



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

Date: Wednesday, February 1, 2023

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. 1/4/2023 Regular Session (ACTION ITEM)
3. Department Updates
  - a. Finance:
    - o Recommendation from Board President to approve cash disbursements for January 2022 and authorize payment of bills and payroll for February 2022 when they become due. Consideration of approval of December 2022 credit card statement of Executive Director (ACTION ITEM).
    - o Finance Report – Review and approve November and December 2022 financial statements (ACTION ITEM).
  - b. Development and Communications
  - c. Programs
  - d. Trails
  - e. Executive Director
4. Old Business
5. New Business:
  - a. Review and approve annual FY 2021-2022 audit as presented by Harris and Co. (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

Topic: BCRD Board of Directors Regular Meeting

Time: Feb 1, 2023 09:00 AM Mountain Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/83298609662?pwd=L3JBOTVaa3lMSk91dGhpdHZ2NXd1dz09>

Meeting ID: 832 9860 9662

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**BLAINE COUNTY RECREATION DISTRICT**  
**Minutes for the Regular Session of the Board of Directors**  
**Wednesday, January 4, 2023**

**Group: Blaine County Recreation District Board of Directors**  
**Date: Wednesday, January 4, 2023**  
**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: Lilli Simpson, Jenny Busden, Jim Keller

**Public Session - Regular Session of the Board of Directors**

Regular Session called to order at 9:02am

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

**1. Public Comment**

Lilli Simpson commented on the snowmachine corridor in Quigley Canyon and how it is represented on Winter Trail Link. Simpson has concerns with snowmachines being used on the road, stating that it is a safety hazard for people to be out there and poses significant threats to wintering wildlife. The BLM press release map indicates the road is closed. Simpson asked that BCRD update any maps BCRD shares with the public to reflect BLM winter closures. Simpson then spoke about elk herds being under a lot of stress and moving back and forth across the mouth of Quigley canyon. Simpson asked for BCRD to consider a single day closure while the elk are trying to cross. Mark Davidson addressed the issue, stating the County maintains Quigley Road. Simpson asked if BCRD was working to place someone on the Blaine County Land, Water, and Wildlife levy advisory board. Davidson responded BCRD is not working to place anyone on this board to represent recreation interest nor is BCRD working with any other organization to do so. Simpson indicated she wanted to have further conversation and may make a formal public records requests. Simpson complimented the BCRD's support for individuals and families facing homelessness. She additionally supported the indoor recreation programming efforts BCRD is making on behalf of the community.

**2. Review of Prior Meeting Minutes**

**a. 12/12/2022 Regular Session (ACTION ITEM)**

Mark Mary had a question regarding the finance update, specifically the seal coat bid. December 2022 minutes state the seal coat cost \$30,000. Joan Kino and Eric Rector confirmed the final cost of the seal coat was \$30,000 over budget. Minutes should read "The seal coat was \$30,000 over budget and that is directly due to oil prices." Mary Fauth had no additional comments. Mark Mary made a motion to approve minutes with the one update regarding seal coat being \$30,000 over budget. Mat Hall seconded. The motion passed unanimously.

**3. Department Updates**

**a. Finance:**

- **Recommendation from Board President to approve cash disbursements for December 2022 and authorize payment of bills and payroll for January 2023 when they become due. Consideration of approval of November 2022 credit card statement of Executive Director (ACTION ITEM).**

Mary Fauth asked for clarification on Galena Ground Water fee. Kino confirmed Galena Ground Water is a yearly fee. Mat Hall asked for clarification on what the water is used for. Eric Rector said he needs to review the details of it. Mark Davidson stated the fees increased this year, however, it was not by a significant amount. Mary Fauth made a motion to approve cash disbursements for December 2022 and authorize payment of bills and payroll for January 2023 when they become due and approve November 2022 credit card statement of Executive Director. Mat Hall seconded. The motion passed unanimously.

- **Finance Report – Review and approve October 2022 financial statement (ACTION ITEM).**

Joan Kino reviewed the financial dashboard for October 2022. Overall, finances are ahead of budget. Year-on-year revenue is down, however, that will change come November. Program fess are down \$1,200 due to soccer refunds. Soccer fees are refunded for coaches with kids in the program. Capital expenditures include a down payment of 25k for the electric cat, which BCRD will obtain next year, a work vehicle for our mechanic, and a piston bully. All major departments are ahead of budget. Mark Mary made a motion to approve October 2022 financial statement. Mat Hall seconded. The motion passed unanimously.

**b. Development and Communications**

See written report.

**c. Programs**

See written report.

**d. Trails**

See written report.

**e. Executive Director**

Mark Davidson provided a brief overview of the temporary housing shelter at the Community Campus Building, which BCRD helped to facilitate. Mary Fauth gave thanks to all those who helped make the temporary housing shelter happen. Fauth mentioned that we are not looking to bring the shelter back, however, we will be calling on community leaders to find a solution.

Davidson requested an edit to the agenda. The FY 2021-2022 audit is not ready, so that item needs to be taken off this agenda and put on next month's agenda.

**3. Old Business**

**a. Strategic plan first quarter check in and review. (DISCUSSION)**

Mark Davidson reviewed the 2022-2025 strategic plan and gave a general overview for each section of the strategic plan. Davidson and the staff provided updates on the first quarter of completed actions and detailed below.

**2022 – 2025 Strategic Plan – FY 2023 Q1 Update**

<b>Essential Question</b>	How might BCRD determine if we have the necessary infrastructure to meet our needs and grow our influence in the community?
<b>Action Question</b>	How might BCRD determine facility needs that serve our growing community?

<p><b>Strategic Plan Update FY 2023 Q1 – Infrastructure</b></p> <p><b>Goal: Complete Quigley Trails Park build out and building.</b></p>	
Progress Toward Goal	Hired Jay Cone to help further design concepts for Quigley infrastructure and prepare working drafts for large and medium scale buildings.
	Large scale draft building design – two story building allowing BCRD to move administrative functions at Quigley, large interiors to run year-round programming, space for events indoor and outdoor, ability to rent facility for larger external events, rentable space for SVSEF. Large outdoor designed spaces.
	Medium scale draft building design – single story building intended to accommodate year-round programming and events, event space for internal needs and can be rented to external groups, and room to rent space to SVSEF. Large outdoor spaces.
	Project on hold until we get clarity on opportunities to develop BCRD infrastructure on the Flying Hat Ranch property.

<p><b>Strategic Plan Update FY 2023 Q1 – Infrastructure</b></p> <p><b>Goal: Modify existing special use permits with the USFS SNRA allowing us to add new buildings as well as maintain and upgrade existing Galena infrastructure and trails to meet future needs.</b></p>	
Progress Toward Goal	Electrical upgrades completed
	Septic upgrades on hold until summer 2023
	Professional building inspections completed for all Galena infrastructure

<p><b>Strategic Plan Update FY 2023 Q1 – Infrastructure</b></p> <p><b>Goal: Build a centralized functional shop and storage yard large enough to store all BCRD equipment and vehicles.</b></p>	
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Progress Toward Goal	No progress
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<b>Strategic Plan Update FY 2023 Q1 – Infrastructure</b>	
<b>Goal: Create enabling conditions for early season skiing at Quigley.</b>	
Progress Toward Goal	No progress

<b>Strategic Plan Update FY 2023 Q1 – Infrastructure</b>	
<b>Goal: Upgrade signage across all BCRD platforms.</b>	
Progress Toward Goal	No progress

<b>Essential Question</b>	How might the BCRD improve and focus our programming while serving long time users and welcoming new groups?
<b>Action Statement</b>	How might BCRD define future programming needs?

<b>Strategic Plan Update FY 2023 Q1 – Programs</b>	
<b>Goal: Develop opportunities for club teams, organized rec. leagues and team sports for high school and adults.</b>	
Progress Toward Goal	Meetings with sport clubs were initiated summer of 2022 and will continue
	Winter 2022-23 organized pickleball leagues
	Winter 2022-23 organized adult/high school basketball league
	Winter 2022-2023 organized futsal league adult
	Winter 2022-2023 organized adult/ high school open volleyball gym hours
	Winter 2022 -2023 organized adult/ high school open lacrosse gym hours
	Restructured gym use to be more inclusive for all clubs/ teams and individuals wishing to participate in organized sports.

<b>Strategic Plan Update FY 2023 Q1 – Programs</b>
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<b>Goal: We will offer opportunities for middle school youth to participate in year-round programs, increase general sport participation and access to camps and sport specific clubs</b>	
Progress Toward Goal	Ran a multi-sport camp for junior high school aged youth summer of 2022, will continue to run.
	Ran a youth/middle school basketball skills camp

<b>Strategic Plan Update FY 2023 Q1 – Programs</b>	
<b>Goal: Develop functional workout space for specialized teams such as SVSEF Nordic team and make space for consistent pickleball programming.</b>	
Progress Toward Goal	Improved large studio workout space by adding a multi-use workout rig
	Purchased more rowing machines

<b>Strategic Plan Update FY 2023 Q1 – Programs</b>	
<b>Goal: Develop outdoor recreation programming and educational opportunities to facilitate inclusive, accessible and responsible outdoor engagement.</b>	
Progress Toward Goal	Winter 2023 implemented 4 Nordic ski clinics at Quigley

<b>Strategic Plan Update FY 2023 Q1 – Programs</b>	
<b>Goal – Increase access to youth programs.</b>	
Progress Toward Goal	Implemented youth volleyball camp
	Implemented youth basketball skills camp
	Increased participation numbers in all 2022-2023 sports programs
	Added Bellevue programs for youth basketball and soccer programs and Ketchum for youth basketball
	Continue to improve the registration process for participants in need of financial assistance

<b>Essential Question</b>	How might BCRD engage outstanding people to secure org. priorities?
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<b>Action Question</b>	How might BCRD assess resource needs for training and ensure development opportunities are accessible to all staff?
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<b>Strategic Plan Update FY 2023 Q1 – Hiring and Onboarding</b>	
<b>Goal: Create a thriving culture where people are inspired to work.</b>	
Progress Toward Goal	Implementing new systems through ADP, updating hiring, onboarding, payroll, scheduling, and timekeeping processes.
	Automated hiring paperwork processes using the Ease platform.
	Automated insurance enrollment process through Ease platform.

<b>Strategic Plan Update FY 2023 Q1 – Retention and Development</b>	
<b>Goal: Provide professional growth opportunities within and outside of BCRD.</b>	
<b>Compensation packages that are equitable and meaningful.</b>	
Progress Toward Goal	Hosted 2 communications and interaction style workshops for all staff.

<b>Strategic Plan Update FY 2023 Q1 – Diversity, Equity, and Inclusion</b>	
<b>Goal: Commitment from the organization as a whole and individual staff to D.E.I.</b>	
<b>Work culture in which each individual feels there is a place for them, and they are valued by BCRD.</b>	
Progress Toward Goal	Implemented a wage review and increased wages for all staff.

**b. Galena Lodge concessionaire contract review. (ACTION ITEM)**

Davidson reviewed areas of the contract that saw some major adjustments. The rent agreement is 3% of total revenue on anything under 1M for the first 3 years. After 3 years, we will charge 5% on all revenue. Davidson commented that the first 3 years are intended to allow the concessionaires to get their feet under them. Generally speaking, the rent agreement would cover Forest Service fees. Fauth asked what the Forest Service fees typically are. Kino commented that the fees fluctuate year to year; last year fees were 50k and this year fees are 37k. The operating agreement is different than past agreements. Every 6 months we will sit down with the concessionaires to review the season and plan for the next season. All items in the operating agreement will continue to be discussed and adjusted as necessary. Fauth asked to review insurance policies in section 19 and how insurance would be handled in the case of a fire. Davidson stated that if concessionaires are at fault for a fire, their insurance covers it. If BCRD is at fault, our insurance would cover it. If there is a natural disaster, BCRD insurance would



cover damages to infrastructure, while their insurance would cover damages to personal property. Eric Rector brought attention to 18B, commenting that the contract should read as 'trails,' not 'ski trails' as that refers only winter trails. Mark Mary brought attention to paragraph 7, regarding rent and revenue. The wording is not clear and may cause confusion. Davidson said he will speak to Kyle, Chelan, our attorney, and Joan Kino to make sure everyone has the same understanding of paragraph 7 of the agreement. Mat Hall asked if anything else needs to be adjusted in the contract, besides the items already discussed. Davidson asked if there are no substantive changes, that the board of directors approve the contract. Mat Hall made a motion to authorize the Executive Director to sign the lease agreement for BCRD Concessionaire with the two proposed edits to the contract. Mark Mary seconded. The motion passed unanimously.

Jenny Busden commented that this is a good agreement for everyone and offered congratulations for getting this done. Jim Keller gave credit to BCRD for the operating agreement and getting all the details in writing as it will eliminate issues down the road.

**4. New Business**

**a. Review and approve annual FY 2021-2022 audit as presented by Harris and Co. (ACTION ITEM)**

The FY 2021-2022 audit as presented by Harris and Co. has been moved to next board meeting.

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

No executive session.

Mary Fauth moved to adjourn the regular meeting 10:57am. Mark Mary seconded. The motion passed unanimously.

Attest:

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BCRD Board President

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Mark Davidson, BCRD Executive Director

**BCRD Financial Dashboard Summary**  
**Financial Review Period - November 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	Variance	Status
<b>Nov-22</b>						
Total Revenue	143,958		288,735		151,692	
COGS	0		-12,510		0	
Operating Expenses	-23,185		-86,582		59,714	
Capital Expenditures	54,840		-297,927		31,263	
Net income	112,303		685,754		60,715	

<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>Nov-22</b>						
Property Tax	12,010		11,973		3,999	
Program Fees + Passes	4,410		3,119		6,999	
Fundraising	231,210		355,735		102,013	
Other Revenue	-112,173		-99,123		22,335	
Total Revenue	8,503		17,031		16,346	
Total Revenue	143,958		288,735		151,692	
Cost of Goods Sold	0		-12,510		0	
Wages & Benefits	2,377		-24,945		50,374	
Marketing	-6,979		-11,483		6,733	
Repair & Maintenance	-4,973		-4,949		-6,407	
Consulting/Legal	-808		-2,243		425	
Rent	1		-299		187	
Supplies	-2,448		-6,246		-891	
Utilities	1,222		186		-557	
Other	-11,576		-36,605		9,850	
Capex	54,840		-297,927		31,263	
Total Expenses	31,655		-397,019		90,977	

<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>Nov-22</b>						
League fees	-282		-1,916		-816	
Aquatics fees	0		0		0	
Aquatics passes	0		0		0	
Fitworks classes	30		-35		848	
Fitworks passes	4,975		6,467		5,220	
NVT Season passes	244,411		367,445		88,470	
NVT day passes	-18,768		-18,768		6,232	
Rental Revenue	-400		-200		-875	
Operational Fundraising	37,552		50,602		22,060	
Earmarked Fundraising	-149,725		-149,725		275	
Gas	-1,240		-1,296		-4,637	

<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>Nov-22</b>						
Tax Related Recreation	76,167		149,052		-8,696	
G&A	70,343		126,737		23,544	
BCRD@CC (Programs)	4,809		13,755		-18,635	
Aquatics	-2,138		-1,635		-2,770	
Tax Trails (WRT)	3,152		10,196		-10,835	
GNVT	36,137		536,703		69,410	

<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>Dec-22 Preliminary and Normalized</b>						
Total Revenue	-625,126		-336,391		40,928	
COGS	5,110		-7,400		1,328	
Operating Expenses	-16,856		-103,439		132,842	
Capital Expenditures	4,740		-293,187		-3,693	
Net income	-618,120		67,634		-89,549	
Net Income Normalized						

