



Meeting of the Board of Directors

Date: Monday, May 24, 2021
Time: 11:00 – 2:00 p.m. Regular Session
Place: Meeting held virtually per Zoom invite

Regular Session of the Board of Directors

1. Review of Prior Meeting Minutes:
04-19-2021 Regular Session (ACTION ITEM)
2. Finance Updates:
 - a. Recommendation from Board Vice President to approve cash disbursements for April 2021 and authorize payment of bills and payroll for May 2021 when they become due. Consideration of approval of March 2021 credit card statement of Executive Director. (ACTION ITEM)
 - b. Finance Report – Review and consideration March 2021 financial statements (ACTION ITEM)
3. Old Business:
 - a. Personnel Policy (ACTION ITEM)
 - b. COVID status and impacts to BCRD workplace (DISCUSSION)
4. New Business: No New Business
5. General Department Updates:
 - a. Executive Director Summary
 - b. Programs updates:
 - i. Aquatics
 - ii. Spring sports
 - iii. HUB
 - iv. Summer Camp
 - c. Trails Updates:
 - i. Quigley Trails Park
 - ii. Summer activities
 - d. Development and Communications updates:
 - i. Fundraising efforts
 - ii. Monthly newsletter
6. Executive Session per Idaho Statue 74-206(a)

Participation Information:

Topic: BCRD Regular Board of Directors Meeting

Time: May 24, 2021 11:00 AM Mountain Time (US and Canada)

Join Zoom Meeting

<https://zoom.us/j/97428260475?pwd=cUVKdkxMMERLNkUzTVduek5JYTJJZz09>

Meeting ID: 974 2826 0475

Passcode: 23mMeC

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Anyone needing special accommodations to participate in this meeting should contact the Blaine County Recreation District at (208) 578- 2273

BLAINE COUNTY RECREATION DISTRICT
Minutes for the Regular Session of the Board of Directors
Monday, April 19, 2021

Group: Blaine County Recreation District Board of Directors
Date: Monday, April 19, 2021
Time: 11:00AM to 2:00PM Regular Session
Place: BCRD Conference Room, Community Campus; meeting held virtually per Zoom invite

Present at meeting:

Board members: Mark Mary, Mike Burchmore, and Mary Fauth

BCRD staff: Mark Davidson, Lance Levy, Morgan Buckert, Eric Rector, Dominic Finazzo, Joan Kino, and Holly Gawlinski

Public Session – Regular Session of the Board of Directors (11:00AM-2:00PM)

Call to order at 11:00AM.

1. Review of Prior Meeting Minutes
02-19-2021 Regular Session

Mike Burchmore stated that under Item 4b on the third line, “the” should be “they”. Mary Fauth commented that finance updates were reviewed by the board president versus the vice president. Mary Fauth motioned to approve the minutes with those revisions. Mark Mary seconded. The motion passed unanimously.

2. Finance Updates

a. Recommendation from Board President to approve cash disbursements for February and March 2021 and authorize payment of bills and payroll for March and April 2021 when they become due. Consideration of approval of January and February monthly credit card statement of Executive Director.

Mike Burchmore motioned to approve cash disbursements for February and March 2021 and authorize payment of bills and payroll for March and April 2021 when they become due, as well as approve the January and February 2021 monthly credit card statement of the Executive Director. Mark Mary seconded. The motion passed unanimously.

b. Finance Report – Review and consideration of January 2021 and February 2021 financial statements

Joan Kino went over net income for January. She said the BCRD ended the month with a net income of \$39k. YTD we ended \$474k above budget and \$561k ahead of budget year-on-year. Kino explained that she normalized YOY by taking out earmarked donations and capital expenditures for both years, which left us \$558k ahead. February ended \$30k ahead of budget. YTD February is \$778k ahead., which is \$451k. Looking at revenue, February ended \$6k behind budget, but still \$566k ahead YTD thanks to Morgan Buckert’s efforts. YOY revenue is down \$250k due to earmarked donations. She stated that there are no significant misses in expenses. YTD, they are down \$212k, and YOY they are down \$709k because of capital projects last year. Utilities is the only expense trending ahead of budget through March because we had increases due to installation of porta-potties on the trails. Kino said that program fees are down due to Covid, and FitWorks has also been impacted by Covid, but NVT season passes and are way ahead of budget and day passes were pretty much on target with last year. GNVT is

down slightly for the month, but way up YTD and YOY. Kino stated this shows that we are doing very well in all of the rollout areas. The preliminary for March is that we are doing very well YOY. Revenues are down due to earmarked donations. Mary Fauth approved the financial statements for January and February 2021. Mark Mary seconded. The motion passed unanimously.

c. Designation of annual budget public hearing date

Joan Kino said she has to submit a date for the annual budget hearing to the County by the end of this month. Her recommendation is to have the meeting near the beginning of August. After discussing their schedule, the board decided on August 5th at 4:00PM. Mark Mary motioned to designate August 5th at 4:00PM for the date. Mary Fauth seconded. The motion passed unanimously.

