

MINUTES
REGULAR BOARD MEETING
WESTERN ELMORE COUNTY RECREATION DISTRICT (WECRD)
245 East 6th South, Mountain Home, ID 83647
December 16, 2020 at 6:00PM

I. CALL MEETING TO ORDER/ ESTABLISH QUORUM

President Dan Gillies called the meeting to order at 6:00PM, and a quorum was established with all Directors present; Dan Gillies, Lee Pierce, and Doug Meyer.

Others in attendance:

Michelle Heins, WECRD Administrator

Judy Erwin, WECRD Treasurer

Guests: John Russell, Vivian Meyer, Ashley Pierce

II. CONSENT AGENDA – All matters listed within this Consent Agenda section require formal action, but are typically routine or not of great controversy and will be enacted by one motion. Questions for the purpose of clarification may be asked about a particular item before the motion is voted on. However, for lengthy discussion or separate motion a board member or citizen may request an item be removed from the Consent Agenda section and placed on the Regular Agenda. **ALL CONSENT AGENDA ITEMS LISTED BELOW ARE ACTION ITEMS.**

1. APPROVAL OF MINUTES: Regular Board Meeting, November 18, 2020 and Special Board Meeting November 20, 2020.
2. FINANCIAL REPORT – Report dated December 14, 2020
3. BILLS - As of December 14, 2020 in the amount of \$7,904.07

Doug Meyer made a motion to approve the consent agenda as written. Lee Pierce seconded the motion. All Directors voted in favor of the motion. The motion carried.

III. NEW BUSINESS

1. Items removed from the consent agenda - ACTION ITEM

There were no items removed from the consent agenda.

2. Presentation of the 2020 Audit Report by a Zwygart John & Associates Representative.

a. Discussion and decision to approve/disapprove the 2020 Audit Report - ACTION ITEM
John Russell reviewed key components of the audit report. Their responsibility as auditors is to gather evidence to form an opinion. The report states the WECRD financial statements are presented fairly, which is considered a clean audit. John explained our capital assets, which included land and construction to date equals \$2.6 mil. Architect fees are also included in the capital asset. He stated the WECRD does need property taxes to function. On page 5 is a balance sheet, which shows total assets amounting to approximately \$4 million and our liabilities which was just over \$4,000. This tells the auditors that the WECRD has been accumulating funds in preparation to perform the function of what the WECRD was designed to do, build a recreation facility. On page 7 he explained the capital outlay is the current year expenses towards the construction, which was just over \$1 mil. On page 9 is the note section of the report, and John suggested since we have money in various CD's that we could set a policy to help with discussions on CD maturity, and he mentioned using the Local Government Investment Pool more to still earn interest at a similar rate and then we would have more flexibility to use those funds. The District has a credit card that is seldomly used which the auditor likes to see. John noted that depreciation on the building won't start until it's completed. In the supplemental information, he reviewed the budget vs.

actual comparison and stated the tax revenue was higher than expected and interest came in lower which is understandable with the dive in interest rates. Overall the WECRD complied with the budget. In the Federal reporting section on page 19 it is required to describe the scope of their testing of internal controls, but they can't give an opinion on them. John stated that we have good policies in place, and they are being followed. He had no recommendations for internal controls. ***Lee Pierce made a motion to approve the audit report. Doug Meyer seconded the motion. All Directors voted in favor of the motion. The motion carries.***

3. Transfer of Funds - ACTION ITEM

Judy stated there are a few bank accounts that are over the insurance limit of \$250,000. She would like the Board to move money around to be in compliance. The Board discussed various ways to move the money around and took into consideration the local government investment fund option that the auditor suggested. ***Lee Pierce made a motion to transfer \$10,000 from Sunwest to Pioneer Federal Credit Union savings account. Doug Meyer seconded the motion. All Directors voted in favor of the motion. The motion carries.***

Lee Pierce made a motion to remove \$140,000 from the US Bank money market account in January to create a CD at DL Evans bank on a 12 month term, and add to the remaining \$102,065.19 into the CD. Doug Meyer seconded the motion. All Directors voted in favor of the motion. The motion carries.

Lee Pierce liked the idea to develop a policy on certificate of deposits maturing and would like Michelle to draft a policy for review at the board meeting in January.

4. Discussion and decision on renewing the Chamber of Commerce and MAC Memberships - ACTION ITEM

The Board felt being a part of the Chamber and MAC groups was beneficial to the District. ***Lee Pierce made a motion to continue the memberships for the Chamber and MAC for the next calendar year. Doug Meyer seconded the motion. All Directors voted in favor of the motion. The motion carries.***

5. Discussion and decision on having an advertisement in the El-Wyhee Hi-Lites for the next three months (Dec/Jan/Feb) - ACTION ITEM

The Board discussed keeping an ad in the El-Wyhee Hi-Lites if Vivian Meyer would be willing to continue writing the article. She stated she would continue writing the article. They discussed the quarterly rate versus the annual rate and thought the annual rate was a better deal. Michelle mentioned the Mountain Home News reached out and would like to see the Board advertise in the local newspaper. The Board asked for rates and Michelle can get those but did say the District could put a holiday greeting ad in the paper for \$50. ***Lee Pierce made a motion to renew the El-Wyhee Hi-Lites for 12 months. Doug Meyer seconded the motion. All Directors voted in favor of the motion. The motion carries.***

6. 2021 Calendar for Meetings and Holiday Closures - ACTION ITEM

The Board reviewed the dates and didn't have any concerns. ***Lee Pierce made a motion to adopt the proposed schedule for 2021. Doug Meyer seconded the motion. All Directors voted in favor of the motion. The motion carries.***

IV. ARCHITECT/CONSTRUCTION/ENGINEERING

1. Construction Update and Discussion

Lee is working on the specifics that the IRT will do so Jeremy can put together a bid package. This will hopefully be done soon so we can get the bid notice out late January.

Lee mentioned another project the IRT can possibly look into if the Board would like. This project would include grading the property to the east, fixing the canal, and developing the area east of the parking lot. The board felt progress on the property is progress, and if the IRT can do it at a low cost and possibly look at another grant opportunity for outdoor recreation then it's a win win. Lee will pursue the discussion with IRT.

V. GENERAL DISCUSSION / PUBLIC COMMENT

Judy and Michelle wanted to know what days the Board wanted the office open to the public over Christmas and New Years week. They would like the office open December 21, 22, and 23rd and then closed until January 4, 2021.

Judy brought up the auditor's statement about putting money in the Local Government Investment Pool and thought we couldn't because it wasn't insured and according to her understanding of the state statute it has to be insured. She will check with the auditor and attorney to see if there is an exception with that account.

Judy mentioned the desk in the lobby and wondered if we wanted to move it to the office in the lobby and have it ready for the IRT since the quilting machine is out of there. They thought we can arrange the lobby space as needed, but when the time comes for the IRT to move in we can look at accommodating the space they need then.

Vivian Meyer and Lee Pierce went to the City's public meeting regarding their pool, and Vivian gave a brief synopsis of the meeting.

VI. ADJOURN

Doug Meyer made a motion to adjourn the meeting. Lee Pierce seconded the motion. All Directors voted in favor of the motion. The meeting ended at 7:19pm.

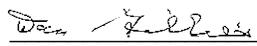
Submitted by:



Michelle Heins, Administrator

1/27/2021
Date

APPROVED: as written as amended



Dan Gillies, President

1/27/2021
Date