



*Pursue the Active Life*

## **Meeting of the Board of Directors**

Date: Monday, June 21, 2021  
Time: 11:00 – 2:00 p.m. Regular Session

Place: In person at the Community Campus Minnie Moore Room or virtually per Zoom invite

### **Regular Session of the Board of Directors**

1. Review of Prior Meeting Minutes:  
05-24-2021 Regular Session (ACTION ITEM)
2. Finance Updates:
  - a. Recommendation from Board Vice President to approve cash disbursements for May 2021 and authorize payment of bills and payroll for June 2021 when they become due.  
Consideration of approval of April 2021 credit card statement of Executive Director.  
(ACTION ITEM)
  - b. Finance Report – Review and consideration April 2021 financial statements (ACTION ITEM)
3. Old Business:
  - a. Strategic Planning
  - b. COVID protocols update
4. New Business: No New Business
5. General Department Updates:
  - a. Executive Director Summary
  - b. Programs updates:
    - i. Aquatics
    - ii. Spring sports
    - iii. Summer Camp
  - c. Trails Updates:
  - d. Development and Communications updates:
6. Executive Session per Idaho Statue 74-206(a)

Participation Information:

Location of meeting for interested public wishing to attend in person will be at the Community Campus Minnie Moore room located at 1050 Fox Acres Road, Hailey, Idaho, 83333.

Interested public who would like to participate via Zoom please use the following:

Join Zoom Meeting

<https://zoom.us/j/98030388021?pwd=VjE5M1V1Q0wzc2U4QnR3YzRvRzIJUT09>

Meeting ID: 980 3038 8021

Passcode: 6v5dsE

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Meeting ID: 980 3038 8021

Passcode: 535451

*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, May 24, 2021**

**Group:** Blaine County Recreation District Board of Directors  
**Date:** Monday, May 24, 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, 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.

Mary Fauth motioned to add the arboretum to the agenda. Mark Burchmore seconded. The motion passed unanimously.

**1. Review of Prior Meeting Minutes**  
**04-19-2021 Regular Session**

There were no comments. Mary Fauth motioned to approve the minutes. Mark Mary seconded. The motion passed unanimously.

**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 monthly credit card statement of Executive Director.**

Mary Fauth said she had some questions after reviewing the finances, which Joan Kino answered for her. Mary Fauth motioned to approve cash disbursements for April 2021 and authorize payment of bills and payroll for May 2021 when they become due, as well as approve the March 2021 monthly credit card statement of the Executive Director. Mark Mary seconded. The motion passed unanimously.

**b. Finance Report – Review and consideration of March 2021 financial statements**

Joan Kino went over net income for March. She said net income for March ended with \$75k above budget. Net income is ahead of last year by \$560k. In revenues, March ended \$80k ahead of budget, mostly in program fees. Summer camp will end the season over budget. Kino explained that in expense categories, four of them were over budget in March: COGS, supplies, utilities, and capital expenditures. COGS was over because we had to purchase more passes because we had such a good Nordic season. Supplies were over mainly because of dog waste bags in and the replacement of a security camera DVR at the Community Campus. She said that sanitation on NVT drove utilities over. Capital expenditures were over for small fending around the leisure pool. YTD, utilities was the only category above budget, due to water at the Aquatic Center. Fundraising is down YOY only due to earmarked donations because there were two projects going on last year. Marketing expenses are up YOY due to postage for Nordic passes and the

marketing expense for Sara Sheahy. Supplies and utilities are also up YOY. Mark Mary motioned to approve the financial statements for March 2021 as presented. Mary Fauth seconded. The motion passed unanimously.

### **3. Old Business**

#### **a. Personnel Policy**

Mark Davidson went over the changes that are being made to the personnel policy. He said they are taking the acknowledgment of receipt out of the policy and making it an attachment. They added info provided by Mary Fauth about sex to the section about legally protected classes. The board discussed the changes. The phrase “or any employee” was removed from some sections. The board discussed capping maximum hours or not paying out unused sick leave. Mark Mary motioned to approve the personnel policy they reviewed with the understanding that Mark Davidson and Joan Kino will do one more review with ICRMP. Mary Fauth seconded. The motion passed unanimously.

