

Blaine County Recreation District

Dept.: Overall Budget Roll Up

Budget for FYE Sept-30-2021

Draft Date: 7/6/2020

Acct. #	Account Name	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Total
<b>Tax and Enterprise Revenue:</b>														
4000	Property Tax & Revenue Sharing	2,650	17,000	51,100	859,690	46,550	11,400	14,000	26,250	60,500	427,401	22,700	7,000	1,546,241
4020	Proceeds From Asset Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
4030	Advertising Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
4100	Program Fees	1,640	2,990	3,860	3,707	2,340	3,800	15,255	24,535	16,940	13,840	7,790	2,997	99,691
4101	Program Fees - non taxable	3,500	4,000	10,863	11,558	4,000	9,753	14,310	11,308	9,550	1,000	24,045	9,070	112,955
4200	Facility Rental	160	210	595	285	195	285	210	360	200	525	225	160	3,410
4201	Facility Rental - non taxable	-	-	3,600	-	-	7,600	-	-	650	-	-	2,400	14,250
4210	Equipment Rental	-	-	-	-	10	10	10	-	150	450	100	-	730
4220	Special Events Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
4240	League Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
4305	Combo Pass	16,000	15,000	9,000	8,000	2,000	-	-	-	-	-	-	-	50,000
4310	Annual Passes	131,475	221,475	52,475	22,475	2,975	1,475	2,975	14,475	9,475	975	975	1,475	462,700
4315	Combo Day Pass	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Day Passes	306	5,356	30,356	25,456	23,406	16,406	1,306	706	5,656	8,156	3,656	206	120,968
4330	Weekly Passes	-	1,500	8,000	7,000	8,000	3,800	1,700	-	-	-	-	-	30,000
4335	Month Pass	4,667	4,667	4,667	5,667	4,667	4,667	3,667	3,867	3,667	4,967	2,467	2,667	50,300
4340	Combo Monthly Pass	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Lessons Revenue	100	100	100	200	100	100	-	7,500	7,000	6,500	500	-	22,200
4360	Class Fees	842	842	542	942	842	742	592	1,592	2,642	1,642	342	142	11,700
4400	Merchandise Sales	-	-	-	-	-	-	-	300	1,200	1,400	100	-	3,000
4410	Food Sales	10	10	10	10	10	10	10	10	4,010	4,510	1,710	10	10,320
4420	Beverage Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	Vending Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
4500	Miscellaneous Revenue	-	-	-	-	6,500	-	-	-	-	-	-	-	6,500
4700	Fundraising - Nordic Pins	4,500	5,000	3,500	2,652	-	-	-	-	-	-	-	-	15,652
4710	Fundraising - Donations	9,375	9,375	17,425	17,375	14,475	11,875	10,900	14,900	7,875	4,079	1,925	875	120,454
4711	Fundraising - Earmarked Donations	-	25,000	-	-	-	-	-	25,000	25,000	-	-	-	75,000
4715	Fundraising - Developer Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
4720	Fundraising - Sponsorships	-	-	350	350	-	-	650	650	-	4,000	1,100	500	7,600
4730	Fundraising - Special Events	22,857	22,857	22,857	22,857	22,857	22,857	22,857	-	13,000	6,000	-	-	179,000
4740	Fundraising - Grants	-	-	-	-	-	-	4,328	4,328	4,328	4,328	4,328	4,328	25,967
4750	Fundraising - Taxable	-	-	-	-	-	-	-	-	-	-	-	-	-
4760	Fundraising - Raffles	-	-	-	-	-	-	-	-	-	-	-	-	-
4900	Interest Income	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	3,792	45,500
	Returned Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>		<b>201,872</b>	<b>339,172</b>	<b>223,090</b>	<b>992,014</b>	<b>142,717</b>	<b>98,570</b>	<b>96,560</b>	<b>139,571</b>	<b>175,633</b>	<b>493,563</b>	<b>75,753</b>	<b>35,621</b>	<b>3,014,138</b>
<b>Cost of Sales:</b>														
5010	COS - Merchandise	7,500	-	-	-	-	-	-	300	2,100	1,200	3,050	4,800	18,950
5020	COS - Food	5,010	-	10	-	10	-	-	260	2,900	4,120	1,010	-	13,320