## Blaine County Recreation District

### Balance Sheet

#### As of November 30, 2022

	<u>Nov 30, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
0105 · Mountain West Bank-Checking	41,597
0110 · Mountain West-Imprest	559
0115 · Petty Cash	100
0120 · Cash On Hand	200
0140 · Savings-General Fund #980	1,399,633
0145 · Savings - WRT Fund #3178	385,784
0150 · Savings-Galena #1396	2,391,561
0160 · Savings-Harriman Trail #2273	176,748
0170 · Diversified Fund	404,051
0180 · Mtn West Bank-FLEX Acct	25,659
<b>Total Checking/Savings</b>	<u>4,825,892</u>
<b>Accounts Receivable</b>	
0205 · Accounts Receivable	14,741
0208 · Altru Credit Card Receivable	21,151
<b>Total Accounts Receivable</b>	<u>35,891</u>
<b>Other Current Assets</b>	
1499 · Undeposited Funds	48,977
<b>Total Other Current Assets</b>	<u>48,977</u>
<b>Total Current Assets</b>	<u>4,910,760</u>
<b>Fixed Assets</b>	
1110 · Property/Equip-Rec Dist	133,444
1120 · Property/Fixtures-Rec Dist	123,593
1130 · Aquatic-Property/Equipment	746,040
1140 · Aquatic-Furn/Fixtures	83,508
1150 · Aquatic-Design	54,951
1160 · Aquatic-Engineering	15,137
1170 · Aquatic-Construction	2,789,947
1180 · Aquatic-Landscape	36,704
1190 · Aquatic-Phase I	18,073
1220 · Storage Shed	8,207
1230 · Parks	128,626
1310 · WRT-Maintenance Equipment	2,327,392
1320 · WRT-Construction	6,894,536
1330 · WRT-Engineering	208,403
1340 · WRT-Land	308,259
1360 · Quigley Land	75,000
1410 · Galena Lodge	1,904,821
1420 · Galena Equipment	298,309
1510 · Community Campus Construction	666,747
1553 · Construction in Progress	216,647
1610 · HUB-Construction	183,089
1620 · HUB-Equipment	3,373
1700 · Accumulated Depreciation	-8,561,592
<b>Total Fixed Assets</b>	<u>8,663,215</u>
<b>TOTAL ASSETS</b>	<u><u>13,573,975</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2010 · Accounts Payable	
2011 · Rent Payable	30,027
2010 · Accounts Payable - Other	37,020
<b>Total 2010 · Accounts Payable</b>	<u>67,047</u>
<b>Total Accounts Payable</b>	<u>67,047</u>

## Blaine County Recreation District

### Balance Sheet

#### As of November 30, 2022

	<b>Nov 30, 22</b>
<b>Other Current Liabilities</b>	
2120 · State Withholding Tax Payable	3,604
2125 · SUTA Payable	224
2130 · PERSI Payable	9,445
2140 · PERSI Choice-Payable	814
2160 · Health Insurance Payable	372
2161 · AFLAC Pre-tax Payable	333
2162 · AFLAC (After-tax) Payable	58
2185 · S. V. Co. Combo Pass Payable	
2185.01 · Combo Season Pass	63,483
<b>Total 2185 · S. V. Co. Combo Pass Payable</b>	<b>63,483</b>
2200 · Sales Tax Payable	33,774
2323 · Advanced Revenue-NVT/ Harriman	13,646
2329 · Advanced Revenue-Other Programs	
2329.03 · Advanced Rev Quigley Developmnt	95,970
<b>Total 2329 · Advanced Revenue-Other Programs</b>	<b>95,970</b>
2350 · Galena Adventure Camp Scholarsh	1,167
<b>Total Other Current Liabilities</b>	<b>222,890</b>
<b>Total Current Liabilities</b>	<b>289,937</b>
<b>Total Liabilities</b>	<b>289,937</b>
<b>Equity</b>	
3000 · Investment in Fixed Asset	8,663,215
3010 · Fund Balance	3,718,307
3900 · Current Profit or Loss	486,629
Net Income	415,887
<b>Total Equity</b>	<b>13,284,038</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>13,573,975</b>

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

	MTD				TOTAL			
	Nov 22	Budget	\$ Over Budget	% of Budget	Oct - Nov 22	Budget	\$ Over Budget	% of Budget
	<b>Ordinary Income/Expense</b>							
<b>Income</b>								
Property Tax								
4000 · Property Tax	28,510	16,500	12,010	173%	29,783	17,810	11,973	167%
<b>Total Property Tax</b>	<b>28,510</b>	<b>16,500</b>	<b>12,010</b>	<b>173%</b>	<b>29,783</b>	<b>17,810</b>	<b>11,973</b>	<b>167%</b>
Program Fees, Lessons								
4100 · Program Fees								
4100.05 · Basketball	1,132	0	1,132	100%	1,132	0	1,132	100%
4100.07 · Futsal	2,604	0	2,604	100%	2,604	0	2,604	100%
4100.06 · Pickleball	1,953	0	1,953	100%	1,953	0	1,953	100%
4100.04 · Soccer	0	0	0	100%	-1,698	0	-1,698	100%
4100 · Program Fees - Other	130	1,700	-1,570	8%	478	2,200	-1,722	22%
<b>Total 4100 · Program Fees</b>	<b>5,819</b>	<b>1,700</b>	<b>4,119</b>	<b>342%</b>	<b>4,469</b>	<b>2,200</b>	<b>2,269</b>	<b>203%</b>
4101 · Program Fees (non-taxable)	9,500	9,140	360	104%	18,625	17,640	985	106%
4350 · Lessons	0	100	-100	0%	0	100	-100	0%
4360 · Class Fees	872	842	30	104%	1,648	1,683	-35	98%
<b>Total Program Fees, Lessons</b>	<b>16,192</b>	<b>11,782</b>	<b>4,410</b>	<b>137%</b>	<b>24,742</b>	<b>21,623</b>	<b>3,119</b>	<b>114%</b>
Passes								
4305 · Combo Annual Pass	67,403	35,000	32,403	193%	120,016	65,000	55,016	185%
4310 · Annual Passes								
4310.01 · Adult Season Pass (083)	375,238	0	375,238	100%	556,599	0	556,599	100%
4310.02 · Dog Season Pass (083)	28,836	0	28,836	100%	44,928	0	44,928	100%
4310.03 · Snowshoe Season Pass (083)	7,935	0	7,935	100%	10,902	0	10,902	100%
4310 · Annual Passes - Other	2,840	201,000	-198,160	1%	3,879	302,475	-298,597	1%
<b>Total 4310 · Annual Passes</b>	<b>414,849</b>	<b>201,000</b>	<b>213,849</b>	<b>206%</b>	<b>616,308</b>	<b>302,475</b>	<b>313,833</b>	<b>204%</b>
4320 · Day Passes								
4320.01 · Adult Day Pass (083)	5,838	0	5,838	100%	5,838	0	5,838	100%
4320.02 · Dog Day Pass (083)	235	0	235	100%	235	0	235	100%
4320.04 · Snowshoe Day Pass (083)	159	0	159	100%	159	0	159	100%
4320 · Day Passes - Other	512	25,300	-24,788	2%	989	25,606	-24,617	4%
<b>Total 4320 · Day Passes</b>	<b>6,744</b>	<b>25,300</b>	<b>-18,556</b>	<b>27%</b>	<b>7,220</b>	<b>25,606</b>	<b>-18,386</b>	<b>28%</b>
4330 · Weekly Passes	2,092	1,500	592	139%	2,092	1,500	592	139%
4335 · Month Pass	5,022	2,100	2,922	239%	8,581	3,900	4,681	220%
<b>Total Passes</b>	<b>496,110</b>	<b>264,900</b>	<b>231,210</b>	<b>187%</b>	<b>754,216</b>	<b>398,481</b>	<b>355,735</b>	<b>189%</b>
Fundraising								
4700 · Fundrasing - Nordic Pins	17,750	25,000	-7,250	71%	36,350	45,000	-8,650	81%
4710 · Fundraising-Donations								
4710.01 · Galena Donation	12,428	0	12,428	100%	22,428	0	22,428	100%
4710.02 · NVT Donation	4,183	0	4,183	100%	29,073	0	29,073	100%
4710 · Fundraising-Donations - Other	59,040	30,000	29,040	197%	66,029	50,000	16,029	132%
<b>Total 4710 · Fundraising-Donations</b>	<b>75,651</b>	<b>30,000</b>	<b>45,651</b>	<b>252%</b>	<b>117,531</b>	<b>50,000</b>	<b>67,531</b>	<b>235%</b>
4711 · Fundraising-Earmarked Donations	275	150,000	-149,725	0%	275	150,000	-149,725	0%
4720 · Fundraising-Sponsorships	0	1,500	-1,500	0%	0	9,500	-9,500	0%
4730 · Fundraising-Special Events	557	0	557	100%	557	0	557	100%
4740 · Fundraising-Grants	0	0	0	0%	570	0	570	100%
4750 · Fundraising-Taxable	94	0	94	100%	94	0	94	100%
<b>Total Fundraising</b>	<b>94,327</b>	<b>206,500</b>	<b>-112,173</b>	<b>46%</b>	<b>155,377</b>	<b>254,500</b>	<b>-99,123</b>	<b>61%</b>
Other Revenue								
4200 · Facility Rental	0	400	-400	0%	500	700	-200	71%
4201 · Facility Rental (non-taxable)	0	0	0	0%	0	0	0	0%
4210 · Equipment Rental	0	0	0	0%	0	0	0	0%
4220 · Special Events	0	0	0	0%	0	0	0	0%
4400 · Merchandise Sales	9	0	9	100%	109	0	109	100%
4410 · Food Sales	6	0	6	100%	8	0	8	100%
4500 · Miscellaneous	371	0	371	100%	1,492	0	1,492	100%
4900 · Interest Income	9,482	965	8,517	983%	17,552	1,930	15,622	909%
<b>Total Other Revenue</b>	<b>9,868</b>	<b>1,365</b>	<b>8,503</b>	<b>723%</b>	<b>19,661</b>	<b>2,630</b>	<b>17,031</b>	<b>748%</b>
<b>Total Income</b>	<b>645,005</b>	<b>501,047</b>	<b>143,958</b>	<b>129%</b>	<b>983,779</b>	<b>695,044</b>	<b>288,735</b>	<b>142%</b>
Cost of Goods Sold								
5010 · COS-Merchandise	0	0	0	0%	0	7,500	-7,500	0%
5020 · COS-Food	0	0	0	0%	0	5,010	-5,010	0%
<b>Total COGS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>12,510</b>	<b>-12,510</b>	<b>0%</b>
<b>Gross Profit</b>	<b>645,005</b>	<b>501,047</b>	<b>143,958</b>	<b>129%</b>	<b>983,779</b>	<b>682,534</b>	<b>301,245</b>	<b>144%</b>
Expense								
Payroll & Payroll Related								

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

	MTD				TOTAL			
	Nov 22	Budget	\$ Over Budget	% of Budget	Oct - Nov 22	Budget	\$ Over Budget	% of Budget
	<b>Salaries</b>							
6010 · Salaries	45,145	41,682	3,464	108%	87,890	83,363	4,527	105%
6011 · Salary Sick Leave	902	0	902	100%	902	0	902	100%
6012 · Salary Vacation Leave	4,094	0	4,094	100%	6,501	0	6,501	100%
<b>Total Salaries</b>	<b>50,142</b>	<b>41,682</b>	<b>8,461</b>	<b>120%</b>	<b>95,293</b>	<b>83,363</b>	<b>11,930</b>	<b>114%</b>
<b>Hourly</b>								
6020 · Hourly Wages	43,743	56,854	-13,111	77%	83,961	113,709	-29,748	74%
6021 · Hourly Sick Leave	291	0	291	100%	1,204	0	1,204	100%
6022 · Hourly Vacation Leave	616	0	616	100%	2,942	0	2,942	100%
6030 · Overtime	257	0	257	100%	263	0	263	100%
<b>Total Hourly</b>	<b>44,908</b>	<b>56,854</b>	<b>-11,946</b>	<b>79%</b>	<b>88,370</b>	<b>113,709</b>	<b>-25,339</b>	<b>78%</b>
<b>Seasonal</b>								
6040 · Seasonal Payroll	12,008	13,405	-1,397	90%	25,822	24,710	1,112	105%
<b>Total Seasonal</b>	<b>12,008</b>	<b>13,405</b>	<b>-1,397</b>	<b>90%</b>	<b>25,822</b>	<b>24,710</b>	<b>1,112</b>	<b>105%</b>
<b>Payroll Expenses</b>								
6080 · Worker's Compensation	0	0	0	0%	0	0	0	0%
6110 · FICA	8,571	8,564	7	100%	15,257	16,965	-1,708	90%
6120 · SUTA	106	840	-734	13%	220	1,664	-1,444	13%
6130 · PERSI	12,614	12,239	376	103%	22,657	24,453	-1,796	93%
6140 · Health Insurance	8,642	12,234	-3,592	71%	16,906	24,468	-7,562	69%
6141 · HSA Company Contribution	1,351	0	1,351	100%	2,632	0	2,632	100%
6145 · Employee Benefits	288	304	-16	95%	560	608	-48	92%
<b>Total Payroll Expenses</b>	<b>31,572</b>	<b>34,181</b>	<b>-2,608</b>	<b>92%</b>	<b>58,232</b>	<b>68,157</b>	<b>-9,925</b>	<b>85%</b>
6050 · Bonuses	10,000				0			
6070 · Employee Relations	27	160	-133	17%	27	2,750	-2,723	1%
<b>Total Payroll &amp; Payroll Related</b>	<b>148,658</b>	<b>146,281</b>	<b>2,377</b>	<b>102%</b>	<b>267,744</b>	<b>292,689</b>	<b>-24,945</b>	<b>91%</b>
<b>Marketing</b>								
7015 · Advertising-Design	4,688	1,050	3,638	446%	4,688	1,050	3,638	446%
7020 · Advertising-Production	921	345	576	267%	4,092	345	3,747	1186%
7025 · Advertising-Distribution	0	250	-250	0%	0	463	-463	0%
7030 · Advertising-Placement	540	3,300	-2,760	16%	1,148	3,640	-2,492	32%
7035 · Advertising-Other	0	550	-550	0%	0	550	-550	0%
7040 · Advertising Web Developmen	0	0	0	0%	0	0	0	0%
7222 · Fundraising Expense	0	300	-300	0%	1,545	600	945	257%
7500 · Marketing	2,270	3,020	-750	75%	2,270	10,020	-7,750	23%
7520 · Postage	1,423	7,150	-5,727	20%	1,423	8,244	-6,821	17%
7535 · Promotion	0	855	-855	0%	0	1,735	-1,735	0%
<b>Total Marketing</b>	<b>9,841</b>	<b>16,820</b>	<b>-6,979</b>	<b>59%</b>	<b>15,164</b>	<b>26,647</b>	<b>-11,483</b>	<b>57%</b>
<b>Repair &amp; Maintenance</b>								
7410 · Repair/Maintenance - other	0	1,560	-1,560	0%	0	1,600	-1,600	0%
<b>7420 · Automobiles R/M</b>								
7421.09 · F350 - 1997	189	0	189	100%	189	0	189	100%
7421.10 · Silverado-2005-RETIRED 10/2022	127	0	127	100%	127	0	127	100%
7421.15 · Dodge Ram - 2008	397	0	397	100%	397	0	397	100%
7421.16 · Ford F250 - 2008	134	0	134	100%	134	0	134	100%
7421.17 · Ford F150 - 2016	42	0	42	100%	42	0	42	100%
7421.19 · Dodge Journey - 2018	0	0	0	0%	0	0	0	0%
7421.20 · Ford F250 - 2019	13	0	13	100%	13	0	13	100%
7420 · Automobiles R/M - Other	0	840	-840	0%	0	1,030	-1,030	0%
<b>Total 7420 · Automobiles R/M</b>	<b>903</b>	<b>840</b>	<b>63</b>	<b>107%</b>	<b>903</b>	<b>1,030</b>	<b>-127</b>	<b>88%</b>
7430 · Buildings Repair/Maint	560	1,675	-1,115	33%	615	2,050	-1,435	30%
<b>7440 · Equipment R/M</b>								
7441.14 · Tool Cat-2015	498	0	498	100%	498	0	498	100%
7440 · Equipment R/M - Other	398	805	-407	49%	398	1,975	-1,577	20%
<b>Total 7440 · Equipment R/M</b>	<b>896</b>	<b>805</b>	<b>91</b>	<b>111%</b>	<b>896</b>	<b>1,975</b>	<b>-1,079</b>	<b>45%</b>
<b>7450 · Grooming Equipment R/M</b>								
7451.09 · 2011 PB100-(081)	15	0	15	100%	15	0	15	100%
7451.10 · 2012 PB100 WRT-Lake Creek-(083)	15	0	15	100%	42	0	42	100%
7450 · Grooming Equipment R/M - Other	427	2,000	-1,573	21%	1,194	2,000	-806	60%
<b>Total 7450 · Grooming Equipment R/M</b>	<b>457</b>	<b>2,000</b>	<b>-1,543</b>	<b>23%</b>	<b>1,251</b>	<b>2,000</b>	<b>-749</b>	<b>63%</b>
7460 · Path Field Grounds Repair/Maint	1,491	2,000	-509	75%	3,441	3,000	441	115%
7470 · Snowmobiles Repair/Maint	0	400	-400	0%	0	400	-400	0%
<b>Total Repair &amp; Maintenance</b>	<b>4,307</b>	<b>9,280</b>	<b>-4,973</b>	<b>46%</b>	<b>7,106</b>	<b>12,055</b>	<b>-4,949</b>	<b>59%</b>
<b>Consulting / Legal</b>								
7400 · Legal Fees	0	800	-800	0%	425	1,225	-800	35%

