,300	-50,000	748,300	135%
410200	Payroll Taxes										
	11034 Social Security Expense				5,403	0	***%	46,400		46,400	*****%
	x										
	11035 Medicare Expense				1,264	0	***%	10,900		10,900	*****%
	x										
	Account:				6,667	0	***%	57,300	0	57,300	*****%
410300	Employee Benefits										
	11033 Retirement Expense					0	0%	22,900		22,900	*****%
	x										
	Account:					0	***%	22,900	0	22,900	*****%
430100	Supplies Expense										
	11009 Hospitality				454	0	***%			0	0%
	11024 Uniforms				10,179	10,000	102%	10,000		10,000	100%
	expecting similar spending in 2027										
	12125 Program				7,275	15,000	49%	35,000	-27,500	7,500	50%
	aquatic fitness supplies/headphones/swim lesson supplies ($5000), aquatic event supplies and decor ($2500)										
	12199 First Aid				1,379	0	***%	10,000		10,000	*****%
	All first aid supplies to stock first aid boxes around entire district. No changes anticipated in 2027.										
	91103 Equipment				2,523	10,000	25%	10,000	5,000	15,000	150%
	tubes, tube covers, whistles, guard pack supplies, training peripherals, walkies. Increased budget after discussing Program Supplies vs Equipment "split" with Shaleena. This is our estimate based on the above categories. **CIP** Aqua Bikes for Swim Fit/Group Fitness Program, 1 Instructor Bike, 10 regular bikes, estimated cost of $20k **CIP** In-Deck Lifts, 1 for lesson pool, 1 for leisure pool, 1 for hot tub. Can be used for people and bikes. estimated cost for $12,000 for equipment + $?? Installation										
	Account:				21,810	35,000	62%	65,000	-22,500	42,500	121%
430200	Hospitality & Employee Engagement										
	11044 Employee Engagement				750	3,500	21%	1,000	4,000	5,000	143%
	Tango ($600 Guard of Month, $1400 Referall Bonuses), Guard Parties/Gifts ($3000)										
	Account:				750	3,500	21%	1,000	4,000	5,000	142%

170 Aquatics

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
430400	Training, Travel & Professional Development										
11042	Professional Development				3,336	0	***%	10,000		10,000	*****%
	Includes district-wide first aid training, WPRD lifeguard training. External/public trainings go under PROGRAMS EXPENSE										
11043	Staff Travel				252	0	***%	500		500	*****%
	x										
	Account:				3,588	0	***%	10,500	0	10,500	*****%
440200	Maintenance & Repairs										
12127	Aquatics				127,010	260,000	49%	200,000	25,000	225,000	87%
	Chemicals/testing/minor repairs & maint to pool facilities (includes Water World): $100k Pool Filter x1 large x2 small: $85k VFD's x3: $15k Contigency: $25k **CIP** Pool bottom (plaster replacement), lazy river & hot tub. rough rough estimate $200k. Flow Rider replacement estimate $180k (can be done in annual segmented repairs to spread cost). Slide Refurbish needs discussion begun in 2027 to plan for 2028+										
91103	Equipment				20,373	0	***%	25,000		25,000	*****%
	x										
	Account:				147,383	260,000	57%	225,000	25,000	250,000	96%
	Fund:				459,823	850,500	54%	1,180,000	-43,500	1,136,500	133%
	Orgn:				459,823	850,500	54%	1,180,000	-43,500	1,136,500	133%