3. Old Business

Mark Davidson discussed the Altru database. Lance Levy added that some forms were enabled without requiring certain info, which needed to be fixed. Another hiccup was with membership card swiping.

4. New Business

a. Introduce Dominic Finazzo, new BCRD Aquatics Manager

Mark Davidson introduced Dominic Finazzo, and Dominic Finazzo introduced himself.

b. Covid status and options to begin hosting in-person meetings.

Mark Davidson suggested we start thinking about what life will look like post-vaccination. The board discussed the options. Mark Mary stated that they should set out what the protocol is if we have in-person meetings. Mike Burchmore and Mary Fauth stated that they are ready for in-person meetings whenever it is a good idea.

c. Land transfer from Blaine County to BCRD

Mark Davidson said he has been talking with Eric Rector about the decision whether or not to accept a piece of property from Blaine County near the bike path where it intersects with East Fork Road. He explained that the BCRD maintains this area already. The board discussed the decision. Mary Fauth motioned to approve and accept the .5 acres of land from Blaine County. Mark Mary seconded. The motion passed unanimously.

d. Strategic Planning Contractor

Mark Davidson explained that he and Mike Burchmore have had some discussions about hiring a strategic planning contractor. Two consultants submitted proposals. Davidson said the consultants both come at it from a different perspective. Will Northrop. Mark Mary motioned to choose Will Northrop as the strategic planning contractor. Mary Fauth seconded. The motion passed unanimously.

e. Personnel policy update

Mark Davidson reminded the board that the update to the personnel policy has been an ongoing conversation. He introduced updated policy and discussed the changes to the document. The board discussed the changes. Davidson said he and Joan Kino would go through the items that were discussed, have some discussions with ICRMP, and bring answers back to the next board meeting.

5. General Department Updates

a. Executive Director Summary

Mark Davidson gave an update. He stated that Sam Sutton will be the assistant manager at the Aquatic Center. He said that spring sports are all underway, with 290 kids registered for baseball, 120 registered for t-ball, and 13 more registered for track than in 2019. He stated that Kellee Blondell is doing a great job over at the Hub, and summer camp is 70-80% capacity right now. Davidson announced that Heather Stanton will be leaving us, her last day being April 30th.

b. Programs Updates

i. Aquatics

Item discussed in Executive Director Summary.

ii. Spring Sports

Item discussed in Executive Director Summary.

iii. Hub

Item discussed in Executive Director Summary.

iv. Summer Camp

Item discussed in Executive Director Summary.

c. Trails updates

i. Nordic Trails

Eric Rector said that yesterday's heat wave took a toll on skiing. His crew will try to groom Friday evening for Saturday skiing, and that will be the last time. He said it was an amazing Nordic season. Lance Levy said that as of February 18th, there have been \$1,001,000 in Nordic pass sales. The Nordic survey will go out soon, and he will provide the results with the final sales report.

ii. Quigley Trails Park

Eric Rector announced that they opened part of the bike park a week and a half ago. They still have to open the black flow line.

iii. Summer activities

Rector stated that they are starting to do spring cleanup on the WRT. They have pulled the covers off the pools, are cleaning out leaves, and doing spring cleanup on the landscaping at the pool. He said that Graham Dewey is back and is going to be a part time trails tech/pool guy. The trails crew will start spring cleanup at Galena once things have melted, and POWER Engineers has been helping him with the power at Galena.

d. Development Updates

i. Fundraising successes

Morgan Buckert said she will be sending out a press release for the Aquatic Center and Quigley Park. She announced that we received \$25k from the Wood River Women's Foundation for Quigley and \$20k from the Spur Foundation for summer camp expenses. She stated that she is sending out the annual report next week, which will coincide with Idaho Gives which starts next Thursday. There will be a spring fundraising push, and her goal is \$30k of unrestricted funds. She

said that she and Mark continue to meet with major donors to keep them up to date.