#### **b. COVID status and impacts to BCRD workplace**

Mark Davidson stated that he is considering loosening the BCRD’s restrictions around COVID. He said they have already loosened restrictions in FitWorks; no masks are required while working out. He asked people the board for their thoughts or concerns. He added that no masks required are required outside at the Aquatic Center, or in pool. Mark Mary brought up people’s concerns about others not being vaccinated. The board discussed the loosening of restrictions and the ethics of asking about people being vaccinated. Mark Mary stated that POWER is making coming back optional at this time. Davidson suggested an updated policy for managing with COVID.

### **4. New Business – No new business**

Not on agenda – Mary Fauth gave an update on the arboretum. She said that Kris Stoffer has been told that the arboretum is not a priority for the organizations she has approached. Fauth said she is bringing up the possibility of having the land transferred to BCRD and suggested that the BCRD would transfer it to another entity. The board discussed.

### **5. General Department Updates**

#### **a. Executive Director Summary**

Mark Davidson stated that swim school signups were bursting at the seams. He announced that Jenna Vagias and Heather Stanton have left the BCRD, and Katrina Collins and Kathy Nice will be leaving. He explained that we need to work through what the organization will look like as we move forward and replace these positions.

#### **b. Programs Updates**

##### **i. Aquatics**

Dominic Finazzo explained that there have been several conflicts with lap swimmers. He also said they have given out quite a few swim school scholarships.

##### **ii. Spring Sports**

Mark Davidson stated that track went well, and spring ball is going great.

##### **iii. Hub**

Mark Davidson said that the Hub is going great.

**iv. Summer Camp**

Mark Davidson announced that around 100 children signed up for summer camp. He said they will be taking on a child with special needs and are trying to get some extra training for that.

**c. Trails updates**

Eric Rector said that Galena still has some snow patches. They have been working on signage but have not started a lot of trail work yet.

**i. Quigley Trails Park**

**ii. Summer activities**

Rector said that they have been doing clean-up and repairs on the WRT. He said that later they will look at doing a seal coat project.

**d. Development and Communications Updates**

**i. Fundraising efforts**

Morgan Buckert said she and Mark Davidson were meeting with Wood River Women's Foundation and will be showing them Quigley and the Aquatic Center.

**ii. Monthly Newsletter**

Buckert announced that the first newsletter went out a couple of weeks ago. We are getting a lot of click-throughs, more than the national average.

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

Mark Mary motioned to adjourn regular session. Mary Fauth seconded. The motion passed unanimously. The meeting adjourned at 1:24PM.

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

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Mike Burchmore, BCRD Board President

Attest:

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Mark Mary, BCRD Board Member:

**BCRD Financial Dashboard Summary**  
**Financial Review Period - April 2021**

**Legend**

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

<b>Total BCRD Income Statement</b> <b>Apr-21</b>	<b>MTD to Budget</b>		<b>YTD to Budget</b>		<b>Year on Year</b>	
	Variance	Status	Variance	Status	Variance	Status
Total Revenue	46,329		692,304		-110,252	
COGS	0		-7,549		-35,542	
Operating Expenses	-7,433		-150,839		43,354	
Capital Expenditures	1,686		-55,470		-680,239	
Net income	52,076		906,162		562,175	

<b>Total BCRD Income Statement Categories</b> <b>Apr-21</b>	<b>MTD to Budget</b>		<b>YTD to Budget</b>		<b>Year on Year</b>	
	Variance	Status	Variance	Status	Variance	Status
Property Tax	-522		44,922		69,309	
Program Fees + Passes	52,580		116,823		153,818	
Fundraising	5,547		292,074		246,654	
Other Revenue	-9,165		253,397		-531,413	
Total Revenue	-2,111		-14,912		-48,621	
Total Revenue	46,329		692,304		-110,252	
Cost of Goods Sold	0		-7,549		-35,542	
Wages & Benefits	-3,329		-90,134		5,714	
Marketing	741		-13,884		19,050	
Repair & Maintenance	-698		-6,650		-5,394	
Consulting/Legal	532		-3,599		-7,517	
Rent	0		-12,585		90	
Supplies	-2,545		-5,524		503	
Utilities	-1,055		3,104		1,078	
Other	-1,080		-21,568		29,830	
Capex	1,686		-55,470		-680,239	
Total Expenses	-5,747		-213,858		-672,427	