180 Childcare Programs

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
10	General Fund										
410100	Wages										
11032	Full-Time Wages					0	0%	91,600	_____	91,600	*****%
	x										
11100	Part-Time Wages				404,681	550,000	74%	550,000	-50,000	500,000	91%
	In 2027 we will be operating the Sloulin Elementary location for the entirety of the year (2026 partial year only), but may be disbanding Garden Valley afther the 26/27 school year if the school closes (possible). Summer staffing will also change according to program adjustments noted in the revenue lines. This budget is very preliminary and will depend greatly on program needs as these changes are implemented.										
	Account:				404,681	550,000	74%	641,600	-50,000	591,600	107%
410200	Payroll Taxes										
11034	Social Security Expense				7,827	0	***%	36,700	_____	36,700	*****%
	x										
11035	Medicare Expense				1,830	0	***%	8,600	_____	8,600	*****%
	x										
	Account:				9,657	0	***%	45,300	0	45,300	*****%
410300	Employee Benefits										
11033	Retirement Expense					0	0%	8,500	_____	8,500	*****%
	x										
	Account:					0	***%	8,500	0	8,500	*****%
430100	Supplies Expense										
11024	Uniforms				8,663	15,000	58%	12,000	_____	12,000	80%
	2025 and 2026 actuals are about $11k per year, with program changes in 2027 I am leaving some buffer room, but actuals may exceed this budget line slightly in the even of additional hiring for expanded summer programming.										
12125	Program				26,815	65,000	41%	40,000	20,000	60,000	92%
	Campus Club Snacks: $22,500 ($10/child/month x 9 months based on approx 250 students across all 8 campuses) Campus Club Supplies: $20,000 Kids Camp Supplies: $15,000 Kids Camp Snacks: $2500										
	Account:				35,478	80,000	44%	52,000	20,000	72,000	90%
430200	Hospitality & Employee Engagement										
11044	Employee Engagement				762	0	***%	1,500	1,000	2,500	*****%
	Summer: orientation, employee appreciation events Campus Club: quarterly staff meetings, christmas party, recognition										
	Account:				762	0	***%	1,500	1,000	2,500	*****%
430300	Memberships, Dues & Subscriptions										
11050	Software/Service Subscrip					0	0%	7,500	-2,500	5,000	*****%
	Child Pilot annual fee for Campus Club Locations is approx $4300, Summer programs billed at a lower "holding rate" during the off season and only billed full price in the summer. Total cost is not expected to exceed $5k.										

180 Childcare Programs

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
12125	Program				6,394		0 ***%			0	0%
	Account:				6,394		0 ***%	7,500	-2,500	5,000	*****%
430400	Training, Travel & Professional Development										
11042	Professional Development						0 0%	5,000		5,000	*****%
	Miranda is researching development opportunities for her department. This preliminary budget will be adjusted in future years as needed.										
12125	Program				4,816		0 ***%	5,000		5,000	*****%
	Program transportation/busing for field trips.										
	Account:				4,816		0 ***%	10,000	0	10,000	*****%
	Fund:				461,788	630,000	73%	766,400	-31,500	734,900	116%
	Orgn:				461,788	630,000	73%	766,400	-31,500	734,900	116%

190 Special Events

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
10	General Fund										
410100	Wages										
	11032 Full-Time Wages					0	0%	63,800		63,800	*****%
	x										
	11100 Part-Time Wages				6,578	10,500	63%	10,000		10,000	95%
	No significant changes to staffing in 2027										
	**review w/Kate										
	Account:				6,578	10,500	63%	73,800	0	73,800	702%
410200	Payroll Taxes										
	11034 Social Security Expense				152	0	***%	4,600		4,600	*****%
	x										
	11035 Medicare Expense				36	0	***%	1,100		1,100	*****%
	x										
	Account:				188	0	***%	5,700	0	5,700	*****%
410300	Employee Benefits										
	11031 Life Insurance				1	0	***%			0	0%
	11033 Retirement Expense					0	0%	5,900		5,900	*****%
	x										
	Account:				1	0	***%	5,900	0	5,900	*****%
430100	Supplies Expense										
	11024 Uniforms					1,000	0%	1,000		1,000	100%
	New Special Events Gear to be purchased in 2027										
	12125 Program				8,329	24,500	34%	24,000	1,000	25,000	102%
	Program supplies for all events, including movie licensing for public showings, with additional $1k buffer added for new halloween walk.										
	Account:				8,329	25,500	33%	25,000	1,000	26,000	101%
	Fund:				15,096	36,000	42%	110,400	1,000	111,400	309%
	Orgn:				15,096	36,000	42%	110,400	1,000	111,400	309%