ii. Harriman Tea

Buckert announced that the Harriman Tea has been cancelled from now on, due to concerns about Covid the value of the event to BCRD.

iii. Galena Benefit

Buckert stated that Sun Valley would host the Galena Benefit this January at 30% capacity, which may not necessarily be worth it. She is looking into \$6 million endowment, to replace the value of the Galena Benefit. She said she will meet with Jenny Busdon and others to see how they feel about this. She added that we may not have a benefit in 2022 because we will have to decide soon, but we could have a giant blowout in 2023 to celebrate the opening of the endowment.

iv. Monthly Newsletter

Buckert said that after the success of the Nordic newsletter in January, it has been decided there will be a monthly newsletter with all kinds of updates. Sarah Sheehy has started working with Constant Contact for email communications that will allow us to have really specific segmentation, so that people can subscribe to specific issues.

6. Executive Session: Personnel Matters per Idaho Statute 74-206(b)

Mary Fauth motioned to adjourn regular session. Mark Mary seconded. The motion passed unanimously. The meeting adjourned at 12:59PM.

Executive Session – Personnel Matters per Idaho Statute 74-206(a)

Mike Burchmore, BCRD Board President

Attest:

Mark Mary, BCRD Board Member:

Legend

	Behind plan or trend
	Close to plan or trend
	Ahead of plan or trend

Total BCRD Income Statement Mar-21	MTD to Budget		YTD to Budget		Year on Year	
	Variance	Status	Variance	Status	Variance	Status
Total Revenue	79,824		645,975		-143,375	
COGS	397		-7,549		-35,542	
Operating Expenses	-15,756		-143,406		-34,845	
Capital Expenditures	19,336		-57,156		-623,019	
Net income	75,847		854,086		550,031	

Total BCRD Income Statement Categories Mar-21	MTD to Budget		YTD to Budget		Year on Year	
	Variance	Status	Variance	Status	Variance	Status
Property Tax	5,351		45,444		69,546	
Program Fees + Passes	73,439		64,242		71,650	
Fundraising	-956		286,528		232,061	
Other Revenue	2,197		262,562		-488,383	
Total Revenue	-207		-12,801		-28,249	
Cost of Goods Sold	79,824		645,975		-143,375	
Wages & Benefits	397		-7,549		-35,542	
Marketing	-6,672		-86,805		-42,604	
Repair & Maintenance	-2,152		-14,625		10,320	
Consulting/Legal	-2,505		-5,952		-14,077	
Rent	-1,090		-4,130		-8,523	
Supplies	-4,151		-12,585		-1,226	
Utilities	1,779		-2,979		1,218	
Other	475		4,159		1,093	
Capex	-1,439		-20,488		18,955	
Total Expenses	19,336		-57,156		-623,019	
	3,977		-208,111		-693,407	

Key Metrics Mar-21	MTD to Budget		YTD to Budget		Year on Year	
	Variance	Status	Variance	Status	Variance	Status
League fees	6,421		2,257		7,285	
Aquatics fees	0		0		0	
Aquatics passes	0		0		0	
Fitworks classes	498		-2,326		-3,933	
Fitworks passes	-1,436		-20,168		-36,227	
NVT Season passes	247		293,979		259,548	
NVT day passes	85		10,287		8,230	
Rental Revenue	2,243		3,208		8,870	
Operational Fundraising	1,197		283,554		144,541	
Earmarked Fundraising	1,000		-20,992		-632,924	

Gas	-307		-7,202		-790	
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Net Income by Major Department Mar-21	MTD to Budget		YTD to Budget		Year on Year	
	Variance	Status	Variance	Status	Variance	Status
Tax Related Recreation	99,212		316,722		405,985	
G&A	1,832		173,184		146,974	
BCRD@CC (Programs)	103,447		136,496		112,243	
Aquatics	1,245		2,776		10,206	
Tax Trails (WRT)	-7,312		4,265		136,562	
GNVT	-23,364		537,364		144,046	

Total BCRD Income Statement Apr-21 Preliminary and Normalized	MTD to Budget		YTD to Budget		Year on Year	
	Variance	Status	Variance	Status	Variance	Status
Total Revenue	44,643		690,618		-111,938	
COGS	0		-7,549		-35,542	
Operating Expenses	-7,433		-150,839		43,354	
Capital Expenditures	1,686		-55,470		-680,239	
Net income	50,390		904,476		560,489	
Net Income Normalized						

