



## Meeting Notice of the Blaine County Recreation District Board of Directors

Date: Monday, December 12, 2022

Time: 9:00 a.m.

Place: BCRD Conference Room

### Agenda of the Regular Session of the Board of Directors

1. Public Comment
2. Review of Prior Meeting Minutes
  - a. 11/02/2022 Regular Session (ACTION ITEM)
3. Department Updates
  - a. Finance:
    - o Recommendation from Board President to approve cash disbursements for November 2022 and authorize payment of bills and payroll for December 2022 when they become due. Consideration of approval of October 2022 credit card statement of Executive Director (ACTION ITEM).
    - o Finance Report – Review and approve September 2022 financial statement (ACTION ITEM).
  - b. Development and Communications
  - c. Programs
  - d. Trails
  - e. Executive Director
4. Old Business
  - a. Galena Lodge concessionaire update. (DISCUSSION)
  - b. Strategic plan check in and review. (DISCUSSION)
  - c. New website update. (DISCUSSION)
5. New Business:
  - a. Approval of Net Asset Activity as of 9/30/22 & Designation of Unassigned Fund Balance for end of FY21-22 (ACTION ITEM)
6. Executive Session per Idaho Statute to discuss organization issues 74-206(a)

Participation Information:

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

Join Zoom Meeting

<https://us06web.zoom.us/j/85046129194?pwd=eW5iNkRwZmowc1pDVmZZb2ZRYXZ0UT09>

Topic: BCRD Regular Board Meeting

Time: Dec 12, 2022 09:00 AM Mountain Time (US and Canada)

Meeting ID: 850 4612 9194

Passcode: 346vzs

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**BLAINE COUNTY RECREATION DISTRICT**  
**Minutes for the Regular Session of the Board of Directors**  
**Wednesday, November 2, 2022**

**Group: Blaine County Recreation District Board of Directors**  
**Date: Wednesday, November 2, 2022**  
**Time: 9:00AM to 11:00AM Regular Session**  
**Place: Community Campus – BCRD Conference Room & via Zoom**

Board Members: Mary Fauth, Mark Mary, Mat Hall

Absent:

BCRD Staff: Mark Davidson, Joan Kino, Morgan Buckert, Mollie Santo, Eric Rector, Mary Rose

Public: Jay Cone, Jim McClatchy

**Public Session – Regular Session of the Board of Directors (9:00AM-11:00AM)**

Regular Session called to order at 9:08am

**Agenda of the Regular Session of the Board of Directors**

**1. Public Comment**

No public comment.

**2. Review of Prior Meeting Minutes**

**a. 09/19/2022 Regular Session (ACTION ITEM)**

A correction was made to the September meeting minutes; change Programs Update to read, "We have added one extra room to accommodate a cool space for older kids."

Mark Mary made a motion to approve the minutes with this correction. Mary Fauth seconded. The motion passed unanimously.

**3. Department Updates**

**a. Finance:**

- o **Recommendation from Board President to approve cash disbursements for September and October 2022 and authorize payment of bills and payroll for October and November 2022 when they become due. Consideration of approval of August and September 2022 credit card statement of Executive Director (ACTION ITEM).**

Mary Fauth reviewed and had no comments. Mark Davidson commented on the purchase of a van from Mountain Rides. Joan Kino stated that BCRD has not completed the transaction in full, but we are anticipating an invoice, Bill of Sale and Title soon.

Mary Fauth made a motion to approve cash disbursements for September and October 2022, authorize payment of bills and payroll for October and November 2022 when they become due, and August and September 2022 credit card statement of Executive Director. Mark Mary seconded. The motion passed unanimously.

- o **Finance Report – Review and approve August and September 2022 financial statements (ACTION ITEM).**

Joan Kino reviewed the August financial dashboard and stated that BCRD is moving towards a more normal year. Expenditures are ahead of last year, which is likely a result of things returning to normal. August was a good month for fundraising. All departments are ahead of budget, however year-to-date, Legal is behind budget. September Operational Expenditures are over budget due to getting caught up before the end of the fiscal year. Capital Expenditures saw the completion of the Quigley parking project after 2 years. Kino mentioned that net income for September will most likely change with the audit, but not by much. Mary Fauth made a motion to approve August Financials as presented by Joan Kino. Mark Mary seconded. The motion passed unanimously.

**b. Development and Communications**

Please see the written report.

**c. Programs**

Please see the written report.

**d. Trails**

Please see the written report.

**e. Executive Director**

Please see the written report.

**4. Old Business**

**a. Galena Lodge Concessionaire Update (DISCUSSION)**

Mark Davidson provided an update on the Galena Lodge Concessionaire negotiations. Davidson said the contract is close to being finalized and expects the full contract to be ready by December. Mark Mary asked if there are any reasons the contract would not be finalized. Davidson stated he does not have any concerns. Davidson stated that the Operating Agreement for Kyle and Chelan will be like the agreement for Don and Erin with some small changes, however the maintenance agreement will be followed more closely. Davidson remarked that Kyle and Chelan's first year will look very similar to how the last six years have been run. Mat Hall asked if there might be any transfer of ownership issues. Rector commented that Kyle and Chelan have been acting in a managerial role and have relationships with vendors. Overall, the agreement is moving forward and is almost finalized.

**5. New Business:**

**a. BCRD infrastructure Quigley Trails Park and Flying Hat (DISCUSSION)**

Mark Davidson gave an overview of Quigley. After reviewing with staff and the board of directors, BCRD hired Jay Cone to assist staff by developing more detailed schematics of a building designed to support future BCRD programming and community needs as best we understand them today. Jay Cone recommended that BCRD narrow the vision for the space as much as we feel comfortable. BCRD staff are considering any infrastructure at Quigley to support our goal to double capacity for our Summer Youth Camp and HUB after school programming. Cone commented that the infrastructure needs to be driven by a core question "would we use the space." Morgan Buckert's concern is that Flying Hat Ranch is a real possibility and BCRD needs to figure out how the two projects intersect. Davidson would like to contract Cone to do a paired down version of Quigley if Flying Hat

is in the works. Davidson remarked that BCRD is not trying to impress the community with how cool the building is, but rather what we can offer to the community.

