



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

Date: Wednesday, July 12, 2023

Time: 3:00 p.m.

Place: BCRD Conference Room

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

1. Public Comment (3-minute time limit)
2. Review of Prior Meeting Minutes
  - a. 06/21/2023 Regular Session (ACTION ITEM)
  - b. 06/23/2023 Special Session (ACTION ITEM)
3. Department Updates
  - a. Finance:
    - Recommendation from Board President to approve cash disbursements for June 2023 and authorize payment of bills and payroll for July 2023 when they become due. Consideration of approval of May 2023 credit card statement of Executive Director (ACTION ITEM).
    - Finance Report – Review and approve April 2023 Balance Sheet and May 2023 Balance Sheet and Profit & Loss Statement (ACTION ITEM).
  - b. Development and Communications
  - c. Programs
  - d. Trails
  - e. Executive Director
4. Old Business
  - a.
5. New Business:
  - a. Approve proposed pricing for 2023-2024 Nordic and Snowshoe season. (ACTION ITEM)
  - b. Staff presentation and discussion of the draft fiscal year 2023-2024 budget. (DISCUSSION)
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 Regular Board Meeting

Time: Jul 12, 2023, 03:00 PM Mountain Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/87269797909?pwd=anhLQ1pOQ1cvMVFRMmQyT1ArN1FrUT09>

Meeting ID: 872 6979 7909

Passcode: U6j8Ba

One tap mobile

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

**Date:** Wednesday, June 21, 2023

**Time:** 11:00 a.m.

**Place:** BCRD Conference Room

Board Members: Mark Mary, Mat Hall, Mary Fauth (all via zoom)

Absent:

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

Public: Jim Keller, Carol Waller, Judy Stoltzfus

### Public Session – Regular Session of the Board of Directors

Mark Mary called the regular session to order at 11:10am.

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

**1. Public Comment (3-minute time limit)**

No public comment.

**2. Review of Prior Meeting Minutes**

**a. 05/03/2023 Regular Session (ACTION ITEM)**

Mary Fauth made a motion to approve the May 3, 2023 board meeting minutes as presented. Mat Hall seconded. The motion passed unanimously.

**3. Department Updates**

**a. Finance:**

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

Joan Kino noted that the agenda needs to be updated from March 2023 credit card statement of Executive Director to 'April 2023 credit card statement of Executive Director.'

Mark Mary made a recommendation to approve cash disbursements for May 2023 and authorize payment of bills and payroll for June 2023 when they become due and approve April 2023 credit card statement of Executive Director. Mary Fauth seconded. The motion passed unanimously.

- **Finance Report – Review and approve April 2023 financial statement (ACTION ITEM).**

Mark Davidson provided background information on the updated financial report included in the board packet. There have been discussions about the financial dashboard and creating a clearer way to present the information. It was decided to transition from the 'stoplight' report to a simplified report. The new report is broken down into three categories (all BCRD, tax, and non-tax).

Joan Kino provided an overview of the updated report. Revenue from property tax is behind budget by \$548,000. We are anticipating we will receive a large property tax deposit July. We expect to receive around \$400,000 which would leave about a \$60,000 shortfall for the fiscal year. Mark Mary clarified that BCRD is ahead year-to-date for property taxes compared to what was budgeted and planned for. We are still on track to meet our revenue projections from property taxes.

Program fees are behind budget year-to-date. We will need to make up \$121,000 by the end of the fiscal year. Revenue from Summer Camp and Soccer are still to come. Mollie Santo remarked there was an increased rate and enrollment for Summer Camp this year. BCRD offered monthly auto-payments this year, which is different than prior years. Santo projects we will balance out as both the rate and enrollment are up from last year. We will receive payments through August. Davidson added that the new payment structure has changed the timing on when we see revenue and we anticipate revenues to catch up by the end of the fiscal year.

See notes on financial summary for information on Fundraising and Capital Expenditures.

Davidson asked for comments on the new dashboard layout. Mark Mary remarked that it is hard to budget month-to-date and appreciates seeing the overall budget and the year-to-date budget. Mat Hall remarked that it will take a few months to adjust, however, the financials are illustrated well.

Mat Hall made a motion to approve the April 2023 financial statement as presented. Mary Fauth seconded. The motion passed unanimously.

- b. Development and Communications**

After reviewing the board packet, Mary Fauth was not aware BCRD had previously hosted the Bike to School/Work day. Morgan Buckert confirmed that BCRD previously organized this event and we are excited to host the event again starting next year. The event fits our mission, promotes the active life, and encourages alternative modes of transportation. BCRD is optimistic that we can expand the impact going forward.

Mark Mary inquired about the TrailLink rebuild and if there are issues with it right now. Buckert commented that the coding for TrailLink is around 15 years old and needs to be rebuilt with more modern technology. Sara Sheehy will provide her technical support and help manage the TrailLink overhaul.

**c. Programs**

Mark Mary asked about staffing at the Aquatic Center, specifically the lifeguards. Mollie Santo said there are enough lifeguards and numbers are similar to last year. The Aquatic Center is operating with the same schedule as previous years.

**d. Trails**

See written report for details.

**e. Executive Director**

Mark Davidson provided additional context to his board update. BCRD is in the process of budget planning for the 2023-2024 Fiscal Year. We expect to have a draft budget for the July board meeting. Last year's budget anticipated investment in new infrastructure at Quigley. However, due to how the potential for investment on the Flying Hat property we delayed moving forward at Quigley. This coming fiscal year, the focus will be on planning for future investment. Mark Mary remarked that the needs of BCRD are changing, and it is important to budget for enough staffing. Davidson added that BCRD is dealing with staffing shortages with indoor programming such as FitWorks, and the gymnasium. Davidson expects the Feasibility Study to provide insight into our next moves. The study will be an important marker that will point us in the direction of what we focus on next.

**4. Old Business**

**Update on celebration of life event for Mary Austin Crofts (ACTION ITEM)**

Judy Stoltzfus spoke on the book written by Mary Austin Crofts. Please see the board packet for more details.

Davidson provided an overview of the meetings he has had with the group working on the Wood River Trail book and memorial for Mary Austin Crofts. Davidson described some of the issues he was mindful of managing including costs associated with publishing the book as it was an unanticipated budgetary request. He also added he tried to manage this process in such a way as to not put an undue burden on staff and keeping staff focused on key objectives. Carol Waller confirmed Mark Davidson summarized the context of their discussions correctly. Waller is certain that the books will all sell at Mary Austin Crofts' Celebration of Life event. It was Mary's wish to sell the books as a fundraiser for BCRD without adding financial burden to the organization. There will be no budgetary impact as the funds have been raised for the book. Mark Mary remarked that this is a wonderful way to recognize Mary Austin Crofts and all her hard work. Mark Mary would like to move forward with getting the

book published. Once the rights are passed over from photographers and the family BCRD can decide how best to manage books as part of fundraising activities or to sell at a future time.

