



Meeting Notice of the Blaine County Recreation District Board of Directors

Date: Tuesday, January 2, 2024

Time: 9:00am

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. 11/08/2023 Regular Session (ACTION ITEM)
3. Department Updates
 - a. Finance:
 - o Recommendation from Board President to approve cash disbursements for November and December 2023 and authorize payment of bills and payroll for December and January 2023 when they become due. Consideration of approval of October and November 2023 credit card statement of Executive Director (ACTION ITEM).
 - o Finance Report – Review and approve October and November 2023 Balance Sheet and Profit & Loss Statement (ACTION ITEM).
 - b. Development and Communications
 - c. Programs
 - d. Trails
 - e. Executive Director
4. Old Business
 - a. Sports and Recreation Infrastructure Feasibility Assessment update and next steps (DISCUSSION).
 - b. Approval of Net Asset Activity as of 9/30/23 & Designation of Unassigned Fund Balance for end of FY22-23 (ACTION ITEM)
5. New Business:
 - a. Official swearing in of Mark Mary and Mary Fauth to BCRD Board of Director 4-year terms (ACTION ITEM).
 - b. Consideration and designation of BCRD Officer positions including Board President, Vice President, Secretary, and Treasurer (ACTION ITEM).
 - c. Consideration and confirmation of date and time for February Board Meeting (ACTION ITEM).
6. Executive Session per Idaho Statue 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: Jan 2, 2024 09:00 AM Mountain Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/85285761257?pwd=bjUUX5i1CdkBbFJlgy8ImfrH9h7dvp.1>

Meeting ID: 852 8576 1257

Passcode: GvB0PY



Meeting Notice of the Blaine County Recreation District Board of Directors

Date: Wednesday, November 8, 2023

Time: 9:00am

Place: BCRD Conference Room

Board: Mark Mary, Mat Hall, Mary Fauth

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

Public: Sheldon Christensen, Jim Keller, Jane Lopez

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. 10/09/2023 Regular Session (ACTION ITEM)

Mat Hall found two errors in the 10/09/2023 Regular Session Minutes. 'Section A' of the Finance Update needs to be updated from Mary Hall seconded to Mat Hall seconded. The motion should read as "Mark Mary made a motion to approve cash disbursements for August and September 2023 when they become due and approve July and August 2023 credit card statement of Executive Director. Mat Hall seconded. The motion passed unanimously."

The Trails Update states Chris Leman is retiring after 23 years. This needs to be corrected to 13 years.

Mat Hall made a motion to approve minutes with the above corrections. Mark Mary seconded. The motion passed unanimously.

3. Department Updates

a. Finance:

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

Mark Mary had no further questions. Mark Mary made a recommendation to approve cash disbursements for October 2023 and authorize payment of bills and payroll for November 2023 when they become due and approve September 2023 credit card statement of Executive Director. Mary Fauth seconded. The motion passed unanimously.

o **Finance Report – Review and approve September 2023 Balance Sheet and Profit & Loss Statement (ACTION ITEM).**

- Joan Kino presented the finance report for September 2023.
- September 2023 is the last month of the fiscal year.
- The annual audit, through September 2023, is in process and will be available for Board review in February.
- We have an outstanding invoice from the Forest Service of \$38,000 we are waiting to receive. We have let the audit team know this is pending as it may affect our report. Net income and expenses will go up by \$38,000 once the invoice is received and paid.
- Quigley parking lot asphalt removal is in progress but not yet complete. The bill for this project will be covered in the FY 2023-24 budget.
- Kino anticipates that we will be very close to the budget after the auditors make any adjustments.

Revenue is ahead of budget in all categories, except fundraising. Earmarked fundraising is behind budget due to the Quigley building that has been postponed and the Pisten Bully electric groomer that has not been purchased. If you normalize fundraising by removing earmarked and regular fundraising, fundraising is ahead of budget.

Operational expenses are ahead of the budget for repair and maintenance as a result of Pisten Bully maintenance and rent. Other line items in operational expenses are behind budget, so the budget balances out.

Expenses include \$38,000 for the Galena Lodge septic system and a new generator. We had to replace the generator purchased last year. The new generator is a 'High Altitude' generator whereas the old generator was designed for a more tropical environment. The difference in price for the two generators was \$1,600.