Mary Fauth wanted to hear more about Flying Hat Ranch. Davidson provided an overview. Both Hailey and Bellevue are going through Area City Impact (ACI) negotiations and the owners of Flying Hat Ranch have submitted a request to the cities for a decision on an updated ACI line between Bellevue and Hailey. Mat Hall asked if BCRD anticipates issues with Blaine County in getting the ACI line approved. Davidson confirmed that Blaine County is likely not going to delay ACI decisions from the cities if both cities approve the proposed line. Davidson proposed to the Board that BCRD will need to start a master planning effort. The goal is to help BCRD develop its vision for the property and a public engagement process to inform the vision for a recreation facility on Flying Hat east property by November of 2023. The master plan effort will inform decisions on how the BCRD may fund any future projects through a levy or bond initiative. We anticipate this process will attract public interest and we need to do all we can to develop a constructive process which includes heavy public participation. Eric Rector suggested BCRD work to get written confirmation from the Oppenheimer Group as soon as we can securing any land designated for BCRD or recreation space. Davidson added we need to develop a master plan regardless as we consider future infrastructure needs looking ahead 3-5 years. Our current status in the Community Campus is not meeting our needs as we grow our various programs and increase in demand for indoor recreation continues. Mat Hall commented that he would like BCRD to look at all options for available land and where BCRD would grow. Mary Fauth asked what BCRD needs from the board to keep moving forward. Davidson confirmed that nothing is needed, just a conversation.

**b. BCRD Insurance and Employee Benefits (ACTION ITEM)**

Sheldon Christensen from Ascent Benefits presented insurance options for 2023. Christensen gave an overview of his company and what they offer to BCRD. Ascent Benefits online portal allows for online enrollment through a secure portal to protect information. Christensen presented several different options for health, dental, and vision insurance. Christensen gave an overview on why there was an increase in premiums for 2023. Joan Kino stated that BCRD budgets for a 10% increase each year. There was a discussion on the different options and what would be best for the employees. It was decided that BCRD will stay with the current health and dental insurance and move to a different vision company that offers more coverage for employees while having lower premiums. Mark Mary made a motion to move vision coverage from VSP to Beam, option 3. Mat Hall seconded the motion. The motion passed unanimously.

**c. Approval for BCRD purchase of a new Piston Bully (ACTION ITEM)**

Eric Rector spoke on the purchase of a new Piston Bully. Rector stated that BCRD attempted to get more bids for a Piston Bully. BCRD usually gets the same base price for the bully and then transportation is where the cost fluctuates. Mark Davidson said that BCRD budgeted for the electric snow cat but due to a variety of factors it will not be available until this time next year. Mat Hall asked if we would be buying a new piston bully next year anyway. Rector confirmed that the delay of the electric cat pushed everything out a year and said that the delay gives BCRD another year to learn about the e-cat. Mark Mary asked if the bids are still valid. Mat Hall made a motion to approve purchase of a Piston Bully 100 as proposed in the board packet. Mark Mary seconded the motion. The motion passed unanimously.

Mary Fauth made a motion to adjourn the meeting. Mark Mary seconded. The motion passed unanimously. The meeting adjourned at 12:08pm.

**6. Executive Session per Idaho Statute to discuss organization issues 74-206(a)**

Attest:

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BCRD Board President

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Mark Davidson, BCRD Executive Director

**BCRD Financial Dashboard Summary**  
**Financial Review Period - September 2022**

**Legend**

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

<b>Total BCRD Income Statement</b>	<b>MTD to Budget</b>		<b>YTD to Budget</b>		<b>Year on Year</b>	
	Variance	Status			Variance	Status
<b>Sep-22</b>						
Total Revenue	112,671		526,894		245,692	
COGS	-1,200		-9,367		1,301	
Operating Expenses	151,968		-133,508		342,204	
Capital Expenditures	180,205		-92,400		25,771	
Net income	-218,302		762,170		-123,584	

<b>Total BCRD Income Statement Categories</b>	<b>MTD to Budget</b>		<b>YTD to Budget</b>		<b>Year on Year</b>	
	Variance	Status	Variance	Status	Variance	Status
<b>Sep-22</b>						
Property Tax	-907		59,819		63,092	
Program Fees + Passes	3,161		61,109		35,817	
Fundraising	4,053		208,494		58,777	
Other Revenue	98,146		182,298		62,703	
Total Revenue	8,217		15,174		25,302	
Total Revenue	112,671		526,894		245,692	
Cost of Goods Sold	-1,200		-9,367		1,301	
Wages & Benefits	30,153		-119,140		153,461	
Marketing	18,858		-58,588		40,038	
Repair & Maintenance	22,151		2,830		34,401	
Consulting/Legal	3,446		10,501		13,991	
Rent	623		-11,034		22,364	
Supplies	7,579		9,049		18,052	
Utilities	8,259		-14,731		762	
Other	60,899		47,604		59,136	
Capex	180,205		-92,400		25,771	
Total Expenses	330,972		-235,276		369,276	

<b>Key Metrics</b>	<b>MTD to Budget</b>		<b>YTD to Budget</b>		<b>Year on Year</b>	
	Variance	Status	Variance	Status	Variance	Status
<b>Sep-22</b>						
League fees	-2,096		5,885		8,379	
Aquatics fees	0		-3,619		714	
Aquatics passes	2,112		39,192		20,059	
Fitworks classes	1,034		188		1,416	
Fitworks passes	1,940		-6,366		17,951	
NVT Season passes	0		161,439		17,460	
NVT day passes	0		7,378		-2,591	
Rental Revenue	977		5,446		-1,806	
Operational Fundraising	-5,755		218,802		-23,983	
Earmarked Fundraising	103,901		-36,504		86,686	
Gas (Expense)	1,462		24,559		34,024	

<b>Net Income by Major Department</b>	<b>MTD to Budget</b>		<b>YTD to Budget</b>		<b>Year on Year</b>	
	Variance	Status	Variance	Status	Variance	Status
<b>Sep-22</b>						
Tax Related Recreation	-158,610		454,860		-25,682	
G&A	-18,635		267,756		198,385	
BCRD@CC (Programs)	-12,776		68,038		-128,002	
Aquatics	-38,862		115,371		-86,730	
Tax Trails (WRT)	-88,337		3,695		-9,335	
GNVT	-59,692		307,310		-97,902	