Waller stated there is a deadline of Monday, June 26, 2023 to get the books printed in time for the celebration. Written consent of rights for all the photographs and the family is required before we can go to the printer. Davidson will work with the BCRD attorney and the group to get this accomplished. We are anticipating this should be straight forward as everyone has given verbal consent and some in writing. Mark Mary noted that the agenda has this topic as a discussion item, not an action item. Mary Fauth made a motion to change the agenda and topic to an action item. The agenda should read as follows 'Update on celebration of life event for Mary Austin Crofts (ACTION ITEM).

Mat Hall confirmed that BCRD give away books as a thank you for donations. Hall asked if we need to be concerned about getting a barcode for the book if sold. Buckert shared there is no barcode on the Galena Lodge book which BCRD has the rights to publish, so a barcode on *Wood River Trail System, Legacy of a Community Treasure* is not needed as BCRD is not intending on selling the books at this time.

Mark Mary made a motion to move forward with the printing of 150 books as indicated in the memo, with the understanding that BCRD receives the releases prior to printing on June 26, 2023. Mary Fauth seconded. The motion passed unanimously.

## **5. New Business:**

### **a. Review Sports and Recreation Infrastructure Feasibility Assessment RFP. (ACTION ITEM)**

Davidson provided background information on the Feasibility Assessment Request for Proposal (RFP). The assessment is a BCRD led effort. Davidson studied RFP's from Park City, UT, Sandy, UT, Jerome, ID, and Boise, ID to help shape BCRD's RFP. The MOU with the cities, county, and BCSD has been signed supporting this effort, so the next step is to solicit bids.

Once we have received proposals and reviewed internally and with the group of partners party to the MOU, we will hire a contractor to begin work. Mark Mary inquired about noticing the RFP. Davidson confirmed that the cost will be less than \$50,000, this RFP only requires we seek bids from qualified contractors, and we are able to choose the option that best fits our needs. Mat Hall made a motion to approve moving forward with the Feasibility Study. Mark Mary seconded. Motion passed unanimously.

### **b. Updated BCRD staff spending authorities and limits. (ACTION ITEM)**

Davidson summarized the discussion at May 2023 board meeting regarding BCRD staff spending authorities and limits. There was discussion around the spending levels and how BCRD would manage budgeted and unbudgeted expenses. Mark Mary asked why the spending levels were lowered. Davidson responded stating that any spending over \$50,000 triggers additional procurement requirement per Idaho Statute. There was general agreement that it is important to have the Executive Director spending limit just short of \$50,000 to allow for spending on budgeted items. Davidson reached out to Josh Tyree, with Harris and Co. via email for input on the BCRD Staff Spending Authorities and Limits document. Tyree's feedback was to pay attention to the Procurement Statute. With that feedback in mind, Mark Mary made a motion to approve BCRD staff spending authorities and limits with the adjustment for the Executive Director's spending level to be adjusted from \$25,000 to \$49,999. Mat Hall seconded. The motion passed unanimously.

Mark Davidson would like to set a date for the July board meeting. Davidson is recommending July 12, 2023, at 3:00pm. Everyone confirmed that date and time works.

Davidson mentioned that BCRD is proposing to purchase a pickup truck allowing us some flexibility on how we deploy resources for winter operations such as snow plowing parking lots including Galena Lodge. As part of the conversations Davidson and Hall have been in with Kyle and Chelan on the needs of Galena Lodge one of the needs was a new truck to maintain the Galena Lodge parking lot. BCRD currently has a truck that is close to cycling out of the fleet that we can move up to Galena this winter. If we move this truck up to Galena, BCRD will need to purchase a new pickup truck to ensure our needs are being met in addition to the needs of Galena Lodge. We have found a few trucks available for purchase with one of them being sold after we tried to secure it for purchase pending organization approval. The costs for pickups in our region meeting our needs are over \$50,000, which would require Board approval. Due to the difficulty of finding pickups to accommodate our needs we feel here is an urgency to purchase a truck soon.

It was discussed to add this item to the agenda for approval. Mary Fauth expressed concern this seemed to not meet the standards set forth in State Statute. The Board agreed and it was decided to schedule a special session meeting to review the purchase of a pickup and review options.

Mark Mary made a motion to adjourn the regular session board meeting at 12:54pm. Mat Hall seconded. The motion passed unanimously.

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

Attest:

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BCRD Board President

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Mark Davidson, BCRD Executive Director





## **Special Session of the Board of Directors**

**Date: Friday, June 23, 2023**

**Time: 11:00 a.m.**

**Place: BCRD Conference Room**

Board Members: Mark Mary, Mat Hall, Mary Fauth

Absent:

BCRD Staff: Mark Davidson, Eric Rector, Joan Kino, Mary Rose

Public:

## **Public Session – Special Session of the Board of Directors**

Mark Mary called the Special Session meeting to order at 11:06am.

### **1. Review and consideration of bid proposals for the purchase of a pickup truck for the trails department.**

Eric Rector provided background information on the need to purchase a pickup truck for the Trails Department. BCRD would like to support Galena Lodge with a pickup truck from our inventory, which is only to be used during the winter for plowing. If we provide Galena Lodge with a truck, we will need to replace that truck with something similar to ensure our inventory needs are being met.

Mark Mary reviewed the packet and inquired if we have researched used vehicles to help reduce the cost. Eric Rector said the search for a used truck resulted in options with a lot of miles and prices like a new pickup truck. The truck must have plowing capabilities, room for a fuel tank and supplies. After researching options, the four vehicles in the packet are the closest options available and are all very similar. Rector would like to purchase the pickup truck from Middlekauff. This purchase would fall under Capital Expenditures and has been budgeted for. The board is here to approve the expense as all the options available are over 50k.

Mary Fauth asked if this would satisfy Galena Lodge's needs as there have been discussions in the past about purchasing a passenger van. Mark Davidson and Mat Hall have been in discussions with Kyle and Chelan to narrow down their needs. It is not very clear what their needs are at this time, so providing them with a truck that is to be used in the winter for plowing is a good starting point.

Mary Fauth questioned what the process would have been if the pickup truck options were below \$50,000. Davidson stated that the new policy is in place, so if

the cost is under \$50,000 and it is a budgeted expense, the board would give prior approval as they approve the budget each year. BCRD staff do their best to plan and budget any anticipated items like this. This system ensures the board is aware of the overall plan and gives authority to the Executive Director to make these types of purchases. Davidson will keep the board informed of big expenses, to ensure everyone is on the same page.

Taking Galena Lodge out of the picture, Mat Hall inquired when the vehicle would need to be replaced. Rector stated it would need to be replaced from our inventory within 6-months. We are in the process of creating a vehicle replacement schedule, so we are never behind and can continue to support BCRD needs. The Programs Department needs a vehicle to continue to support their needs, so there will be a line item for another vehicle in the next budget.

Mat Hall questioned how this deal will be finalized with Galena Lodge. Rector plans to have an agreement before winter that will include details of maintenance, insurance, and who is authorized to use the vehicle. This agreement will be included in the operations agreement with Galena Lodge.