Blaine County Recreation District
All BCRD Income Statement vs. Budget
October 2020 through March 2021

	MTD				TOTAL			
	Mar 21	Budget	\$ Over Budget	% of Budget	Oct '20 - Mar 21	Budget	\$ Over Budget	% of Budget
	Ordinary Income/Expense							
Income								
Property Tax								
4000 · Property Tax	16,751	11,400	5,351	147%	1,033,834	988,390	45,444	105%
Total Property Tax	16,751	11,400	5,351	147%	1,033,834	988,390	45,444	105%
Program Fees, Lessons								
4100 · Program Fees	78,551	3,800	74,752	2067%	81,280	18,336	62,945	443%
4101 · Program Fees (non-taxable)	8,042	9,753	-1,711	82%	47,996	43,673	4,324	110%
4350 · Lessons	0	100	-100	0%	0	700	-700	0%
4360 · Class Fees	1,240	742	498	167%	2,424	4,750	-2,326	51%
Total Program Fees, Lessons	87,833	14,394	73,439	610%	131,700	67,458	64,242	195%
Passes								
4305 · Combo Annual Pass	247	0	247	100%	122,073	50,000	72,073	244%
4310 · Annual Passes								
4310.01 · Adult Season Pass (083)	0				590,134			
4310.02 · Dog Season Pass (083)	0				42,336			
4310.03 · Snowshoe Season Pass (083)	0				12,675			
4310 · Annual Passes - Other	2,067	1,475	592	140%	5,663	432,350	-426,687	1%
Total 4310 · Annual Passes	2,067	1,475	592	140%	650,807	432,350	218,457	151%
4315 · Combo Day Pass	0				0	0	0	0%
4320 · Day Passes								
4320.01 · Adult Day Pass (083)	10,651				86,897			
4320.02 · Dog Day Pass (083)	272				2,858			
4320.03 · Quigley Day Pass (086)	75				1,911			
4320.04 · Snowshoe Day Pass (083)	270				4,186			
4320 · Day Passes - Other	5,219	16,406	-11,186	32%	14,611	101,284	-86,673	14%
Total 4320 · Day Passes	16,488	16,406	82	101%	110,463	101,284	9,179	109%
4330 · Weekly Passes	3,947	3,800	147	104%	30,730	28,300	2,430	109%
4335 · Month Pass	2,641	4,667	-2,025	57%	13,388	29,000	-15,612	46%
Total Passes	25,391	26,347	-956	96%	927,462	640,934	286,528	145%
Fundraising								
4700 · Fundraising - Nordic Pins	1,200	0	1,200	100%	64,705	15,652	49,053	413%
4710 · Fundraising-Donations	2,938	11,875	-8,937	25%	362,278	79,900	282,378	453%
4711 · Fundraising-Earmarked Donations	1,000	0	1,000	100%	4,008	25,000	-20,992	16%
4720 · Fundraising-Sponsorships	350	0	350	100%	350	700	-350	50%
4730 · Fundraising-Special Events	0	22,857	-22,857	0%	33,175	137,143	-103,968	24%
4740 · Fundraising-Grants	31,441	0	31,441	100%	56,441	0	56,441	100%
4750 · Fundraising-Taxable	0	0	0	0%	0	0	0	0%
Total Fundraising	36,929	34,732	2,197	106%	520,957	258,395	262,562	202%
Other Revenue								
4200 · Facility Rental	600	285	315	211%	2,087	1,730	357	121%
4201 · Facility Rental (non-taxable)	9,528	7,600	1,928	125%	14,050	11,200	2,850	125%
4210 · Equipment Rental	0	10	-10	0%	0	20	-20	0%
4400 · Merchandise Sales	100	0	100	100%	150	0	150	100%
4410 · Food Sales	15	10	5	150%	76	60	16	127%
4500 · Miscellaneous	0	0	0	0%	2,560	6,500	-3,940	39%
4900 · Interest Income	1,246	3,792	-2,546	33%	10,537	22,752	-12,215	46%
Total Other Revenue	11,490	11,697	-207	98%	29,461	42,262	-12,801	70%
Total Income	178,394	98,570	79,824	181%	2,643,414	1,997,439	645,975	132%
Cost of Goods Sold								
5010 · COS-Merchandise	397	0	397	100%	4,967	7,500	-2,533	66%
5020 · COS-Food	0	0	0	0%	14	5,030	-5,016	0%
Total COGS	397	0	397	100%	4,981	12,530	-7,549	40%
Gross Profit	177,997	98,570	79,427	181%	2,638,433	1,984,909	653,524	133%
Expense								
Payroll & Payroll Related								
Salaries								
6010 · Salaries	29,582	36,908	-7,326	80%	173,597	221,447	-47,850	78%
6011 · Salary Sick Leave	0	0	0	0%	296	0	296	100%
6012 · Salary Vacation Leave	2,491	0	2,491	100%	12,095	0	12,095	100%
6013 · Salary FFCRA Sick Leave	0	0	0	0%	1,111	0	1,111	100%
Total Salaries	32,072	36,908	-4,836	87%	187,099	221,447	-34,348	84%
Hourly								
6020 · Hourly Wages	46,431	46,734	-303	99%	265,577	280,407	-14,830	95%
6021 · Hourly Sick Leave	104	0	104	100%	4,673	0	4,673	100%