Mat Hall made a motion to approve September 2023 Balance Sheet and Profit & Loss Statement as presented. Mary Fauth seconded. The motion passed unanimously.

b. Development and Communications

See written report for details.

c. Programs

See written report for details.

d. Trails

Mat Hall asked about snow amounts at Galena Lodge. Eric Rector said about 1". Mark Mary inquired about the stripping on the Wood River Trail. Rector mentioned there was an issue with the striping machine and as a result the

lines are not straight in some places. The contractor blacked out those areas to re-stripe with straighter lines. This may not happen before winter as the work is weather dependent. Rector remarked that the Wood River Trail is becoming very busy, so the entire path will need to be striped. Jim Keller mentioned there are some gouges south of Ketchum. Rector said the gouges are from a front loader and will not be repaired this fall.

See written report for more details.

e. Executive Director

Nordic sales are ahead 66% from this time last year, even with sales starting a week later. More donations are coming in unrestricted. Pin sales are ahead from last year. Pin sales are restricted for trails.

4. Old Business

a. Review BCRD strategic plan (DISCUSSION)

Mark Davidson reviewed the strategic plan. The feasibility assessment is not specifically called out in the plan, however, the strategic plan is very broad. Mat Hall reviewed the Essential Questions of the strategic plan and if we try to answer the Essential Question #1 and #2, it leads BCRD to a facility. Galena Lodge and a facility is broadly discussed in the strategic plan. Davidson feels that the work of BCRD employees is inside the scope of the strategic plan, however, if there was work that was outside of the plan, it would be discussed with the board of directors. Mark Mary feels it is important to discuss and move towards big ticket items. The community is growing, and it is BCRD's responsibility to keep providing. Davidson stated there was nothing specific that needed to be addressed in this discussion. Davidson wanted to touch base on the strategic plan and make sure the board of directors are happy with BCRD progress.

b. Blaine County Sports and Recreation Infrastructure Feasibility Assessment (DISCUSSION)

Davidson provided an overview on the progress of the Blaine County Sports and Recreation Infrastructure Feasibility Assessment. The first round of meetings with club teams has concluded, the survey has been out for several weeks, and the field assessment work has been completed. Herbert Romero and Jane Lopez assisted Davidson in a Hispanic focus group that had 14-15 people in attendance, with a mix of families, kids from the Wood River High School. The conversation was beneficial and provided good insight into what the Hispanic community sees as a need in our community. We expect the feasibility assessment report to be completed in December. We will draft a plan for the next year and continue to meet with the partner group, even after we have the final report. Jim Keller spoke about the Idaho Recreation Tourism Initiative that brings together State and Federal agencies and non-profit organizations that are working to provide Idaho citizens and visitors with recreation opportunities. Davidson remarked that the State of Idaho has funds for

recreation infrastructure we may be able to access. Organizations can apply for a grant through the State of Idaho. Mat Hall remarked that he has been reading Mary Austin Croff's book and has been thinking about legacy projects. A takeaway from the book is that they had a core group but involved many outside layers to accomplish the Wood River Trail. It is important to think of a possible facility as a community need, not just a BCRD need.

5. New Business:

a. BCRD Insurance and Employee Benefits (ACTION ITEM)

Sheldon Christensen, BCRD's insurance broker with Ascent Benefits, reviewed insurance options for full-time Blaine County Recreation District employees. In Idaho, employers have pooled rates that are based on pooled claims in specific zip codes.

BCRD currently has 3 employees enrolled in the Pacific Source, Navigator Gold 2000 plan, with the remainder of employees enrolled in the Pacific Source Navigator Silver HSA plan. The Navigator Gold 2000 and the Navigator Silver HSA plans saw a 10% increase from the current premiums. Pacific Source has a relationship with Etna, which allows Pacific Source members access to some providers in Utah. This has been beneficial for some BCRD employees as they are seeking treatment outside of the Wood River Valley.

Regency and Blue Cross of Idaho have higher premiums. Select Health and St. Lukes' Health Plan (SLHP) would cause a disruption to employees if seeking/using treatment in Utah as they provide services at St. Luke's Hospitals. SLHP has first right to refusal as they may not allow a patient to seek treatment outside of the St. Lukes network if they can provide that service in network. The Platinum and Gold 1000 options are very expensive and do not add much value. The Gold HSA options offer a lower deductible with an HSA option.