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

	MTD				TOTAL			
	Nov 22	Budget	\$ Over Budget	% of Budget	Oct - Nov 22	Budget	\$ Over Budget	% of Budget
	7530 · Professional & Consulting Fees	93	100	-8	93%	93	1,535	-1,443
<b>Total Consulting / Legal</b>	93	900	-808	10%	518	2,760	-2,243	19%
<b>Rent</b>								
7620 · Property Rent	17,179	17,178	1	100%	36,522	36,821	-299	99%
<b>Total Rent</b>	17,179	17,178	1	100%	36,522	36,821	-299	99%
<b>Supplies</b>								
7097 · Computer Supplies	90	200	-110	45%	90	525	-435	17%
7510 · Office Supplies	151	860	-709	18%	151	1,510	-1,359	10%
7511 · Operating Supplies	328	410	-82	80%	328	970	-642	34%
7845 · Supplies - other	1,552	3,100	-1,548	50%	1,840	5,650	-3,810	33%
<b>Total Supplies</b>	2,122	4,570	-2,448	46%	2,409	8,655	-6,246	28%
<b>Utilities</b>								
7810 · Sanitation	1,271	1,115	156	114%	1,271	1,805	-534	70%
7910 · Electric	923	930	-7	99%	923	1,330	-407	69%
7915 · Natural Gas	40	85	-45	47%	40	95	-55	42%
7920 · Water	1,300	153	1,147	850%	1,375	453	922	304%
7925 · Cable TV	94	94	0	100%	189	188	1	100%
7930 · Internet Connection	158	188	-30	84%	447	188	259	238%
<b>Total Utilities</b>	3,787	2,565	1,222	148%	4,245	4,059	186	105%
<b>Other Miscellaneous</b>								
7005 · Accounting & Auditing Fees	0	0	0	0%	0	0	0	0%
7050 · Allocated Expenses	0	0	0	0%	0	0	0	0%
7055 · Amenities	904	0	904	100%	904	2,000	-1,096	45%
7060 · Automobile	0	10	-10	0%	0	20	-20	0%
7085 · Cellular & Satellite Phones	694	799	-105	87%	694	969	-275	72%
7090 · Chemicals	0	0	0	0%	0	0	0	0%
7095 · Computer Services	868	14,240	-13,372	6%	10,050	33,870	-23,820	30%
7096 · Computer Software	563	649	-86	87%	877	1,252	-375	70%
7099 · Computer Hardware	1,522	2,600	-1,078	59%	1,522	10,550	-9,028	14%
7105 · Credit Card Fees	17,842	10,266	7,577	174%	28,184	15,599	12,586	181%
7200 · Dues	0	50	-50	0%	0	235	-235	0%
7205 · Entertainment & Meals	98	175	-77	56%	98	570	-472	17%
7209 · Equipment Purchase	1,509	500	1,009	302%	1,509	13,075	-11,566	12%
7223 · Furniture & Fixtures	470	0	470	100%	470	400	70	117%
7225 · Gasoline, Diesel & Motor Oil	3,060	4,300	-1,240	71%	3,714	5,010	-1,296	74%
7230 · Insurance	0	0	0	0%	17,315	17,324	-9	100%
7250 · Janitorial Services	0	0	0	0%	0	0	0	0%
7255 · Laundry	0	0	0	0%	0	0	0	0%
7310 · Automobile Lease	0	0	0	0%	0	0	0	0%
7330 · Equipment Lease	60	64	-4	94%	120	64	56	188%
7390 · Other	0	0	0	0%	0	0	0	0%
7405 · Licenses & Permits	150	7,250	-7,100	2%	150	7,250	-7,100	2%
7505 · Miscellaneous Exp	0	185	-185	0%	0	220	-220	0%
7525 · Printing	0	0	0	0%	0	0	0	0%
7610 · Equipment Rent	991	500	491	198%	991	500	491	198%
7630 · Other Rent	116	116	0	100%	231	231	0	100%
7815 · Security	0	0	0	0%	102	0	102	100%
7823 · Signs	0	1,800	-1,800	0%	0	1,800	-1,800	0%
7825 · Small Tools and Parts	306	200	106	153%	306	300	6	102%
7840 · Subscriptions	20	100	-80	20%	20	600	-580	3%
7850 · Telephone	158	803	-645	20%	206	803	-597	26%
7855 · Training	5,530	0	5,530	100%	5,530	1,550	3,980	357%
7860 · Travel	1,056	300	756	352%	1,056	925	131	114%
7865 · Uniforms	413	3,000	-2,587	14%	8,063	3,600	4,463	224%
<b>Total Other Miscellaneous</b>	36,330	47,905	-11,576	76%	82,110	118,716	-36,605	69%
<b>Total Expense</b>	222,315	245,499	-23,185	91%	415,819	502,402	-86,582	83%
<b>Net Ordinary Income</b>	422,691	255,548	167,143	165%	567,960	180,132	387,827	315%
<b>Other Income/Expense</b>								
<b>Other Expense</b>								
9010 · Capital Expenditures	54,840	0	54,840	100%	152,073	450,000	-297,927	34%
<b>Total Other Expense</b>	54,840	0	54,840	100%	152,073	450,000	-297,927	34%
<b>Net Other Income</b>	-54,840	0	-54,840	100%	-152,073	-450,000	297,927	34%
<b>Net Income</b>	<b>367,851</b>	<b>255,548</b>	<b>112,303</b>	<b>144%</b>	<b>415,887</b>	<b>-269,868</b>	<b>685,754</b>	<b>-154%</b>

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

**Legend**

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

<b>Total BCRD Income Statement</b> <b>Dec-22</b>	<b>MTD to Budget</b>		<b>YTD to Budget</b>		<b>Year on Year</b>	
	Variance	Status	Variance	Status	Variance	Status
Total Revenue	-625,126		-336,391		40,928	
COGS	5,110		-7,400		1,328	
Operating Expenses	-16,856		-103,439		132,842	
Capital Expenditures	4,740		-293,187		-3,693	
Net income	-618,120		67,634		-89,549	

<b>Total BCRD Income Statement Categories</b> <b>Dec-22</b>	<b>MTD to Budget</b>		<b>YTD to Budget</b>		<b>Year on Year</b>	
	Variance	Status	Variance	Status	Variance	Status
Property Tax	-10,525		1,448		-67,832	
Program Fees + Passes	10,145		13,264		21,260	
Fundraising	-275,728		80,007		107,658	
Other Revenue	-345,700		-444,823		-42,353	
Total Revenue	-3,319		13,712		22,195	
Total Revenue	-625,126		-336,391		40,928	
Cost of Goods Sold	5,110		-7,400		1,328	
Wages & Benefits	9,627		-15,318		84,394	
Marketing	8,010		-3,473		14,722	
Repair & Maintenance	-238		-5,188		-2,112	
Consulting/Legal	-1,660		-3,902		-2,840	
Rent	0		-299		9,342	
Supplies	2,448		-3,798		2,041	
Utilities	1,037		1,223		391	
Other	-36,080		-72,686		26,905	
Capex	4,740		-293,187		-3,693	
Total Expenses	-7,005		-404,026		130,477	

<b>Key Metrics</b> <b>Dec-22</b>	<b>MTD to Budget</b>		<b>YTD to Budget</b>		<b>Year on Year</b>	
	Variance	Status	Variance	Status	Variance	Status
League fees	5,151		3,235		6,053	
Aquatics fees	0		0		0	
Aquatics passes	0		0		0	
Fitworks classes	50		15		1,032	
Fitworks passes	2,670		9,137		7,388	
NVT Season passes	-271,970		95,475		75,700	
NVT day passes	-872		-19,640		21,793	
Rental Revenue	-3,640		-3,840		-5,170	
Operational Fundraising	53,665		104,267		-33,263	
Earmarked Fundraising	-399,365		-549,090		-9,090	
Gas (expense)	-3,631		-4,928		6,585	

<b>Net Income by Major Department</b> <b>Dec-22</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	13,330		162,382		-116,812	
G&A	-1,751		124,985		-76,228	
BCRD@CC (Programs)	15,489		29,244		-35,233	
Aquatics	-1,956		-3,592		-5,158	
Tax Trails (WRT)	1,549		11,745		-192	
GNVT	-631,451		-94,748		27,263	

<b>Total BCRD Income Statement</b> <b>Jan-23</b>	<b>MTD to Budget</b>		<b>YTD to Budget</b>		<b>Year on Year</b>	
	Variance	Status	Variance	Status	Variance	Status
Total Revenue	-87,026		-423,417		80,630	
COGS	756		-6,644		2,084	
Operating Expenses	-53,983		-157,422		173,480	
Capital Expenditures	229,161		-64,026		225,468	
Net income	-262,960		-195,326		-320,402	
Net Income Normalized						



## Blaine County Recreation District

### Balance Sheet

#### As of December 31, 2022

	<u>Dec 31, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
0105 · Mountain West Bank-Checking	63,708
0110 · Mountain West-Imprest	559
0115 · Petty Cash	100
0120 · Cash On Hand	200
0140 · Savings-General Fund #980	1,344,842
0145 · Savings - WRT Fund #3178	386,679
0150 · Savings-Galena #1396	2,474,450
0160 · Savings-Harriman Trail #2273	177,158
0170 · Diversified Fund	404,928
0180 · Mtn West Bank-FLEX Acct	25,660
<b>Total Checking/Savings</b>	<u>4,878,285</u>
<b>Accounts Receivable</b>	
0205 · Accounts Receivable	58,419
0208 · Altru Credit Card Receivable	24,969
<b>Total Accounts Receivable</b>	<u>83,387</u>
<b>Other Current Assets</b>	
1499 · Undeposited Funds	4,316
<b>Total Other Current Assets</b>	<u>4,316</u>
<b>Total Current Assets</b>	<u>4,965,988</u>
<b>Fixed Assets</b>	
1110 · Property/Equip-Rec Dist	133,444
1120 · Property/Fixtures-Rec Dist	123,593
1130 · Aquatic-Property/Equipment	746,040
1140 · Aquatic-Furn/Fixtures	83,508
1150 · Aquatic-Design	54,951
1160 · Aquatic-Engineering	15,137
1170 · Aquatic-Construction	2,789,947
1180 · Aquatic-Landscape	36,704
1190 · Aquatic-Phase I	18,073
1220 · Storage Shed	8,207
1230 · Parks	128,626
1310 · WRT-Maintenance Equipment	2,327,392
1320 · WRT-Construction	6,894,536
1330 · WRT-Engineering	208,403
1340 · WRT-Land	308,259
1360 · Quigley Land	75,000
1410 · Galena Lodge	1,904,821
1420 · Galena Equipment	298,309
1510 · Community Campus Construction	666,747
1553 · Construction in Progress	216,647
1610 · HUB-Construction	183,089
1620 · HUB-Equipment	3,373
1700 · Accumulated Depreciation	-8,561,592
<b>Total Fixed Assets</b>	<u>8,663,215</u>
<b>TOTAL ASSETS</b>	<u><b>13,629,203</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2010 · Accounts Payable	
2011 · Rent Payable	45,041
2010 · Accounts Payable - Other	37,329
<b>Total 2010 · Accounts Payable</b>	<u>82,370</u>
<b>Total Accounts Payable</b>	<u>82,370</u>

## Blaine County Recreation District

### Balance Sheet

#### As of December 31, 2022

	<u>Dec 31, 22</u>
<b>Other Current Liabilities</b>	
2120 · State Withholding Tax Payable	3,845
2125 · SUTA Payable	373
2161 · AFLAC Pre-tax Payable	578
2162 · AFLAC (After-tax) Payable	252
2185 · S. V. Co. Combo Pass Payable	
2185.01 · Combo Season Pass	2,360
<b>Total 2185 · S. V. Co. Combo Pass Payable</b>	<b>2,360</b>
2200 · Sales Tax Payable	7,929
2323 · Advanced Revenue-NVT/ Harriman	13,646
2329 · Advanced Revenue-Other Programs	
2329.03 · Advanced Rev Quigley Developmnt	102,835
<b>Total 2329 · Advanced Revenue-Other Programs</b>	<b>102,835</b>
2350 · Galena Adventure Camp Scholarsh	1,167
<b>Total Other Current Liabilities</b>	<b>132,986</b>
<b>Total Current Liabilities</b>	<b>215,357</b>
<b>Total Liabilities</b>	<b>215,357</b>
<b>Equity</b>	
3000 · Investment in Fixed Asset	8,663,215
3010 · Fund Balance	3,718,307
3900 · Current Profit or Loss	486,629
Net Income	545,695
<b>Total Equity</b>	<b>13,413,847</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>13,629,203</b>