There was internal discussion regarding the procurement statute and whether we are following the correct process to purchase a vehicle over \$50,000. Davidson will follow up with the Board of Directors after researching the process in depth.

Mark Mary made a motion to approve the purchase of a pickup truck up to \$60,000 for the Trails Department, with the condition that we adhere to the procurement statute. Mat Hall seconded. The motion passed unanimously.

Mark Mary made a motion to adjourn the special session meeting at 11:43am.

Attest:

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BCRD Board President

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Mark Davidson, BCRD Executive Director

## BCRD Financial Summary

Financial Review Period: May 2023

Total BCRD Income Statement	MTD		YTD		FY 2022-2023 Annual Budget	YTD Actuals vs. Annual Budget
	Actuals	Budget	Actuals	Budget		
<b>Revenue</b>						
Property Tax	\$ 34,510	\$ 32,222	\$ 1,170,748	\$ 1,122,033	\$ 1,684,673	\$ (513,925)
Programs Fees, Classes Lessons	\$ 31,627	\$ 60,057	\$ 244,917	\$ 198,270	\$ 335,035	\$ (90,118)
Passes	\$ 49,108	\$ 23,775	\$ 1,130,526	\$ 928,281	\$ 1,013,456	\$ 117,070
Fundraising	\$ 42,151	\$ 37,073	\$ 432,705	\$ 1,005,071	\$ 1,681,900	\$ (1,249,195)
Other Revenue	\$ 20,271	\$ 1,665	\$ 147,213	\$ 37,320	\$ 69,760	\$ 77,453
<b>Total Revenue</b>	<b>\$ 177,667</b>	<b>\$ 154,792</b>	<b>\$ 3,126,110</b>	<b>\$ 3,290,975</b>	<b>\$ 4,784,824</b>	<b>\$ (1,658,714)</b>
<b>Expenses</b>						
<b>COGS</b>	<b>\$ -</b>	<b>\$ 285</b>	<b>\$ 6,081</b>	<b>\$ 12,815</b>	<b>\$ 31,247</b>	<b>\$ (25,166)</b>
<b>Operating Expenditures</b>						
Wages & Benefits	\$ 148,026	\$ 168,027	\$ 1,316,410	\$ 1,341,970	\$ 2,265,899	\$ (949,489)
Marketing	\$ 9,414	\$ 14,890	\$ 93,342	\$ 171,239	\$ 260,779	\$ (167,437)
Repair & Maintenance	\$ 17,302	\$ 19,123	\$ 70,930	\$ 92,464	\$ 176,966	\$ (106,036)
Consulting/Legal	\$ 2,469	\$ 7,685	\$ 11,420	\$ 149,685	\$ 182,005	\$ (170,585)
Rent	\$ 17,179	\$ 19,629	\$ 156,130	\$ 142,643	\$ 210,094	\$ (53,964)
Supplies	\$ 2,209	\$ 10,770	\$ 20,299	\$ 38,270	\$ 63,230	\$ (42,931)
Utilities	\$ 4,581	\$ 8,407	\$ 25,810	\$ 37,027	\$ 75,840	\$ (50,030)
Other Misc.	\$ 53,327	\$ 63,591	\$ 355,580	\$ 458,022	\$ 587,704	\$ (232,124)
<b>Total Operating Expenses</b>	<b>\$ 254,507</b>	<b>\$ 312,122</b>	<b>\$ 2,049,921</b>	<b>\$ 2,431,320</b>	<b>\$ 3,822,517</b>	<b>\$ (1,772,596)</b>
<b>Capital Expenditures</b>	<b>\$ 11,621</b>	<b>\$ -</b>	<b>\$ 410,337</b>	<b>\$ 460,000</b>	<b>\$ 1,341,000</b>	<b>\$ (930,663)</b>
<b>Net Income</b>	<b>\$ (88,461)</b>	<b>\$ (157,615)</b>	<b>\$ 659,770</b>	<b>\$ 386,840</b>	<b>\$ (409,940)</b>	<b>\$ 1,069,710</b>

### Notes:

YTD Rent Expense = Second quarter invoice for Community Campus exceeded budget due to \$17,695 in snow removal expense

YTD Budget for Fundraising = \$400k for Electric PistenBully (purchased postponed until winter FY23-24 & will fundraise at that time; \$150k for Quigley infrastructure (parking lot done in lat FY21/22)

YTD Budget for Capital Expenditures = \$460k for Electric PistenBull (purchase postponed until winter 23/24)

Tax Related Income Statement	MTD		YTD		Annual Budget	YTD Actuals vs. Annual Budget
	Actuals	Budget	Actuals	Budget		
<b>Revenue</b>						
Property Tax	\$ 34,510	\$ 32,222	\$ 1,170,748	\$ 1,122,033	\$ 1,684,673	\$ (513,925)
Programs Fees, Classes Lessons	\$ 31,627	\$ 60,057	\$ 244,917	\$ 198,270	\$ 335,035	\$ (90,118)
Passes	\$ 48,842	\$ 23,775	\$ 113,732	\$ 51,781	\$ 136,956	\$ (23,224)
Fundraising	\$ 33,305	\$ 20,025	\$ 172,900	\$ 189,100	\$ 214,150	\$ (41,250)
Other Revenue	\$ 11,786	\$ 1,280	\$ 65,934	\$ 7,540	\$ 25,390	\$ 40,544
<b>Total Revenue</b>	<b>\$ 160,069</b>	<b>\$ 137,359</b>	<b>\$ 1,768,231</b>	<b>\$ 1,568,724</b>	<b>\$ 2,396,204</b>	<b>\$ (627,973)</b>
<b>Expenses</b>						
<b>COGS</b>	<b>\$ -</b>	<b>\$ 285</b>	<b>\$ 211</b>	<b>\$ 315</b>	<b>\$ 9,947</b>	<b>\$ (9,736)</b>
<b>Operating Expenditures</b>						
Wages & Benefits	\$ 118,618	\$ 133,236	\$ 997,150	\$ 1,025,866	\$ 1,789,720	\$ (792,570)
Marketing	\$ 5,828	\$ 10,260	\$ 29,532	\$ 55,379	\$ 79,669	\$ (50,137)
Repair & Maintenance	\$ 13,159	\$ 10,380	\$ 27,023	\$ 33,385	\$ 76,540	\$ (49,517)
Consulting/Legal	\$ 2,451	\$ 7,385	\$ 9,065	\$ 38,535	\$ 69,405	\$ (60,340)
Rent	\$ 14,397	\$ 16,847	\$ 130,996	\$ 118,785	\$ 176,710	\$ (45,714)
Supplies	\$ 2,116	\$ 10,175	\$ 14,663	\$ 32,480	\$ 53,600	\$ (38,937)
Utilities	\$ 3,386	\$ 6,965	\$ 16,454	\$ 23,848	\$ 58,961	\$ (42,507)
Other Misc.	\$ 15,691	\$ 25,172	\$ 11,458	\$ 94,916	\$ 125,178	\$ (113,720)
<b>Total Expenses</b>	<b>\$ 175,646</b>	<b>\$ 220,420</b>	<b>\$ 1,236,340</b>	<b>\$ 1,423,193</b>	<b>\$ 2,429,783</b>	<b>\$ (1,193,443)</b>
<b>Capital Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,878</b>	<b>\$ 10,000</b>	<b>\$ 91,000</b>	<b>\$ (83,122)</b>
<b>Net Income</b>	<b>\$ (15,577)</b>	<b>\$ (83,346)</b>	<b>\$ 523,802</b>	<b>\$ 135,216</b>	<b>\$ (134,526)</b>	<b>\$ 658,328</b>