Mark Mary asked what the difference is between Navigator and Voyager plans with Pacific Source. Sheldon Christensen stated that they both share Etna, however, the Voyager option also includes St. Alphonse. If we were located in Boise, this option could make sense. The Navigator plan shares Etna and provides quality coverage in Utah, so the Voyager does not make sense for our location.

Sheldon Christensen stated the least disruptive option for employees would be to stay with Pacific Source and renew the plans we currently offer. Mary Rose recommended that BCRD offers the Pacific Source Gold HSA as well. This option is less expensive than the Gold 2000, so it would not be an added cost to BCRD. Employees would like to have the option of a lower deductible plan that offers an HSA. This is especially helpful if employees know that they will have a treatment or procedure in their future. Mark Davidson asked what the bottom line is for BCRD. Sheldon Christensen stated the Gold 2000 would be the bottom line as it is the most expensive option.

Mary Fauth made a motion to renew the Pacific Source Gold 2000 and Silver HSA and add the Pacific Source Gold HSA option with BCRD paying 100% of the employee portion, and BCRD contributions to the Silver and Gold HSA plans based on the Gold 2000 premium. Mat Hall seconded. The motion passed unanimously.

Delta Dental insurance saw a 2% increase, with all benefits remaining the same. Sheldon Christensen stated the least disruptive plan is Delta Dental as the other options for insurance do not offer as much coverage in the Wood River Valley. Mat Hall made a motion to renew Delta Dental for 2024 with BCRD paying 100% of employee portion. Mary Fauth seconded. The motion passed unanimously.

Beam VSP offers a rate pass for vision insurance this year. The other option is EyeMed and they do not offer coverage in the Wood River Valley. Mary Fauth made a motion to renew Beam VSP insurance with BCRD paying 100% of employee portion. Mat Hall seconded. The motion passed unanimously.

b. Approval of Net Asset Activity as of 9/30/23 & Designation of Unassigned Fund Balance for end of FY22-23 (ACTION ITEM)

Kino stated the approval of Net Asset Activity is done by the Board of Directors each year. \$146,658 is the unaudited amount and could drop after the Audit. Mark Mary asked if it would drop if the Forest Service invoice is received. Kino responded saying it depends on when the invoice is received. Mark Mary asked if we should earmark funds for the Forest Service invoice each year. Kino stated unassigned funds is the difference between assigned and restricted funds. As of today, these are the three funds that need to be approved as presented. Mark Mary made a motion to approve Net Asset Activity on 9/30/2023 as presented today. Mary Fauth seconded. The motion passed unanimously.

c. Review BCRD organization focus on Board of Directors (DISCUSSION)

Davidson said he and Mark Mary have had conversations on how the board of directors is organized. Currently there are three board members who represent North Valley, Mid Valley, and South Valley. Davidson is wondering if it is time to expand the board. Adding board members will make quorums easier. Mark Mary recommended that if we expand the board, having an odd number is best to avoid a tie. Davidson would like to work with the Board to create structure around the roles and responsibilities for each board member and consider potential boundaries if the Board chooses to expand. Mat Hall inquired if other recreation boards have job descriptions as it would be good to understand as it relates to any legal obligations Board members are subject to.

Davidson has researched taxing districts and how they are structured. We

have the option of matching the school district boundaries or we could draw our own boundaries. More research and conversation will follow.

Mat Hall remarked that with everything we have talked about at this meeting from Galena Lodge to Flying Hat Ranch, it would be good to have committees/focus groups in their areas of expertise, i.e. finance, construction, etc. to help with special projects. Mat Hall does not see it as a downside to expand the board. Mary Fauth recommended we have job descriptions in place before expanding the board. Eric Rector commented that we need to have a conversation on expanding and what boundaries/map we will follow. Rector is wondering what would be more beneficial for BCRD, if we followed the school district map or drew our own lines.

Mary Fauth made a motion to adjourn the regular session meeting at 11:24am
Mat Hall seconded. The motion passed unanimously.

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

Mark Mary made a motion to adjourn the executive session meeting at 12:21pm.
Mat Hall seconded. The motion passed unanimously.