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

	MTD				TOTAL			
	Dec 22	Budget	\$ Over Budget	% of Budget	Oct - Dec 22	Budget	\$ Over Budget	% of Budget
	<b>Ordinary Income/Expense</b>							
<b>Income</b>								
<b>Property Tax</b>								
4000 · Property Tax	76,882	87,407	-10,525	88%	106,665	105,217	1,448	101%
<b>Total Property Tax</b>	76,882	87,407	-10,525	88%	106,665	105,217	1,448	101%
<b>Program Fees, Lessons</b>								
4100 · Program Fees								
4100.05 · Basketball	12,604	0	12,604	100%	13,736	0	13,736	100%
4100.07 · Futsal	934	0	934	100%	3,538	0	3,538	100%
4100.06 · Pickleball	2,128	0	2,128	100%	4,081	0	4,081	100%
4100.04 · Soccer	0	0	0	0%	-1,698	0	-1,698	100%
4100 · Program Fees - Other	2,022	10,900	-8,878	19%	2,500	13,100	-10,600	19%
<b>Total 4100 · Program Fees</b>	17,688	10,900	6,788	162%	22,157	13,100	9,057	169%
4101 · Program Fees (non-taxable)	11,893	10,100	1,793	118%	30,518	27,740	2,778	110%
4350 · Lessons	1,615	100	1,515	1615%	1,615	200	1,415	808%
4360 · Class Fees	592	542	50	109%	2,240	2,225	15	101%
<b>Total Program Fees, Lessons</b>	31,787	21,642	10,145	147%	56,529	43,265	13,264	131%
<b>Passes</b>								
4305 · Combo Annual Pass	15,840	45,000	-29,160	35%	135,856	110,000	25,856	124%
4310 · Annual Passes								
4310.01 · Adult Season Pass (083)	52,035	0	52,035	100%	608,634	0	608,634	100%
4310.02 · Dog Season Pass (083)	3,413	0	3,413	100%	48,341	0	48,341	100%
4310.03 · Snowshoe Season Pass (083)	1,742	0	1,742	100%	12,644	0	12,644	100%
4310 · Annual Passes - Other	2,026	301,800	-299,774	1%	5,905	604,275	-598,371	1%
<b>Total 4310 · Annual Passes</b>	59,216	301,800	-242,584	20%	675,524	604,275	71,249	112%
4320 · Day Passes								
4320.01 · Adult Day Pass (083)	25,779	0	25,779	100%	31,617	0	31,617	100%
4320.02 · Dog Day Pass (083)	867	0	867	100%	1,102	0	1,102	100%
4320.03 · Quigley Day Pass (086)	868	0	868	100%	868	0	868	100%
4320.04 · Snowshoe Day Pass (083)	1,614	0	1,614	100%	1,773	0	1,773	100%
4320 · Day Passes - Other	641	30,480	-29,839	2%	1,629	56,086	-54,457	3%
<b>Total 4320 · Day Passes</b>	29,769	30,480	-711	98%	36,989	56,086	-19,097	66%
4330 · Weekly Passes	9,444	15,000	-5,556	63%	11,536	16,500	-4,964	70%
4335 · Month Pass	4,684	2,400	2,284	195%	13,265	6,300	6,965	211%
<b>Total Passes</b>	118,952	394,680	-275,728	30%	873,168	793,161	80,007	110%
<b>Fundraising</b>								
4700 · Fundrasing - Nordic Pins	2,500	8,000	-5,500	31%	38,850	53,000	-14,150	73%
4710 · Fundraising-Donations								
4710.01 · Galena Donation	115,305	0	115,305	100%	137,733	0	137,733	100%
4710.02 · NVT Donation	8,375	0	8,375	100%	37,448	0	37,448	100%
4710.03 · Harriman Trail Donation	420	0	420	100%	420	0	420	100%
4710.05 · Quigley Trails Park Donation	3,300	0	3,300	100%	3,300	0	3,300	100%
4710 · Fundraising-Donations - Other	42,315	110,550	-68,235	38%	108,344	160,550	-52,206	67%
<b>Total 4710 · Fundraising-Donations</b>	169,715	110,550	59,165	154%	287,246	160,550	126,696	179%
4711 · Fundraising-Earmarked Donations	635	400,000	-399,365	0%	910	550,000	-549,090	0%
4720 · Fundraising-Sponsorships	0	0	0	0%	0	9,500	-9,500	0%
4730 · Fundraising-Special Events	0	0	0	0%	557	0	557	100%
4740 · Fundraising-Grants	0	0	0	0%	570	0	570	100%
4750 · Fundraising-Taxable	0	0	0	0%	94	0	94	100%
<b>Total Fundraising</b>	172,850	518,550	-345,700	33%	328,227	773,050	-444,823	42%
<b>Other Revenue</b>								
4200 · Facility Rental	60	100	-40	60%	560	800	-240	70%
4201 · Facility Rental (non-taxable)	0	3,600	-3,600	0%	0	3,600	-3,600	0%
4210 · Equipment Rental	0	0	0	0%	0	0	0	0%
4220 · Special Events	0	10,000	-10,000	0%	0	10,000	-10,000	0%
4400 · Merchandise Sales	19	0	19	100%	128	0	128	100%
4410 · Food Sales	8	0	8	100%	17	0	17	100%
4500 · Miscellaneous	976	0	976	100%	2,467	0	2,467	100%
4900 · Interest Income	10,283	965	9,318	1066%	27,835	2,895	24,940	961%
<b>Total Other Revenue</b>	11,346	14,665	-3,319	77%	31,007	17,295	13,712	179%
<b>Total Income</b>	411,818	#####	-625,126	40%	1,395,597	1,731,988	-336,391	81%
<b>Cost of Goods Sold</b>								
5010 · COS-Merchandise	5,120	0	5,120	100%	5,120	7,500	-2,380	68%
5020 · COS-Food	0	10	-10	0%	0	5,020	-5,020	0%
<b>Total COGS</b>	5,120	10	5,110	51200%	5,120	12,520	-7,400	41%
<b>Gross Profit</b>	406,698	#####	-630,236	39%	1,390,477	1,719,468	-328,991	81%
<b>Expense</b>								
<b>Payroll &amp; Payroll Related</b>								

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

	MTD				TOTAL			
	Dec 22	Budget	\$ Over Budget	% of Budget	Oct - Dec 22	Budget	\$ Over Budget	% of Budget
	<b>Salaries</b>							
6010 · Salaries	50,375	41,682	8,693	121%	138,265	125,045	13,220	111%
6011 · Salary Sick Leave	267	0	267	100%	1,169	0	1,169	100%
6012 · Salary Vacation Leave	3,522	0	3,522	100%	10,023	0	10,023	100%
<b>Total Salaries</b>	<b>54,164</b>	<b>41,682</b>	<b>12,483</b>	<b>130%</b>	<b>149,458</b>	<b>125,045</b>	<b>24,413</b>	<b>120%</b>
<b>Hourly</b>								
6020 · Hourly Wages	46,508	56,854	-10,345	82%	130,469	170,563	-40,093	76%
6021 · Hourly Sick Leave	1,258	0	1,258	100%	2,461	0	2,461	100%
6022 · Hourly Vacation Leave	2,381	0	2,381	100%	5,323	0	5,323	100%
6030 · Overtime	69	3,000	-2,931	2%	332	3,000	-2,668	11%
<b>Total Hourly</b>	<b>50,216</b>	<b>59,854</b>	<b>-9,637</b>	<b>84%</b>	<b>138,586</b>	<b>173,563</b>	<b>-34,977</b>	<b>80%</b>
<b>Seasonal</b>								
6040 · Seasonal Payroll	22,353	11,405	10,948	196%	48,175	36,115	12,060	133%
<b>Total Seasonal</b>	<b>22,353</b>	<b>11,405</b>	<b>10,948</b>	<b>196%</b>	<b>48,175</b>	<b>36,115</b>	<b>12,060</b>	<b>133%</b>
<b>Payroll Expenses</b>								
6080 · Worker's Compensation	0	0	0	0%	0	0	0	0%
6110 · FICA	9,292	8,641	651	108%	24,550	25,606	-1,056	96%
6120 · SUTA	149	848	-699	18%	369	2,512	-2,143	15%
6130 · PERSI	13,200	12,628	573	105%	35,857	37,081	-1,223	97%
6140 · Health Insurance	8,949	12,234	-3,285	73%	25,854	36,701	-10,847	70%
6141 · HSA Company Contribution	1,405	0	1,405	100%	4,037	0	4,037	100%
6145 · Employee Benefits	304	304	0	100%	864	912	-48	95%
<b>Total Payroll Expenses</b>	<b>33,300</b>	<b>34,655</b>	<b>-1,355</b>	<b>96%</b>	<b>91,531</b>	<b>102,812</b>	<b>-11,280</b>	<b>89%</b>
6050 · Bonuses	0				0			
6070 · Employee Relations	63	2,875	-2,812	2%	91	5,625	-5,534	2%
<b>Total Payroll &amp; Payroll Related</b>	<b>160,096</b>	<b>150,470</b>	<b>9,627</b>	<b>106%</b>	<b>427,841</b>	<b>443,159</b>	<b>-15,318</b>	<b>97%</b>
<b>Marketing</b>								
7015 · Advertising-Design	975	625	350	156%	5,663	1,675	3,988	338%
7020 · Advertising-Production	56	1,200	-1,144	5%	4,148	1,545	2,603	268%
7025 · Advertising-Distribution	0	800	-800	0%	0	1,263	-1,263	0%
7030 · Advertising-Placement	2,239	1,500	739	149%	3,386	5,140	-1,754	66%
7035 · Advertising-Other	0	550	-550	0%	0	1,100	-1,100	0%
7040 · Advertising Web Developmen	12,444	0	12,444	100%	12,444	0	12,444	100%
7222 · Fundraising Expense	4,879	2,300	2,579	212%	6,424	2,900	3,524	222%
7500 · Marketing	2,645	4,520	-1,875	59%	4,915	14,540	-9,625	34%
7520 · Postage	2,312	6,900	-4,588	34%	3,735	15,144	-11,409	25%
7535 · Promotion	1,490	635	855	235%	1,490	2,370	-880	63%
<b>Total Marketing</b>	<b>27,040</b>	<b>19,030</b>	<b>8,010</b>	<b>142%</b>	<b>42,204</b>	<b>45,677</b>	<b>-3,473</b>	<b>92%</b>
<b>Repair &amp; Maintenance</b>								
7410 · Repair/Maintenance - other	0	1,560	-1,560	0%	0	3,160	-3,160	0%
<b>7420 · Automobiles R/M</b>								
7421.09 · F350 - 1997	0	0	0	0%	189	0	189	100%
7421.10 · Silverado-2005-RETIRED 10/2022	0	0	0	0%	127	0	127	100%
7421.15 · Dodge Ram - 2008	0	0	0	0%	397	0	397	100%
7421.16 · Ford F250 - 2008	1,139	0	1,139	100%	1,273	0	1,273	100%
7421.17 · Ford F150 - 2016	504	0	504	100%	546	0	546	100%
7421.18 · Dodge Ram 2500 - 2016	1,384	0	1,384	100%	1,384	0	1,384	100%
7421.19 · Dodge Journey - 2018	0	0	0	0%	0	0	0	0%
7421.20 · Ford F250 - 2019	448	0	448	100%	461	0	461	100%
7421.21 · RAM 3500 - 2022	1,319	0	1,319	100%	1,319	0	1,319	100%
7420 · Automobiles R/M - Other	62	1,840	-1,778	3%	62	2,870	-2,808	2%
<b>Total 7420 · Automobiles R/M</b>	<b>4,856</b>	<b>1,840</b>	<b>3,016</b>	<b>264%</b>	<b>5,759</b>	<b>2,870</b>	<b>2,889</b>	<b>201%</b>
7430 · Buildings Repair/Maint	239	1,175	-936	20%	854	3,225	-2,371	26%
<b>7440 · Equipment R/M</b>								
7441.14 · Tool Cat-2015	295				793			
7440 · Equipment R/M - Other	311	255	56	122%	709	2,230	-1,521	32%
<b>Total 7440 · Equipment R/M</b>	<b>606</b>	<b>255</b>	<b>351</b>	<b>238%</b>	<b>1,502</b>	<b>2,230</b>	<b>-728</b>	<b>67%</b>
<b>7450 · Grooming Equipment R/M</b>								
7451.09 · 2011 PB100-(081)	79	0	79	100%	94	0	94	100%
7451.10 · 2012 PB100 WRT-Lake Creek-(083)	0	0	0	0%	42	0	42	100%
7451.11 · 2017 PB100-NVT (083)	765	0	765	100%	765	0	765	100%
7451.12 · 2017 PB100-NVT-(083)	478	0	478	100%	478	0	478	100%
7451.13 · 2020 PB100-(083)	478	0	478	100%	478	0	478	100%
7450 · Grooming Equipment R/M - Other	939	3,500	-2,561	27%	2,133	5,500	-3,367	39%
<b>Total 7450 · Grooming Equipment R/M</b>	<b>2,738</b>	<b>3,500</b>	<b>-762</b>	<b>78%</b>	<b>3,990</b>	<b>5,500</b>	<b>-1,510</b>	<b>73%</b>
7460 · Path Field Grounds Repair/Maint	1,475	1,500	-25	98%	4,917	4,500	417	109%
7470 · Snowmobiles Repair/Maint	177	500	-323	35%	177	900	-723	20%
<b>Total Repair &amp; Maintenance</b>	<b>10,092</b>	<b>10,330</b>	<b>-238</b>	<b>98%</b>	<b>17,198</b>	<b>22,385</b>	<b>-5,187</b>	<b>77%</b>

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

	MTD				TOTAL			
	Dec 22	Budget	\$ Over Budget	% of Budget	Oct - Dec 22	Budget	\$ Over Budget	% of Budget
	<b>Consulting / Legal</b>							
7400 · Legal Fees	550	1,050	-500	52%	975	2,275	-1,300	43%
7530 · Professional & Consulting Fees	241	1,400	-1,160	17%	333	2,935	-2,602	11%
<b>Total Consulting / Legal</b>	<b>791</b>	<b>2,450</b>	<b>-1,660</b>	<b>32%</b>	<b>1,308</b>	<b>5,210</b>	<b>-3,902</b>	<b>25%</b>
<b>Rent</b>								
7620 · Property Rent	17,179	17,179	0	100%	53,701	54,000	-299	99%
<b>Total Rent</b>	<b>17,179</b>	<b>17,179</b>	<b>0</b>	<b>100%</b>	<b>53,701</b>	<b>54,000</b>	<b>-299</b>	<b>99%</b>
<b>Supplies</b>								
7097 · Computer Supplies	0	75	-75	0%	90	600	-510	15%
7510 · Office Supplies	406	570	-164	71%	557	2,080	-1,523	27%
7511 · Operating Supplies	148	710	-562	21%	477	1,680	-1,203	28%
7845 · Supplies - other	4,773	1,525	3,248	313%	6,614	7,175	-561	92%
<b>Total Supplies</b>	<b>5,328</b>	<b>2,880</b>	<b>2,448</b>	<b>185%</b>	<b>7,737</b>	<b>11,535</b>	<b>-3,798</b>	<b>67%</b>
<b>Utilities</b>								
7810 · Sanitation	1,332	1,345	-13	99%	2,603	3,150	-547	83%
7910 · Electric	692	1,105	-413	63%	1,615	2,435	-820	66%
7915 · Natural Gas	10	170	-160	6%	50	265	-215	19%
7920 · Water	1,936	330	1,606	587%	3,311	783	2,528	423%
7925 · Cable TV	94	94	0	100%	283	282	1	100%
7930 · Internet Connection	205	188	17	109%	651	376	275	173%
<b>Total Utilities</b>	<b>4,269</b>	<b>3,232</b>	<b>1,037</b>	<b>132%</b>	<b>8,514</b>	<b>7,291</b>	<b>1,223</b>	<b>117%</b>
<b>Other Miscellaneous</b>								
7005 · Accounting & Auditing Fees	12,500	17,500	-5,000	71%	12,500	17,500	-5,000	71%
7050 · Allocated Expenses	0	0	0	0%	0	-1	1	0%
7055 · Amenities	0	0	0	0%	904	2,000	-1,096	45%
7060 · Automobile	0	110	-110	0%	0	130	-130	0%
7085 · Cellular & Satellite Phones	796	799	-3	100%	1,490	1,768	-278	84%
7090 · Chemicals	0	0	0	0%	0	0	0	0%
7095 · Computer Services	8,182	16,539	-8,357	49%	18,232	50,409	-32,177	36%
7096 · Computer Software	5,013	4,639	374	108%	5,889	5,890	-1	100%
7099 · Computer Hardware	120	0	120	100%	1,642	10,550	-8,908	16%
7105 · Credit Card Fees	2,700	16,314	-13,614	17%	30,884	31,913	-1,028	97%
7200 · Dues	290	0	290	100%	290	235	55	123%
7205 · Entertainment & Meals	22	175	-153	13%	121	745	-624	16%
7209 · Equipment Purchase	662	0	662	100%	2,171	13,075	-10,904	17%
7223 · Furniture & Fixtures	265	0	265	100%	735	400	335	184%
7225 · Gasoline, Diesel & Motor Oil	12,684	16,315	-3,631	78%	16,397	21,325	-4,928	77%
7230 · Insurance	0	0	0	0%	17,315	17,324	-9	100%
7250 · Janitorial Services	0	0	0	0%	0	0	0	0%
7255 · Laundry	0	0	0	0%	0	0	0	0%
7310 · Automobile Lease	0	0	0	0%	0	0	0	0%
7330 · Equipment Lease	60	64	-4	94%	180	128	52	141%
7390 · Other	0	0	0	0%	0	0	0	0%
7405 · Licenses & Permits	6	6,500	-6,494	0%	156	13,750	-13,594	1%
7505 · Miscellaneous Exp	0	35	-35	0%	0	255	-255	0%
7525 · Printing	30	100	-70	30%	30	100	-70	30%
7610 · Equipment Rent	750	1,750	-1,000	43%	1,741	2,250	-509	77%
7630 · Other Rent	116	116	0	100%	347	347	0	100%
7815 · Security	0	200	-200	0%	102	200	-98	51%
7823 · Signs	181	200	-19	91%	181	2,000	-1,819	9%
7825 · Small Tools and Parts	84	300	-216	28%	390	600	-210	65%
7840 · Subscriptions	10	40	-30	25%	30	640	-610	5%
7850 · Telephone	155	390	-235	40%	361	1,193	-832	30%
7855 · Training	241	500	-259	48%	5,771	2,050	3,721	282%
7860 · Travel	622	350	272	178%	1,677	1,275	402	132%
7865 · Uniforms	1,866	500	1,366	373%	9,928	4,100	5,828	242%
<b>Total Other Miscellaneous</b>	<b>47,355</b>	<b>83,435</b>	<b>-36,080</b>	<b>57%</b>	<b>129,465</b>	<b>202,150</b>	<b>-72,686</b>	<b>64%</b>
<b>Total Expense</b>	<b>272,149</b>	<b>289,005</b>	<b>-16,856</b>	<b>94%</b>	<b>687,968</b>	<b>791,407</b>	<b>-103,439</b>	<b>87%</b>
<b>Net Ordinary Income</b>	<b>134,548</b>	<b>747,929</b>	<b>-613,380</b>	<b>18%</b>	<b>702,508</b>	<b>928,061</b>	<b>-225,553</b>	<b>76%</b>
<b>Other Income/Expense</b>								
<b>Other Expense</b>								
9010 · Capital Expenditures	4,740	0	4,740	100%	156,813	450,000	-293,187	35%
<b>Total Other Expense</b>	<b>4,740</b>	<b>0</b>	<b>4,740</b>	<b>100%</b>	<b>156,813</b>	<b>450,000</b>	<b>-293,187</b>	<b>35%</b>
<b>Net Other Income</b>	<b>-4,740</b>	<b>0</b>	<b>-4,740</b>	<b>100%</b>	<b>-156,813</b>	<b>-450,000</b>	<b>293,187</b>	<b>35%</b>
<b>Net Income</b>	<b>129,808</b>	<b>747,929</b>	<b>-618,120</b>	<b>17%</b>	<b>545,695</b>	<b>478,061</b>	<b>67,634</b>	<b>114%</b>

Net Income

## **Development and Communications**

I'm taking the gifts of note away from my report to protect donor privacy, but I'm happy to share information to you individually.