<b>Total BCRD Income Statement</b>	<b>MTD to Budget</b>		<b>YTD to Budget</b>		<b>Year on Year</b>	
	Variance	Status	Variance	Status	Variance	Status
<b>Oct-22 Preliminary</b>						
Total Revenue	144,777				-11,805	
COGS	-12,510		Same as	Month-To-Date	0	
Operating Expenses	-63,398		Month-To-Date	Date	23,912	
Capital Expenditures	-352,767				-11,739	
Net income	573,451				-23,978	

# Blaine County Recreation District

## Balance Sheet

### As of September 30, 2022

	<u>Sep 30, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
0105 · Mountain West Bank-Checking	62,153.76
0110 · Mountain West-Imprest	558.98
0115 · Petty Cash	100.00
0120 · Cash On Hand	200.00
0140 · Savings-General Fund #980	1,638,771.13
0145 · Savings - WRT Fund #3178	452,674.31
0150 · Savings-Galena #1396	1,812,521.71
0160 · Savings-Harriman Trail #2273	176,063.63
0170 · Diversified Fund	402,558.47
0180 · Mtn West Bank-FLEX Acct	25,657.29
<b>Total Checking/Savings</b>	4,571,259.28
<b>Accounts Receivable</b>	
0205 · Accounts Receivable	7,001.67
0208 · Altru Credit Card Receivable	3,262.08
<b>Total Accounts Receivable</b>	10,263.75
<b>Other Current Assets</b>	
1499 · Undeposited Funds	132.50
<b>Total Other Current Assets</b>	132.50
<b>Total Current Assets</b>	4,581,655.53
<b>Fixed Assets</b>	
1110 · Property/Equip-Rec Dist	151,944.39
1120 · Property/Fixtures-Rec Dist	118,133.10
1130 · Aquatic-Property/Equipment	741,040.24
1140 · Aquatic-Furn/Fixtures	83,508.32
1150 · Aquatic-Design	54,951.06
1160 · Aquatic-Engineering	15,137.17
1170 · Aquatic-Construction	2,789,946.65
1180 · Aquatic-Landscape	36,703.72
1190 · Aquatic-Phase I	18,073.00
1220 · Storage Shed	8,207.00
1230 · Parks	128,625.94
1310 · WRT-Maintenance Equipment	2,266,645.25
1320 · WRT-Construction	6,198,552.05
1330 · WRT-Engineering	208,403.43
1340 · WRT-Land	308,258.54
1360 · Quigley Land	75,000.00
1410 · Galena Lodge	1,812,438.84
1420 · Galena Equipment	291,627.97
1510 · Community Campus Construction	666,747.00
1553 · Construction in Progress	684,301.00
1610 · HUB-Construction	183,089.00
1620 · HUB-Equipment	3,373.00
1700 · Accumulated Depreciation	-7,629,833.63
<b>Total Fixed Assets</b>	9,214,873.04
<b>TOTAL ASSETS</b>	<b>13,796,528.57</b>



# Blaine County Recreation District

## Balance Sheet

### As of September 30, 2022

	<u>Sep 30, 22</u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2010 · Accounts Payable	
2011 · Rent Payable	44,756.26
2010 · Accounts Payable - Other	181,526.55
<b>Total 2010 · Accounts Payable</b>	<u>226,282.81</u>
<b>Total Accounts Payable</b>	226,282.81
<b>Other Current Liabilities</b>	
Accrued Compensation	10,000.00
Accrued Payroll Taxes	1,959.00
2110 · FICA Payable	7,802.06
2115 · Federal Withholding	4,131.00
2120 · State Withholding Tax Payable	4,438.00
2125 · SUTA Payable	829.27
2130 · PERSI Payable	8,142.21
2140 · PERSI Choice-Payable	617.69
2160 · Health Insurance Payable	309.79
2161 · AFLAC Pre-tax Payable	332.80
2162 · AFLAC (After-tax) Payable	58.24
2200 · Sales Tax Payable	757.35
2323 · Advanced Revenue-NVT/ Harriman	13,646.16
2329 · Advanced Revenue-Other Programs	
2329.03 · Advanced Rev Quigley Developmnt	96,245.27
<b>Total 2329 · Advanced Revenue-Other Programs</b>	<u>96,245.27</u>
2350 · Galena Adventure Camp Scholarsh	1,167.40
<b>Total Other Current Liabilities</b>	<u>150,436.24</u>
<b>Total Current Liabilities</b>	<u>376,719.05</u>
<b>Total Liabilities</b>	376,719.05
<b>Equity</b>	
3000 · Investment in Fixed Asset	9,214,873.04
3010 · Fund Balance	3,718,307.46
Net Income	486,629.02
<b>Total Equity</b>	<u>13,419,809.52</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>13,796,528.57</u></u>

**Blaine County Recreation District**  
**All BCRD Income Statement vs. Budget**  
**October 2021 through September 2022**