<b>Key Metrics</b> <b>Apr-21</b>	<b>MTD to Budget</b>		<b>YTD to Budget</b>		<b>Year on Year</b>	
	Variance	Status	Variance	Status	Variance	Status
League fees	-6,109		-3,853		11,602	
Aquatics fees	6,462		6,462		6,462	
Aquatics passes	10,074		10,074		11,574	
Fitworks classes	-176		-2,502		-4,237	
Fitworks passes	-2,430		-22,598		-33,811	
NVT Season passes	0		293,979		259,548	
NVT day passes	-620		9,667		8,611	
Rental Revenue	320		3,528		2,140	
Operational Fundraising	-10,851		272,703		158,088	
Earmarked Fundraising	1,686		-19,306		-689,501	
Gas	-1,231		-8,433		-710	

<b>Net Income by Major Department</b> <b>Apr-21</b>	<b>MTD to Budget</b>		<b>YTD to Budget</b>		<b>Year on Year</b>	
	Variance	Status	Variance	Status	Variance	Status
Tax Related Recreation	82,387		399,109		455,262	
G&A	11,338		184,522		131,522	
BCRD@CC (Programs)	43,637		180,133		162,235	
Aquatics	29,087		31,863		46,645	
Tax Trails (WRT)	-1,675		2,590		114,860	
GNVT	-30,311		507,053		106,913	

<b>Total BCRD Income Statement</b> <b>May-21 Preliminary and Normalized</b>	<b>MTD to Budget</b>		<b>YTD to Budget</b>		<b>Year on Year</b>	
	Variance	Status	Variance	Status	Variance	Status
Total Revenue	-13,872		678,432		-135,927	
COGS	-560		-8,109		-35,542	
Operating Expenses	-23,254		-174,093		68,890	
Capital Expenditures	-45,803		-101,273		-744,096	
Net income	55,745		961,907		574,821	
Net Income Normalized						