Year-end fundraising is wrapped up and we're in a good place, especially with strong Nordic pass sales.

The new website went live on 1/30 and we will launch it publicly 2/1. After we recover from the launch, we will start working on the Trailink rebuild to be complete before next winter.

We have a ton of Nordic events:

1/8 Ski Free Day  
1/26 Toast the Season  
1/27-2/24 Wood River Trail Challenge  
2/5 Hispanic Ski and Snowshoe Day  
2/11 Ski the Rails  
2/17-27 StoryWalk  
2/25 Ski Free Day  
3/7 Full Moon at Quigley  
3/22 Ski Free Day

Sara Sheehy will be leaving BCRD—we're so thankful for her time with us and wish her the best of luck on her next big adventure. We will be hiring a Communications Manager in March to replace her.

## **Programs**

### Youth Sports:

Our youth volleyball camp, in partnership with WRVBC was a huge hit. It culminated with a mini-tournament on the 21<sup>st</sup>. On the heels of the camp's success, we are looking at more youth volleyball opportunities in the coming months. After a couple of challenging covid years, youth basketball is back in full force! Programming is running out of 4 gymnasiums this year from Ketchum to Bellevue, vs only the BCRD gymnasium last year. There are currently just shy of 300 participants registered.

### Adult Recreation:

We are currently offering a variety of recreational opportunities for adults and high school students. Current programming includes, 3 v 3 basketball league, open basketball, Futsal leagues, pickleball league, open pickleball, open lacrosse, skate and classic ski clinics, and open volleyball.

### HUB:

The HUB staff was able to move 6 children from the waitlist to their roster in January.

The BCRD will be hosting a Wilderness First Aid Class on May 13<sup>th</sup> and 14<sup>th</sup> at the Community Campus.

## **Trails**

#### WRT:

Full winter operations now groomed for skate and classic, plowing parking lots etc. The WRT cat is prepping for the Town Sprints which will be Thursday 2-2 in Ketchum. Also placing (scoops) snow in tunnels for Ski the Rails 2-11.

#### Quigley:

Full winter operations now groomed for skate and classic, classic only, sledding hill, parking lot plowing etc. Quigley remains busy. We have a few events coming to Quigley this month. Hispanic Ski and Snowshoe Day 2-5, Trailhead Bikes will host a Fat Bike event the afternoon of 2-10, Quigley Cup hosted by Papoose Club and SVSEF 2-12, Iglami by hosted GTAC 2-19.

#### Lake Creek:

Full winter operations are now groomed for both skate and classic 4 days a week.

#### NVT/Galena:

Full winter operations now groomed for skate and classic, Plowing parking lots, etc. BMT Preparation has started and as always there is a lot here. Working with ITD to move some snow for the BMT finish. We are helping the SNRA 2weeks a month with plowing the parking lot. 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.

### **Executive Director**

It is official, we have a signed contract with Kyle Oldemeyer and Chelan Pauly Oldemeyer to be the next Galena Lodge concessionaire. We are excited to begin working with them beginning in May 2023 as they take over operations from Don and Erin. We have a few remaining items to work through but for now we have made a big step forward. As you will note from other reports the BCRD continues to be very busy implementing and launching programs across all departments. Slow progress is being made in the administrative process related to the Flying Hat Ranch. The Area of City Impact line is nearly complete with only the Bellevue City Council and Blaine County Commissioners yet to vote, which we expect both jurisdictions will pass. Once this step is complete, we will continue working with the owners and the cities to define future development of the parcel and the role of BCRD. On January 26<sup>th</sup> we held celebration event to "Toast the Season." It was well attended with nearly 200 people in attendance. We were able to honor Don and Erin's time at Galena Lodge. We received a lot of positive feedback, and it seemed all in attendance enjoyed the event. Thanks to Morgan Buckert for all her work in making this happen and for the staff that helped with the event: Janelle Conner, Eric Rector, Mollie Santo, Mary Rose, Eric Coury, Eric Thurmond, and Ross Coleman.

# Financial Statements

Blaine County Recreation District  
Includes Supplementary Information  
Year Ended September 30, 2022





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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Blaine County Recreation District  
Hailey, Idaho

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of Blaine County Recreation District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise Blaine County Recreation District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of Blaine County Recreation District, as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Blaine County Recreation District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.<sup>3</sup>

#### *Responsibilities of Management for the Financial Statements*

Blaine County Recreation District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Blaine County Recreation District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Blaine County Recreation District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Blaine County Recreation District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule and schedule of employer's share of net pension liability and employer contributions information as listed on the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required

supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 1, 2023 on our consideration of Blaine County Recreation District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Blaine County Recreation District's internal control over financial reporting and compliance.

Meridian, Idaho  
February 1, 2023

DISCUSSION  
DRAFT

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

DISCUSSION  
DRAFT

**BLAINE COUNTY RECREATION DISTRICT  
MANAGEMENT'S DISCUSSIONS AND ANALYSIS  
September 30, 2022**

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This section of Blaine County Recreation District's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on September 30, 2022. Please read it in conjunction with the District's financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

- On September 30, 2022, the total net position of Blaine County Recreation District (BCRD) was \$12,347,668, a decrease of \$192,178 over 2021.
- The total fund balance on September 30, 2022, was \$4,204,938 compared to \$3,718,309 on September 30, 2021, an increase of \$486,629. Of the total fund balance amount, \$264,449 is unassigned and available to meet the District's on-going operational needs.
- Revenues for fiscal year 2022 increased \$244,387 or 7% as compared to 2021 revenues. All categories of revenue saw an increase over last year except for Rent Revenue which decreased year over year by 7%.
- Operational expenditures for fiscal year 2022 increased \$340,991 or 13% over 2021 expenditures. All categories of operational expenditures saw an increase over last year. Salary and Fringe Benefits saw the largest dollar increase of \$152,296 or 9%.
- Capital expenditures for fiscal year 2022 increased \$26,981 or 7% over 2021. Work on the parking lot at Quigley continued and the electrical power upgrade at Galena was completed. Capital equipment purchases were also made in fiscal year 2022.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of six parts – management discussion and analysis, the government-wide financial statements, fund financials statements, notes to the financial statements, required supplementary information and optional supplementary information.

**Government-Wide Financial Statements**

The Statement of Net Position and the Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. All the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

**BLAINE COUNTY RECREATION DISTRICT  
MANAGEMENT'S DISCUSSIONS AND ANALYSIS  
September 30, 2022**

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These two statements report the District's net position and changes in them. You can think of the District's net position – the difference between assets and liabilities – as one way to measure the District's financial health or financial position.

**Fund Financial Statements**

The Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenue, Expenditures, and Changes in Fund Balance make up the Fund Financial Statements. The Fund Financial Statements provide information about the District's funds – not the District as a whole. Funds may be required by law or may be established by the board to segregate funds for specific activities or objectives. Blaine County Recreation District has one fund which is the Governmental (General) Fund.

The Fund Financial Statements focus on short-term inflows and outflows of resources. They show the balances left at year-end that are available for spending. These statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

**Notes to Financial Statements**

The Notes to Financial Statements provide additional information that is necessary to fully understand the data presented in the government-wide and fund financial statements.

**Required Supplemental Information**

This section provides information regarding the budget, any budget amendments and the performance of the District as compared to the budget. It also provides the Schedule Of Employer's Share of Net Pension Liability and a Schedule of Employer Contributions.

**FINANCIAL ANALYSIS OF BLAINE COUNTY RECREATION DISTRICT AS A WHOLE**

**Net Position**

Net position measures the difference between what the District owns (assets) and what the District owes (liabilities). As of September 30, 2022, the total assets of Blaine County Recreation District exceeded its liabilities by \$12,347,666, a decrease of \$192,180 over the previous year's net position balance of \$12,539,846 (see the Table 1 below). In comparison, 2021's net position increased \$505,030 over 2020's net position.

**BLAINE COUNTY RECREATION DISTRICT  
MANAGEMENT'S DISCUSSIONS AND ANALYSIS  
September 30, 2022**

**Table 1  
BLAINE COUNTY RECREATION DISTRICT'S  
Statement of Net Position  
September 30, 2022 and 2021**

	2022	2021	% Change
<b>ASSETS</b>			
Current Assets	\$ 6,223,679	\$ 5,770,336	8%
Capital Assets	8,663,215	9,214,873	-6%
<b>Total Assets</b>	<b>\$ 14,886,894</b>	<b>\$ 14,985,209</b>	<b>-1%</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pensions	\$ 565,941	\$ 306,425	85%
<b>LIABILITIES</b>			
Other Liabilities	376,718	469,091	-20%
Long-term liabilities, due beyond one year	0	0	
Net Pension Liability	1,043,415	(21,084)	-5049%
<b>Total Liabilities</b>	<b>\$ 1,420,133</b>	<b>\$ 448,007</b>	<b>217%</b>
<b>DEFERRED INFLOWS</b>			
Deferred Taxes	1,642,023	1,582,936	4%
Pensions	43,011	720,845	-94%
<b>Total Deferred Inflows</b>	<b>\$ 1,685,034</b>	<b>\$ 2,303,781</b>	<b>-27%</b>
<b>NET POSITION</b>			
Invested in Capital Assets, Net of Debt	\$ 8,663,215	\$ 9,214,873	-6%
Restricted	469,455	608,532	-23%
Unrestricted	3,214,998	2,716,441	18%
<b>Total Net Assets</b>	<b>\$ 12,347,668</b>	<b>\$ 12,539,846</b>	<b>-2%</b>

\*Note: The Governmental Accounting Standards Board Statement No. 68 or GASB 68 went into effect in 2015. The primary objective of GASB 68 is to improve accounting and financial reporting by state and local governments for pensions. To meet this objective, any state or local government employer in a cost-sharing, multiple-employer pension plan will report a net pension liability in their own financial statements based on their proportionate share of collective net liability for the entire plan. The District's proportionate share is 0.02649097%.



**BLAINE COUNTY RECREATION DISTRICT  
MANAGEMENT'S DISCUSSIONS AND ANALYSIS  
September 30, 2022**

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**Changes in Net Position**

The \$192,178 or 2% decrease in Net Position is the result of a 1% decrease in Total Assets and a 217% increase in Total Liabilities. The decrease in Total Assets is due to a decrease in Capital Assets of \$551,658. The decrease is the result of depreciation expense exceeding Capital Asset additions by \$552,958.

The increase in liabilities is due to the \$1,064,499 or 5049% increase in Net Pension Liability. In 2021, the District's Net Pension Liability was -\$21,084 and for fiscal year 2022, it was \$1,043,415. Last year, PERSI's base plan was overfunded by .36% as of June 30, 2021, their fiscal year end, resulting in a negative net pension liability. This year, the base plan was underfunded by 16.91% resulting in a positive net pension liability. This underfunded status is mainly due to investment losses as a result of negative market performance for PERSI's 2022 fiscal year.

The changes in deferred inflows and outflows related to the pensions are the result of the changes in the valuation and calculation of the funded status of PERSI. These balances are the District's portion of the entire plan and are derived directly from audited financial statements of PERSI.

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

**Government Funds**

The General Fund is the only fund used by the Blaine County Recreation District. On September 30, 2022, the fund balance was \$4,204,938, an increase of \$486,629 over the prior year's fund balance of \$3,718,309. The fund balance increase is a result of general fund revenues exceeding expenditures (see Table 2 below).

**BLAINE COUNTY RECREATION DISTRICT  
MANAGEMENT'S DISCUSSIONS AND ANALYSIS  
September 30, 2022**

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**Table 2  
BLAINE COUNTY RECREATION DISTRICT'S  
Change in Fund Balance**

	2022	2021
Revenues		
Property Taxes – General	\$ 1,681,172	\$ 1,618,080
Program Fees	332,418	296,600
Rent Revenue	23,696	25,581
Fundraising	759,198	696,495
Pass Revenue	1,092,389	1,033,615
Other Revenue	<u>41,264</u>	<u>15,379</u>
Total Revenue	3,930,137	3,685,750
Expenses		
Salary & Fringe Benefits	1,939,352	1,787,056
Professional Services	32,431	18,439
Advertising	131,253	91,215
Supplies, Maintenance & Operations	232,421	179,973
Office Expenditures	714,951	632,734
Capital Outlay	<u>393,100</u>	<u>366,119</u>
Total Expenditures	<u>3,443,508</u>	<u>3,075,536</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	486,629	610,214
Fund Balance, Beginning of Year	<u>3,718,309</u>	<u>3,108,095</u>
Fund Balance, End of Year	<u>\$ 4,204,938</u>	<u>\$ 3,718,309</u>

**Revenues**

Fiscal year 2022 revenues were ahead of the prior year by \$244,387 or 7%. All revenue categories saw increases over 2021 except for Rent Revenues which decreased by \$1,885 or 7%. The categories Program, Classes, & Lessons, and Other Revenue saw the largest percentage increase. They were up 12% and 168%, respectively. Property Taxes, Fundraising, and Passes saw the largest dollar increase. They were up \$63,092, \$62,703, and \$58,774, respectively.

The decrease in Rent Revenues is mainly due to a decrease in facility rental as the District is running more of its own programming in spaces it would typically rent to other groups.

**BLAINE COUNTY RECREATION DISTRICT  
MANAGEMENT'S DISCUSSIONS AND ANALYSIS  
September 30, 2022**

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The increase in revenue for Program, Classes, & Lessons is mainly due to increases in Program Fees and larger enrollment in our HUB afterschool program, which saw a 50% increase over the prior year. Swim lessons also had a 39% increase over the prior year.

The increase in Other Revenue can be attributed to an increase in Food sales at the Aquatic Center which was up 104% and Interest income which was up 70%. Miscellaneous revenue increased by as much as 132%. This increase was due to a \$5,500 reimbursement for grooming services for the Boulder Mountain Tour.

The 4% increase in property tax revenue is due to the allowable 3% increase the District requested. There was also an increase of \$9,337 in state sales tax revenue sharing over the prior fiscal year.