Non-Tax Related Income Statement	MTD		YTD		Annual Budget	YTD Actuals vs. Annual Budget
	Actuals	Budget	Actuals	Budget		
<b>Revenue</b>						
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Programs Fees, Classes Lessons	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Passes	\$ 266	\$ -	\$ 1,016,794	\$ 876,500	\$ 876,500	\$ 140,294
Fundraising	\$ 8,846	\$ 17,048	\$ 259,805	\$ 815,971	\$ 1,467,750	\$ (1,207,945)
Other Revenue	\$ 8,485	\$ 385	\$ 81,280	\$ 29,780	\$ 44,370	\$ 36,910
<b>Total Revenue</b>	<b>\$ 17,598</b>	<b>\$ 17,433</b>	<b>\$ 1,357,878</b>	<b>\$ 1,722,251</b>	<b>\$ 2,388,620</b>	<b>\$ (1,030,742)</b>
<b>Expenses</b>						
<b>COGS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,870</b>	<b>\$ 12,500</b>	<b>\$ 21,300</b>	<b>\$ (15,430)</b>
<b>Operating Expenditures</b>						
Wages & Benefits	\$ 29,407	\$ 34,791	\$ 319,261	\$ 316,104	\$ 476,179	\$ (156,918)
Marketing	\$ 3,587	\$ 4,630	\$ 63,810	\$ 115,860	\$ 181,110	\$ (117,300)
Repair & Maintenance	\$ 4,143	\$ 8,743	\$ 43,908	\$ 59,079	\$ 100,426	\$ (56,518)
Consulting/Legal	\$ 19	\$ 300	\$ 2,355	\$ 111,150	\$ 112,600	\$ (110,245)
Rent	\$ 2,782	\$ 2,782	\$ 25,134	\$ 23,858	\$ 33,384	\$ (8,250)
Supplies	\$ 94	\$ 595	\$ 5,637	\$ 5,790	\$ 9,630	\$ (3,993)
Utilities	\$ 1,195	\$ 1,442	\$ 9,355	\$ 13,179	\$ 16,879	\$ (7,524)
Other Misc.	\$ 37,635	\$ 38,419	\$ 344,122	\$ 363,106	\$ 462,526	\$ (118,404)
<b>Total Expenses</b>	<b>\$ 78,861</b>	<b>\$ 91,702</b>	<b>\$ 813,582</b>	<b>\$ 1,008,127</b>	<b>\$ 1,392,734</b>	<b>\$ (579,152)</b>
<b>Capital Expenditures</b>	<b>\$ 11,621</b>	<b>\$ -</b>	<b>\$ 402,459</b>	<b>\$ 450,000</b>	<b>\$ 1,250,000</b>	<b>\$ (847,541)</b>
<b>Net Income</b>	<b>\$ (72,884)</b>	<b>\$ (74,269)</b>	<b>\$ 135,968</b>	<b>\$ 251,624</b>	<b>\$ (275,414)</b>	<b>\$ 411,382</b>

## Blaine County Recreation District P&L Budget Performance-All BCRD

May 2023

	May 23	Budget	Oct '22 - May 23	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Property Tax</b>					
4000 · Property Tax	34,509.74	32,222.00	1,170,748.12	1,122,033.00	1,684,673.00
<b>Total Property Tax</b>	34,509.74	32,222.00	1,170,748.12	1,122,033.00	1,684,673.00
<b>Program Fees, Lessons</b>					
4100 · Program Fees					
4100.01 · Baseball	509.03		17,205.39		
4100.02 · Track & Field	67.50		8,510.01		
4100.04 · Soccer	0.00		-1,698.30		
4100.05 · Basketball	0.00		16,958.67		
4100.06 · Pickleball	613.61		9,107.90		
4100.07 · Futsal	0.00		5,821.17		
4100 · Program Fees - Other	10,471.58	38,700.00	62,261.73	92,290.00	197,190.00
<b>Total 4100 · Program Fees</b>	11,661.72	38,700.00	118,166.57	92,290.00	197,190.00
4101 · Program Fees (non-taxable)	8,808.60	15,165.00	83,136.90	77,045.00	100,995.00
4350 · Lessons	3,807.50	4,100.00	31,875.00	21,500.00	22,900.00
4360 · Class Fees	7,349.00	2,092.00	11,739.00	7,435.00	13,950.00
<b>Total Program Fees, Lessons</b>	31,626.82	60,057.00	244,917.47	198,270.00	335,035.00
<b>Passes</b>					
4305 · Combo Annual Pass	0.00	0.00	145,545.50	140,000.00	140,000.00
4310 · Annual Passes					
4310.01 · Adult Season Pass (083)	0.00		630,643.30		
4310.02 · Dog Season Pass (083)	0.00		50,506.80		
4310.03 · Snowshoe Season Pass (083)	0.00		14,645.25		
4310 · Annual Passes - Other	42,482.99	20,975.00	66,796.88	651,925.00	696,825.00
<b>Total 4310 · Annual Passes</b>	42,482.99	20,975.00	762,592.23	651,925.00	696,825.00
4320 · Day Passes					
4320.01 · Adult Day Pass (083)	285.14		117,230.16		
4320.02 · Dog Day Pass (083)	0.00		3,355.21		
4320.03 · Quigley Day Pass (086)	0.00		4,059.61		
4320.04 · Snowshoe Day Pass (083)	-18.87		9,155.07		
4320 · Day Passes - Other	791.46	1,200.00	4,706.02	88,456.00	120,556.00
<b>Total 4320 · Day Passes</b>	1,057.73	1,200.00	138,506.07	88,456.00	120,556.00
4330 · Weekly Passes	0.00	0.00	41,652.83	31,500.00	31,500.00
4335 · Month Pass	5,567.56	1,600.00	42,228.99	16,400.00	24,575.00
<b>Total Passes</b>	49,108.28	23,775.00	1,130,525.62	928,281.00	1,013,456.00
<b>Fundraising</b>					
4700 · Fundrasing - Nordic Pins	0.00	0.00	40,070.00	56,000.00	56,000.00
4710 · Fundraising-Donations					
4710.01 · Galena Donation	4,250.00		158,697.16		
4710.02 · NVT Donation	1,350.00		38,898.43		
4710.03 · Harriman Trail Donation	1,250.00		1,670.00		
4710.04 · WRT Donation	4,294.80		8,294.80		
4710.05 · Quigley Trails Park Donation	50.00		3,650.00		
4710 · Fundraising-Donations - Other	29,009.74	35,025.00	164,605.36	365,100.00	955,150.00
<b>Total 4710 · Fundraising-Donations</b>	40,204.54	35,025.00	375,815.75	365,100.00	955,150.00
4711 · Fundraising-Earmarked Donations	0.00	0.00	13,652.00	550,000.00	617,000.00
4720 · Fundraising-Sponsorships	0.00	0.00	0.00	15,000.00	25,000.00
4730 · Fundraising-Special Events	0.00	0.00	556.50	15,000.00	15,000.00
4740 · Fundraising-Grants	1,946.30	2,048.00	2,516.25	3,971.00	13,750.00
4750 · Fundraising-Taxable	0.00		94.34		
<b>Total Fundraising</b>	42,150.84	37,073.00	432,704.84	1,005,071.00	1,681,900.00
<b>Other Revenue</b>					
4020 · Proceeds From Asset Sales	0.00		7,547.17		
4200 · Facility Rental	776.04	400.00	2,270.44	2,600.00	4,450.00
4201 · Facility Rental (non-taxable)	0.00	0.00	13,440.10	11,200.00	14,250.00
4210 · Equipment Rental	4.31	0.00	4.31	0.00	780.00
4220 · Special Events	0.00	0.00	0.00	10,000.00	20,000.00
4400 · Merchandise Sales	203.00	300.00	438.01	300.00	3,000.00
4410 · Food Sales	311.37	0.00	352.72	0.00	10,200.00
4500 · Miscellaneous	575.84	0.00	14,119.67	5,500.00	5,500.00
4900 · Interest Income	18,400.77	965.00	109,041.07	7,720.00	11,580.00