Blaine County Recreation District
All BCRD Income Statement vs. Budget
October 2020 through March 2021

	MTD				TOTAL			
	Mar 21	Budget	\$ Over Budget	% of Budget	Oct '20 - Mar 21	Budget	\$ Over Budget	% of Budget
	6022 · Hourly Vacation Leave	180	0	180	100%	5,230	0	5,230
6023 · Hourly FFCRA Sick Leave	0	0	0	0%	726	0	726	100%
6030 · Overtime	82	900	-818	9%	577	6,900	-6,323	8%
Total Hourly	46,798	47,634	-836	98%	276,783	287,307	-10,524	96%
Seasonal								
6040 · Seasonal Payroll	24,407	21,885	2,522	112%	106,334	112,708	-6,374	94%
6041 · Seasonal FFCRA Sick Leave	0	0	0	0%	2,491	0	2,491	100%
6045 · Seasonal Overtime	12	0	12	100%	12	0	12	100%
Total Seasonal	24,419	21,885	2,534	112%	108,836	112,708	-3,871	97%
Payroll Expenses								
6080 · Worker's Compensation	0	0	0	0%	13,623	22,334	-8,711	61%
6110 · FICA	7,568	8,142	-574	93%	41,855	47,542	-5,687	88%
6120 · SUTA	133	1,064	-931	12%	912	6,215	-5,302	15%
6130 · PERSI	9,484	10,609	-1,125	89%	55,455	63,860	-8,406	87%
6140 · Health Insurance	8,511	10,596	-2,085	80%	49,316	63,575	-14,259	78%
6141 · HSA Company Contribution	1,265	0	1,265	100%	7,274	0	7,274	100%
6145 · Employee Benefits	256	272	-16	94%	1,536	1,631	-95	94%
Total Payroll Expenses	27,217	30,683	-3,466	89%	169,971	205,157	-35,186	83%
6050 · Bonuses	0	0	0	0%	0	0	0	0%
6070 · Employee Relations	72	140	-68	52%	609	3,485	-2,876	17%
Total Payroll & Payroll Related	130,578	137,250	-6,672	95%	743,298	830,103	-86,805	90%
Marketing								
7015 · Advertising-Design	1,015	225	790	451%	1,645	4,885	-3,240	34%
7020 · Advertising-Production	0	0	0	0%	1,122	8,740	-7,618	13%
7025 · Advertising-Distribution	0	0	0	0%	0	2,225	-2,225	0%
7030 · Advertising-Placement	0	1,950	-1,950	0%	4,916	11,640	-6,724	42%
7035 · Advertising-Other	0	50	-50	0%	0	1,250	-1,250	0%
7222 · Fundraising Expense	100	2,200	-2,100	5%	8,715	15,600	-6,885	56%
7500 · Marketing	3,040	0	3,040	100%	13,815	1,000	12,815	1382%
7520 · Postage	193	1,005	-812	19%	10,534	6,430	4,104	164%
7535 · Promotion	0	1,070	-1,070	0%	2,048	5,650	-3,602	36%
Total Marketing	4,348	6,500	-2,152	67%	42,795	57,420	-14,625	75%
Repair & Maintenance								
7410 · Repair/Maintenance - other	0	220	-220	0%	708	1,350	-642	52%
7420 · Automobiles R/M								
7421.09 · F350 - 1997	155				312	0	312	100%
7421.10 · Silverado - 2005	0				1,243	0	1,243	100%
7421.11 · F250 - 1997 - RETIRED	0				0	0	0	0%
7421.13 · F550 - 2008	803				1,446	0	1,446	100%
7421.14 · Outback - 2002 - RETIRED	0				0	0	0	0%
7421.15 · Dodge Ram - 2008	0				0	0	0	0%
7421.16 · Ford F250 - 2008	15				442			
7421.17 · Ford F150 - 2016	0				207			
7421.18 · Dodge Ram 2500 - 2016	0				300			
7421.19 · Dodge Journey - 2018	0				65			
7420 · Automobiles R/M - Other	101	320	-219	31%	295	3,420	-3,125	9%
Total 7420 · Automobiles R/M	1,075	320	755	336%	4,310	3,420	890	126%
7430 · Buildings Repair/Maint	53	678	-625	8%	3,621	5,593	-1,972	65%
7440 · Equipment R/M								
7441.07 · Sun Valley Tractor-07	0				0	0	0	0%
7441.08 · WRT Tractor-08	0				0	0	0	0%
7441.11 · John Deer Compact Excavator	0				-36	0	-36	100%
7441.12 · Sutter 300 Mini Trail Dozer	0				132	0	132	100%
7441.14 · Tool Cat-2015	0				1,474	0	1,474	100%
7441.16 · 2019 Polaris Sportsman 850SP	0				75			
7440 · Equipment R/M - Other	88	240	-152	37%	1,743	3,920	-2,177	44%
Total 7440 · Equipment R/M	88	240	-152	37%	3,389	3,920	-531	86%
7450 · Grooming Equipment R/M								
7451.01 · 2007 PB200-Edge-(Rotarun)-SOLI	0				0	0	0	0%
7451.03 · 2006 PB100-Croy-RETIRED	0				0	0	0	0%
7451.07 · 2009 PB100-Vamps-(082)	2,837				3,766	0	3,766	100%
7451.08 · 2011 PB400-Cow-(086)-RETIRED	0				0	0	0	0%
7451.09 · 2011 PB100-(083)	1,690				6,788	0	6,788	100%
7451.10 · 2012 PB100 WRT-Lake Creek-(083)	63				70	0	70	100%
7451.11 · 2017 PB100-NVT-(083)	110				6,083	0	6,083	100%