200 ARC

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
10	General Fund										
410100	Wages										
11032	Full-Time Wages					0	0%	51,500		51,500	*****%
	x										
11100	Part-Time Wages				300,525	425,000	71%	110,000		110,000	26%
	Childsitting Wages										
	Account:				300,525	425,000	71%	161,500	0	161,500	38%
410200	Payroll Taxes										
11034	Social Security Expense				7,127	0	***%	10,100		10,100	*****%
	x										
11035	Medicare Expense				1,667	0	***%	2,400		2,400	*****%
	x										
	Account:				8,794	0	***%	12,500	0	12,500	*****%
410300	Employee Benefits										
11033	Retirement Expense					0	0%	4,800		4,800	*****%
	x										
	Account:					0	***%	4,800	0	4,800	*****%
430100	Supplies Expense										
11007	Office				410	0	***%	500		500	*****%
11024	Uniforms				2,510	7,000	36%	2,000	-1,000	1,000	14%
	child sitting uniforms										
12125	Program				3,563	36,500	10%	25,000		25,000	68%
	ARC programs include childcare, and facilities available to the public. This line item is for the supply of any items for these two purposes.										
91103	Equipment				5,979	0	***%	30,000		30,000	*****%
	x										
91105	Cleaning/Janitorial				40,066	60,000	67%	25,000		25,000	42%
	Includes cleaning supplies, paper products, small janitorial items. Contracted labor is included in the Admin budget.										
	Account:				52,528	103,500	51%	82,500	-1,000	81,500	78%
430200	Hospitality & Employee Engagement										
11009	Hospitality				1,154	0	***%	3,000		3,000	*****%
	Coffee/Water Service										
11044	Employee Engagement				669	0	***%	2,000		2,000	*****%
	**Need to review with Casey										
	Account:				1,823	0	***%	5,000	0	5,000	*****%
440100	Utilities Expense										
91193	Garbage/Recycling Expense				34	0	***%	1,000		1,000	*****%
	x										
91194	Natural Gas Expense				43,384	0	***%	192,000		192,000	*****%
	x										
91195	Water/Sewer Expense				28,297	0	***%	54,000		54,000	*****%
	x										

200 ARC

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
91196	Electric Expense				217,923	0	***%	468,000		468,000	*****%
	x										
	Account:				289,638	0	***%	715,000	0	715,000	*****%
440200	Maintenance & Repairs										
11904	HVAC & Boiler				57,433	0	***%	60,000		60,000	*****%
	Mike will review annual maintenance plan to determine if any larger needs exist for 2027.										
91103	Equipment				25,135	0	***%	25,000		25,000	*****%
	x										
91109	Buildings				-10,077	0	***%	250,000	-190,000	60,000	*****%
	Reduced to represent actual building maintenance separate from CIP which will be on its own budget.										
	CIP*										
	Tennis Court Resurfacing - $50k (may have grant opportunities)										
	Family Changing Room Floor Replacement - $25k estimate										
	Hall Lighting Upgrade - $20k estimate										
	Account:				72,491	0	***%	335,000	-190,000	145,000	*****%
	Fund:				725,799	528,500	137%	1,316,300	-191,000	1,125,300	212%
	Orgn:				725,799	528,500	137%	1,316,300	-191,000	1,125,300	212%

210 RFCC

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
10	General Fund										
410100	Wages										
11100	Part-Time Wages				10,734	30,000	36%	30,000	-20,000	10,000	33%
	Ice Techs/Zamboni drivers										
	Account:				10,734	30,000	36%	30,000	-20,000	10,000	33%
410200	Payroll Taxes										
11034	Social Security Expense				117	0	***%	700		700	*****%
	% of Wages										
11035	Medicare Expense				27	0	***%	200		200	*****%
	% of wages										
	Account:				144	0	***%	900	0	900	*****%
430100	Supplies Expense										
91103	Equipment				6,964	7,500	93%	7,500	-6,500	1,000	13%
	No new skate purchases anticipated in 2027. Will likely purchases skate aids and other small program equipment items.										
91105	Cleaning/Janitorial				5,884	6,000	98%	6,000		6,000	100%
	Includes all cleaning and janitorial supplies for facility and equipment.										
91197	Fuel					0	0%	4,000		4,000	*****%
	Zamboni Fuel										
	Account:				12,848	13,500	95%	17,500	-6,500	11,000	81%
440100	Utilities Expense										
91193	Garbage/Recycling Expense				17	0	***%	1,000		1,000	*****%
	x										
91194	Natural Gas Expense				1,043	0	***%	8,000		8,000	*****%
	x										
91195	Water/Sewer Expense				1,320	0	***%	6,000		6,000	*****%
	x										
91196	Electric Expense				31,490	0	***%	67,000		67,000	*****%
	x										
	Account:				33,870	0	***%	82,000	0	82,000	*****%
440200	Maintenance & Repairs										
91103	Equipment				3,644	0	***%	7,000	3,000	10,000	*****%
	Zamboni & Pit, Skate Sharpeners, Other Equipment Repairs (anticipated but unknown)										
91109	Buildings				8,360	0	***%	18,000	4,000	22,000	*****%
	Annual Inspections (boiler, fire, etc) - $1k Non-CIP building updates: - Interior Doors $5k - Benches $6k - Contingency for unknown building needs $10k										
	Account:				12,004	0	***%	25,000	7,000	32,000	*****%
	Fund:				69,600	43,500	160%	155,400	-19,500	135,900	312%