## Blaine County Recreation District P&L Budget Performance-All BCRD

May 2023

	May 23	Budget	Oct '22 - May 23	YTD Budget	Annual Budget
<b>Total Other Revenue</b>	20,271.33	1,665.00	147,213.49	37,320.00	69,760.00
<b>Total Income</b>	177,667.01	154,792.00	3,126,109.54	3,290,975.00	4,784,824.00
<b>Cost of Goods Sold</b>					
5010 · COS-Merchandise	0.00	0.00	5,870.00	7,500.00	17,200.00
5020 · COS-Food	0.00	285.00	211.37	5,315.00	14,047.00
<b>Total COGS</b>	0.00	285.00	6,081.37	12,815.00	31,247.00
<b>Gross Profit</b>	177,667.01	154,507.00	3,120,028.17	3,278,160.00	4,753,577.00
<b>Expense</b>					
<b>Payroll &amp; Payroll Related</b>					
<b>Salaries</b>					
6010 · Salaries	50,018.32	41,681.00	406,137.83	354,287.00	541,849.00
6011 · Salary Sick Leave	47.14		5,806.56		
6012 · Salary Vacation Leave	251.14		15,775.43		
<b>Total Salaries</b>	50,316.60	41,681.00	427,719.82	354,287.00	541,849.00
<b>Hourly</b>					
6020 · Hourly Wages	45,896.35	56,854.00	380,903.42	483,261.00	739,107.00
6021 · Hourly Sick Leave	1,381.76	0.00	10,039.42	0.00	0.00
6022 · Hourly Vacation Leave	2,591.71		12,377.49		
6030 · Overtime	91.55	0.00	2,161.88	6,900.00	9,400.00
<b>Total Hourly</b>	49,961.37	56,854.00	405,482.21	490,161.00	748,507.00
<b>Seasonal</b>					
6040 · Seasonal Payroll	14,679.96	32,241.00	189,296.99	171,949.00	479,789.00
6045 · Seasonal Overtime	0.00		197.16		
<b>Total Seasonal</b>	14,679.96	32,241.00	189,494.15	171,949.00	479,789.00
<b>Payroll Expenses</b>					
6080 · Worker's Compensation	0.00	0.00	19,519.00	26,947.00	26,947.00
6110 · FICA	8,321.06	10,002.00	74,799.33	77,750.00	135,412.00
6120 · SUTA	216.73	981.25	1,687.33	7,623.75	13,276.00
6130 · PERSI	11,876.79	12,239.50	100,993.19	104,665.00	159,901.00
6140 · Health Insurance	10,672.91	12,234.50	78,689.13	97,870.25	146,805.00
6141 · HSA Company Contribution	1,692.34		13,213.82		
6145 · Employee Benefits	288.00	304.00	2,352.00	2,432.00	3,648.00
<b>Total Payroll Expenses</b>	33,067.83	35,761.25	291,253.80	317,288.00	485,989.00
6050 · Bonuses	0.00		0.00		
6070 · Employee Relations	0.00	1,490.00	2,460.26	8,285.00	9,765.00
6100 · Employee Sick Leave	0.00		0.00		
<b>Total Payroll &amp; Payroll Related</b>	148,025.76	168,027.25	1,316,410.24	1,341,970.00	2,265,899.00
<b>Marketing</b>					
7015 · Advertising-Design	1,443.75	1,525.00	13,499.39	6,325.00	10,500.00
7020 · Advertising-Production	4,214.64	2,250.00	10,110.55	11,920.00	22,745.00
7025 · Advertising-Distribution	0.00	750.00	0.00	4,705.00	5,405.00
7030 · Advertising-Placement	780.98	2,500.00	11,363.92	17,990.00	24,020.00
7035 · Advertising-Other	0.00	0.00	0.00	2,300.00	2,500.00
7040 · Advertising Web Developmen	0.00	0.00	12,569.36	0.00	39,230.00
7222 · Fundraising Expense	330.00	3,800.00	16,824.60	69,900.00	78,800.00
7500 · Marketing	2,645.00	3,020.00	15,740.00	30,640.00	43,720.00
7520 · Postage	0.00	100.00	6,487.55	18,124.00	18,624.00
7535 · Promotion	0.00	945.00	6,746.43	9,335.00	15,235.00
<b>Total Marketing</b>	9,414.37	14,890.00	93,341.80	171,239.00	260,779.00
<b>Repair &amp; Maintenance</b>					
7410 · Repair/Maintenance - other	0.00	60.00	0.00	4,560.00	4,900.00
7420 · Automobiles R/M					
7421.09 · F350 - 1997	641.04		1,094.77		
7421.10 · Silverado-2005-RETIRE	0.00		126.96		
7421.15 · Dodge Ram - 2008	-55.80		476.54		
7421.16 · Ford F250 - 2008	0.00		1,349.19		
7421.17 · Ford F150 - 2016	0.00		550.49		
7421.18 · Dodge Ram 2500 - 2016	41.83		1,515.60		
7421.19 · Dodge Journey - 2018	0.00		39.97	0.00	0.00
7421.20 · Ford F250 - 2019	10.00		496.91		
7421.21 · RAM 3500 - 2022	0.00		1,430.69		
7421.22 · Ford F350 Van - 2012	0.00		61.70		
7420 · Automobiles R/M - Other	0.00	840.00	394.10	5,820.00	9,280.00