	MTD				TOTAL			
	Sep 22	Budget	\$ Over Budget	% of Budget	Oct '21 - Sep 22	Budget	\$ Over Budget	% of Budget
	<b>Ordinary Income/Expense</b>							
<b>Income</b>								
Property Tax								
4000 · Property Tax	8,503	9,410	-907	90%	1,681,172	1,621,353	59,819	104%
<b>Total Property Tax</b>	<b>8,503</b>	<b>9,410</b>	<b>-907</b>	<b>90%</b>	<b>1,681,172</b>	<b>1,621,353</b>	<b>59,819</b>	<b>104%</b>
Program Fees, Lessons								
4100 · Program Fees								
4100.04 · Soccer	1,872				22,214			
4100.01 · Baseball	0				15,436			
4100.02 · Track & Field	0				11,176			
4100.03 · Youth Sports Camp	0				1,232			
4100 · Program Fees - Other	1,400	6,062	-4,662	23%	122,949	160,534	-37,585	77%
<b>Total 4100 · Program Fees</b>	<b>3,272</b>	<b>6,062</b>	<b>-2,790</b>	<b>54%</b>	<b>173,007</b>	<b>160,534</b>	<b>12,473</b>	<b>108%</b>
4101 · Program Fees (non-taxable)	8,918	4,000	4,918	223%	112,382	77,175	35,207	146%
4350 · Lessons	0	0	0	0%	29,905	21,900	8,005	137%
4360 · Class Fees	1,176	142	1,034	828%	17,124	11,700	5,424	146%
<b>Total Program Fees, Lessons</b>	<b>13,365</b>	<b>10,204</b>	<b>3,161</b>	<b>131%</b>	<b>332,418</b>	<b>271,309</b>	<b>61,109</b>	<b>123%</b>
Passes								
4305 · Combo Annual Pass	0	0	0	0%	148,236	70,000	78,236	212%
4310 · Annual Passes								
4310.01 · Adult Season Pass (083)	0				577,265			
4310.02 · Dog Season Pass (083)	0				44,470			
4310.03 · Snowshoe Season Pass (083)	0				11,468			
4310 · Annual Passes - Other	2,835	1,475	1,360	192%	83,937	619,200	-535,263	14%
<b>Total 4310 · Annual Passes</b>	<b>2,835</b>	<b>1,475</b>	<b>1,360</b>	<b>192%</b>	<b>717,140</b>	<b>619,200</b>	<b>97,940</b>	<b>116%</b>
4320 · Day Passes								
4320.01 · Adult Day Pass (083)	0				95,773			
4320.02 · Dog Day Pass (083)	0				3,038			
4320.03 · Quigley Day Pass (086)	0				4,328			
4320.04 · Snowshoe Day Pass (083)	0				3,968			
4320 · Day Passes - Other	2,447	206	2,241	1188%	49,451	120,697	-71,246	41%
<b>Total 4320 · Day Passes</b>	<b>2,447</b>	<b>206</b>	<b>2,241</b>	<b>1188%</b>	<b>156,559</b>	<b>120,697</b>	<b>35,862</b>	<b>130%</b>
4330 · Weekly Passes	0	0	0	0%	36,851	30,000	6,851	123%
4335 · Month Pass	3,118	2,666	452	117%	33,605	44,000	-10,395	76%
<b>Total Passes</b>	<b>8,400</b>	<b>4,347</b>	<b>4,053</b>	<b>193%</b>	<b>1,092,391</b>	<b>883,897</b>	<b>208,494</b>	<b>124%</b>
Fundraising								
4700 · Fundraising - Nordic Pins	0	0	0	0%	54,050	48,000	6,050	113%
4710 · Fundraising-Donations								
4710.01 · Galena Donation	0				229,681			
4710.02 · NVT Donation	0				56,717			
4710.03 · Harriman Trail Donation	0				6,985			
4710.04 · WRT Donation	0				13,600			
4710.05 · Quigley Trails Park Donation	0				150			
4710 · Fundraising-Donations - Other	9,595	15,875	-6,280	60%	240,989	297,650	-56,661	81%
<b>Total 4710 · Fundraising-Donations</b>	<b>9,595</b>	<b>15,875</b>	<b>-6,280</b>	<b>60%</b>	<b>548,122</b>	<b>297,650</b>	<b>250,472</b>	<b>184%</b>
4711 · Fundraising-Earmarked Donations	103,901	0	103,901	100%	140,996	177,500	-36,504	79%
4720 · Fundraising-Sponsorships	0	0	0	0%	0	25,000	-25,000	0%
4730 · Fundraising-Special Events	0	0	0	0%	3,939	15,000	-11,061	26%
4740 · Fundraising-Grants	3,785	3,260	525	116%	11,431	13,750	-2,319	83%
4750 · Fundraising-Taxable	0	0	0	0%	660	0	660	100%
<b>Total Fundraising</b>	<b>117,281</b>	<b>19,135</b>	<b>98,146</b>	<b>613%</b>	<b>759,198</b>	<b>576,900</b>	<b>182,298</b>	<b>132%</b>
Other Revenue								
4200 · Facility Rental	320	160	160	200%	4,251	3,310	941	128%
4201 · Facility Rental (non-taxable)	3,217	2,400	817	134%	18,755	14,250	4,505	132%
4210 · Equipment Rental	9	0	9	100%	690	730	-40	94%
4220 · Special Events	0	0	0	0%	0	20,000	-20,000	0%
4400 · Merchandise Sales	0	0	0	0%	804	3,000	-2,196	27%
4410 · Food Sales	622	10	612	6222%	20,641	10,320	10,321	200%
4500 · Miscellaneous	0	0	0	0%	11,137	6,500	4,637	171%
4900 · Interest Income	7,584	965	6,619	786%	28,586	11,580	17,006	247%
<b>Total Other Revenue</b>	<b>11,752</b>	<b>3,535</b>	<b>8,217</b>	<b>332%</b>	<b>84,864</b>	<b>69,690</b>	<b>15,174</b>	<b>122%</b>
<b>Total Income</b>	<b>159,302</b>	<b>46,631</b>	<b>112,671</b>	<b>342%</b>	<b>3,950,043</b>	<b>3,423,149</b>	<b>526,894</b>	<b>115%</b>
<b>Cost of Goods Sold</b>								

**Blaine County Recreation District**  
**All BCRD Income Statement vs. Budget**  
**October 2021 through September 2022**