210 RFCC

Account	Object	Actuals 2023	Actuals 2024	Actuals 2025	Actuals 2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
	Orgn:				69,600	43,500	160%	155,400	-19,500	135,900	312%

220 Golf Course

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
10	General Fund										
410100	Wages										
11032	Full-Time Wages					0	0%	86,300		86,300	*****%
	x										
11100	Part-Time Wages				78,730	90,000	87%	100,000		100,000	111%
	Account:				78,730	90,000	87%	186,300	0	186,300	207%
410200	Payroll Taxes										
11034	Social Security Expense				1,160	0	***%	11,600		11,600	*****%
	x										
11035	Medicare Expense				271	0	***%	2,700		2,700	*****%
	x										
	Account:				1,431	0	***%	14,300	0	14,300	*****%
410300	Employee Benefits										
11033	Retirement Expense					0	0%	8,000		8,000	*****%
	x										
	Account:					0	***%	8,000	0	8,000	*****%
430100	Supplies Expense										
12029	Grounds Maintenance				2,492	0	***%	50,000		50,000	*****%
12199	First Aid					0	0%	200		200	*****%
91100	General				-30	0	***%	500		500	*****%
91103	Equipment				258	0	***%	350,000	-350,000	0	0%
	This entire line item should have been included in the Bond project for the golf course. these will be capital purchases eligible for bond reimbursement.										
91109	Buildings				212	0	***%			0	0%
	CIP Material Shed (in-house build) $90k, Driving Range (Range Servant) $50k BOTH BOND ELIGIBLE										
91197	Fuel				9,399	7,000	134%	15,000		15,000	214%
	Account:				12,331	7,000	176%	415,700	-350,000	65,700	938%
430300	Memberships, Dues & Subscriptions										
11049	Organizational Mbrshp/Due					0	0%	1,000		1,000	*****%
11050	Software/Service Subscrip					0	0%	2,000		2,000	*****%
	Account:					0	***%	3,000	0	3,000	*****%
440100	Utilities Expense										
91193	Garbage/Recycling Expense				207	0	***%	500		500	*****%
	x										
91194	Natural Gas Expense					0	0%	100		100	*****%
	x										
91195	Water/Sewer Expense				811	0	***%	2,500		2,500	*****%
	x										
91196	Electric Expense				16,997	0	***%	2,900		2,900	*****%
	reduced utilities due to construction.										
	Account:				18,015	0	***%	6,000	0	6,000	*****%

220 Golf Course

Account	Object	Actuals 2023	Actuals 2024	Actuals 2025	Actuals 2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
440200	Maintenance & Repairs										
12029	Grounds Maintenance				15,992	0	***%	10,000		10,000	*****%
91103	Equipment				2,043	0	***%	30,000	-10,000	20,000	*****%
	20k per ZN email 10/15/26										
	Account:				18,035	0	***%	40,000	-10,000	30,000	*****%
	Fund:				128,542	97,000	133%	673,300	-360,000	313,300	322%
	Orgn:				128,542	97,000	133%	673,300	-360,000	313,300	322%