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

	MTD				TOTAL			
	Apr 21	Budget	\$ Over Budget	% of Budget	Oct '20 - Apr 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>Property Tax</b>								
4000 · Property Tax	13,478	14,000	-522	96%	1,047,312	1,002,390	44,922	104%
<b>Total Property Tax</b>	<u>13,478</u>	<u>14,000</u>	<u>-522</u>	<u>96%</u>	<u>1,047,312</u>	<u>1,002,390</u>	<u>44,922</u>	<u>104%</u>
<b>Program Fees, Lessons</b>								
4100 · Program Fees	51,426	15,255	36,171	337%	132,706	33,590	99,116	395%
4101 · Program Fees (non-taxable)	14,020	14,310	-290	98%	62,016	57,983	4,033	107%
4350 · Lessons	16,317	0	16,317	100%	16,317	700	15,617	2331%
4360 · Class Fees	974	592	382	165%	3,398	5,342	-1,944	64%
<b>Total Program Fees, Lessons</b>	<u>82,737</u>	<u>30,156</u>	<u>52,580</u>	<u>274%</u>	<u>214,437</u>	<u>97,614</u>	<u>116,823</u>	<u>220%</u>
<b>Passes</b>								
4305 · Combo Annual Pass	0	0	0	0%	122,073	50,000	72,073	244%
<b>4310 · Annual Passes</b>								
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	13,158	2,975	10,183	442%	18,820	435,325	-416,505	4%
<b>Total 4310 · Annual Passes</b>	<u>13,158</u>	<u>2,975</u>	<u>10,183</u>	<u>442%</u>	<u>663,965</u>	<u>435,325</u>	<u>228,640</u>	<u>153%</u>
4315 · Combo Day Pass	0				0	0	0	0%
<b>4320 · Day Passes</b>								
4320.01 · Adult Day Pass (083)	288				87,185			
4320.02 · Dog Day Pass (083)	0				2,858			
4320.03 · Quigley Day Pass (086)	93				2,004			
4320.04 · Snowshoe Day Pass (083)	0				4,186			
4320 · Day Passes - Other	123	1,306	-1,183	9%	14,734	102,590	-87,856	14%
<b>Total 4320 · Day Passes</b>	<u>503</u>	<u>1,306</u>	<u>-803</u>	<u>39%</u>	<u>110,966</u>	<u>102,590</u>	<u>8,377</u>	<u>108%</u>
4330 · Weekly Passes	222	1,700	-1,478	13%	30,953	30,000	953	103%
4335 · Month Pass	1,311	3,667	-2,355	36%	14,699	32,667	-17,968	45%
<b>Total Passes</b>	<u>15,194</u>	<u>9,647</u>	<u>5,547</u>	<u>157%</u>	<u>942,656</u>	<u>650,581</u>	<u>292,074</u>	<u>145%</u>
<b>Fundraising</b>								
4700 · Fundrasing - Nordic Pins	0	0	0	0%	64,705	15,652	49,053	413%
4710 · Fundraising-Donations	27,884	10,900	16,984	256%	390,162	90,800	299,362	430%