	MTD				TOTAL			
	Sep 22	Budget	\$ Over Budget	% of Budget	Oct '21 - Sep 22	Budget	\$ Over Budget	% of Budget
5010 · COS-Merchandise	2,275	4,800	-2,525	47%	11,694	15,950	-4,256	73%
5020 · COS-Food	1,325	0	1,325	100%	8,210	13,320	-5,110	62%
<b>Total COGS</b>	<b>3,600</b>	<b>4,800</b>	<b>-1,200</b>	<b>75%</b>	<b>19,903</b>	<b>29,270</b>	<b>-9,367</b>	<b>68%</b>
<b>Gross Profit</b>	<b>155,702</b>	<b>41,831</b>	<b>113,871</b>	<b>372%</b>	<b>3,930,140</b>	<b>3,393,879</b>	<b>536,261</b>	<b>116%</b>
<b>Expense</b>								
<b>Payroll &amp; Payroll Related</b>								
<b>Salaries</b>								
6010 · Salaries	58,613	63,453	-4,840	92%	507,239	549,913	-42,674	92%
6011 · Salary Sick Leave	560	0	560	100%	6,394	0	6,394	100%
6012 · Salary Vacation Leave	8,554	0	8,554	100%	33,364	0	33,364	100%
<b>Total Salaries</b>	<b>67,727</b>	<b>63,453</b>	<b>4,274</b>	<b>107%</b>	<b>546,997</b>	<b>549,913</b>	<b>-2,916</b>	<b>99%</b>
<b>Hourly</b>								
6020 · Hourly Wages	54,430	63,511	-9,081	86%	510,791	550,406	-39,615	93%
6021 · Hourly Sick Leave	545	0	545	100%	8,884	0	8,884	100%
6022 · Hourly Vacation Leave	8,189	0	8,189	100%	30,254	0	30,254	100%
6030 · Overtime	85	250	-165	34%	1,236	7,900	-6,664	16%
<b>Total Hourly</b>	<b>63,249</b>	<b>63,761</b>	<b>-511</b>	<b>99%</b>	<b>551,166</b>	<b>558,306</b>	<b>-7,140</b>	<b>99%</b>
<b>Seasonal</b>								
6040 · Seasonal Payroll	43,298	27,094	16,204	160%	424,301	480,435	-56,134	88%
6045 · Seasonal Overtime	0	0	0	0%	152	0	152	100%
<b>Total Seasonal</b>	<b>43,298</b>	<b>27,094</b>	<b>16,204</b>	<b>160%</b>	<b>424,452</b>	<b>480,435</b>	<b>-55,983</b>	<b>88%</b>
<b>Payroll Expenses</b>								
6080 · Worker's Compensation	0	0	0	0%	13,464	25,622	-12,158	53%
6110 · FICA	13,714	11,806	1,908	116%	113,542	121,533	-7,991	93%
6120 · SUTA	229	1,542	-1,313	15%	2,405	15,886	-13,481	15%
6130 · PERSI	16,819	15,727	1,092	107%	131,063	138,156	-7,093	95%
6140 · Health Insurance	7,516	10,310	-2,794	73%	90,716	123,734	-33,019	73%
6141 · HSA Company Contribution	1,281				14,478			
6145 · Employee Benefits	240	304	-64	79%	3,040	3,472	-432	88%
<b>Total Payroll Expenses</b>	<b>39,799</b>	<b>39,689</b>	<b>110</b>	<b>100%</b>	<b>368,708</b>	<b>428,403</b>	<b>-59,695</b>	<b>86%</b>
6050 · Bonuses	10,000				11,225			
6070 · Employee Relations	176	100	76	176%	3,723	8,355	-4,632	45%
6100 · Employee Sick Leave	0				0			
<b>Total Payroll &amp; Payroll Related</b>	<b>224,249</b>	<b>194,096</b>	<b>30,153</b>	<b>116%</b>	<b>1,906,272</b>	<b>2,025,412</b>	<b>-119,140</b>	<b>94%</b>
<b>Marketing</b>								
7015 · Advertising-Design	694	1,700	-1,006	41%	6,934	10,960	-4,026	63%
7020 · Advertising-Production	418	3,325	-2,907	13%	13,403	24,160	-10,757	55%
7025 · Advertising-Distribution	0	200	-200	0%	1,502	4,800	-3,299	31%
7030 · Advertising-Placement	1,373	2,830	-1,457	49%	10,901	23,750	-12,849	46%
7035 · Advertising-Other	0	50	-50	0%	0	2,500	-2,500	0%
7040 · Advertising Web Developmen	11,205	0	11,205	100%	22,410	39,230	-16,820	57%
7222 · Fundraising Expense	13	400	-387	3%	4,690	18,800	-14,110	25%
7500 · Marketing	5,290	3,000	2,290	176%	31,890	40,000	-8,110	80%
7520 · Postage	7,653	135	7,518	5669%	21,955	12,145	9,810	181%
7535 · Promotion	4,472	620	3,852	721%	17,568	13,495	4,073	130%
<b>Total Marketing</b>	<b>31,118</b>	<b>12,260</b>	<b>18,858</b>	<b>254%</b>	<b>131,252</b>	<b>189,840</b>	<b>-58,588</b>	<b>69%</b>
<b>Repair &amp; Maintenance</b>								
7410 · Repair/Maintenance - other	1,045	320	725	327%	5,440	3,840	1,600	142%
<b>7420 · Automobiles R/M</b>								
7421.09 · F350 - 1997	50				202			
7421.10 · Silverado - 2005	185				268			
7421.13 · F550 - 2008 - RETIRED12/20/21	0				57			
7421.15 · Dodge Ram - 2008	0				878			
7421.16 · Ford F250 - 2008	32				553			
7421.17 · Ford F150 - 2016	0				339			
7421.18 · Dodge Ram 2500 - 2016	121				1,836			
7421.19 · Dodge Journey - 2018	0	0	0	0%	66	0	66	100%
7421.20 · Ford F250 - 2019	0				3,056			
7420 · Automobiles R/M - Other	61	440	-379	14%	61	7,380	-7,319	1%
<b>Total 7420 · Automobiles R/M</b>	<b>450</b>	<b>440</b>	<b>10</b>	<b>102%</b>	<b>7,315</b>	<b>7,380</b>	<b>-65</b>	<b>99%</b>
7430 · Buildings Repair/Maint	4,056	1,250	2,806	324%	17,989	15,125	2,864	119%
<b>7440 · Equipment R/M</b>								
7441.11 · John Deer Compact Excavator	16				80			

**Blaine County Recreation District**  
**All BCRD Income Statement vs. Budget**  
**October 2021 through September 2022**