5030	COS - Beverage	-	-	-	-	-	-	-	-	-	-	-	-	-
5040	COS - Vending	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cost of Sales</b>		<b>12,510</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>560</b>	<b>5,000</b>	<b>5,320</b>	<b>4,060</b>	<b>4,800</b>	<b>32,270</b>
<b>Gross Profit</b>		<b>189,362</b>	<b>339,172</b>	<b>223,080</b>	<b>992,014</b>	<b>142,707</b>	<b>98,570</b>	<b>96,560</b>	<b>139,011</b>	<b>170,633</b>	<b>488,243</b>	<b>71,693</b>	<b>30,821</b>	<b>2,981,868</b>
<b>Payroll &amp; Payroll Costs:</b>														
6010	Salaries	36,908	36,908	36,908	36,908	36,908	36,908	55,362	36,908	36,908	36,908	36,908	55,362	479,802
6020	Hourly Wages	45,553	45,553	45,553	45,553	45,553	45,553	68,329	45,553	45,553	45,553	45,553	68,329	592,188
6030	Overtime	-	-	2,000	2,500	1,500	900	-	-	450	300	-	250	7,900
6040	Seasonal Payroll	9,385	17,185	18,685	22,985	22,585	21,885	23,434	34,320	65,742	62,842	45,092	16,063	360,200
6045	Seasonal Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-
6050	Bonuses	-	-	-	-	-	-	-	-	-	-	-	-	-
6060	Commissions	-	-	-	-	-	-	-	-	-	-	-	-	-
6070	Employee Relations	415	100	355	2,375	100	140	310	450	275	925	220	50	5,715
6080	Workmen's Compensation	-	-	-	-	22,041	-	-	-	-	-	-	-	22,041
6110	FICA	7,026	7,623	7,891	8,258	8,151	8,051	11,255	8,934	11,372	11,139	9,758	10,710	110,167
6120	SUTA	918	996	1,031	1,079	1,065	1,052	1,471	1,168	1,487	1,456	1,276	1,400	14,401
6130	PERST	10,336	10,361	10,650	10,659	10,540	10,468	15,319	10,361	10,465	10,397	10,361	15,399	135,314
6140	Health Insurance	10,596	10,596	10,596	10,596	10,596	10,596	10,596	10,596	10,596	10,596	10,596	10,596	127,150
6145	Employee Benefits	272	272	272	272	272	272	272	272	272	272	272	272	3,264
	Gratuities & Tips	-	-	-	-	-	-	-	-	-	-	-	-	-
	FUTA	-	-	-	-	-	-	-	-	-	-	-	-	-
	Payroll - Other Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Payroll &amp; Payroll Costs</b>		<b>121,409</b>	<b>129,593</b>	<b>133,940</b>	<b>141,185</b>	<b>159,311</b>	<b>135,825</b>	<b>186,348</b>	<b>148,561</b>	<b>183,118</b>	<b>180,387</b>	<b>160,034</b>	<b>178,431</b>	<b>1,858,142</b>
<b>Operating Expenses:</b>														
7005	Accounting & Auditing Fees	-	-	-	12,000	-	-	-	-	-	-	-	-	12,000
7010	Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
7015	Advertising - Design	150	60	3,150	1,300	-	225	625	1,450	1,950	150	200	1,750	11,010
7020	Advertising - Production	-	4,120	1,120	3,500	-	-	3,700	1,220	7,000	100	75	3,325	24,160
7025	Advertising - Distribution	213	1,250	550	212	-	-	975	400	500	-	-	200	4,300
7030	Advertising - Placement	340	3,050	2,100	2,100	2,100	1,950	4,150	1,950	1,100	850	780	2,630	23,100
7035	Advertising - Other	-	550	550	50	50	50	50	-	50	50	50	50	1,500
7040	Advertising - Web Development	-	-	-	-	-	-	-	-	-	-	-	-	-
7050	Allocated Expenses	0	0	0	0	0	0	0	0	0	0	0	0	1
7055	Amenities	-	-	-	-	-	650	-	-	1,600	-	-	600	2,850
7060	Automobile Expense	10	10	10	60	10	110	10	10	1,410	1,410	710	10	3,770
7065	Bad Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
7070	Bank Charges/Financing	-	-	-	-	-	-	-	-	-	-	-	-	-
7080	Cash Variances	-	-	-	-	-	-	-	-	-	-	-	-	-
7085	Cellular & Satellite Phones	-	773	773	773	773	773	803	803	771	803	803	1,578	9,426
7090	Chemicals	-	-	-	-	-	-	-	700	3,800	7,500	3,000	500	15,500
7095	Computer Services	2,466	2,771	14,936	2,693	2,768	14,683	2,843	2,593	13,813	2,728	2,668	2,643	67,605
7096	Computer Software	50	225	3,450	50	150	125	160	250	150	50	50	150	4,860