Attest:

BCRD Board President

Mark Davidson, BCRD Executive Director

BCRD Financial Summary

Financial Review Period: October 2023

Total BCRD Income Statement	MTD	YTD	FY 2023-2024 Annual	YTD Actuals vs.
	Actuals	Actuals	Budget	Annual Budget
Revenue				
Property Tax	5,414	5,414	1,745,098	(1,739,684)
Programs Fees, Classes Lessons	14,293	14,293	395,000	(380,707)
Passes	314,771	314,771	1,166,000	(851,229)
Fundraising	30,207	30,207	1,234,750	(1,204,543)
Other Revenue	20,255	20,255	164,050	(143,795)
Total Revenue	384,940	384,940	4,704,898	(4,319,958)
Expenses				
COGS	-	-	30,900	(30,900)
Operating Expenditures				
Wages & Benefits	142,070	142,070	2,636,254	(2,494,184)
Marketing	6,918	6,918	144,511	(137,593)
Repair & Maintenance	195	195	193,105	(192,910)
Consulting/Legal	-	-	142,780	(142,780)
Rent	15,426	15,426	211,334	(195,908)
Supplies	1,653	1,653	64,275	(62,622)
Utilities	317	317	67,974	(67,657)
Other Misc.	48,365	48,365	634,423	(586,058)
Total Operating Expenses	214,946	214,946	4,094,656	(3,879,710)
Capital Expenditures	-	-	731,000	(731,000)
Net Income	169,994	169,994	(151,658)	321,652

Notes: As a reminder, we have moved to annual budgeting.

October expenses may seem low and that is because the majority of the bills that are paid in October are for services and purchases from September. With September being the last month of our fiscal year, those bills are backdated to Sept. 30, 2023 and are reflected in the September 2023 expense totals.

Tax Related Income Statement	MTD	YTD	FY 2023-2024 Annual	YTD Actuals vs.
	Actuals	Actuals	Budget	Annual Budget
Revenue				
Property Tax	5,414	5,414	1,745,098	(1,739,684)
Programs Fees, Classes Lessons	14,293	14,293	395,000	(380,707)
Passes	9,642	9,642	156,000	(146,358)
Fundraising	3,999	3,999	275,000	(271,001)
Other Revenue	11,931	11,931	77,050	(65,119)
Total Revenue	45,279	45,279	2,648,148	(2,602,869)
Expenses				
COGS	-	-	9,900	(9,900)
Operating Expenditures				
Wages & Benefits	104,728	104,728	2,003,853	(1,899,125)
Marketing	4,488	4,488	52,111	(47,623)
Repair & Maintenance	94	94	85,830	(85,736)
Consulting/Legal	-	-	61,280	(61,280)
Rent	12,752	12,752	177,950	(165,198)
Supplies	827	827	51,495	(50,668)
Utilities	278	278	51,225	(50,947)
Other Misc.	1,973	1,973	126,186	(124,213)
Total Expenses	125,140	125,140	2,609,930	(2,484,790)
Capital Expenditures	-	-	121,000	(121,000)
Net Income	(79,860)	(79,860)	(92,682)	12,822

Non-Tax Related Income Statement	MTD	YTD	FY 2023-2024 Annual	YTD Actuals vs.
	Actuals	Actuals	Budget	Annual Budget
Revenue				
Property Tax	-	-	-	-
Programs Fees, Classes Lessons	-	-	-	-
Passes	305,130	305,130	1,010,000	(704,870)
Fundraising	26,207	26,207	959,750	(933,543)
Other Revenue	8,324	8,324	87,000	(78,676)
Total Revenue	339,661	339,661	2,056,750	(1,717,089)
Expenses				
COGS	-	-	21,000	(21,000)
Operating Expenditures				
Wages & Benefits	37,342	37,342	632,401	(595,059)
Marketing	2,430	2,430	92,400	(89,970)
Repair & Maintenance	102	102	107,275	(107,173)
Consulting/Legal	-	-	81,500	(81,500)
Rent	2,674	2,674	33,384	(30,710)
Supplies	827	827	12,780	(11,953)
Utilities	40	40	16,749	(16,710)
Other Misc.	46,392	46,392	508,237	(461,845)
Total Expenses	89,806	89,806	1,484,726	(1,394,920)
Capital Expenditures	-	-	610,000	(610,000)
Net Income	249,855	249,855	(58,976)	308,831