	MTD				TOTAL			
	Sep 22	Budget	\$ Over Budget	% of Budget	Oct '21 - Sep 22	Budget	\$ Over Budget	% of Budget
	7441.12 · Sutter 300 Mini Trail Dozer	0				14		
7441.14 · Tool Cat-2015	0				1,104			
7441.16 · 2019 Polaris Sportsman 850SP	0				47			
7441.17 · 2021 Polaris Sportsman 850	0				1,556			
7440 · Equipment R/M - Other	1,353	2,860	-1,507	47%	7,668	17,030	-9,362	45%
<b>Total 7440 · Equipment R/M</b>	<b>1,369</b>	<b>2,860</b>	<b>-1,491</b>	<b>48%</b>	<b>10,469</b>	<b>17,030</b>	<b>-6,561</b>	<b>61%</b>
7450 · Grooming Equipment R/M								
7451.07 · 2009 PB100-Vamps-(082)-RETIRE	0				1,148			
7451.09 · 2011 PB100-(083)	1,038				18,651			
7451.10 · 2012 PB100 WRT-Lake Creek-(083)	3,469				4,433			
7451.11 · 2017 PB100-NVT (083)	1,206				22,193			
7451.12 · 2017 PB100-NVT-(083)	1,303				17,519			
7451.13 · 2020 PB100-Quigley (083)	469				2,733			
7450 · Grooming Equipment R/M - Other	51	0	51	100%	7,031	37,000	-29,969	19%
<b>Total 7450 · Grooming Equipment R/M</b>	<b>7,535</b>	<b>0</b>	<b>7,535</b>	<b>100%</b>	<b>73,709</b>	<b>37,000</b>	<b>36,709</b>	<b>199%</b>
7460 · Path Field Grounds Repair/Maint	21,288	8,722	12,566	244%	58,977	89,723	-30,746	66%
7470 · Snowmobiles Repair/Maint	0	0	0	0%	1,430	2,400	-970	60%
<b>Total Repair &amp; Maintenance</b>	<b>35,743</b>	<b>13,592</b>	<b>22,151</b>	<b>263%</b>	<b>175,328</b>	<b>172,498</b>	<b>2,830</b>	<b>102%</b>
Consulting / Legal								
7400 · Legal Fees	875	925	-50	95%	7,820	8,725	-905	90%
7530 · Professional & Consulting Fees	3,996	500	3,496	799%	24,611	13,205	11,406	186%
<b>Total Consulting / Legal</b>	<b>4,871</b>	<b>1,425</b>	<b>3,446</b>	<b>342%</b>	<b>32,431</b>	<b>21,930</b>	<b>10,501</b>	<b>148%</b>
Rent								
7620 · Property Rent	15,933	15,310	623	104%	193,916	204,950	-11,034	95%
<b>Total Rent</b>	<b>15,933</b>	<b>15,310</b>	<b>623</b>	<b>104%</b>	<b>193,916</b>	<b>204,950</b>	<b>-11,034</b>	<b>95%</b>
Supplies								
7097 · Computer Supplies	129	25	104	516%	535	850	-315	63%
7510 · Office Supplies	485	1,960	-1,475	25%	3,536	7,880	-4,344	45%
7511 · Operating Supplies	1,058	390	668	271%	3,639	4,980	-1,341	73%
7845 · Supplies - other	11,221	2,939	8,282	382%	49,389	34,340	15,049	144%
<b>Total Supplies</b>	<b>12,893</b>	<b>5,314</b>	<b>7,579</b>	<b>243%</b>	<b>57,099</b>	<b>48,050</b>	<b>9,049</b>	<b>119%</b>
Utilities								
7810 · Sanitation	3,080	2,255	825	137%	17,589	19,115	-1,526	92%
7910 · Electric	3,592	1,460	2,132	246%	12,642	15,160	-2,518	83%
7915 · Natural Gas	2,196	1,540	656	143%	7,107	8,650	-1,543	82%
7920 · Water	7,576	3,340	4,236	227%	20,000	29,965	-9,965	67%
7925 · Cable TV	94	94	0	100%	1,132	1,128	4	100%
7930 · Internet Connection	729	319	410	229%	2,911	2,094	817	139%
<b>Total Utilities</b>	<b>17,267</b>	<b>9,008</b>	<b>8,259</b>	<b>192%</b>	<b>61,381</b>	<b>76,112</b>	<b>-14,731</b>	<b>81%</b>
Other Miscellaneous								
7001 · Reconciliation Discrepancies	0	0	0	0%	-1	0	-1	100%
7005 · Accounting & Auditing Fees	0	0	0	0%	13,500	13,000	500	104%
7050 · Allocated Expenses	0	0	0	0%	0	-1	1	0%
7055 · Amenities	0	600	-600	0%	1,785	6,850	-5,065	26%
7060 · Automobile	2,045	10	2,035	20446%	2,171	3,920	-1,749	55%
7070 · Bank Charges/Financing	30	0	30	100%	150	0	150	100%
7085 · Cellular & Satellite Phones	2,570	1,565	1,005	164%	10,079	10,970	-891	92%
7090 · Chemicals	5,189	500	4,689	1038%	24,993	20,000	4,993	125%
7095 · Computer Services	1,684	2,242	-558	75%	49,499	67,509	-18,010	73%
7096 · Computer Software	426	329	97	130%	11,003	10,309	694	107%
7099 · Computer Hardware	2,386	0	2,386	100%	5,805	2,200	3,605	264%
7100 · Courier	0	0	0	0%	35	0	35	100%
7105 · Credit Card Fees	696	639	57	109%	45,226	44,118	1,108	103%
7200 · Dues	0	0	0	0%	1,512	2,010	-498	75%
7205 · Entertainment & Meals	596	250	346	238%	1,538	2,095	-557	73%
7209 · Equipment Purchase	4,065	0	4,065	100%	56,394	19,600	36,794	288%
7223 · Furniture & Fixtures	0	0	0	0%	18,045	9,000	9,045	201%
7225 · Gasoline, Diesel & Motor Oil	1,953	491	1,462	398%	81,601	57,042	24,559	143%
7230 · Insurance	0	0	0	0%	33,081	36,856	-3,775	90%
7250 · Janitorial Services	5,040	0	5,040	100%	15,260	8,500	6,760	180%
7255 · Laundry	0	45	-45	0%	0	540	-540	0%
7310 · Automobile Lease	0	250	-250	0%	0	1,800	-1,800	0%
7330 · Equipment Lease	60	128	-68	47%	720	768	-48	94%

**Blaine County Recreation District**  
**All BCRD Income Statement vs. Budget**  
**October 2021 through September 2022**