Blaine County Recreation District
All BCRD Income Statement vs. Budget
October 2020 through March 2021

	MTD				TOTAL			
	Mar 21	Budget	\$ Over Budget	% of Budget	Oct '20 - Mar 21	Budget	\$ Over Budget	% of Budget
	7451.12 · 2018 PB100-NVT-(083)	687				3,228	0	3,228
7451.13 · 2020 PB100-Quigley-(086)	58				1,230	0	1,230	100%
7450 · Grooming Equipment R/M - Other	94	5,500	-5,406	2%	-1,138	21,000	-22,138	-5%
Total 7450 · Grooming Equipment R/M	5,539	5,500	39	101%	20,027	21,000	-973	95%
7460 · Path Field Grounds Repair/Maint	4,130	6,171	-2,041	67%	9,010	10,291	-1,282	88%
7470 · Snowmobiles Repair/Maint	0	260	-260	0%	519	1,960	-1,441	26%
Total Repair & Maintenance	10,884	13,389	-2,505	81%	41,582	47,534	-5,952	87%
Consulting / Legal								
7400 · Legal Fees	40	500	-460	8%	552	2,200	-1,648	25%
7530 · Professional & Consulting Fees	390	1,020	-630	38%	1,918	4,400	-2,483	44%
Total Consulting / Legal	430	1,520	-1,090	28%	2,470	6,600	-4,130	37%
Rent								
7620 · Property Rent	13,065	17,217	-4,151	76%	89,215	101,800	-12,585	88%
Total Rent	13,065	17,217	-4,151	76%	89,215	101,800	-12,585	88%
Supplies								
7097 · Computer Supplies	163	25	138	651%	279	450	-171	62%
7510 · Office Supplies	370	412	-42	90%	2,250	2,863	-613	79%
7511 · Operating Supplies	328	390	-62	84%	2,039	2,590	-551	79%
7845 · Supplies - other	2,418	673	1,745	359%	5,112	6,755	-1,643	76%
Supplies - Other	0	0	0	0%	0	0	0	0%
Total Supplies	3,279	1,500	1,779	219%	9,679	12,658	-2,979	76%
Utilities								
7810 · Sanitation	1,939	1,110	829	175%	8,127	7,375	752	110%
7910 · Electric	935	1,130	-195	83%	4,987	5,865	-878	85%
7915 · Natural Gas	10	225	-215	4%	271	930	-659	29%
7920 · Water	107	103	4	104%	6,070	1,294	4,776	469%
7925 · Cable TV	94	94	0	100%	566	564	2	100%
7930 · Internet Connection	212	161	51	132%	1,002	835	167	120%
Total Utilities	3,298	2,823	475	117%	21,022	16,863	4,159	125%
Other Miscellaneous								
7005 · Accounting & Auditing Fees	0	0	0	0%	11,850	12,000	-150	99%