230 Water World

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
10	General Fund										
430100	Supplies Expense										
12125	Program					5,000	0%	2,500	2,500	5,000	100%
	combined Program and General from original prelim budget.										
91103	Equipment				6,967	13,000	54%	7,500	13,000	20,500	158%
	$4k picnic tables										
	$9k lockers										
	$7500 various equipment needs on the property										
91109	Buildings				5,241	0	***%	5,000	8,000	13,000	*****%
	$8k guard room counter install										
	$5k various building needs on the property										
	Account:				12,208	18,000	68%	15,000	23,500	38,500	213%
430300	Memberships, Dues & Subscriptions										
91100	General				396	0	***%	500		500	*****%
	Account:				396	0	***%	500	0	500	*****%
440100	Utilities Expense										
91193	Garbage/Recycling Expense					0	0%	1,000		1,000	*****%
91194	Natural Gas Expense				3,715	0	***%	9,000		9,000	*****%
	x										
91195	Water/Sewer Expense				30,709	0	***%	36,000		36,000	*****%
	Very rough estimate after leakage in 25/26, and possible ongoing construction in 27.										
91196	Electric Expense				15,577	0	***%	16,000		16,000	*****%
	x										
	Account:				50,001	0	***%	62,000	0	62,000	*****%
440200	Maintenance & Repairs										
12127	Aquatics				4,418	0	***%	6,000		6,000	*****%
91103	Equipment				827	0	***%	500	2,000	2,500	*****%
	combined with General										
91109	Buildings				3,450	0	***%	7,500		7,500	*****%
	Account:				8,695	0	***%	14,000	2,000	16,000	*****%
	Fund:				71,300	18,000	396%	91,500	25,500	117,000	650%
	Orgn:				71,300	18,000	396%	91,500	25,500	117,000	650%

240 Operations

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
10	General Fund										
410100	Wages										
11032	Full-Time Wages					0	0%	860,700		860,700	*****%
	x										
11100	Part-Time Wages					0	0%	321,000		321,000	*****%
	x										
	Account:					0	***%	1,181,700	0	1,181,700	*****%
410200	Payroll Taxes										
11034	Social Security Expense					0	0%	73,300		73,300	*****%
	x										
11035	Medicare Expense					0	0%	17,200		17,200	*****%
	x										
	Account:					0	***%	90,500	0	90,500	*****%
410300	Employee Benefits										
11033	Retirement Expense					0	0%	79,200		79,200	*****%
	x										
	Account:					0	***%	79,200	0	79,200	*****%
420100	Contracted Services										
91105	Cleaning/Janitorial					0	0%	146,000		146,000	*****%
	Account:					0	***%	146,000	0	146,000	*****%
430100	Supplies Expense										
11007	Office					0	0%	1,000		1,000	*****%
11024	Uniforms					0	0%	2,000		2,000	*****%
	Guest Svc & Ops Staff										
11965	Merchandise/Pro Shop					0	0%	8,000		8,000	*****%
	moved from ORG200										
12202	Food & Beverage Supplies					0	0%	75,000		75,000	*****%
	Concessions										
91105	Cleaning/Janitorial					0	0%	84,000		84,000	*****%
	To be split to respective facilities as orders are placed.										
	Account:					0	***%	170,000	0	170,000	*****%
430200	Hospitality & Employee Engagement										
11044	Employee Engagement					0	0%	1,200		1,200	*****%
	Account:					0	***%	1,200	0	1,200	*****%
430300	Memberships, Dues & Subscriptions										
11050	Software/Service Subscrip					0	0%	500		500	*****%
	online waivers										
	Account:					0	***%	500	0	500	*****%
430400	Training, Travel & Professional Development										
11042	Professional Development					0	0%	2,000		2,000	*****%
	x										
	Account:					0	***%	2,000	0	2,000	*****%

240 Operations

Account	Object	Actuals 2023	2024	2025	2026	Current Budget 2026	% Exp. 2026	Prelim. Budget 27	Budget Changes 27	Final Budget 27	% Old Budget 27
430600	Contributions & Donations	Expense									
12302	Charitable Donations					0	0%	45,000		45,000	*****%
	Concessions User Groups										
	Account:					0	***%	45,000	0	45,000	*****%
	Fund:					0	0%	1,716,100	0	1,716,100	*****%
	Orgn:					0	0%	1,716,100	0	1,716,100	*****%
	Grand Total:				11,388,669	7,407,700		20,001,700	-613,000	19,388,700	

I have reviewed and approved this preliminary budget. Any requests for additions, deletions, or capital purchases are included in the Notes on this report.