4711 · Fundraising-Earmarked Donations	1,686	0	1,686	100%	5,694	25,000	-19,306	23%
4720 · Fundraising-Sponsorships	0	650	-650	0%	350	1,350	-1,000	26%
4730 · Fundraising-Special Events	0	22,857	-22,857	0%	33,175	160,000	-126,825	21%
4740 · Fundraising-Grants	0	4,328	-4,328	0%	56,441	4,328	52,113	1304%
4750 · Fundraising-Taxable	0	0	0	0%	0	0	0	0%
<b>Total Fundraising</b>	<u>29,570</u>	<u>38,735</u>	<u>-9,165</u>	<u>76%</u>	<u>550,527</u>	<u>297,130</u>	<u>253,397</u>	<u>185%</u>
<b>Other Revenue</b>								
4200 · Facility Rental	530	210	320	252%	2,617	1,940	677	135%
4201 · Facility Rental (non-taxable)	0	0	0	0%	14,050	11,200	2,850	125%
4210 · Equipment Rental	0	10	-10	0%	0	30	-30	0%
4400 · Merchandise Sales	0	0	0	0%	150	0	150	100%
4410 · Food Sales	7	10	-3	66%	83	70	13	118%
4500 · Miscellaneous	56	0	56	100%	2,616	6,500	-3,884	40%
4900 · Interest Income	1,318	3,792	-2,474	35%	11,856	26,544	-14,688	45%
<b>Total Other Revenue</b>	<u>1,911</u>	<u>4,022</u>	<u>-2,111</u>	<u>48%</u>	<u>31,372</u>	<u>46,284</u>	<u>-14,912</u>	<u>68%</u>
<b>Total Income</b>	<u>142,890</u>	<u>96,561</u>	<u>46,329</u>	<u>148%</u>	<u>2,786,304</u>	<u>2,093,999</u>	<u>692,304</u>	<u>133%</u>
<b>Cost of Goods Sold</b>								
5010 · COS-Merchandise	0	0	0	0%	4,967	7,500	-2,533	66%
5020 · COS-Food	0	0	0	0%	14	5,030	-5,016	0%
<b>Total COGS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>	<u>4,981</u>	<u>12,530</u>	<u>-7,549</u>	<u>40%</u>
<b>Gross Profit</b>	<u>142,890</u>	<u>96,561</u>	<u>46,329</u>	<u>148%</u>	<u>2,781,323</u>	<u>2,081,469</u>	<u>699,853</u>	<u>134%</u>
<b>Expense</b>								
<b>Payroll &amp; Payroll Related</b>								
<b>Salaries</b>								
6010 · Salaries	49,247	55,362	-6,114	89%	222,845	276,809	-53,964	81%
6011 · Salary Sick Leave	1,148	0	1,148	100%	1,444	0	1,444	100%
6012 · Salary Vacation Leave	3,482	0	3,482	100%	15,577	0	15,577	100%
6013 · Salary FFCRA Sick Leave	0	0	0	0%	1,111	0	1,111	100%
<b>Total Salaries</b>	<u>53,878</u>	<u>55,362</u>	<u>-1,484</u>	<u>97%</u>	<u>240,977</u>	<u>276,809</u>	<u>-35,832</u>	<u>87%</u>
<b>Hourly</b>								
6020 · Hourly Wages	65,757	70,102	-4,345	94%	331,334	350,509	-19,175	95%
6021 · Hourly Sick Leave	1,127	0	1,127	100%	5,801	0	5,801	100%