7050 · Allocated Expenses	0	1	-1	0%	0	3	-3	0%
7055 · Amenities	3,372	650	2,722	519%	3,372	650	2,722	519%
7060 · Automobile	0	110	-110	0%	0	210	-210	0%
7065 · Bad Debt	0	0	0	0%	0	0	0	0%
7070 · Bank Charges/Financing	0	0	0	0%	232	0	232	100%
7085 · Cellular & Satellite Phones	659	773	-114	85%	4,370	3,865	505	113%
7090 · Chemicals	0	0	0	0%	310	0	310	100%
7095 · Computer Services	12,973	14,683	-1,710	88%	36,232	40,317	-4,085	90%
7096 · Computer Software	255	125	130	204%	4,667	4,050	617	115%
7099 · Computer Hardware	0	230	-230	0%	3,936	2,330	1,606	169%
7105 · Credit Card Fees	3,591	2,682	909	134%	38,300	32,278	6,022	119%
7200 · Dues	162	150	12	108%	562	1,160	-598	48%
7205 · Entertainment & Meals	41	75	-34	55%	54	955	-901	6%
7209 · Equipment Purchase	0	1,000	-1,000	0%	4,952	1,750	3,202	283%
7215 · Fertilizer	0	0	0	0%	0	0	0	0%
7220 · Freight	0	0	0	0%	260	0	260	100%
7223 · Furniture & Fixtures	0	0	0	0%	0	250	-250	0%
7225 · Gasoline, Diesel & Motor Oil	12,433	12,740	-307	98%	36,450	43,652	-7,202	84%
7230 · Insurance	0	0	0	0%	17,071	17,073	-2	100%
7250 · Janitorial Services	0	0	0	0%	480	0	480	100%
7255 · Laundry	0	45	-45	0%	0	270	-270	0%
7310 · Automobile Lease	0	0	0	0%	0	0	0	0%
7330 · Equipment Lease	60	64	-4	94%	364	320	44	114%
7360 · Office Equipment	0	0	0	0%	0	0	0	0%
7405 · Licenses & Permits	700	0	700	100%	925	19,975	-19,051	5%
7505 · Miscellaneous Exp	0	0	0	0%	14,458	6,000	8,458	241%
7515 · Penalties & Late Fees	0	0	0	0%	0	0	0	0%
7525 · Printing	0	0	0	0%	50	100	-50	50%
7610 · Equipment Rent	0	260	-260	0%	378	1,800	-1,422	21%
7630 · Other Rent	90	195	-105	46%	537	1,080	-543	50%
7815 · Security	0	31	-31	0%	162	436	-274	37%
7820 · Seeds & Plants	0	0	0	0%	0	0	0	0%
7823 · Signs	0	0	0	0%	4,511	1,200	3,311	376%
7825 · Small Tools and Parts	25	300	-275	8%	265	1,300	-1,035	20%

Blaine County Recreation District
All BCRD Income Statement vs. Budget
October 2020 through March 2021