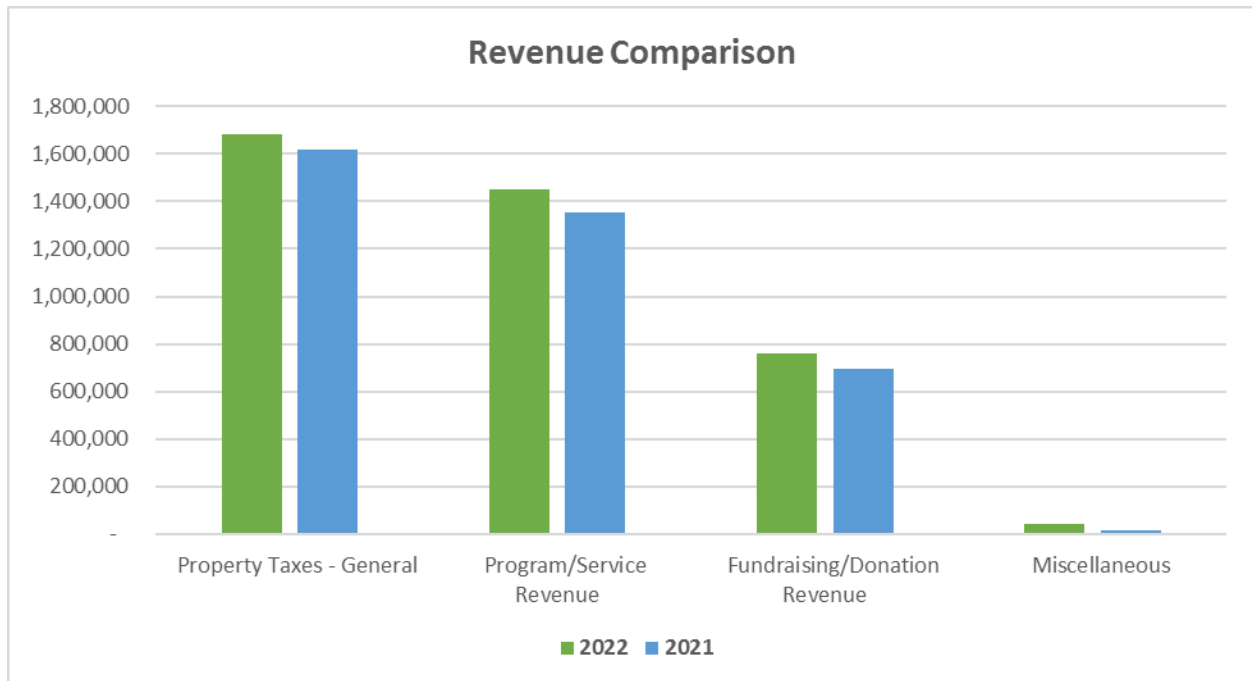
The increases in Fundraising are due to an increase in general donations and Earmarked Donations for the Quigley Development project. Earmarked donations increased over the prior fiscal year as the project expenses increased over the prior fiscal year.

Across the board, pass revenue was up 5.7% over last year. Aquatic pass sales increased by \$20,060 or 23%. This included season passes which increased by 4.9% and day passes which increased by 61.5%. The day pass increase was driven by an increase in pass prices. FitWorks passes increased by \$17,950 or 42%. FitWorks pass revenue has been down the past two years due to the COVID-19 pandemic. Last year, FitWorks experienced an increase in visits to the gym resulting in an increase in pass revenue. Nordic annual and week passes increased by \$23,358 or 3%. Both the combo and annual pass prices increased by 3% and 2.6%, respectively, over the previous year. Nordic day passes were down \$2,591 or 2%. There were no price adjustments to Nordic day passes from the previous fiscal year, however, the decrease was most likely driven by a late start to the 2022 season due to lack of snow in November and the first half of December.

See Graph 1 below for a comparison of 2022 and 2021 revenues. In the graph, Program Fees, Pass and Rental revenues have been combined and are included in Program/Service Revenue.

**BLAINE COUNTY RECREATION DISTRICT  
MANAGEMENT’S DISCUSSIONS AND ANALYSIS  
September 30, 2022**

**Graph 1  
Blaine County Recreation District’s  
Revenue Comparison between 2022 & 2021**



**Expenditures**

Fiscal Year 2022 Operational expenditures increased over the prior year by \$340,991 or 13%. All categories of operational expenditures increased over the prior year. Professional Services, Advertising, and Supplies, Maintenance & Operations saw the largest percentage increase. They were up 76%, 44%, and 29%, respectively. Salary & Fringe Benefits and Office Expenditures saw the largest dollar increase. They were up \$152,296, and \$82,217, respectively.

The \$13,991 increase in Professional services was driven by legal fees which saw a \$7,108 or 998% increase over the previous year and Professional & Consulting Fees which saw a \$6,883 or 39% increase over the previous year. The increase in legal fees was largely the result of legal support needed for contract negotiations with the new concessionaires of Galena Lodge, researching questions regarding the District’s existing foundation and the District’s facility rental policies and agreement. The increase in Professional and Consulting fees was driven by architectural services for conceptual drawings for a building at Quigley.

The \$40,037 increase in Advertising costs was driven by the line items for Web Development, Promotion, and Postage which were up \$22,410, \$14,297, and \$9,523, respectively. The District

**BLAINE COUNTY RECREATION DISTRICT  
MANAGEMENT'S DISCUSSIONS AND ANALYSIS  
September 30, 2022**

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undertook the redesign of their website in fiscal year 2022 driving the expenses in Web Development. The increase in Promotion was driven by targeted brand promotion and the increase in postage was due to an increase of \$1,514 for mailing Nordic passes over the previous fiscal year. Additionally, \$7,200 in postage for mailing the 2023 Nordic passes was purchased in late September of 2022 increasing postage expense for the 2022 fiscal year.

Supplies, Maintenance, & Operations saw a \$52,455 increase over 2021. There was a \$34,400 increase in the Repair and Maintenance line items and a \$18,052 increase in the Supplies line items. The increase in Repair and Maintenance was driven by the line item for Path, Fields, and Grounds which increased by \$20,196. This increase was the result a \$4,250 concrete pad installed to store pool covers at the Aquatic Center and \$17,063 for striping the center line on the Wood River Trail between St. Luke's Hospital and Hulen Meadows. Also driving the increase to Repair and Maintenance were increases in Grooming and Buildings Repair and Maintenance. These increased \$6,897 and \$5,081, respectively. The Grooming Repair and Maintenance increase was driven by the replacement parts for maintenance on three PistenBully groomers. The increase to Buildings Repair and Maintenance was the result of plumbing and electrical work at the Aquatic Center and building inspection fees for Galena Lodge.

In the Supplies category, the Supplies line item saw a \$19,268 increase over the previous year while Office Supplies saw a \$1,315 decrease. Although most departments had an increase in their supply expenses, the Summer Youth Camp, the HUB After School Program and the Non-Tax Trails had the largest increases. The Summer Youth Camp had an increase of \$5,860 which was the result of purchasing costumes, games, décor, and other supplies to create an imaginative play area. A grant for this purpose was received and offset these expenses. The HUB After School Program's supply expense increased by \$3,222. This was the result of outfitting an additional room acquired for the older children in the program. The Non-Tax Trails saw an increase in supplies of \$3,478. This increase is the result of supplies needed to prepare for the 2022 Nordic season.

Salary and Fringe Benefits increased 9% or \$152,296 over the previous year. In June of 2022, the District increased all wages after conducting a market rate wage review. Seven pay grades were created, and each pay grade received a percentage increase from 0% to 15%. The summer seasonal staff working for our youth camp and Aquatic Center, however, saw the largest wage increase. After having difficulty hiring lifeguards in the spring of 2022 and after finding that other businesses with entry level positions were increasing their hourly rates, it was determined a significant rate increase would be needed to compete in the market. Theses wages were increased 27% to 43%.

Other reasons for the increase in Salary and Fringe Benefits include the addition of a full-time Aquatics Manager hired mid-way through fiscal year 2021 and working throughout fiscal year 2022, filling the Director of Programs and Operations Director positions after they were vacant for a few months in fiscal year 2021, adding two additional groomers for the 2022 Nordic ski season, and adding ten additional employees for the aquatic season.

**BLAINE COUNTY RECREATION DISTRICT  
MANAGEMENT'S DISCUSSIONS AND ANALYSIS  
September 30, 2022**

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The \$82,217 or 13% increase in Office Expenditures over the previous year was driven by the line items Equipment Purchase, up \$37,346 or 196%, Gas, Diesel, & Motor Oil, up \$34,024 or 71.5%, Property Rent, up \$22,364 or 13% and Furniture & Fixtures, up \$16,309 or 939%.

The increase in Equipment Purchase can be attributed to purchases for Youth Sports, FitWorks, and both the Tax Trails and the Non-Tax Trails. Almost \$13,000 in replacement equipment was purchased for our youth sports. This new equipment included basketballs, baseball bats, batting helmets, and new soccer goals. New equipment was purchased for FitWorks totaling \$9,455. This equipment included four rowing machines, dumbbell weights, and other weightlifting equipment. Bicycles totaling \$19,131 were purchased for our Miles of Smiles program. This program gives under privileged children bicycles at no cost to the families. The District received \$13,500 in donations for this program. Finally, \$6,740 was expended for trail counters that will be used on both the Tax and Non-Tax Trails.

The increase in the line item Gas, Diesel, & Motor Oil was due to the increase in fuel prices in 2022. In February and March of 2021, the District paid an average of \$2.74 for a gallon of unleaded gas and an average of \$2.47 for a gallon of diesel fuel. In February and March of 2022, when fuel prices were climbing and when BCRD consumes the greatest amount of gas and diesel, the District paid an average of \$3.99 for a gallon of unleaded gas and an average of \$4.25 for a gallon of diesel fuel.

The increase in rent was driven by an increase in custodian wages at the Community Campus. The District's portion of this wage increase was \$21,328. BCRD's lease with the school district is a triple-net lease, so as the expenses to run the Community Campus increase, so do the lease expenses for the tenants.

The increase in Furniture and Fixtures was driven by purchases of three lifeguard stands totaling \$7,325 and fifteen patio umbrellas totaling \$8,052. Some of these umbrellas were replacements for umbrellas damage in a windstorm in the summer of 2021. Eleven chairs were purchased for the conference room totaling \$2,189.

Capital Expenditures saw an increase of \$25,771 or 7% over 2021. Capital Expenditures in 2022 included \$111,991 for paving of the parking lot at Quigley, \$68,629 for sealcoating the section of the Wood River Trail from Hulen Meadows to the timber trestle bridge near St. Luke's, \$56,342 for upgrading the electrical power on the west side of the highway at Galena, \$49,050 for installing a parking lot for Nordic skiing at Prairie Creek, \$34,700 for installing a parking lot for Nordic skiing at Frostbite Flats, \$39,697 (after a \$5,500 trade-in allowance) for a 2019 Ford F250 pickup, \$15,550 for a Polaris Sportsman 850 4-wheeler for Nordic grooming, \$6,681 for the second half of the purchase of two leather sofas for Galena Lodge (the first half was paid in the prior fiscal year), \$5,460 for gym equipment for FitWorks, and \$5,000 for a pool vacuum.

In comparison, the 2021 Capital Expenditures included \$213,000 for a new PistenBully snow groomer (after a \$70,000 trade-in allowance), \$54,100 for Quigley infrastructure projects, \$39,894 for the Wood River Trail sealcoat project, \$36,040 for the Galena electrical power upgrade project,

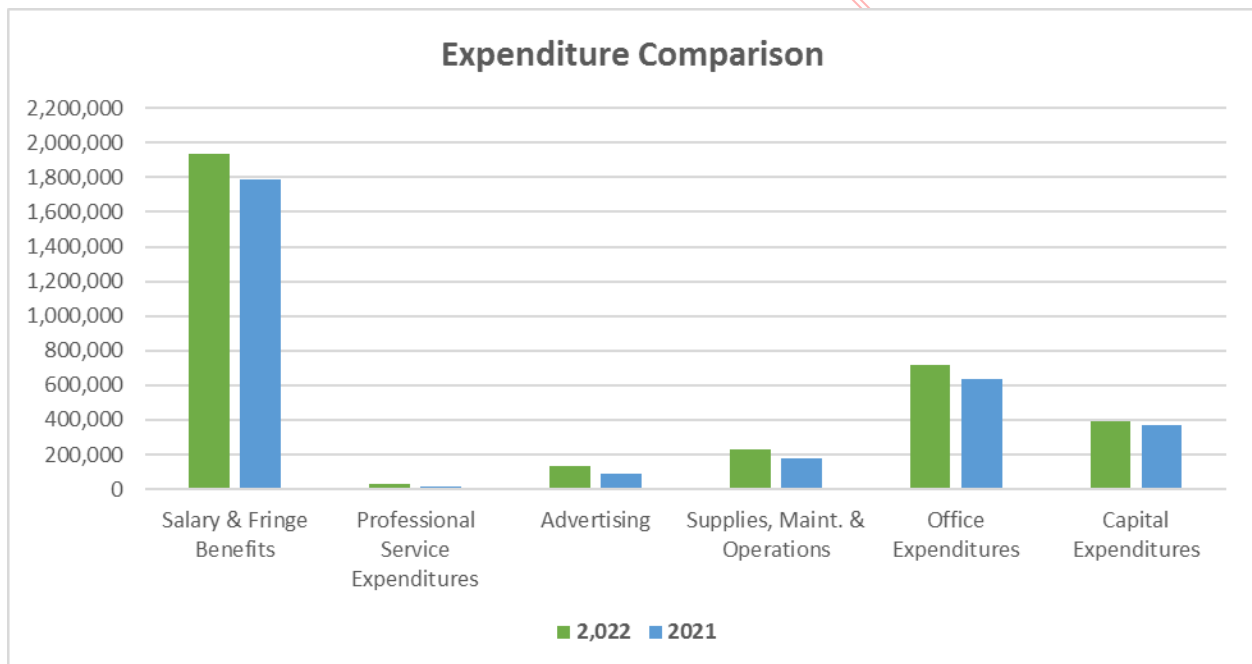
**BLAINE COUNTY RECREATION DISTRICT  
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\$18,336 for the completion of fencing installed around the Aquatic Center leisure pool, and \$5,959 for a 50% deposit for the purchase of two leather sofas for the Galena Lodge.

See Graph 2 below for a comparison of 2022 and 2021 expenditures.

**Graph 2  
Blaine County Recreation District's  
Expenditure Comparison between 2022 & 2021**



**General Fund Budgetary Highlights**

The fiscal year was budgeted to end with a net loss of \$275,541 as it was projected that existing reserves would be used to fund capital projects and capital equipment. The District ended the year with a net income of \$486,629 or \$762,170 over budget. This difference is due to revenues coming in \$536,258 ahead of budget and operational and capital expenditures coming in behind budget by \$133,514 and \$92,400, respectively.

All categories of revenue were ahead of budget in fiscal year 2022. The revenue categories with the most significant increases to budget were Pass Revenue and Fundraising which were ahead \$208,494 and \$182,298, respectively. The increase in pass revenue is mainly due to Nordic pass sales that



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came in \$175,668 or 123% ahead of budget. In the fall of 2021, there was a price increase that averaged 2.8% between all Nordic season passes. There were no adjustments to Nordic day passes. Aquatic pass revenue ended the year \$39,192 or 158% ahead of budget. Aquatic day pass prices increased on average by 67%, however, the season pass price remained the same. The District's fitness center, FitWorks, was behind budget in pass sales by \$6,366 or 91% of budget. There were no price adjustments for FitWorks passes.

The District focused its fundraising efforts to secure donations from individuals, foundations, and grants. As part of this strategy, renewals were sent to 196 donors and a Galena appeal was mailed to 3,300 people, both in November 2021. The District received 83% of its general donations by January 31, 2022, which is most likely the result of these mailings. The annual report, which included a donation card, was mailed on April 14<sup>th</sup> and by the end of July, the District received another \$89,732 in donations.

As for the remaining revenue categories, Program Fees were 123% of budget or \$61,209 ahead, Rent Revenue was 130% of budget or \$5,490 ahead, Property Taxes came in 104% of budget or \$59,819 ahead, and Other Revenue was 186% of budget or \$19,135 ahead.

Three categories of operational expenditures ended the year over budget. They were Professional Service which was 148% of budget or \$10,501 over, Supplies, Maintenance & Operations which was 105% of budget or \$11,879 over, and Office Expenditures which was 104% of budget or \$25,617 over.

Two unbudgeted expenditures drove the increase to budget for Professional Services. They were \$9,000 paid for architectural conception drawings for a building at Quigley and \$2,500 paid to Blaine County for the District's portion of fees to hire a consultant to update the Bicycle/Pedestrian Master Plan.