**Blaine County Recreation District**  
**P&L Budget Performance-All BCRD**  
**May 2023**

	May 23	Budget	Oct '22 - May 23	YTD Budget	Annual Budget
<b>Total 7420 · Automobiles R/M</b>	637.07	840.00	7,536.92	5,820.00	9,280.00
<b>7430 · Buildings Repair/Maint</b>	370.69	1,675.00	8,822.51	9,100.00	16,125.00
<b>7440 · Equipment R/M</b>					
7441.14 · Tool Cat-2015	0.00		792.91		
7441.16 · 2019 Polaris Sportsman 850SP	0.00		337.91		
7441.17 · 2021 Polaris Sportsman 850	0.00		220.18		
7440 · Equipment R/M - Other	298.02	2,105.00	2,981.63	10,255.00	17,210.00
<b>Total 7440 · Equipment R/M</b>	298.02	2,105.00	4,332.63	10,255.00	17,210.00
<b>7450 · Grooming Equipment R/M</b>					
7451.09 · 2011 PB100-(081) WRT	0.00		3,874.31		
7451.10 · 2012 PB100 WRT-Lake Creek-(083)	474.32		2,161.40		
7451.11 · 2017 PB100-NVT (083)	1,390.46		8,732.86		
7451.12 · 2017 PB100-NVT-(083)	796.64		5,478.71		
7451.13 · 2020 PB100-(083)-Baker Crk.	942.34		7,868.12		
7450 · Grooming Equipment R/M - Other	0.00	3,500.00	2,168.36	31,500.00	41,000.00
<b>Total 7450 · Grooming Equipment R/M</b>	3,603.76	3,500.00	30,283.76	31,500.00	41,000.00
<b>7460 · Path Field Grounds Repair/Maint</b>	12,392.30	10,443.00	19,723.42	28,329.00	85,051.00
<b>7470 · Snowmobiles Repair/Maint</b>	0.00	500.00	230.93	2,900.00	3,400.00
<b>Total Repair &amp; Maintenance</b>	17,301.84	19,123.00	70,930.17	92,464.00	176,966.00
<b>Consulting / Legal</b>					
7400 · Legal Fees	0.00	800.00	3,450.00	6,525.00	10,225.00
7530 · Professional & Consulting Fees	2,469.28	6,885.00	7,970.23	143,160.00	171,780.00
<b>Total Consulting / Legal</b>	2,469.28	7,685.00	11,420.23	149,685.00	182,005.00
<b>Rent</b>					
7620 · Property Rent	17,178.67	19,629.00	156,129.74	142,643.00	210,094.00
<b>Total Rent</b>	17,178.67	19,629.00	156,129.74	142,643.00	210,094.00
<b>Supplies</b>					
7097 · Computer Supplies	0.00	100.00	457.98	1,225.00	1,550.00
7510 · Office Supplies	282.06	735.00	1,353.08	5,365.00	9,645.00
7511 · Operating Supplies	482.71	610.00	2,260.15	4,230.00	5,920.00
7845 · Supplies - other	1,444.72	9,325.00	16,228.05	27,450.00	46,115.00
<b>Total Supplies</b>	2,209.49	10,770.00	20,299.26	38,270.00	63,230.00
<b>Utilities</b>					
7810 · Sanitation	1,266.95	1,900.00	9,018.12	13,000.00	19,415.00
7910 · Electric	896.87	1,030.00	7,220.58	9,010.00	15,470.00
7915 · Natural Gas	9.79	140.00	564.65	1,265.00	7,283.00
7920 · Water	2,155.24	5,055.00	6,809.56	11,684.00	30,285.00
7925 · Cable TV	94.30	94.00	754.40	752.00	1,128.00
7930 · Internet Connection	158.00	188.00	1,442.51	1,316.00	2,259.00
<b>Total Utilities</b>	4,581.15	8,407.00	25,809.82	37,027.00	75,840.00
<b>Other Miscellaneous</b>					
7005 · Accounting & Auditing Fees	0.00		17,500.00	17,500.00	17,500.00
7050 · Allocated Expenses	0.00	-0.33	0.00	-1.89	-1.00
7055 · Amenities	0.00	0.00	1,612.63	2,715.00	5,135.00
7060 · Automobile	0.00	110.00	0.00	380.00	4,620.00
7085 · Cellular & Satellite Phones	711.12	799.00	5,030.07	6,147.00	10,308.00
7090 · Chemicals	0.00	0.00	0.00	0.00	22,000.00
7095 · Computer Services	1,139.24	4,240.00	38,409.57	73,937.00	93,090.00
7096 · Computer Software	713.25	643.50	11,053.00	11,947.50	14,612.50
7099 · Computer Hardware	1,790.87	0.00	3,432.52	10,550.00	10,650.00
7105 · Credit Card Fees	4,826.11	2,901.00	45,182.05	43,934.40	53,146.50
7200 · Dues	0.00	450.00	1,080.78	1,210.00	2,085.00
7205 · Entertainment & Meals	1,149.64	175.00	1,707.54	2,220.00	3,295.00
7209 · Equipment Purchase	9,065.32	10,500.00	11,488.38	45,475.00	50,400.00
7223 · Furniture & Fixtures	0.00	8,100.00	5,162.89	8,500.00	8,700.00
7225 · Gasoline, Diesel & Motor Oil	15,799.08	3,390.00	110,214.52	82,205.00	86,295.00
7230 · Insurance	0.00	1,000.00	34,630.00	35,648.00	35,648.00
7250 · Janitorial Services	0.00	420.00	0.00	420.00	13,140.00
7255 · Laundry	0.00		0.00	0.00	0.00
7310 · Automobile Lease	0.00	0.00	0.00	0.00	0.00
7330 · Equipment Lease	60.00	64.00	480.00	448.00	768.00
7390 · Other	0.00	0.00	0.00	280.00	280.00
7405 · Licenses & Permits	0.00	10,850.00	637.64	36,450.00	40,250.00
7505 · Miscellaneous Exp	0.00	35.00	35.58	430.00	720.00
7525 · Printing	0.00	0.00	54.62	100.00	200.00