7097	Computer Supplies	150	150	25	50	50	25	250	50	25	50	25	25	850
7099	Computer Hardware	2,000	100	-	-	-	230	-	-	-	100	-	-	2,430
7100	Courier	-	-	-	-	-	-	-	-	-	-	-	-	-
7105	Credit Card Fees	6,768	10,373	5,456	4,043	2,955	2,682	2,278	2,366	2,164	1,541	1,479	683	42,787

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Acct. #	Account Name	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Total
7110	Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
7200	Dues	185	-	425	400	-	150	-	500	300	50	-	-	2,010
7205	Entertainment & Business Meals	290	75	75	365	75	75	365	75	75	265	75	250	2,060
7209	Equipment Purchase	500	-	-	250	-	1,000	2,000	200	2,000	-	500	-	6,450
7210	Equipment Rental	-	-	-	-	-	-	-	-	-	-	-	-	-
7215	Fertilizer	-	-	-	-	-	-	-	-	-	-	-	-	-
7220	Freight	-	-	-	-	-	-	-	-	-	-	-	-	-
7222	Fundraising Expense	2,200	2,000	2,200	3,000	4,000	2,200	-	3,500	3,700	1,000	100	300	24,200
7223	Furniture & Fixtures	250	-	-	-	-	-	-	3,500	400	250	-	-	4,400
7225	Gasoline, Diesel & Motor Oil	90	3,152	8,340	6,190	13,140	12,740	6,665	3,711	1,781	1,206	1,506	1,493	60,013
7230	Insurance	17,073	-	-	-	-	-	17,073	1,000	-	-	-	-	35,146
7235	Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
7250	Janitorial Services	-	-	-	-	-	-	-	500	2,500	3,000	2,500	-	8,500
7255	Laundry	45	45	45	45	45	45	45	45	45	45	45	45	540
7300	Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
7310	Lease - Automobiles	-	-	-	-	-	-	-	-	-	-	-	-	-
7320	Lease - Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-
7330	Lease - Equipment	-	64	64	64	64	64	64	64	64	64	64	128	768
7340	Lease - Groomers	-	-	-	-	-	-	-	-	-	-	-	-	-
7350	Lease - Snowmobiles	-	-	-	-	-	-	-	-	-	-	-	-	-
7360	Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
7390	Other	-	-	-	-	-	-	-	-	-	-	-	-	-
7400	Legal Fees	150	250	600	350	350	500	250	250	475	225	225	775	4,400
7405	Licenses & Permits	-	7,250	5,500	600	6,625	-	50	10,850	2,103	1,050	3,050	150	37,228
7410	Repair/Maintenance	2,000	470	220	220	220	220	220	320	520	3,720	370	340	8,840
7420	Mtce. & Repair - Automobiles	20	620	1,720	520	220	320	420	820	820	820	420	420	7,140
7430	Mtce. & Repair - Buildings	703	1,678	1,178	678	678	678	1,178	1,678	3,678	1,178	928	1,253	15,486
7440	Mtce. & Repair - Equipment	1,170	790	240	740	740	240	1,140	2,090	1,040	1,440	2,040	2,860	14,530
7450	Mtce. & Repair - Grooming Equipment	-	2,000	3,500	5,500	4,500	5,500	2,500	3,000	2,000	2,000	2,500	-	33,000
7460	Mtce. & Repair - Paths, Fields & Ground	1,000	1,700	1,120	300	-	7,600	8,000	11,000	18,800	27,150	12,150	10,150	98,970
7470	Mtce. & Repair - Snowmobiles	-	400	500	250	500	250	500	-	-	-	-	-	2,400
7480	Mtce. & Repair - WRT Reconstruction	-	-	-	-	-	-	-	-	-	-	-	-	-
7490	Mtce. & Repair - Other	-	-	-	-	-	-	-	-	-	-	-	-	-
7500	Marketing	-	-	1,000	-	-	-	-	-	-	1,000	-	-	2,000
7505	Miscellaneous	-	-	3,000	3,000	-	-	647	647	697	698	698	2,855	12,242
7510	Office Supplies	356	561	461	411	662	412	437	762	762	437	487	1,927	7,675
7511	Operating Supplies	390	365	690	390	365	390	390	565	390	365	290	390	4,980
7515	Penalties & Late Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
7520	Postage	80	1,560	3,530	80	225	1,015	100	150	120	100	170	120	7,250
7525	Printing	-	-	100	-	-	-	-	-	-	100	-	-	200
7530	Professional & Consulting Fees	1,445	100	300	1,475	60	1,020	225	770	2,000	1,325	1,020	800	10,540
7535	Promotion	320	770	550	870	2,070	1,070	320	460	4,130	1,070	570	870	13,070