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

	MTD				TOTAL			
	Apr 21	Budget	\$ Over Budget	% of Budget	Oct '20 - Apr 21	Budget	\$ Over Budget	% of Budget
	6022 · Hourly Vacation Leave	3,600	0	3,600	100%	8,830	0	8,830
6023 · Hourly FFCRA Sick Leave	0	0	0	0%	726	0	726	100%
6030 · Overtime	28	0	28	100%	605	6,900	-6,295	9%
<b>Total Hourly</b>	<b>70,513</b>	<b>70,102</b>	<b>411</b>	<b>101%</b>	<b>347,296</b>	<b>357,409</b>	<b>-10,113</b>	<b>97%</b>
<b>Seasonal</b>								
6040 · Seasonal Payroll	24,092	23,434	658	103%	130,426	136,142	-5,716	96%
6041 · Seasonal FFCRA Sick Leave	0	0	0	0%	2,491	0	2,491	100%
6045 · Seasonal Overtime	0	0	0	0%	12	0	12	100%
<b>Total Seasonal</b>	<b>24,092</b>	<b>23,434</b>	<b>658</b>	<b>103%</b>	<b>132,928</b>	<b>136,142</b>	<b>-3,214</b>	<b>98%</b>
<b>Payroll Expenses</b>								
6080 · Worker's Compensation	0	0	0	0%	13,623	22,334	-8,711	61%
6110 · FICA	11,025	11,391	-366	97%	52,880	58,932	-6,053	90%
6120 · SUTA	280	1,489	-1,209	19%	1,192	7,704	-6,511	15%
6130 · PERSI	14,852	15,530	-678	96%	70,307	79,391	-9,084	89%
6140 · Health Insurance	8,861	10,596	-1,735	84%	58,177	74,171	-15,994	78%
6141 · HSA Company Contribution	1,328	0	1,328	100%	8,602	0	8,602	100%
6145 · Employee Benefits	320	272	48	118%	1,856	1,903	-47	98%
<b>Total Payroll Expenses</b>	<b>36,666</b>	<b>39,277</b>	<b>-2,611</b>	<b>93%</b>	<b>206,637</b>	<b>244,434</b>	<b>-37,797</b>	<b>85%</b>
6050 · Bonuses	0	0	0	0%	0	0	0	0%
6070 · Employee Relations	7	310	-303	2%	617	3,795	-3,178	16%
<b>Total Payroll &amp; Payroll Related</b>	<b>185,156</b>	<b>188,485</b>	<b>-3,329</b>	<b>98%</b>	<b>928,454</b>	<b>1,018,588</b>	<b>-90,134</b>	<b>91%</b>
<b>Marketing</b>								
7015 · Advertising-Design	1,020	625	395	163%	2,665	5,510	-2,845	48%
7020 · Advertising-Production	584	3,700	-3,116	16%	1,706	12,440	-10,734	14%
7025 · Advertising-Distribution	0	975	-975	0%	0	3,200	-3,200	0%
7030 · Advertising-Placement	2,868	4,150	-1,282	69%	7,784	15,790	-8,006	49%
7035 · Advertising-Other	0	50	-50	0%	0	1,300	-1,300	0%
7222 · Fundraising Expense	1,295	0	1,295	100%	10,010	15,600	-5,590	64%
7500 · Marketing	3,020	0	3,020	100%	16,835	1,000	15,835	1684%
7520 · Postage	752	90	662	835%	11,286	6,520	4,766	173%
7535 · Promotion	1,113	320	793	348%	3,161	5,970	-2,809	53%
<b>Total Marketing</b>	<b>10,651</b>	<b>9,910</b>	<b>741</b>	<b>107%</b>	<b>53,446</b>	<b>67,330</b>	<b>-13,884</b>	<b>79%</b>
<b>Repair &amp; Maintenance</b>								
7410 · Repair/Maintenance - other	0	220	-220	0%	708	1,570	-862	45%
<b>7420 · Automobiles R/M</b>								
7421.09 · F350 - 1997	39				351	0	351	100%
7421.10 · Silverado - 2005	25				1,268	0	1,268	100%
7421.11 · F250 - 1997 - RETIRED	0				0	0	0	0%
7421.13 · F550 - 2008	803				2,250	0	2,250	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	174				615			
7421.17 · Ford F150 - 2016	150				357			
7421.18 · Dodge Ram 2500 - 2016	244				543			
7421.19 · Dodge Journey - 2018	0				65			
7420 · Automobiles R/M - Other	0	420	-420	0%	295	3,840	-3,545	8%
<b>Total 7420 · Automobiles R/M</b>	<b>1,435</b>	<b>420</b>	<b>1,015</b>	<b>342%</b>	<b>5,745</b>	<b>3,840</b>	<b>1,905</b>	<b>150%</b>
7430 · Buildings Repair/Maint	232	1,178	-946	20%	3,852	6,771	-2,919	57%
<b>7440 · Equipment R/M</b>								
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	127				1,601	0	1,601	100%
7441.16 · 2019 Polaris Sportsman 850SP	65				140			
7440 · Equipment R/M - Other	1,034	1,140	-106	91%	2,778	5,060	-2,282	55%
<b>Total 7440 · Equipment R/M</b>	<b>1,226</b>	<b>1,140</b>	<b>86</b>	<b>108%</b>	<b>4,615</b>	<b>5,060</b>	<b>-445</b>	<b>91%</b>
<b>7450 · Grooming Equipment R/M</b>								
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)	1,329				5,095	0	5,095	100%
7451.08 · 2011 PB400-Cow-(086)-RETIRED	0				0	0	0	0%
7451.09 · 2011 PB100-(083)	-280				6,507	0	6,507	100%
7451.10 · 2012 PB100 WRT-Lake Creek-(08)	426				496	0	496	100%
7451.11 · 2017 PB100-NVT-(083)	83				6,166	0	6,166	100%