Blaine County Recreation District
Balance Sheet
As of October 31, 2023

	Oct 31, 23
ASSETS	
Current Assets	
Checking/Savings	
0105 · Mountain West Bank-Checking	74,605.63
0110 · Mountain West-Imprest	558.98
0115 · Petty Cash	100.00
0120 · Cash On Hand	200.00
0140 · Savings-General Fund #980	1,960,465.31
0145 · Savings - WRT Fund #3178	357,994.76
0150 · Savings-Galena #1396	1,635,017.95
0160 · Savings-Harriman Trail #2273	183,885.67
0170 · Diversified Fund	415,079.84
0180 · Mtn West Bank-FLEX Acct	25,694.73
Total Checking/Savings	4,653,602.87
Accounts Receivable	
0205 · Accounts Receivable	6,423.22
0208 · Altru Credit Card Receivable	89,638.35
Total Accounts Receivable	96,061.57
Other Current Assets	
1499 · Undeposited Funds	91,396.50
Total Other Current Assets	91,396.50
Total Current Assets	4,841,060.94
Fixed Assets	
1110 · Property/Equip-Rec Dist	133,444.39
1120 · Property/Fixtures-Rec Dist	128,620.10
1130 · Aquatic-Property/Equipment	759,587.24
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	2,593,259.25
1320 · WRT-Construction	6,944,496.05
1330 · WRT-Engineering	208,403.43
1340 · WRT-Land	308,258.54
1360 · Quigley Land	75,000.00
1410 · Galena Lodge	1,916,441.84
1420 · Galena Equipment	298,308.97
1510 · Community Campus Construction	666,747.00
1553 · Construction in Progress	363,730.00
1610 · HUB-Construction	183,089.00
1620 · HUB-Equipment	11,251.00
1700 · Accumulated Depreciation	-9,118,592.63
Total Fixed Assets	8,607,197.04
TOTAL ASSETS	13,448,257.98
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	
2011 · Rent Payable	52,864.16
2010 · Accounts Payable - Other	7,036.13
Total 2010 · Accounts Payable	59,900.29

Blaine County Recreation District
Balance Sheet
As of October 31, 2023

	Oct 31, 23
Total Accounts Payable	59,900.29
Other Current Liabilities	
2012 · Other Accounts Payable	7,011.50
Accrued Compensation	10,000.00
Accrued Payroll Taxes	1,883.00
2130 · PERSI Payable	8,919.12
2140 · PERSI Choice-Payable	1,066.87
2160 · Health Insurance Payable	387.07
2161 · AFLAC Pre-tax Payable	554.24
2162 · AFLAC (After-tax) Payable	187.92
2185 · S. V. Co. Combo Pass Payable	
2185.01 · Combo Season Pass	62,985.00
Total 2185 · S. V. Co. Combo Pass Payable	62,985.00
2200 · Sales Tax Payable	22,853.39
2323 · Advanced Revenue-NVT/ Harriman	96,146.16
2329 · Advanced Revenue-Other Programs	
2329.03 · Advanced Rev Quigley Developmnt	69,460.34
Total 2329 · Advanced Revenue-Other Programs	69,460.34
Total Other Current Liabilities	281,454.61
Total Current Liabilities	341,354.90
Total Liabilities	341,354.90
Equity	
3000 · Investment in Fixed Asset	8,607,197.04
3010 · Fund Balance	4,329,711.74
Net Income	169,994.30
Total Equity	13,106,903.08
TOTAL LIABILITIES & EQUITY	13,448,257.98