Two line items, Grooming Equipment Repair & Maintenance and Supplies were significantly over budget in the Supplies, Maintenance & Operations category and one line item, Path, Field, Grounds Repair & Maintenance was significantly under budget. Grooming Equipment Repair & Maintenance was over budget by \$36,709 due to three PistenBully groomers that had repairs and/or maintenance over \$15,000 each. The Supplies line item was over budget mainly due to one department, Summer Youth Camp, that was over budget by \$9,410. This increase in supply expenses was offset by a \$10,000 donation by the Spur Community Foundation to create an imaginative play area for the children participating in the camp and the HUB After School Program. The Path, Field, Grounds Repair & Maintenance line item was under budget by \$30,746. General grounds maintenance came in under budget at the Aquatic Center and budgeted maintenance of culverts at Prairie Creek (Non-Tax Trails) was not done resulting in goodness to budget of \$7,929 and \$30,909 respectively. The increase in expenses over budget for the Tax Trails was caused by an expenditure to stripe the center line on the Wood River Trail between St. Luke's Hospital and Hulen Meadows at a cost of \$17,063.



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Two line items in the Office Expenditures category were significantly over budget. These line items were Gasoline Diesel & Motor Oil, and Equipment Purchases. Gasoline, Diesel & Motor Oil was over budget by \$24,559. This was due to the increase in fuel prices last year. The Equipment Purchase line item was over budget by \$36,794 as the result of 4 departments being over budget. They were Aquatics, over by \$3,895, Adult Recreation, over by \$7,573, Tax Trails, over by \$22,201, and Non-Tax Trails, over by \$5,871. Aquatics had a budget of \$2,000 and spent \$2,580 for two metal picnic tables and \$3,315 for a pool vacuum. The Adult Recreation department had a budget of \$1,450 and purchased \$9,022 in fitness equipment for FitWorks. This equipment was budgeted in capital expenditures but did not meet the criteria for a capital expense. The Tax Trails did not have a budget in Equipment Purchase but spent \$19,131 on bicycles for our Miles of Smiles program. The District received \$13,500 in donations to help offset this expense. Trail counters were also purchased for the Tax Trails under this line item in the amount of \$2,696. The Non-Tax Trails did not have a budget in the Equipment Purchase line item but spent \$4,044 for trails counters and \$1,827 for other equipment such as a chainsaw and lawnmower.

Expenditure categories that were under budget were Salary and Fringe Benefits, and Advertising. Salary and Fringe Benefits came in under budget by \$119,140. Three departments, Aquatics, Tax Trails, and Non-Tax Trails came in under budget by \$52,352, \$35,735, and \$26,512, respectively. The Aquatics department was under budget as they had difficulties finding people to hire. The Tax Trails and the Non-Tax Trails were under budget mainly due to a Trails Technician position that was open for nine months of the year.

The Advertising category was under budget by \$58,588. The savings in this category was due to budgeted items such as the annual report and trails maps coming in significantly under budget and the cancellation of the Galena Benefit and the Harriman Tea.

Capital Expenditures came in under budget by \$92,400. In the 2022 fiscal year, there were three items budgeted but not expensed. The first was \$6,000 budgeted for Carey Park equipment and infrastructure support. There were no requests from the City of Carey for funding in 2022 so this budget was rolled over into the 2023 fiscal year. The second project was for park and sign enhancements along the Wood River Trail budgeted for \$10,000. BCRD is planning a District-wide upgrade for all signage, so this project was put on hold. The third project was planning for major repairs to the timber trestle bridge by St. Luke's hospital budgeted at \$7,000. Due to logistical difficulties, this project was put on hold.

There were two items purchased under Capital Expenditures that were not budgeted. These items included \$5,000 for a pool vacuum and \$6,681 for the second half of the purchase of two leather sofas for the Galena Lodge. The two sofas were ordered in late summer of 2021 and a 50% deposit of \$5,959 was paid last fiscal year at the time of the order. Both sofas were delivered in 2022 and the delivery fees were included with the second sofa.

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Most of the savings in Capital Expenditures were due to two capital projects that came in under budget. Those projects were paving the parking lot at Quigley Trails Park which was budgeted for \$177,500 and came in at \$111,991 and the installation of new parking lots at Prairie Creek and Frostbite Flats budgeted at \$140,000 and coming in at \$83,750. There were also three capital expenditures that came in over budget. The first was the completion of the Galena electrical power upgrade on the west side of the highway which had a budget of \$50,000 and came in at \$56,342. The second was sealcoating the section of the Wood River Trails from Hulen Meadows to the timber trestle bridge budgeted at \$38,000 and coming in at \$68,629. The third capital expenditure coming in over budget was a truck for the trails department budgeted for \$31,000 and purchased for \$39,697 after a \$5,500 trade in of a 2008 Ford F550 truck.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

On September 30, 2022, the District had \$8,663,215 invested in capital assets net of accumulated depreciation. This is a decrease of \$551,658 over the previous year. The District acquired \$393,100 in capital assets and expensed \$946,058 in asset depreciation. The projects undertaken in fiscal year 2022 included paving the parking lot at Quigley Trails Park, the installation of non-paved parking lots at Prairie Creek and Boulder Flats in the Sawtooth National Forest, the completion of electrical power upgrades at Galena, and sealcoating a section of the Wood River Trails. The assets acquired in fiscal year 2022 included a 2019 Ford F250 truck, a 2021 Polaris Sportsman 850 four-wheeler, fitness equipment for FitWorks, two sofas for Galena Lodge, and a pool vacuum for the Aquatic Center. A 2008 Ford F550 truck was retired and used as a trade-in for the purchase of the 2019 Ford F250 truck.

**Long-Term Debt**

The Blaine County Recreation District currently has no long-term debt.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

Latent impacts from the Covid-19 pandemic affected the fiscal year 2022 budget as the cost of goods and services increased over the course of the fiscal year. Despite this BCRD programs and services remain in high demand throughout our community. We are seeing steady increases in participation of our youth and adult programming at BCRD facilities as well as demand for outdoor recreation opportunities. Additionally, the population of Blaine County increased by an estimated 14% over the course of the last two years adding more demand for BCRD services and programming. This is perhaps best reflected in demand for Nordic ski passes. We continue to see steady increases in passes sold each season and the 2022/2023 season is showing no signs of this demand slowing down. As it relates to other aspects of our organization, demand for youth programming including sports, HUB After School, and Summer Camp continues to outstrip our

**BLAINE COUNTY RECREATION DISTRICT  
MANAGEMENT'S DISCUSSIONS AND ANALYSIS  
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capacity; a trend which we also anticipate will continue throughout the current fiscal year. We anticipate aquatic pass sales to increase as we improve staffing and management of the expanded aquatic center and programming. Operations of FitWorks remains the most negatively impacted aspect of our offerings. However, we are seeing more demand than we can meet for use of our gymnasium and FitWorks programming is slowly increasing in demand. This past fiscal year, we raised fees across most of our program areas, which for some programs, fees have not increased for years. This has not seemed to slow demand and will likely lead to increased revenue for this current fiscal year.

For the 2022-2023 fiscal year we have budgeted \$4,784,824 – approximately a 40% increase from the previous fiscal year. Operating expenses are projected to be \$3,822,486 and Capital Expenses \$1,341,000. Due to increases in costs of goods, services, fuel, and staffing we budgeted our operating budget accordingly anticipating costs to remain elevated compared to last fiscal year. We have planned several capital projects including the purchase of a snow cat for grooming Nordic ski trails and possible construction of a facility at our Quigley Trails Park property. We are anticipating continued strong interest in all program areas and willingness from individuals and foundations to donate funding to BCRD to be applied toward implementing our mission.

**Requests for Information**

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the Blaine County Recreation District's finances and to show the District's accountability for the money it receives. Please direct any questions to Blaine County Recreation District, 1050 Fox Acres Rd., Room 107, Hailey, ID 83333, or call (208)578-2273.

**FINANCIAL STATEMENTS**

DISCUSSION  
DRAFT

**BLAINE COUNTY RECREATION DISTRICT**  
**STATEMENT OF NET POSITION AND**  
**GOVERNMENTAL FUND BALANCE SHEET**  
**September 30, 2022**

	<u>General Fund</u>	<u>Adjustments Note B</u>	<u>Statement of Net Position</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 4,571,392	\$	\$ 4,571,392
Property taxes receivable	1,642,023		1,642,023
Receivables, net	10,264		10,264
Fixed assets, net of accumulated depreciation	<u>0</u>	8,663,215	<u>8,663,215</u>
Total Assets	<u>6,223,679</u>		<u>14,886,894</u>
<b>Deferred Outflows of Resources - Pensions</b>	<u>0</u>	565,941	<u>565,941</u>
<b>Liabilities</b>			
Accounts payable	227,040		227,040
Accrued payroll liabilities	38,620		38,620
Advanced revenue	111,058		111,058
Long-term liabilities, due beyond one year:			
Net pension liability	<u>                    </u>	1,043,415	<u>1,043,415</u>
Total Liabilities	<u>376,718</u>		<u>1,420,133</u>
<b>Deferred Inflows of Resources</b>			
Deferred tax revenue	1,642,023		1,642,023
Pensions	<u>                    </u>	43,011	<u>43,011</u>
Total Deferred Inflows	<u>1,642,023</u>		<u>1,685,034</u>
<b>Fund Balance / Net Position</b>			
Fund Balances:			
Restricted	469,455		
Committed	3,471,034		
Unassigned	<u>264,449</u>		
Total Fund Balances	<u>4,204,938</u>		
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 6,223,679</u>		
Net Position:			
Restricted			469,455
Invested in Capital Assets, Net of Related Debt			8,663,215
Unrestricted			<u>3,214,998</u>
Total Net Position			<u>\$ 12,347,668</u>

See notes to financial statements.

**BLAINE COUNTY RECREATION DISTRICT**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND STATEMENT OF**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**For the Year Ended September 30, 2022**

	<u>General Fund</u>	<u>Adjustments Note C</u>	<u>Statement of Activities</u>
<b>Expenditures</b>			
Culture and Recreation			
Salary and fringe benefits	\$ 1,939,352		\$ 1,939,352
Net pension expense	0	125,851	125,851
Professional service expenditures	32,431		32,431
Advertising	131,253		131,253
Supplies, maintenance, and operations	232,421		232,421
Office expenditures	<u>714,951</u>		<u>714,951</u>
Total culture & recreation expenditures	3,050,408		3,176,259
Depreciation expense		946,058	946,058
Capital outlay	<u>393,100</u>	(393,100)	<u>0</u>
Total Expenditures	3,443,508		4,122,317
<b>Revenue</b>			
Program revenues			
Program fees	332,418		332,418
Rent revenue	23,696		23,696
Fundraising	759,198		759,198
Pass revenue	<u>1,092,389</u>		<u>1,092,389</u>
Total program revenue	2,207,701		2,207,701
General revenue			
Property taxes – general	1,681,172		1,681,172
Other revenue	<u>41,264</u>		<u>41,264</u>
Total general revenue	<u>1,722,436</u>		<u>1,722,436</u>
Total Revenue	<u>3,930,137</u>		<u>3,930,137</u>
Excess of Expenditures Over Revenue	486,629		
Change in Net Position			(192,180)
<b>Fund Balance/ Net Position</b>			
Beginning of Year	<u>3,718,309</u>		<u>12,539,846</u>
End of Year	<u>\$ 4,204,938</u>		<u>\$ 12,347,666</u>

See notes to financial statements.

# BLAINE COUNTY RECREATION DISTRICT

## NOTES TO FINANCIAL STATEMENTS

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### Note A – Summary of Significant Accounting Policies

#### *General Statement*

Blaine County Recreation District (the District) was organized November 8, 1976, under the provisions of Idaho Code Section 31-4301. The District is supported by membership dues, grants, and property tax revenue passed through Blaine County. Under the direction of the District's board of directors, staff provides technical support services.

#### *Financial Reporting Entity*

The general purpose financial statements, included herein, present the financial position, results of operations and changes in fund balance of certain governmental fund types of Blaine County Recreation District. For financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by generally accepted accounting principles. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility including, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, the District has no component units for which they exercise authority over.

The Blaine County Recreation District is governed by an elected Board of Directors which possesses final decision making authority and is held primarily accountable for those decisions. The Board of Directors is responsible for approving the budget, establishing spending limitations, funding any deficits and borrowing funds and/or issuing bonds to finance construction.

#### *Government-Wide and Fund Financial Statements*

As allowed under GASB 34, the District is reported as a single purpose entity. This allows for the government-wide financial statements to be combined with the fund-level financial statements (i.e., the statement of net position and governmental fund balance sheet and, the statement of activities and governmental fund statement of revenues, expenditures, and changes in fund balances).



# BLAINE COUNTY RECREATION DISTRICT

## NOTES TO FINANCIAL STATEMENTS

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### Note A – Summary of Significant Accounting Policies (Continued)

#### *Government-Wide and Fund Financial Statements – (Continued)*

The government-wide column of the financial statements (the statement of net position and the statement of activities) reports information on all of the nonfiduciary activities of the District. The statement of activities demonstrates the degree to which the direct expenses are offset by program revenues.

#### *Measurement Focus, Basis of Accounting, and Financial Statement Presentation*

The government-wide column of the financial statements is reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of when the related cash flow takes place. Revenue from grants is recognized when an expenditure under the terms of the grant have been satisfied.

The governmental fund column of the financial statements is reported using the current financial resource measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds available if the revenues are collected within sixty days after year-end. Federal grant revenue, member dues, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt and compensated absences, which are recognized as expenditures to the extent they have matured. General capital assets acquisitions are reported as expenditures in government funds. Acquisitions under capital leases are reported as other financing sources.

The District is accounted for as a special-purpose government engaged in a single governmental program. The combined statement of net position and the statement of activities display information about the District. These statements include the financial activities of the overall reporting entity. Governmental activities generally are financed through federal grant monies and member dues. The District is a special-purpose government engaged in a single governmental program. Therefore, it accounts for all of its financial resource under the general fund. The major sources of revenue are property taxes, program fees, donations, passes and lessons.

Property taxes, state aid, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. Grants and similar awards are recognized as revenue as soon as all eligibility requirements imposed by the grantor or provider have been met. Advanced revenues also arise when resources are received by the District before it has a legal claim to them, as when grant monies are received prior to meeting all eligibility requirements imposed by the provider.



# BLAINE COUNTY RECREATION DISTRICT

## NOTES TO FINANCIAL STATEMENTS

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### Note A – Summary of Significant Accounting Policies (Continued)

#### *Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)*

Delinquent property taxes and property taxes for which there is an enforceable legal claim as the fiscal year, have been recorded as deferred inflows. Receivables that will not be collected within the available period have also been reported as deferred inflows on the government fund financial statements.

#### *Budgets and Budgetary Accounting*

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

1. In August, the District submits a proposed budget for the fiscal year commencing the following October 1 that is ratified by the governing body. The fiscal year 2022 budget was approved on August 4, 2021.
2. The Treasurer is the disbursement officer for all funds in accordance with the approved budget.
3. Formal budgetary integration is employed as a management control device during the year for the General Fund.
4. The budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

#### *Use of Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

#### *Cash*

Cash and cash equivalents include cash on hand, cash in banks, and highly liquid investments with maturity dates of less than three months. The carrying value of cash and cash equivalents approximates fair value because of the short-term maturities.

# BLAINE COUNTY RECREATION DISTRICT

## NOTES TO FINANCIAL STATEMENTS

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### Note A – Summary of Significant Accounting Policies (Continued)

#### *Investments*

Idaho Code provides authorization for the investment of funds as well as specific direction regarding allowable investments. The District's policy is consistent with this direction. The District currently invests in interest bearing bank accounts and the State of Idaho local government investment pool.

#### *Capital Assets*

The accounting treatment over equipment (fixed assets) depends on whether the assets are used in governmental fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Statements - In the government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated fixed assets which are recorded at their estimated fair value at the date of donation.

Assets costing more than \$5,000 with a useful life of three years or more are included in capital assets. Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings and Improvements	10–50 years
Land Improvements	10–50 years
Equipment	5-10 years

Fund Financial Statements - In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

#### *Accumulated Unpaid Vacation*

The District provides vacation to its employees. Earned vacation is paid to employees when taken or paid to employees or beneficiaries upon the employee's termination, retirement, or death. Upon termination in good standing, each employee in full-time continuous employment with the District for at least six months shall be paid for each hour of accrued vacation at his or her hourly rate of pay. There is no vacation accrual at yearend as the balance is not considered material.