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

	MTD				TOTAL			
	Apr 21	Budget	\$ Over Budget	% of Budget	Oct '20 - Apr 21	Budget	\$ Over Budget	% of Budget
	7451.12 · 2018 PB100-NVT-(083)	83				3,310		
7451.13 · 2020 PB100-Quigley-(086)	1,644				2,874			
7450 · Grooming Equipment R/M - Other	1,515	2,500	-985	61%	378	23,500	-23,122	2%
<b>Total 7450 · Grooming Equipment R/M</b>	<b>4,799</b>	<b>2,500</b>	<b>2,299</b>	<b>192%</b>	<b>24,826</b>	<b>23,500</b>	<b>1,326</b>	<b>106%</b>
7460 · Path Field Grounds Repair/Maint	4,150	6,571	-2,422	63%	13,159	16,863	-3,704	78%
7470 · Snowmobiles Repair/Maint	0	510	-510	0%	519	2,470	-1,951	21%
<b>Total Repair &amp; Maintenance</b>	<b>11,842</b>	<b>12,539</b>	<b>-698</b>	<b>94%</b>	<b>53,424</b>	<b>60,074</b>	<b>-6,650</b>	<b>89%</b>
<b>Consulting / Legal</b>								
7400 · Legal Fees	60	250	-190	24%	612	2,450	-1,838	25%
7530 · Professional & Consulting Fees	947	225	722	421%	2,864	4,625	-1,761	62%
<b>Total Consulting / Legal</b>	<b>1,007</b>	<b>475</b>	<b>532</b>	<b>212%</b>	<b>3,476</b>	<b>7,075</b>	<b>-3,599</b>	<b>49%</b>
<b>Rent</b>								
7620 · Property Rent	16,917	16,917	0	100%	106,131	118,717	-12,585	89%
<b>Total Rent</b>	<b>16,917</b>	<b>16,917</b>	<b>0</b>	<b>100%</b>	<b>106,131</b>	<b>118,717</b>	<b>-12,585</b>	<b>89%</b>
<b>Supplies</b>								
7097 · Computer Supplies	0	250	-250	0%	279	700	-421	40%
7510 · Office Supplies	63	437	-374	14%	2,313	3,300	-987	70%
7511 · Operating Supplies	54	390	-336	14%	2,093	2,980	-887	70%
7845 · Supplies - other	1,438	3,023	-1,585	48%	6,550	9,778	-3,228	67%
Supplies - Other	0	0	0	0%	0	0	0	0%
<b>Total Supplies</b>	<b>1,555</b>	<b>4,100</b>	<b>-2,545</b>	<b>38%</b>	<b>11,234</b>	<b>16,758</b>	<b>-5,524</b>	<b>67%</b>
<b>Utilities</b>								
7810 · Sanitation	1,944	1,110	834	175%	10,070	8,485	1,585	119%
7910 · Electric	1,173	1,055	118	111%	6,159	6,920	-761	89%
7915 · Natural Gas	10	175	-165	6%	280	1,105	-825	25%
7920 · Water	187	2,055	-1,868	9%	6,257	3,349	2,908	187%
7925 · Cable TV	94	94	0	100%	660	658	2	100%
7930 · Internet Connection	188	161	27	117%	1,190	996	194	119%
<b>Total Utilities</b>	<b>3,595</b>	<b>4,650</b>	<b>-1,055</b>	<b>77%</b>	<b>24,617</b>	<b>21,513</b>	<b>3,104</b>	<b>114%</b>
<b>Other Miscellaneous</b>								
7005 · Accounting & Auditing Fees	0	0	0	0%	11,850	12,000	-150	99%
7050 · Allocated Expenses	0	1	-1	0%	0	4	-4	0%
7055 · Amenities	0	0	0	0%	3,372	650	2,722	519%
7060 · Automobile	0	10	-10	0%	0	220	-220	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	1,001	803	198	125%	5,371	4,668	703	115%
7090 · Chemicals	0	0	0	0%	310	0	310	100%
7095 · Computer Services	9,724	2,843	6,881	342%	45,956	43,160	2,796	106%
7096 · Computer Software	279	160	119	174%	4,946	4,210	736	117%
7099 · Computer Hardware	0	0	0	0%	3,936	2,330	1,606	169%
7105 · Credit Card Fees	3,338	2,278	1,060	147%	41,637	34,556	7,082	120%
7200 · Dues	520	0	520	100%	1,082	1,160	-78	93%
7205 · Entertainment & Meals	0	365	-365	0%	54	1,320	-1,266	4%
7209 · Equipment Purchase	241	2,000	-1,759	12%	5,193	3,750	1,443	138%
7215 · Fertilizer	0	0	0	0%	0	0	0	0%
7220 · Freight	0	0	0	0%	260	0	260	100%
7223 · Furniture & Fixtures	78	0	78	100%	78	250	-172	31%
7225 · Gasoline, Diesel & Motor Oil	5,434	6,665	-1,231	82%	41,884	50,317	-8,433	83%
7230 · Insurance	17,071	17,073	-2	100%	34,142	34,146	-4	100%
7250 · Janitorial Services	0	0	0	0%	480	0	480	100%
7255 · Laundry	0	45	-45	0%	0	315	-315	0%
7310 · Automobile Lease	0	0	0	0%	0	0	0	0%
7330 · Equipment Lease	60	64	-4	94%	424	384	40	110%
7360 · Office Equipment	0	0	0	0%	0	0	0	0%
7405 · Licenses & Permits	75	50	25	150%	1,000	20,025	-19,026	5%
7505 · Miscellaneous Exp	66	647	-581	10%	14,524	6,647	7,877	219%
7515 · Penalties & Late Fees	0	0	0	0%	0	0	0	0%
7525 · Printing	44	0	44	100%	94	100	-6	94%
7610 · Equipment Rent	0	260	-260	0%	378	2,060	-1,682	18%
7630 · Other Rent	90	195	-105	46%	627	1,275	-648	49%
7815 · Security	0	31	-31	0%	162	467	-305	35%
7820 · Seeds & Plants	0	0	0	0%	0	0	0	0%
7823 · Signs	112	0	112	100%	4,623	1,200	3,423	385%
7825 · Small Tools and Parts	190	200	-10	95%	455	1,500	-1,045	30%