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

	Oct 23	Budget	Oct 23	YTD Budget	Annual Bud...
Ordinary Income/Expense					
Income					
Property Tax					
4000 · Property Tax	5,414.23	1,745,098.00	5,414.23	1,745,098.00	1,745,098.00
Total Property Tax	5,414.23	1,745,098.00	5,414.23	1,745,098.00	1,745,098.00
Program Fees, Lessons					
4100 · Program Fees					
4100.01 · Baseball	0.00	17,000.00	0.00	17,000.00	17,000.00
4100.02 · Track & Field	0.00	8,500.00	0.00	8,500.00	8,500.00
4100.04 · Soccer	-75.48	27,000.00	-75.48	27,000.00	27,000.00
4100.05 · Basketball	264.16	15,000.00	264.16	15,000.00	15,000.00
4100.06 · Pickleball	1,240.89		1,240.89		
4100 · Program Fees - Other	1,236.33	157,000.00	1,236.33	157,000.00	157,000.00
Total 4100 · Program Fees	2,665.90	224,500.00	2,665.90	224,500.00	224,500.00
4101 · Program Fees (non-taxable)	10,891.35	121,500.00	10,891.35	121,500.00	121,500.00
4350 · Lessons	0.00	34,000.00	0.00	34,000.00	34,000.00
4360 · Class Fees	736.00	15,000.00	736.00	15,000.00	15,000.00
Total Program Fees, Lessons	14,293.25	395,000.00	14,293.25	395,000.00	395,000.00
Passes					
4305 · Combo Annual Pass	62,965.00	140,000.00	62,965.00	140,000.00	140,000.00
4310 · Annual Passes					
4310.01 · Adult Season Pass (083)	218,864.73		218,864.73		
4310.02 · Dog Season Pass (083)	19,484.00		19,484.00		
4310.03 · Snowshoe Season Pass (083)	3,816.00		3,816.00		
4310 · Annual Passes - Other	2,397.59	784,000.00	2,397.59	784,000.00	784,000.00
Total 4310 · Annual Passes	244,562.32	784,000.00	244,562.32	784,000.00	784,000.00
4320 · Day Passes	524.01	167,000.00	524.01	167,000.00	167,000.00
4330 · Weekly Passes	0.00	40,000.00	0.00	40,000.00	40,000.00
4335 · Month Pass	6,720.06	35,000.00	6,720.06	35,000.00	35,000.00
Total Passes	314,771.39	1,166,000.00	314,771.39	1,166,000.00	1,166,000.00
Fundraising					
4700 · Fundrasing - Nordic Pins	21,600.00	40,000.00	21,600.00	40,000.00	40,000.00
4710 · Fundraising-Donations					
4710.01 · Galena Donation	500.00		500.00		
4710.02 · NVT Donation	500.00		500.00		
4710 · Fundraising-Donations - Other	3,999.48	561,000.00	3,999.48	561,000.00	561,000.00
Total 4710 · Fundraising-Donations	4,999.48	561,000.00	4,999.48	561,000.00	561,000.00
4711 · Fundraising-Earmarked Donations	0.00	600,000.00	0.00	600,000.00	600,000.00
4720 · Fundraising-Sponsorships	0.00	20,000.00	0.00	20,000.00	20,000.00
4730 · Fundraising-Special Events	0.00	0.00	0.00	0.00	0.00
4740 · Fundraising-Grants	3,607.26	13,750.00	3,607.26	13,750.00	13,750.00
Total Fundraising	30,206.74	1,234,750.00	30,206.74	1,234,750.00	1,234,750.00
Other Revenue					
4200 · Facility Rental	240.00	4,300.00	240.00	4,300.00	4,300.00
4201 · Facility Rental (non-taxable)	0.00	15,000.00	0.00	15,000.00	15,000.00
4210 · Equipment Rental	0.00	750.00	0.00	750.00	750.00
4220 · Special Events	0.00	20,000.00	0.00	20,000.00	20,000.00
4400 · Merchandise Sales	144.34	0.00	144.34	0.00	0.00
4410 · Food Sales	2.82	20,000.00	2.82	20,000.00	20,000.00
4500 · Miscellaneous	396.00	6,000.00	396.00	6,000.00	6,000.00
4900 · Interest Income	19,471.63	98,000.00	19,471.63	98,000.00	98,000.00
Total Other Revenue	20,254.79	164,050.00	20,254.79	164,050.00	164,050.00
Total Income	384,940.40	4,704,898.00	384,940.40	4,704,898.00	4,704,898.00