# BLAINE COUNTY RECREATION DISTRICT

## NOTES TO FINANCIAL STATEMENTS

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### Note A – Summary of Significant Accounting Policies (Continued)

#### *Program Revenue*

All restricted federal and state contracts are shown as program revenue. Revenue from contracts, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Program expenses are allocated to restricted program revenue when both restricted and unrestricted revenues are available.

#### *Deferred Outflows and Inflows of Resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows and inflows of resources. Deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future periods and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

#### *Unavailable Revenue*

The District reports unavailable and advanced revenues on its Statement of Net Position and Fund Balance Sheet. Advanced revenues arise when resources are received by the District before it has a legal claim to them, as when grant monies are received prior to the occurrence of qualifying expenditures. In subsequent periods, when the District has a legal claim to the resources, the liability for advanced revenue is removed from the balance sheet and the revenue is recognized.

#### *Pensions*

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**BLAINE COUNTY RECREATION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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**Note B – Explanation of Differences Between the Statement of Net Position and Governmental Fund Balance Sheet**

Total fund balances in the District’s governmental fund may differ from the net position of the governmental activities reported in the statement of net position as a result of the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheet.

Fund Balance – Total Governmental Fund	\$ 4,204,938
Deferred Outflow of Resources – Pensions	565,941
Net Pension Liability	(1,043,415)
Deferred Inflow of Resources – Pensions	(43,011)
Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the funds	<u>8,663,215</u>
Net Position of Governmental Activities	<u>\$ 12,347,668</u>

**Note C – Explanation of Differences Between the Statement of Activities and Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance**

The net change in fund balances for governmental funds may differ from the change in net position for governmental activities reported in the statement of activities as a result of the long-term economic focus of the statement of activities versus the current financial resource focus of the governmental funds.

Net Change in Fund Balances – Total Governmental Funds	\$ 486,629
Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays of \$393,100 is less than depreciation expense of \$946,058 in the current period.	(552,958)
Net Pension Expense	<u>(125,851)</u>
Change in Net Position of Governmental Activities	<u>\$ (192,180)</u>

**BLAINE COUNTY RECREATION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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**Note D – Deposits with Financial Institutions and Investments**

Idaho Code provides authorization for the investment of funds as well as specific direction regarding allowable investments. The District's policy is consistent with this direction.

*Banking and Investment Policy*

The District obtains its funding from state and county appropriation along with grants and charges for services. As of September 30, 2022 the District had deposits or investments in the following accounts:

1. Mountain West Bank – Business Checking (federally insured)
2. Glacier Family of Banks – Business Checking (federally insured)
3. State of Idaho – Local Government Investment Pool (uncategorized)

The District considers highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents and they are carried at cost, which approximates market value.

	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Fund</u>
Federally Insured	\$ 88,370	\$ 103,773	General
Uncategorized	4,482,589	4,482,589	General
Cash on hand	433	0	
	<u>\$ 4,571,392</u>	<u>\$ 4,586,362</u>	

*Credit Risk*

Credit risk is the risk that an issuer of debt securities or another counterparty to an investment will not fulfill its obligation is commonly expressed in terms of the credit quality rating issued by a nationally recognized statistical rating organization such as Moody's, Standard & Poor's, and Fitch's. The rating of the LGIP is not rated as the State has determined the cost of the rating outweighed the benefit to the pool as a whole.

*Interest Rate Risk*

Interest rate risk is the risk that the changes in market interest rates will adversely impact the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to change in market interest rates. The District's banking and investment policy ranks yield behind safety and liquidity when making deposit and investment decisions, and invests accordingly to meet these policy requirements.

## **BLAINE COUNTY RECREATION DISTRICT**

### **NOTES TO FINANCIAL STATEMENTS**

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#### **Note D – Deposits with Financial Institutions and Investments (Continued)**

##### *Custodial Credit Risk*

For deposits and investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its deposits, investments, or collateral securities that are in the possession of an outside party. The Federal Deposit Insurance Corporation (FDIC) insures \$250,000 of the bank balance. At September 30, 2022 the District did not have any uninsured cash balances. The amount held in the LGIP at year end was \$4,482,589 and is not insured under FDIC.

##### *Concentration of Credit Risk*

When investments are concentrated in one issuer, this concentration represents heightened risk of potential loss. No specific percentage identifies when concentration risk is present. The GASB has adopted a principal that governments should provide note disclosure when five percent of the total entities investments are concentrated in any one issuer.

Investments in obligations specifically guaranteed by the U.S. government, mutual funds, and other pooled investments are exempt from disclosure. The District does not place a limit on the amount it may invest in any one issuer.

#### **Note E – Pension Plan**

##### *Plan Description*

Blaine County Recreation District contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

## BLAINE COUNTY RECREATION DISTRICT NOTES TO FINANCIAL STATEMENTS

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### Note E – Pension Plan (Continued)

#### *Pension Benefits*

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

#### *Member and Employer Contributions*

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation and earnings from investments. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) if current rates are actuarially determined to be inadequate or in excess to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for public safety. As of June 30, 2022 it was 7.16% for general employees and 9.13% for public safety. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% general employees and 12.28% for police and firefighters. Blaine County Recreation District's contributions were \$124,732 for the year ended September 30, 2022.



**BLAINE COUNTY RECREATION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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**Note E – Pension Plan (Continued)**

*Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At September 30, 2022, Blaine County Recreation District reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Blaine County Recreation District’s proportion of the net pension liability was based on Blaine County Recreation District share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2022, Blaine County Recreation District proportion was 0.0264910 percent.

For the year ended September 30, 2022, Blaine County Recreation District recognized pension expense of \$125,851.

At September 30, 2022 Blaine County Recreation District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of resources</u>	<u>Deferred Inflows of resources</u>
Differences between expected and actual experience	\$ 114,738	\$ 4,657
Changes in assumptions or other inputs	170,108	0
Net differences between projected and actual earnings On pension plan investments	240,077	0
Changes in the employer’s proportion and differences between the employer’s contributions and the employer’s proportionate contributions	3,704	38,354
Blaine County Recreation District contributions subsequent to the measurement date	<u>37,314</u>	<u>0</u>
Total	<u>\$ 565,941</u>	<u>\$ 43,011</u>



**BLAINE COUNTY RECREATION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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**Note E – Pension Plan (Continued)**

\$37,314 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2022.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2021 the beginning of the measurement period ended June 30, 2021 is 4.6 and 4.6 for the measurement period June 30, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

<b>Year Ending June 30,</b>	<b>Amount</b>
2023	\$ 124,415
2024	\$ 135,064
2025	\$ 62,467
2026	\$ 198,320

*Actuarial Assumptions*

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases	3.05%
Investment rate of return, net of investment expenses	6.35%
Cost-of-living adjustments	1.00%

# BLAINE COUNTY RECREATION DISTRICT

## NOTES TO FINANCIAL STATEMENTS

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### Note E – Pension Plan (Continued)

#### *Contributing Members, Service Retirement Members, and Beneficiaries*

General Employees and All Beneficiaries -Males	Pub-2010 General Tables, increased 11%.
General Employees and All Beneficiaries -Females	Pub-2010 General Tables, increased 21%.
Teachers - Males	Pub-2010 Teacher Tables, increased 12%.
Teachers - Females	Pub-2010 Teacher Tables, increased 21%.
Fire & Police - Males	Pub-2010 Safety Tables, increased 21%.
Fire & Police - Females	Pub-2010 Safety Tables, increased 26%.
Disabled Members - Males	Pub-2010 Disabled Tables, increased 38%.
Disabled Members - Females	Pub-2010 Disabled Tables, increased 36%.

An experience study was performed for the period July 1, 2013 through June 30, 2017 which reviewed all economic and demographic assumptions including mortality. The Total Pension Liability as of June 30, 2022 is based on the results of an actuarial valuation date of July 1, 2022.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System’s asset allocation. The assumptions and the System’s formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System’s assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2022.

<u>Asset Class</u>	<u>DB Plans</u>	<u>Sick Leave</u>
Fixed Income	30.0%	50.0%
US/Global Equity	55.0%	39.3%
International Equity	15.0%	10.7%
Cash	<u>0.0%</u>	<u>0.00%</u>
Total	<u>100%</u>	<u>100%</u>

**BLAINE COUNTY RECREATION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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**Note E – Pension Plan (Continued)**

*Discount Rate*

The discount rate used to measure the total pension liability was 7.05%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

*Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate.*

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 6.35 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.35 percent) or 1-percentage-point higher (7.35 percent) than the current rate:

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share Of the net pension liability (asset)	\$ <u>1,841,526</u>	\$ <u>1,043,415</u>	\$ <u>390,182</u>

*Pension plan fiduciary net position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

*Payables to the pension plan*

At September 30, 2022, the District did not have any payable to the defined benefit pension plan.

**BLAINE COUNTY RECREATION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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**Note F – Capital Assets**

Capital assets activity for the year ended September 30, 2022 was as follows:

**Governmental Activities**

	<b><u>Balance</u></b> <b><u>9/30/21</u></b>	<b><u>Increases</u></b>	<b><u>Decreases</u></b>	<b><u>Balance</u></b> <b><u>9/30/22</u></b>
Capital assets, not being depreciated:				
Construction in Progress:				
Galena lodge power project	\$ 41,999	\$ 56,342	\$ (92,382)	\$ 5,959
Quigley development	<u>717,302</u>	<u>111,991</u>	<u>(543,605)</u>	<u>285,688</u>
Total capital assets, not being depreciated	759,301	168,333	(635,987)	291,647
Capital assets, being depreciated:				
Buildings, parks, and pool	6,833,080	104,063		6,937,143
Equipment	2,536,723	66,207	(18,500)	2,584,430
Wood River Trail	<u>6,715,603</u>	<u>695,984</u>		<u>7,411,587</u>
Total capital assets, being depreciated	16,085,406	866,254	(18,500)	16,933,160
Accumulated depreciation	<u>(7,629,834)</u>	<u>(946,058)</u>	<u>14,300</u>	<u>(8,561,592)</u>
Capital assets, net	<u>\$ 9,214,873</u>	<u>\$ 88,529</u>	<u>\$ (640,187)</u>	<u>\$ 8,663,215</u>

**Note G – Contingencies**

The District receives grants that are subject to review and audit by various state and other agencies. Such audits could result in a request for reimbursement by the agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the District, such disallowances, if any, will not be significant.

**Note H – Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District purchases liability insurance through Idaho Counties Risk Management Program.

There were no significant reductions in insurance coverage from the prior year, and there have been no settlements that exceed the District's insurance coverage.

# BLAINE COUNTY RECREATION DISTRICT

## NOTES TO FINANCIAL STATEMENTS

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### Note I – Lease Agreement

The District has entered into an various lease agreements for office space, storage and other items. The leases have cancellation provisions and is subject to annual appropriations or are month to month and considered short term. The office lease has a fixed determinable cost of \$1 a year minimum payment with additional common area maintenance expenses billed quarterly. All leases are considered short term in nature and no asset or liability has been recorded. For the year ended September 30, 2022, variable lease expenditure approximated \$165,785.

### Note J – Fund Balance

As of September 30, 2022, fund balances of the governmental funds are classified as follows:

Non-Spendable - includes balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints. As of September 30, 2022, there was no non-spendable fund balance.

Restricted For - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation. As of September 30, 2022, fund balances are composed of the following:

Wood River trail	\$	358,396
Quigley development		96,245
North Valley trail (Harriman)		13,646
Galena camp scholarships		<u>1,168</u>
	\$	<u>469,455</u>

Committed To – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year end. The Board of Directors are the highest level of decision making authority for the District. Commitments may be established through resolutions approved by the Board of Directors. As of September 30, 2022, there was \$3,471,034 committed for capital projects.

Assigned To – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the finance committee or executive director. As of September 30, 2022, there is no assigned fund balance.

**BLAINE COUNTY RECREATION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**

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**Note J – Fund Balance (Continued)**

Unassigned – includes positive fund balance within the general fund which has not been classified within the above mentioned categories

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Directors or the finance committee has provided otherwise in its commitment or assignment actions.

DISCUSSION  
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**REQUIRED SUPPLEMENTARY INFORMATION**

DISCUSSION  
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**BLAINE COUNTY RECREATION DISTRICT**  
**BUDGETARY COMPARISON SCHEDULE GENERAL FUND**  
**For the Year Ended September 30, 2022**

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	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>GAAP Basis</u>	
<b>Revenues</b>				
Property tax revenue	\$ 1,621,353	\$ 1,621,353	\$ 1,681,172	\$ 59,819
Earned revenue	1,195,626	1,195,626	1,489,767	294,141
Fundraising	<u>576,900</u>	<u>576,900</u>	<u>759,198</u>	<u>182,298</u>
Total Revenue	3,393,879	3,393,879	3,930,137	536,258
<b>Expenditures</b>				
Salary and fringe benefits	2,062,268	2,062,268	1,939,352	122,916
Professional service expenditures	21,930	21,930	32,431	(10,501)
Advertising	189,840	189,840	131,253	58,587
Supplies, maintenance, and operations	220,548	220,548	232,421	(11,873)
Office expenditures	689,334	689,334	714,951	(25,617)
Capital expenditures	<u>485,500</u>	<u>485,500</u>	<u>393,100</u>	<u>92,400</u>
Total Expenditures	<u>3,669,420</u>	<u>3,669,420</u>	<u>3,443,508</u>	<u>225,912</u>
Excess of Expenditures Over Revenue	<u>\$ (275,541)</u>	<u>\$ (275,541)</u>	<u>\$ 486,629</u>	<u>\$ 762,170</u>



**BLAINE COUNTY RECREATION DISTRICT**  
**SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY ANDEMPLOYER CONTRIBUTIONS**  
**For the Year Ended September 30, 2022**

**Schedule of Employer's Share of Net Pension Liability**  
**PERSI - Base Plan**  
**Last 10 - Fiscal Years \***

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Employer's portion of net the pension liability	0.031963%	0.027835%	0.029018%	0.028626%	0.028529%	0.028953%	0.026695%	0.026491%
Employer's proportionate share of the net pension liability	\$ 420,899	\$ 564,264	\$ 456,115	\$ 422,237	\$ 325,647	\$ 672,336	\$ (21,084)	\$ 1,043,415
Employer's covered-employee payroll	\$ 892,120	\$ 805,952	\$ 896,530	\$ 916,142	\$ 988,677	\$ 1,024,747	\$ 979,659	\$ 1,150,163
Employer's proportionate share of net pension liability as a percentage of its covered-employee payroll	47.18%	70.01%	50.88%	46.09%	32.94%	65.61%	-2.15%	90.72%
Plan fiduciary net position as a percentage of total pension liability	91.38%	87.26%	90.68%	91.69%	93.79%	88.22%	100.36%	87.26%

**Schedule of Employer Contributions**  
**PERSI - Base Plan**  
**Last 10 - Fiscal Years \***

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Statutorily required contribution	\$ 104,551	\$ 82,744	\$ 97,853	\$ 111,166	\$ 113,115	\$ 122,355	\$ 116,971	\$ 137,329
Contributions in relation to statutorily required contribution	\$ 101,345	\$ 92,156	\$ 102,025	\$ 104,257	\$ 113,115	\$ 122,355	\$ 118,951	\$ 124,732
Contribution (deficiency) excess	(3,206)	9,412	4,172	(6,909)	0	0	0	(12,597)
Employer's covered-employee payroll	\$ 892,120	\$ 805,952	\$ 896,530	\$ 916,142	\$ 988,677	\$ 1,024,747	\$ 979,659	\$ 1,150,163
Contributions as a percentage of covered-employee payroll	11.36%	11.43%	11.38%	11.38%	11.44%	11.94%	12.14%	11.43%

\* GASB Statement No.68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those use for which information is available.

Data reported is measured as of June 30, 2022 (measurement date)

**FEDERAL REPORTS**

DISCUSSION  
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors  
Blaine County Recreation District  
Hailey, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Blaine County Recreation District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise Blaine County Recreation District's basic financial statements, and have issued our report thereon dated February 1, 2023.

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Blaine County Recreation District's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Blaine County Recreation District's internal control. Accordingly, we do not express an opinion on the effectiveness of Blaine County Recreation District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Blaine County Recreation District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Meridian, Idaho  
February 1, 2023

DISCUSSION  
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