**Blaine County Recreation District**  
**P&L Budget Performance-All BCRD**  
**May 2023**

	May 23	Budget	Oct '22 - May 23	YTD Budget	Annual Budget
7610 · Equipment Rent	2.97	1,000.00	10,335.21	6,750.00	13,500.00
7630 · Other Rent	115.50	115.50	924.00	924.00	1,386.00
7815 · Security	0.00	0.00	102.00	200.00	400.00
7823 · Signs	1,870.00	3,675.00	4,490.30	13,175.00	14,175.00
7825 · Small Tools and Parts	110.36	700.00	1,806.60	2,200.00	3,800.00
7840 · Subscriptions	9.99	0.00	79.92	1,200.00	1,530.00
7850 · Telephone	171.80	757.00	1,166.27	3,262.00	5,805.00
7855 · Training	228.60	3,966.00	8,376.70	14,016.00	22,066.00
7860 · Travel	2,162.62	1,350.00	5,841.63	9,550.00	14,450.00
7865 · Uniforms	13,400.03	8,350.00	33,873.66	26,250.00	37,750.00
7980 · Web Hosting	0.00	0.00	871.97	0.00	0.00
<b>Total Other Miscellaneous</b>	<b>53,326.50</b>	<b>63,590.67</b>	<b>355,580.05</b>	<b>458,022.01</b>	<b>587,704.00</b>
<b>Total Expense</b>	<b>254,507.06</b>	<b>312,121.92</b>	<b>2,049,921.31</b>	<b>2,431,320.01</b>	<b>3,822,517.00</b>
<b>Net Ordinary Income</b>	<b>-76,840.05</b>	<b>-157,614.92</b>	<b>1,070,106.86</b>	<b>846,839.99</b>	<b>931,060.00</b>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
9010 · Capital Expenditures	11,621.00	0.00	410,337.25	460,000.00	1,341,000.00
<b>Total Other Expense</b>	<b>11,621.00</b>	<b>0.00</b>	<b>410,337.25</b>	<b>460,000.00</b>	<b>1,341,000.00</b>
<b>Net Other Income</b>	<b>-11,621.00</b>	<b>0.00</b>	<b>-410,337.25</b>	<b>-460,000.00</b>	<b>-1,341,000.00</b>
<b>Net Income</b>	<b>-88,461.05</b>	<b>-157,614.92</b>	<b>659,769.61</b>	<b>386,839.99</b>	<b>-409,940.00</b>

**Blaine County Recreation District**  
**Balance Sheet**  
**As of May 31, 2023**

	May 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
0105 · Mountain West Bank-Checking	21,180.89
0110 · Mountain West-Imprest	558.98
0115 · Petty Cash	100.00
0120 · Cash On Hand	400.00
0140 · Savings-General Fund #980	2,083,404.54
0145 · Savings - WRT Fund #3178	396,346.50
0150 · Savings-Galena #1396	1,857,923.37
0160 · Savings-Harriman Trail #2273	180,091.66
0170 · Diversified Fund	409,704.92
0180 · Mtn West Bank-FLEX Acct	25,673.20
<b>Total Checking/Savings</b>	4,975,384.06
<b>Accounts Receivable</b>	
0205 · Accounts Receivable	2,711.99
0208 · Altru Credit Card Receivable	37,117.17
<b>Total Accounts Receivable</b>	39,829.16
<b>Other Current Assets</b>	
1499 · Undeposited Funds	3,751.49
<b>Total Other Current Assets</b>	3,751.49
<b>Total Current Assets</b>	5,018,964.71
<b>Fixed Assets</b>	
1110 · Property/Equip-Rec Dist	133,444.39
1120 · Property/Fixtures-Rec Dist	123,593.10
1130 · Aquatic-Property/Equipment	746,040.24
1140 · Aquatic-Furn/Fixtures	83,508.32
1150 · Aquatic-Design	54,951.06
1160 · Aquatic-Engineering	15,137.17
1170 · Aquatic-Construction	2,789,946.65
1180 · Aquatic-Landscape	36,703.72
1190 · Aquatic-Phase I	18,073.00
1220 · Storage Shed	8,207.00
1230 · Parks	128,625.94
1310 · WRT-Maintenance Equipment	2,327,392.25
1320 · WRT-Construction	6,894,536.05
1330 · WRT-Engineering	208,403.43
1340 · WRT-Land	308,258.54
1360 · Quigley Land	75,000.00
1410 · Galena Lodge	1,904,820.84
1420 · Galena Equipment	298,308.97
1510 · Community Campus Construction	666,747.00
1553 · Construction in Progress	216,647.00
1610 · HUB-Construction	183,089.00
1620 · HUB-Equipment	3,373.00
1700 · Accumulated Depreciation	-8,561,591.63
<b>Total Fixed Assets</b>	8,663,215.04
<b>TOTAL ASSETS</b>	<b>13,682,179.75</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2010 · Accounts Payable	
2011 · Rent Payable	30,027.34
<b>Total 2010 · Accounts Payable</b>	30,027.34
<b>Total Accounts Payable</b>	30,027.34

**Blaine County Recreation District**  
**Balance Sheet**  
**As of May 31, 2023**

	<u>May 31, 23</u>
<b>Other Current Liabilities</b>	
2125 · SUTA Payable	-7.34
2130 · PERSI Payable	9,618.70
2140 · PERSI Choice-Payable	2,266.30
2161 · AFLAC Pre-tax Payable	509.90
2162 · AFLAC (After-tax) Payable	187.92
2200 · Sales Tax Payable	3,708.97
2323 · Advanced Revenue-NVT/ Harriman	13,646.16
2329 · Advanced Revenue-Other Programs	
2329.03 · Advanced Rev Quigley Developmnt	90,093.27
<b>Total 2329 · Advanced Revenue-Other Programs</b>	<u>90,093.27</u>
2350 · Galena Adventure Camp Scholarsh	4,207.40
<b>Total Other Current Liabilities</b>	<u>124,231.28</u>
<b>Total Current Liabilities</b>	<u>154,258.62</u>
<b>Total Liabilities</b>	154,258.62
<b>Equity</b>	
3000 · Investment in Fixed Asset	8,663,215.04
3010 · Fund Balance	4,204,936.48
Net Income	659,769.61
<b>Total Equity</b>	<u>13,527,921.13</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>13,682,179.75</u></u>

**Blaine County Recreation District**  
**Balance Sheet**  
**As of April 30, 2023**

	Apr 30, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
0105 · Mountain West Bank-Checking	38,207.45
0110 · Mountain West-Imprest	558.98
0115 · Petty Cash	100.00
0120 · Cash On Hand	200.00
0140 · Savings-General Fund #980	2,204,397.45
0145 · Savings - WRT Fund #3178	394,871.48
0150 · Savings-Galena #1396	1,850,683.97
0160 · Savings-Harriman Trail #2273	179,421.44
0170 · Diversified Fund	408,703.81
0180 · Mtn West Bank-FLEX Acct	25,669.13
<b>Total Checking/Savings</b>	5,102,813.71
<b>Accounts Receivable</b>	
0205 · Accounts Receivable	10,346.91
0208 · Altru Credit Card Receivable	43,716.55
<b>Total Accounts Receivable</b>	54,063.46
<b>Other Current Assets</b>	
1499 · Undeposited Funds	79.04
<b>Total Other Current Assets</b>	79.04
<b>Total Current Assets</b>	5,156,956.21
<b>Fixed Assets</b>	
1110 · Property/Equip-Rec Dist	133,444.39
1120 · Property/Fixtures-Rec Dist	123,593.10
1130 · Aquatic-Property/Equipment	746,040.24
1140 · Aquatic-Furn/Fixtures	83,508.32
1150 · Aquatic-Design	54,951.06
1160 · Aquatic-Engineering	15,137.17
1170 · Aquatic-Construction	2,789,946.65
1180 · Aquatic-Landscape	36,703.72
1190 · Aquatic-Phase I	18,073.00
1220 · Storage Shed	8,207.00
1230 · Parks	128,625.94
1310 · WRT-Maintenance Equipment	2,327,392.25
1320 · WRT-Construction	6,894,536.05
1330 · WRT-Engineering	208,403.43
1340 · WRT-Land	308,258.54
1360 · Quigley Land	75,000.00
1410 · Galena Lodge	1,904,820.84
1420 · Galena Equipment	298,308.97
1510 · Community Campus Construction	666,747.00
1553 · Construction in Progress	216,647.00
1610 · HUB-Construction	183,089.00
1620 · HUB-Equipment	3,373.00
1700 · Accumulated Depreciation	-8,561,591.63
<b>Total Fixed Assets</b>	8,663,215.04
<b>TOTAL ASSETS</b>	<b>13,820,171.25</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2010 · Accounts Payable	
2011 · Rent Payable	78,521.62
2010 · Accounts Payable - Other	547.21
<b>Total 2010 · Accounts Payable</b>	79,068.83