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

	Oct 23	Budget	Oct 23	YTD Budget	Annual Bud...
Cost of Goods Sold					
5010 · COS-Merchandise	0.00	16,900.00	0.00	16,900.00	16,900.00
5020 · COS-Food	0.00	14,000.00	0.00	14,000.00	14,000.00
Total COGS	0.00	30,900.00	0.00	30,900.00	30,900.00
Gross Profit	384,940.40	4,673,998.00	384,940.40	4,673,998.00	4,673,998.00
Expense					
Payroll & Payroll Related					
Salaries					
6010 · Salaries	45,399.23	721,585.00	45,399.23	721,585.00	721,585.00
6011 · Salary Sick Leave	2,269.85		2,269.85		
6012 · Salary Vacation Leave	5,373.38		5,373.38		
Total Salaries	53,042.46	721,585.00	53,042.46	721,585.00	721,585.00
Hourly					
6020 · Hourly Wages	39,169.86	808,951.00	39,169.86	808,951.00	808,951.00
6021 · Hourly Sick Leave	873.16	0.00	873.16	0.00	0.00
6022 · Hourly Vacation Leave	2,116.05		2,116.05		
6030 · Overtime	242.51	9,400.00	242.51	9,400.00	9,400.00
Total Hourly	42,401.58	818,351.00	42,401.58	818,351.00	818,351.00
Seasonal					
6040 · Seasonal Payroll	15,519.02	505,431.00	15,519.02	505,431.00	505,431.00
Total Seasonal	15,519.02	505,431.00	15,519.02	505,431.00	505,431.00
Payroll Expenses					
6080 · Worker's Compensation	0.00	27,498.00	0.00	27,498.00	27,498.00
6110 · FICA	8,041.49	156,468.00	8,041.49	156,468.00	156,468.00
6120 · SUTA	115.40	15,339.00	115.40	15,339.00	15,339.00
6130 · PERSI	11,018.47	178,000.00	11,018.47	178,000.00	178,000.00
6140 · Health Insurance	10,149.20	195,073.00	10,149.20	195,073.00	195,073.00
6141 · HSA Company Contribution	1,494.80		1,494.80		
6145 · Employee Benefits	288.00	3,744.00	288.00	3,744.00	3,744.00
Total Payroll Expenses	31,107.36	576,122.00	31,107.36	576,122.00	576,122.00
6070 · Employee Relations	0.00	14,765.00	0.00	14,765.00	14,765.00
Total Payroll & Payroll Related	142,070.42	2,636,254.00	142,070.42	2,636,254.00	2,636,254.00
Marketing					
7015 · Advertising-Design	0.00	17,500.00	0.00	17,500.00	17,500.00
7020 · Advertising-Production	0.00	18,050.00	0.00	18,050.00	18,050.00
7025 · Advertising-Distribution	0.00	2,405.00	0.00	2,405.00	2,405.00
7030 · Advertising-Placement	0.00	25,580.00	0.00	25,580.00	25,580.00
7035 · Advertising-Other	0.00	0.00	0.00	0.00	0.00
7040 · Advertising Web Developmen	0.00	0.00	0.00	0.00	0.00
7222 · Fundraising Expense	1,768.00	42,500.00	1,768.00	42,500.00	42,500.00
7500 · Marketing	0.00	2,000.00	0.00	2,000.00	2,000.00
7520 · Postage	2,430.00	16,006.00	2,430.00	16,006.00	16,006.00
7535 · Promotion	2,720.35	20,470.00	2,720.35	20,470.00	20,470.00
Total Marketing	6,918.35	144,511.00	6,918.35	144,511.00	144,511.00
Repair & Maintenance					
7410 · Repair/Maintenance - other	0.00	440.00	0.00	440.00	440.00
7420 · Automobiles R/M					
7421.22 · Ford F350 Van - 2012	0.00	0.00	0.00	0.00	0.00
7420 · Automobiles R/M - Other	0.00	10,080.00	0.00	10,080.00	10,080.00
Total 7420 · Automobiles R/M	0.00	10,080.00	0.00	10,080.00	10,080.00
7430 · Buildings Repair/Maint	145.00	15,875.00	145.00	15,875.00	15,875.00
7440 · Equipment R/M	50.35	17,410.00	50.35	17,410.00	17,410.00