7605	Raffle Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
7610	Rent - Equipment	-	510	760	10	260	260	260	5,890	10	10	10	20	8,000
7620	Rent - Property	16,917	16,917	16,917	16,917	16,917	17,217	16,917	17,067	18,117	16,917	17,417	17,417	205,650
7630	Rent - Other	105	195	195	195	195	195	195	195	90	90	90	285	2,025
7800	Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
7810	Sanitation	625	1,110	1,110	1,110	2,310	1,110	1,110	1,340	1,260	1,260	1,110	2,245	15,700
7815	Security	31	31	31	31	281	31	31	31	106	106	281	31	1,022
7820	Seeds & Plants	-	-	-	-	-	-	-	-	-	-	-	-	-
7823	Signs	-	100	100	500	500	-	-	175	500	-	500	-	2,375
7825	Small Tools & Parts	100	200	300	200	200	300	200	450	300	200	200	300	2,950
7830	Soil & Sand	-	-	-	-	-	-	-	-	-	-	-	-	-
7835	Storage	-	-	-	-	-	-	-	-	-	-	-	-	-
7840	Subscriptions	840	809	852	951	860	725	917	1,326	1,583	1,062	954	830	11,707
7845	Supplies	730	1,673	1,223	1,183	1,273	673	3,023	4,123	3,956	3,299	1,799	2,939	25,894
7850	Telephone	40	306	306	306	306	306	786	466	486	486	486	932	5,192
7855	Training	1,250	-	500	650	2,600	500	2,700	4,266	2,400	625	125	1,200	16,816
7860	Travel	500	25	50	300	1,075	550	1,500	1,100	2,175	100	25	950	8,350
7865	Uniforms	600	3,000	500	-	2,800	300	-	6,100	3,194	-	-	5,000	21,494
7910	Utilities - Electric	250	805	1,055	1,270	1,355	1,130	1,055	1,530	2,055	1,530	1,656	1,485	15,176
7915	Utilities - Natural Gas	-	85	170	230	220	225	175	1,372	1,575	1,540	1,520	1,540	8,652
7920	Utilities - Water	240	113	430	43	365	103	2,055	5,015	5,073	5,014	3,685	2,340	24,476
7925	Utilities - CATV	94	94	94	94	94	94	94	94	94	94	94	94	1,128
7930	Utilities - Internet Connection	30	161	161	161	161	161	161	161	161	161	161	292	1,932
7980	Web Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-
	Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
	Depreciation - Automobiles	-	-	-	-	-	-	-	-	-	-	-	-	-
	Depreciation - Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-
	Depreciation - Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
	Depreciation - Groomers	-	-	-	-	-	-	-	-	-	-	-	-	-
	Depreciation - Other	-	-	-	-	-	-	-	-	-	-	-	-	-
	Depreciation - Snowmobiles	-	-	-	-	-	-	-	-	-	-	-	-	-
	Lease - Other	-	-	-	-	-	-	-	-	-	-	-	-	-
	Relocation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
	Use Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Operating Expenses</b>	<b>62,765</b>	<b>73,415</b>	<b>92,232</b>	<b>76,679</b>	<b>75,167</b>	<b>80,872</b>	<b>89,592</b>	<b>108,449</b>	<b>126,067</b>	<b>96,634</b>	<b>69,685</b>	<b>77,169</b>	<b>1,028,726</b>
	<b>Total Payroll + Operating Expenses</b>	<b>184,174</b>	<b>203,009</b>	<b>226,172</b>	<b>217,864</b>	<b>234,478</b>	<b>216,697</b>	<b>275,940</b>	<b>257,010</b>	<b>309,185</b>	<b>277,020</b>	<b>229,720</b>	<b>255,599</b>	<b>2,886,868</b>
	<b>Surplus (Deficit)</b>	<b>5,189</b>	<b>136,164</b>	<b>(3,092)</b>	<b>774,150</b>	<b>(91,770)</b>	<b>(118,127)</b>	<b>(179,380)</b>	<b>(118,000)</b>	<b>(138,552)</b>	<b>211,223</b>	<b>(158,027)</b>	<b>(224,779)</b>	<b>95,000</b>
9010	<b>Capital Expenditures</b>	<b>207,500</b>	<b>25,000</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>45,000</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>422,500</b>
	<b>Net Cash Flow</b>	<b>(202,311)</b>	<b>111,164</b>	<b>(63,092)</b>	<b>774,150</b>	<b>(91,770)</b>	<b>(118,127)</b>	<b>(179,380)</b>	<b>(168,000)</b>	<b>(183,552)</b>	<b>211,223</b>	<b>(193,027)</b>	<b>(224,779)</b>	<b>(327,500)</b>