**Blaine County Recreation District**  
**Balance Sheet**  
**As of April 30, 2023**

	<u>Apr 30, 23</u>
Total Accounts Payable	79,068.83
<b>Other Current Liabilities</b>	
2125 · SUTA Payable	-29.36
2130 · PERSI Payable	9,446.85
2140 · PERSI Choice-Payable	1,688.67
2160 · Health Insurance Payable	452.78
2161 · AFLAC Pre-tax Payable	567.44
2162 · AFLAC (After-tax) Payable	187.92
2200 · Sales Tax Payable	4,459.11
2323 · Advanced Revenue-NVT/ Harriman	13,646.16
2329 · Advanced Revenue-Other Programs	
2329.03 · Advanced Rev Quigley Developmnt	90,093.27
Total 2329 · Advanced Revenue-Other Programs	90,093.27
2350 · Galena Adventure Camp Scholarsh	4,207.40
<b>Total Other Current Liabilities</b>	<u>124,720.24</u>
<b>Total Current Liabilities</b>	<u>203,789.07</u>
<b>Total Liabilities</b>	203,789.07
<b>Equity</b>	
3000 · Investment in Fixed Asset	8,663,215.04
3010 · Fund Balance	4,204,936.48
Net Income	748,230.66
<b>Total Equity</b>	<u>13,616,382.18</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>13,820,171.25</u></u>

## Department Updates

### Development and Communications

On July 18, Mark and Jami Grassi are hosting a small donor gathering at their home North of Ketchum. We are anticipating approximately 18 people.

Hike and Bike Nights at Galena are scheduled for July 21, August 18, and September 8.

We're deep into planning the 23/24 Nordic season and fall program launches.

### Programs

#### Gymnasium

The gymnasium is open after its annual refinishing. We will be re-taping the pickleball court lines in the coming weeks.

#### Youth Sports

Soccer registration will open on August 7<sup>th</sup> at 5:30pm and Close on August 25<sup>th</sup> at 5:30pm. The season will run from September 11<sup>th</sup> through October 21<sup>st</sup>. All games will be held in Hailey and Bellevue, with teams practicing in Hailey, Bellevue, and Carey. Across all locations and ages, the BCRD has capacity for 30 teams.

The Pump track challenge is scheduled for Saturday September 23<sup>rd</sup>.

#### Aquatics

The pool is cranking after a slow start in June, due to weather. Both Swim team and Swim School are near capacity, and we are excited to see our new adult swim, and pre-swim team clinics grow.

Pool staff are in the process of finding a new fun feature for the leisure pool, to replace the broken log roller.

#### HUB Afterschool/ Summer Camp

The first session of Summer Camp is nearly over, with session two starting on July 24<sup>th</sup>. We are in the final phases of planning the after-school program launch, which will take place late July.

### Trails

#### Galena/NVT

Summer is in full swing, and Galena Lodge activity has been steady. Ongoing trail work, cutting trees, tread work on all the North Valley Trails. Replaced stove hood fan in Lodge kitchen. Harriman Trail is in good shape.

#### Wood River Trail

Mowed the edges of the trail for the first time this summer and do regular sweeping, trash collection, and do poop pick up.

Repaired the decking on the hospital bridge.  
Working with Sun Valley to replace two benches that were hit by their equipment.

### Quigley

Regular maintenance around the pump track and arena area.  
Continue to remove old, barbed wire fencing.  
Organized volunteers to pull weeds.

### **Director's Update**

This past month we hired a new Recreation Manager, Kelly O'Dell. Her first day was July 6<sup>th</sup> and she will report to Mollie Santo. Kelly will oversee sports programming and support Mollie to develop recreation programming. We also are in the process of hiring a Program Outreach Coordinator. This position will focus on engagement with the Hispanic population of our community by helping BCRD to improve how we deliver our services and work to break down barriers to accessing BCRD resources. We still struggle to round out our staffing of the front desk and FitWorks. Mary Rose and Tori Thomas are working to recruit additional staff which will enable us to open FitWorks and Front Desk fully.

We have had some inquiries from contractors interested in submitting proposals for the Sports and Recreation Infrastructure RFP. Proposals are due on July 21<sup>st</sup>. This will be an important step in helping us assess what we may invest resources and time into in the future.



To: BCRD Board of Directors  
 From: Mark Davidson, Executive Director  
 Date: July 12, 2023  
 Re: BCRD Nordic Fee Schedule

BCRD regularly assesses the fee structure of our offerings to ensure we are appropriately balancing our ability to cover operating expenses to deliver programming and services for the community while maintaining affordability. In the past year we have seen numerous increases in costs of everything from fuel, maintenance, and staffing to ensure we deliver the best possible Nordic skiing and snowshoeing experience possible.

The Board of Directors routinely adjusts Nordic pass pricing yearly. BCRD staff are recommending to adjust the pricing for some of the passes sold for winter activities. The table below provides specific details for proposed fee increases for the 2023/2024 Nordic season. The proposed fees will support operational, staffing, and maintenance costs associated with running the Nordic trails throughout Blaine County.

**Proposed 2023/2024 Nordic Pricing**

Type	2022/2023 Pricing	2023/2024 Pricing	% Change
Adult Pre-Season	\$245	\$255	4.08
Adult Regular Season	\$295	\$309	4.74
BCRD/Sun Valley	\$490	\$510	4.08
BCRD/Sun Valley Regular	\$590	\$618	4.74
Youth	Free	Free	No Change
Snowshoe Only	\$69	\$72	4.34
Dog	\$54	\$56	3.7
Day Pass	\$29	\$29	No Change
3-Day	\$54	\$54	No Change
7-Day	\$119	\$119	No Change
Dog Day Pass	\$5	\$5	No Change
Snowshoe Day Pass	\$10	\$10	No Change
Quigley Nordic	\$10	\$10	No Change