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Department Head Date

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Finance Director Date

User Group Partnership Discussion

Meeting agenda and frequently asked questions

Monday, November 2, 2026 | 7:30–8:30 p.m. | WARC Board Room

Tonight is an opportunity to understand the proposed partnership framework, ask questions, and talk openly about the steps ahead. Our shared goal is to support the kids and families in our programs, both travel and in-house, while giving volunteers and staff clear responsibilities and dependable processes.

One hour agenda

Time	Discussion
7:30–7:35	Welcome and shared purpose Why we are formalizing the partnerships and what we hope to accomplish together.
7:35–7:50	The proposed framework Separate nonprofit organizations, federal tax status, board appointments, and the relationship with WPRD.
7:50–8:20	Questions and conversation Discuss the common framework, clarify concerns, and identify questions needing follow-up.
8:20–8:30	Next steps Board candidate lists, organizational documents, individual meetings, and the formation timeline.

Joe will facilitate with Jessica, Amanda, and Sam. Malcolm Pippin plans to participate remotely to explain the legal process and answer questions.

Tonight and the conversations that follow

Tonight we will focus on the common legal and governance framework. We will explain broad financial and service principles, while giving each group its own opportunity to work through the details below. Individual dollar amounts, current board circumstances, and sport-specific operating decisions will be addressed in follow-up meetings.

Follow up	Topics we will work through together
Formation and leadership	Meet with each group on its proposed board candidates, board size, governing documents, and formation steps.
Financial agreement	Review each group's financial information, proposed opening funds and transfer amount, and the approvals needed from both boards.
Services and operations	Agree on selected administrative services, costs or fees, liaison responsibilities, facilities, staffing, and program-specific arrangements. Board training will accompany the early meetings.

Questions about these later topics are welcome. We will capture them tonight and bring them into the right follow-up conversation. Tonight's goal is understanding and a clear next step; final agreements and individual financial decisions will follow the required reviews and approvals.

Frequently asked questions about the framework

1 Why is WPRD making this change? Our relationships have developed over many years through volunteers, staff, and established practices. We want to put those relationships in writing so responsibilities, finances, and support are clear and can continue as people change. This also helps WPRD protect public resources and meet its legal and accounting responsibilities.

2 Is WPRD stepping away from our program? The intent is to continue supporting these programs through a more clearly defined partnership. We are working toward separate organizations with their own leadership and identity, supported by agreed WPRD services. The specific arrangements will be developed with each group.

3 Which groups are part of this initial transition? The initial work involves baseball, BOOM softball, Chaos volleyball, Williston Basin Basketball Club, and Williston Wonders. Each group will have its own formation and follow-up process under a common framework.

4 What is the proposed structure? Each group would become a separate North Dakota nonprofit corporation and seek federal recognition under section 501(c)(3). The proposed relationship includes WPRD appointment of a voting majority of each board and WPRD approval authority over the budget. Legal counsel and Eide Bailly are helping align the documents and accounting treatment.

5 Are nonprofit formation and federal tax exemption the same thing? They are separate steps. State formation establishes the corporation. The organization then applies to the IRS for recognition of federal tax-exempt status. Articles, bylaws, a conflict-of-interest policy, and information about activities and finances are part of preparing for that process.

6 What does component unit mean? It describes how a legally separate organization is included in WPRD's financial reporting because of its relationship with the District. The intended model is for the groups to be component units. Eide Bailly will confirm the proper reporting treatment based on the final arrangements. This accounting term does not make the organization a WPRD department or automatically establish federal tax exemption.

7 Has the exact tax classification been selected? Eide Bailly has identified two public charity options: a 509(a)(2) public charity or a Type I supporting organization under 509(a)(3). The choice affects ongoing requirements and future separation. It is being worked through with legal and tax advisers; the options do not change our shared goal of a sustainable partnership.

8 Will every group have the same arrangement? We intend to use common governance boundaries and a consistent framework for services and support. The services a group selects and its particular program needs may differ. Those differences should have a clear, documented basis that everyone can understand.

