

Gardiner Resort Area District
Minutes of Regular Meeting – June 13, 2017

Chair Demaree called the meeting to order at 7:00 PM. All members present, including the administrative manager; the following members of the public were present: Morgan Dawson, Mary Strickroth and Rosie Barndt, CPA.

Secretary/Treasurer Parks presented the Treasurer's Report and the year-to-date budget. He noted that we are continuing to receive a good amount of interest in the accounts. He moved to approve this budget report. Director Dawson seconded the motion. No discussion was needed; all voted in favor; none opposed. Motion passed. Secretary/Treasurer Parks moved to approve the April meeting minutes. Vice Chair Dalling seconded the motion. No discussion was needed; all voted in favor; none opposed. Motion passed.

Manager Bush provided an update on appropriation payments to date and provided the board with a request from the Electric Peaks Arts Council to use the Shakespeare in the Parks funding for the Youth Initiative project instead, due to not being able to schedule Shakespeare in the Parks for this summer. Director Laubach moved to approve the request to use the funds for the Youth Initiative project instead. This motion was not seconded. A discussion was held asking for more information and more time to review this request; concern was noted over setting a precedent for the future regarding project changes. Chair Demaree recommended tabling this discussion until more information was received from EPAC. Vice Chair Dalling moved to table this request until the July meeting or until EPAC provides us with more information. Secretary/Treasurer Parks seconded the motion. No additional discussion was held; all voted in favor; none opposed. Motion passed.

Rosie Barndt, CPA presented her findings and summary from the 2016 Financial Audit. She went through all the steps involved in the audit and all of her findings. She made two recommendations for "adjusting journal entries". She presented her "Management Letter of Recommendations". To improve "internal control" within the district, it is recommended that the Board separate itself from the day-to-day processing/recording of any transactions and instead focus on authorizing and reviewing them only. The administrative manager would be responsible for recording all transactions in timely manner. Payments to be made could be summarized, authorized and signed at the monthly board meetings. The districts' use of QuickBooks could be expanded to include tracking individual customers and their tax payments. It was also recommended that all records be safeguarded and kept in a locked, secure cabinet at an agreed upon location by the board. Director Dawson moved to not include the Management Discussion and Analysis" in the final approved audit. Vice Chair Dalling seconded this motion. All voted in favor; none opposed. Motion passed. Secretary/Treasurer Parks moved to approve the Audit Report and Financial Statements; Director Dawson seconded this motion.

All voted in favor; none opposed. Motion passed. Rosie then provided the board with a summary of her available accounting services and the costs associated with each.

Chair Demaree updated the board regarding the ongoing lawsuit and the official retirement of Mona as our attorney. Director Dawson and Director Laubach provided an update on the welcoming letters that have been sent to new businesses. No new business was identified. There was no public comment. The next regular meeting will be held on July 11th at 7:00 PM at the Chamber office. Vice Chair Dalling moved to adjourn; Director Dawson seconded the motion. All in favor; none opposed. Motion passed. Meeting adjourned at 8:44 PM.