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

	MTD				TOTAL			
	Apr 21	Budget	\$ Over Budget	% of Budget	Oct '20 - Apr 21	Budget	\$ Over Budget	% of Budget
	7840 · Subscriptions	15	917	-902	2%	3,128	5,953	-2,825
7850 · Telephone	154	766	-612	20%	1,680	2,336	-656	72%
7855 · Training	0	2,700	-2,700	0%	720	8,200	-7,480	9%
7860 · Travel	0	1,500	-1,500	0%	0	4,000	-4,000	0%
7865 · Uniforms	0	0	0	0%	4,200	7,200	-3,000	58%
7980 · Web Hosting	0	0	0	0%	38	0	38	100%
<b>Total Other Miscellaneous</b>	<b>38,493</b>	<b>39,573</b>	<b>-1,080</b>	<b>97%</b>	<b>232,834</b>	<b>254,402</b>	<b>-21,568</b>	<b>92%</b>
<b>Total Expense</b>	<b>269,216</b>	<b>276,649</b>	<b>-7,433</b>	<b>97%</b>	<b>1,413,618</b>	<b>1,564,457</b>	<b>-150,839</b>	<b>90%</b>
<b>Net Ordinary Income</b>	<b>-126,326</b>	<b>-180,088</b>	<b>53,762</b>	<b>70%</b>	<b>1,367,705</b>	<b>517,012</b>	<b>850,692</b>	<b>265%</b>
<b>Other Income/Expense</b>								
<b>Other Expense</b>								
9010 · Capital Expenditures	1,686	0	1,686	100%	237,030	292,500	-55,470	81%
<b>Total Other Expense</b>	<b>1,686</b>	<b>0</b>	<b>1,686</b>	<b>100%</b>	<b>237,030</b>	<b>292,500</b>	<b>-55,470</b>	<b>81%</b>
<b>Net Other Income</b>	<b>-1,686</b>	<b>0</b>	<b>-1,686</b>	<b>100%</b>	<b>-237,030</b>	<b>-292,500</b>	<b>55,470</b>	<b>81%</b>
<b>Net Income</b>	<b>-128,012</b>	<b>-180,088</b>	<b>52,076</b>	<b>71%</b>	<b>1,130,674</b>	<b>224,512</b>	<b>906,162</b>	<b>504%</b>

# Blaine County Recreation District

## Balance Sheet

### As of April 30, 2021

	<u>Apr 30, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
0105 · Mountain West Bank-Checking	71,536
0110 · Mountain West-Imprest	273
0115 · Petty Cash	100
0120 · Cash On Hand	200
0140 · Savings-General Fund #980	1,276,078
0145 · Savings - WRT Fund #3178	481,350
0150 · Savings-Galena #1396	2,037,339
0160 · Savings-Harriman Trail #2273	197,032
0170 · Diversified Fund	394,274
0180 · Mtn West Bank-FLEX Acct	25,645
<b>Total Checking/Savings</b>	4,483,828
<b>Accounts Receivable</b>	
0205 · Accounts Receivable	10,196
0208 · Altru Credit Card Receivable	33,865
<b>Total Accounts Receivable</b>	44,061
<b>Other Current Assets</b>	
1499 · Undeposited Funds	3,702
<b>Total Other Current Assets</b>	3,702
<b>Total Current Assets</b>	4,531,590
<b>Fixed Assets</b>	
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
<b>Total Fixed Assets</b>	9,444,166
<b>TOTAL ASSETS</b>	<b>13,975,756</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2010 · Accounts Payable	
2011 · Rent Payable	56,195
<b>Total 2010 · Accounts Payable</b>	56,195

**Blaine County Recreation District**  
**Balance Sheet**  
**As of April 30, 2021**

	<u>Apr 30, 21</u>
Total Accounts Payable	56,195
Other Current Liabilities	
2110 · FICA Payable	7,433
2115 · Federal Withholding	3,616
2120 · State Withholding Tax Payable	4,354
2125 · SUTA Payable	280
2130 · PERSI Payable	8,007
2140 · PERSI Choice-Payable	730
2160 · Health Insurance Payable	348
2161 · AFLAC Pre-tax Payable	333
2162 · AFLAC (After-tax) Payable	130
2200 · Sales Tax Payable	3,550
2323 · Advanced Revenue-NVT/ Harriman	6,146
2329 · Advanced Revenue-Other Programs	
2329.03 · Advanced Rev Quigley Developmnt	198,357
Total 2329 · Advanced Revenue-Other Programs	198,357
2350 · Galena Adventure Camp Scholarsh	3,342
Total Other Current Liabilities	<u>236,626</u>
Total Current Liabilities	<u>292,821</u>
Total Liabilities	292,821
Equity	
3000 · Investment in Fixed Asset	9,444,166
3010 · Fund Balance	3,108,095
Net Income	1,130,674
Total Equity	<u>13,682,935</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>13,975,756</u></u></b>