	MTD				TOTAL			
	Sep 22	Budget	\$ Over Budget	% of Budget	Oct '21 - Sep 22	Budget	\$ Over Budget	% of Budget
	7390 · Other	0	0	0	0%	277	238	39
7405 · Licenses & Permits	36,779	150	36,629	24520%	45,899	36,803	9,096	125%
7505 · Miscellaneous Exp	0	2,242	-2,242	0%	14,012	8,777	5,235	160%
7515 · Penalties & Late Fees	0	0	0	0%	3	0	3	100%
7525 · Printing	0	0	0	0%	66	200	-134	33%
7610 · Equipment Rent	82	20	62	411%	2,987	8,000	-5,014	37%
7630 · Other Rent	181	285	-105	63%	1,247	2,025	-778	62%
7815 · Security	0	0	0	0%	561	650	-89	86%
7823 · Signs	0	0	0	0%	10,998	7,775	3,223	141%
7825 · Small Tools and Parts	667	300	367	222%	4,340	3,550	790	122%
7830 · Soil & Sand	0	0	0	0%	181	0	181	100%
7840 · Subscriptions	40	0	40	100%	827	1,380	-553	60%
7850 · Telephone	724	938	-214	77%	2,187	5,228	-3,041	42%
7855 · Training	6,224	1,200	5,024	519%	7,752	16,716	-8,964	46%
7860 · Travel	1,623	975	648	166%	2,325	8,700	-6,375	27%
7865 · Uniforms	5,999	5,000	999	120%	26,676	28,000	-1,324	95%
<b>Total Other Miscellaneous</b>	<b>79,057</b>	<b>18,158</b>	<b>60,899</b>	<b>435%</b>	<b>492,732</b>	<b>445,128</b>	<b>47,604</b>	<b>111%</b>
<b>Total Expense</b>	<b>421,131</b>	<b>269,163</b>	<b>151,968</b>	<b>156%</b>	<b>3,050,412</b>	<b>3,183,920</b>	<b>-133,508</b>	<b>96%</b>
<b>Net Ordinary Income</b>	<b>-265,429</b>	<b>-227,332</b>	<b>-38,097</b>	<b>117%</b>	<b>879,729</b>	<b>209,959</b>	<b>669,770</b>	<b>419%</b>
<b>Other Income/Expense</b>								
<b>Other Expense</b>								
9010 · Capital Expenditures	180,205	0	180,205	100%	393,100	485,500	-92,400	81%
<b>Total Other Expense</b>	<b>180,205</b>	<b>0</b>	<b>180,205</b>	<b>100%</b>	<b>393,100</b>	<b>485,500</b>	<b>-92,400</b>	<b>81%</b>
<b>Net Other Income</b>	<b>-180,205</b>	<b>0</b>	<b>-180,205</b>	<b>100%</b>	<b>-393,100</b>	<b>-485,500</b>	<b>92,400</b>	<b>81%</b>
<b>Net Income</b>	<b>-445,634</b>	<b>-227,332</b>	<b>-218,302</b>	<b>196%</b>	<b>486,629</b>	<b>-275,541</b>	<b>762,170</b>	<b>-177%</b>

## BCRD Department Updates

### Development and Communications

Gifts of Note:

Boswell Family Foundation \$2500  
PECO Foundation \$10,000  
Charles and Barbara Wright \$1000  
Jana and Jeff Foushee \$1,000  
Lisa and Richie Altig \$1,000  
Stephen and Pam Doucette \$1,000  
Emmy Blechmann \$1,000  
Nancy Mackinnon and Dave Perkins \$1,000  
Flanigan Family Foundation \$3,000  
Jenny Emery Davidson and Mark Davidson \$1,000  
John and Pamela Beckert \$1,000  
Thomas and Mari Lowe \$1,000  
Francis Cheney Family Foundation \$1,000  
Anonymous \$1,000  
Patricia Stewart \$1,000  
Shirley and Harry Hagey \$5,000  
Tom Bentley and Rebecca Follo \$2000  
Bob and Betsy Reniers \$30,000  
Geoff Isles and Holbrook Newman \$1,000  
Ben Lawrence \$1,000  
Marcia Kent \$1,000

We're deep into year-end fundraising and are on track, if not a tiny bit ahead of last year. The Galena Appeal went out November 10 and gifts are coming in.

The new website is almost complete—Sara and I will start edits on our end and will launch on January 2. We're waiting until after the holidays to make sure there aren't any problems with Trailink like we had on Thanksgiving and Christmas a few years ago.

Nordic pass sales are up from last year—the change in weather and grooming made the difference we were expecting and more. Galena Lodge also had a strong opening and Thanksgiving.

The first Ski Free Day was Saturday, December 10.

Other Free Ski Days are

January 8

February 25

March 22

Ski the Rails February 11

Wood River Trail Challenge January 27-February 24

Hispanic Ski and Snowshoe Day February 5

A Winter Trails Celebration will be Thursday, January 26, at the Limelight Hotel. This event will be first come, first serve with cocktails and hors d'oeuvres with a small program thanking Erin and Don for their service.

2022-23 Nordic Pass Sales - Week 9 Report - Dec. 5, 2022								
Nordic Season Passes		Oct. 3 - Dec. 4, 2022		Nordic Season Passes		Oct. 4 - Dec. 5 2021	Change in Units	
Adult	2234	\$	584,435.39	Adult	2090	\$	502,320.56	144
Combo	478	\$	248,804.68	Combo	522	\$	235,290.32	-44
Dog	734	\$	46,451.96	Dog	631	\$	39,751.52	103
Snowshoe	147	\$	10,824.72	Snowshoe	111	\$	7,905.48	36
<b>Total Sales</b>		<b>\$</b>	<b>890,516.75</b>	<b>Total Sales</b>		<b>\$</b>	<b>785,267.88</b>	
				<b>Change from previous year</b>		<b>\$</b>	<b>105,248.87</b>	<b>+13.40%</b>
22-23 Fundraising Pins			21-22 Fundraising Pins					
Bronze	63	\$	6,300.00	Bronze	79	\$	7,900.00	-16
Gold	33	\$	8,250.00	Gold	37	\$	9,250.00	-4
Platinum	14	\$	7,000.00	Platinum	14	\$	7,000.00	0
Diamond	11	\$	11,000.00	Diamond	13	\$	13,000.00	-2
Additional Pins	12	\$	4,050.00	Additional Pins	33	\$	9,000.00	-21
<b>Total Pins</b>		<b>\$</b>	<b>36,600.00</b>	<b>Totals Pins</b>		<b>\$</b>	<b>46,150.00</b>	
				<b>Change from previous year</b>		<b>\$</b>	<b>(9,550.00)</b>	<b>-26.09%</b>

## Programs

### Adult Programming:

The BCRD is currently in the first session of three adult recreation leagues. After a hiatus from organized leagues, it is fun to see so much activity in the gymnasium. We are currently running pickleball, 3 v 3 basketball and futsal leagues. Second sessions for all three leagues will begin in January and February.