	MTD				TOTAL			
	Mar 21	Budget	\$ Over Budget	% of Budget	Oct '20 - Mar 21	Budget	\$ Over Budget	% of Budget
7840 · Subscriptions	94	725	-631	13%	3,113	5,036	-1,923	62%
7850 · Telephone	139	306	-167	45%	1,526	1,570	-44	97%
7855 · Training	425	500	-75	85%	720	5,500	-4,780	13%
7860 · Travel	0	550	-550	0%	0	2,500	-2,500	0%
7865 · Uniforms	0	300	-300	0%	4,200	7,200	-3,000	58%
7980 · Web Hosting	38	0	38	100%	38	0	38	100%
Total Other Miscellaneous	35,055	36,495	-1,439	96%	194,341	214,830	-20,488	90%
Total Expense	200,938	216,694	-15,756	93%	1,144,402	1,287,808	-143,406	89%
Net Ordinary Income	-22,941	-118,123	95,183	19%	1,494,031	697,100	796,930	214%
Other Income/Expense								
Other Expense								
9010 · Capital Expenditures	19,336	0	19,336	100%	235,344	292,500	-57,156	80%
Total Other Expense	19,336	0	19,336	100%	235,344	292,500	-57,156	80%
Net Other Income	-19,336	0	-19,336	100%	-235,344	-292,500	57,156	80%
Net Income	-42,276	-118,123	75,847	36%	1,258,687	404,600	854,086	311%

Blaine County Recreation District

Balance Sheet As of March 31, 2021

Mar 31, 21

ASSETS

Current Assets

Checking/Savings

0105 · Mountain West Bank-Checking	82,027
0110 · Mountain West-Imprest	1,173
0115 · Petty Cash	100
0120 · Cash On Hand	200
0140 · Savings-General Fund #980	1,324,543
0142 · Savings-Fox Park Acct #3468	3
0145 · Savings - WRT Fund #3178	481,266
0150 · Savings-Galena #1396	2,055,486
0160 · Savings-Harriman Trail #2273	200,489
0170 · Diversified Fund	393,670
0180 · Mtn West Bank-FLEX Acct	25,645

Total Checking/Savings 4,564,602

Accounts Receivable

0205 · Accounts Receivable	46,729
0207 · Activenet CreditCard Receivable	391
0208 · Altru Credit Card Receivable	15,707

Total Accounts Receivable 62,827

Other Current Assets

1499 · Undeposited Funds	250
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Total Other Current Assets 250

Total Current Assets 4,627,679

Fixed Assets

1110 · Property/Equip-Rec Dist	151,944
1120 · Property/Fixtures-Rec Dist	118,133
1130 · Aquatic-Property/Equipment	741,040
1140 · Aquatic-Furn/Fixtures	83,508
1150 · Aquatic-Design	54,951
1160 · Aquatic-Engineering	15,137
1170 · Aquatic-Construction	715,648
1180 · Aquatic-Landscape	36,704
1190 · Aquatic-Phase I	18,073
1220 · Storage Shed	2,485
1230 · Parks	128,626
1310 · WRT-Maintenance Equipment	2,270,290
1320 · WRT-Construction	6,158,658
1330 · WRT-Engineering	208,403
1340 · WRT-Land	308,259
1360 · Quigley Land	75,000
1410 · Galena Lodge	1,812,439
1420 · Galena Equipment	291,628
1510 · Community Campus Construction	666,747
1553 · Construction in Progress	2,649,887
1610 · HUB-Construction	183,089
1620 · HUB-Equipment	3,373
1700 · Accumulated Depreciation	-7,249,857

Total Fixed Assets 9,444,165

TOTAL ASSETS 14,071,844

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2010 · Accounts Payable	41,184
2011 · Rent Payable	41,184

Total 2010 · Accounts Payable 41,184

Blaine County Recreation District
Balance Sheet
As of March 31, 2021

	<u>Mar 31, 21</u>
Total Accounts Payable	41,184
Other Current Liabilities	
2120 · State Withholding Tax Payable	2,850
2125 · SUTA Payable	527
2161 · AFLAC Pre-tax Payable	333
2162 · AFLAC (After-tax) Payable	130
2200 · Sales Tax Payable	6,341
2323 · Advanced Revenue-NVT/ Harriman	6,146
2329 · Advanced Revenue-Other Programs	
2329.03 · Advanced Rev Quigley Developmnt	200,043
Total 2329 · Advanced Revenue-Other Programs	200,043
2350 · Galena Adventure Camp Scholarsh	3,342
Total Other Current Liabilities	<u>219,712</u>
Total Current Liabilities	<u>260,896</u>
Total Liabilities	260,896
Equity	
3000 · Investment in Fixed Asset	9,444,166
3010 · Fund Balance	3,108,095
Net Income	1,258,687
Total Equity	<u>13,810,948</u>
TOTAL LIABILITIES & EQUITY	<u><u>14,071,844</u></u>