Frequently asked questions about boards and support

9 How would board members be selected? Each group would submit candidates for consideration. Under the proposed model, the Park Board would appoint a voting majority from those candidates, and the group would select the remaining members through its governing process. Appointment and replacement procedures will be written into the governing documents.

10 How large does our board need to be? A manageable, active board is the goal. Staff discussed roughly five to seven voting members as a practical starting point, with each group's needs considered. The final size, terms, quorum, vacancies, and selection procedures will be established in the bylaws. We are not asking groups to settle every board detail tonight.

11 Can other volunteers and advocates still participate? Yes. A group can involve team representatives, committees, and other supporters. Formal motions and votes belong to the authorized voting board under its bylaws; other participants can contribute through the meeting and committee processes the group establishes.

12 Why would WPRD appoint a majority and approve budgets? WPRD needs a documented way to oversee its public resources, support commitments, and financial exposure. The model is intended to combine those responsibilities with meaningful leadership by people involved in each program. WPRD appointment rights do not mean every appointee must be a Park Commissioner or employee.

13 Will we receive help learning how to run the board? Yes. Early meetings are expected to include practical guidance on quorum, motions, voting, minutes, officer responsibilities, conflicts, and working with the liaison. We expect learning and refinement to continue through the first operating period and into 2027.

14 What support could WPRD provide? The framework may include financial administration, registration software, administrative coordination, marketing, facilities and field maintenance, and liaison support. We will work with each group to identify the services it needs and document what WPRD can provide, who does the work, and any associated costs.

15 Will Sam still work with the groups? The intent is for Sam's liaison work to continue with clearer responsibilities and communication channels. The service agreements will help define what the group decides, what the liaison coordinates, and what requires WPRD approval. Any expansion of services must also account for staffing capacity.

16 Will there be an administrative fee? No fee rate has been approved. We are considering how to account fairly for the cost of support, including whether agreements should allow an administrative fee. We will address the method, included services, costs, and any approved adjustments when developing the service agreements with each group.

Frequently asked questions about finances and next steps

17 What happens to funds associated with our program? Each group will have a separate financial discussion with WPRD. We will review the available records, commitments, restrictions, and proposed opening funds. Any transfer requires the appropriate WPRD and organization approvals. We will discuss individual amounts in those meetings so each group can review its own information and ask detailed questions.

18 How will we see our finances going forward? The intended model uses accounts in each organization's legal name, separate tracking, and monthly financial statements. Funds lawfully transferred to an organization would belong to that organization, subject to applicable restrictions and agreements. The financial and service discussions will establish account access, payment approvals, reporting, and filing responsibilities.

19 Can we handle some administrative work ourselves? Yes. Groups may choose which available support services they use, subject to the required governance, reporting, and financial controls. Handling your own accounting or administration would not by itself end the component-unit relationship or the agreed oversight responsibilities.

20 What do you need from us after tonight? Talk with your leadership, identify proposed board candidates and a primary contact, and gather any existing governing documents or relevant records. WPRD will coordinate the formation conversation with each group and confirm the information needed and submission dates. Please identify missing or uncertain information so we can work through it together.

21 What is the timeline? We are targeting North Dakota formation before year-end and the new operating arrangements in 2027. Formation, financial agreements, service agreements, and IRS recognition have different steps and may move on different timelines. We will work through readiness with each group and document any necessary interim arrangements to support program continuity.

22 When will we discuss our schedules, staffing, facilities, or other program issues? Those belong in the individual services and operations discussions after formation planning and the financial agreement. Baseball-specific matters, volunteer requirements, concessions, tournament responsibilities, and other sport-specific questions will receive their own attention there. Please flag any immediate seasonal deadline so staff can address it promptly.

23 Could a group become fully independent later? The new structure is intended to provide an orderly path to independence if a group eventually chooses that direction. The process would address governing documents, tax classification where necessary, funds, restricted assets, contracts, facilities, and remaining obligations. The agreement will spell out how that works.

24 Could other community groups participate? Potentially. Future participation would depend on the same review standards, the services requested, available staff capacity, and approved agreements. Our immediate focus is establishing a workable structure with the five current groups.

Please bring your questions. We may not have every detail settled tonight, but we can explain the direction, listen, and identify who will follow up and when.