### Highschool:

Highschool, co-ed players will have the opportunity to play in an indoor futsal league starting December 12<sup>th</sup>. This league will run Tuesday nights through March 7<sup>th</sup>.

### Youth Programming:

#### Volleyball

Registration is currently open for our co-ed volleyball clinic. The BCRD Youth Volleyball clinic, coached by Kristyn Rutland and Wood River Volleyball club members, is a three-week clinic based on skill building and having fun. Players will run drills and get the opportunity to learn the sport of Volleyball in a friendly and encouraging environment. The clinic will culminate in a tournament, played on Saturday, January 21. Sessions will take place in the BCRD on Tuesday and Thursday afternoons.

#### Basketball

Registration for the BCRD youth Basketball program will open on December 14<sup>th</sup>. This program will run for 8 weeks starting January 23<sup>rd</sup>. We are excited to expand programming to Hemmingway, Alturas, and Bellevue Elementary Schools, more than doubling opportunities to play from last year. Kindergarten- third grade players will continue to play 3 v 3 and our older 4<sup>th</sup>-6<sup>th</sup> grade players will return to pre-pandemic 5 v 5.

### Nordic:

The BCRD is offering 4 beginner-Intermediate skate clinics at Quigley this January. Each of the clinics will be 4 sessions long and will progressively build on skills each week.

#### FitWorks:

The collaboration between BCRD and SVMOA will continue with another session of Bilingual Mexican Folk Dance class starting January 18<sup>th</sup>. We are continuing to explore options for expanding FitWorks classes.

#### **Trails Department**

##### WRT:

Full winter now groomed for skate and classic, plowing parking lots etc.

##### Quigley:

Full winter now groomed for skate and classic, classic only, sledding hill, the new parking lot is working well.

##### Lake Creek:

The Super Tour is here this week 12-5 to 12-11 for us prepping and race grooming.

##### NVT/Galena:

Full winter now groomed for skate and classic, Plowing parking lots, etc. Working on the East side of Billy's and should have it open by this weekend.

Galena seems busy. The new generator is in place. Tested and online. Waiting for a replacement pump for the septic system, should be here soon.

##### Shop:

Had a few issues with the cats but nothing out of the ordinary for winter operations. Waiting on some parts. Back to full strength by the weekend hopefully.

#### **Executive Director**

Winter activities at the BCRD are in full swing - almost all trails have been groomed, we are bringing back numerous adult sports and fitness programs, we will be running sports programs for high school and middle school kids, and the HUB is full. Moreover, we continue to raise funds and communicate with BCRD donors and patrons. The staff have been doing a fabulous job making sure all the work of the BCRD gets implemented and runs smoothly.

Over the past month we have initiated a process to switch our scheduling, timekeeping, and payroll to ADP. Switching to this service will ultimately create efficiencies to our internal systems allowing managers and staff to improve how we manage time reporting and streamline payroll functions. Holly Gawlinski, Joan Kino, and Mary Rose have put in much of the work to implement this system. Based on feedback we have heard from our auditors and others familiar with ADP we are optimistic this change will be beneficial and will optimize these systems. We are anticipating to fully launch the new system in February 2023.

There has been some progress related to the Area of City Impact negotiations between Hailey and Bellevue for the Oppenheimer - Flying Hat Ranch property. The Hailey Planning and Zoning commission approved the ACI line and the Hailey City Council is expected to approve the line at the next City Council meeting. The Bellevue Planning and Zoning commission is expected to meet soon with the Bellevue City Council meeting sometime in early January regarding this topic. It is expected both cities will approve the ACI line as proposed. Shortly after the approval of the



ACI line on Flying Hat Ranch BCRD will develop a request for proposals for contractors/consultants to support a master planning process to inform our plan for any land we would secure as part of the annexation of the property into each city.

### Net Asset Activity Worksheet

	FY20-21	FY21-22
<b>Restricted Funds</b>		
WRT	421,302	358,396
Fox Park	-	-
Galena Camp Scholarship	6,342	1,167
Quigley Development	174,741	96,245
NVT/Harriman	<u>6,146</u>	<u>13,646</u>
<b>Total Restricted</b>	<b>608,531</b>	<b>469,455</b>
<b>Committed Funds (Capital Replacement Fund)</b>		
Previous Year's Committed Fund Amount	2,235,571	2,887,045
Tax Related Net Income as of Sept. 30th less WRT Recon. Net Income	459,198	461,400
GNVT Net Income	<u>192,276</u>	<u>122,590</u>
Subtotal	<b>2,887,045</b>	<b>3,471,034</b>
Suggested transfer of funds to Unassigned	-	-
Suggested transfer of funds to Committed	<u>-</u>	<u>-</u>
<b>Proposed Committed Fund Amount</b>	<b>2,887,045</b>	<b>3,471,034</b>
<b>Proposed Unassigned Fund Balance</b>	<b>231,295</b>	<b>301,228</b>
<b>Total Restricted, Proposed Committed &amp; Proposed Unassigned</b>	<b>3,726,871</b>	<b>4,241,717</b>
<b>Estimated Fund Balance</b>		
Previous Audited Fund Balance	3,108,095	3,718,309
All BCRD Net Income as of Sept. 30th	<u>618,777</u>	<u>523,408</u>
Estimated Fund Balance	<b>3,726,872</b>	<b>4,241,717</b>

Note: Under Committed Funds, the WRT Recon. net income is deducted from Tax Related Ops because the WRT Recon. funds fall under restricted funds.

**Blaine County Recreation District**  
**Net Asset Activity**  
**September 30, 2022**

Beginning Fund Balance - Audited	3,718,309	
Activity - Unaudited	523,408	*
<b>Ending Fund Balance</b>	<b>4,241,717</b>	
Restricted Funds	469,455	
Committed Funds - Capital Replacement	3,471,034	
Unassigned Funds	301,228	
Prior Period Adj	-	
<b>Total Fund Balance</b>	<b>4,241,717</b>	

\*This net income includes M. Davidson's variable pay.