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

	Oct 23	Budget	Oct 23	YTD Budget	Annual Bud...
7450 · Grooming Equipment R/M	0.00	43,000.00	0.00	43,000.00	43,000.00
7460 · Path Field Grounds Repair/Maint	0.00	96,500.00	0.00	96,500.00	96,500.00
7470 · Snowmobiles Repair/Maint	0.00	2,800.00	0.00	2,800.00	2,800.00
7480 · WRT Reconstruction	0.00	7,000.00	0.00	7,000.00	7,000.00
Total Repair & Maintenance	195.35	193,105.00	195.35	193,105.00	193,105.00
Consulting / Legal					
7400 · Legal Fees	0.00	4,900.00	0.00	4,900.00	4,900.00
7530 · Professional & Consulting Fees	0.00	137,880.00	0.00	137,880.00	137,880.00
Total Consulting / Legal	0.00	142,780.00	0.00	142,780.00	142,780.00
Rent					
7620 · Property Rent	15,426.04	211,334.00	15,426.04	211,334.00	211,334.00
Total Rent	15,426.04	211,334.00	15,426.04	211,334.00	211,334.00
Supplies					
7097 · Computer Supplies	0.00	4,020.00	0.00	4,020.00	4,020.00
7510 · Office Supplies	0.00	8,810.00	0.00	8,810.00	8,810.00
7511 · Operating Supplies	0.00	5,620.00	0.00	5,620.00	5,620.00
7845 · Supplies - other	1,653.35	45,825.00	1,653.35	45,825.00	45,825.00
Total Supplies	1,653.35	64,275.00	1,653.35	64,275.00	64,275.00
Utilities					
7810 · Sanitation	0.00	17,515.00	0.00	17,515.00	17,515.00
7910 · Electric	0.00	16,760.00	0.00	16,760.00	16,760.00
7915 · Natural Gas	0.00	8,110.00	0.00	8,110.00	8,110.00
7920 · Water	0.00	22,157.00	0.00	22,157.00	22,157.00
7925 · Cable TV	94.30	1,200.00	94.30	1,200.00	1,200.00
7930 · Internet Connection	223.00	2,232.00	223.00	2,232.00	2,232.00
Total Utilities	317.30	67,974.00	317.30	67,974.00	67,974.00
Other Miscellaneous					
7005 · Accounting & Auditing Fees	0.00	19,000.00	0.00	19,000.00	19,000.00
7050 · Allocated Expenses	0.00	-1.00	0.00	-1.00	-1.00
7055 · Amenities	0.00	5,135.00	0.00	5,135.00	5,135.00
7060 · Automobile	0.00	5,200.00	0.00	5,200.00	5,200.00
7085 · Cellular & Satellite Phones	0.00	8,914.00	0.00	8,914.00	8,914.00
7090 · Chemicals	0.00	25,000.00	0.00	25,000.00	25,000.00
7095 · Computer Services	10,164.50	77,976.00	10,164.50	77,976.00	77,976.00
7096 · Computer Software	377.50	27,453.00	377.50	27,453.00	27,453.00
7099 · Computer Hardware	391.09	4,200.00	391.09	4,200.00	4,200.00
7105 · Credit Card Fees	13,912.73	60,817.00	13,912.73	60,817.00	60,817.00
7200 · Dues	0.00	2,085.00	0.00	2,085.00	2,085.00
7205 · Entertainment & Meals	0.00	8,500.00	0.00	8,500.00	8,500.00
7209 · Equipment Purchase	0.00	44,800.00	0.00	44,800.00	44,800.00
7223 · Furniture & Fixtures	0.00	8,600.00	0.00	8,600.00	8,600.00
7225 · Gasoline, Diesel & Motor Oil	1,273.70	113,310.00	1,273.70	113,310.00	113,310.00
7230 · Insurance	19,912.50	40,850.00	19,912.50	40,850.00	40,850.00
7250 · Janitorial Services	0.00	15,550.00	0.00	15,550.00	15,550.00
7310 · Automobile Lease	0.00	0.00	0.00	0.00	0.00
7330 · Equipment Lease	60.00	768.00	60.00	768.00	768.00
7390 · Other	0.00	300.00	0.00	300.00	300.00
7405 · Licenses & Permits	0.00	45,650.00	0.00	45,650.00	45,650.00
7505 · Miscellaneous Exp	0.00	720.00	0.00	720.00	720.00
7525 · Printing	0.00	200.00	0.00	200.00	200.00
7610 · Equipment Rent	0.00	15,000.00	0.00	15,000.00	15,000.00
7630 · Other Rent	115.50	1,400.00	115.50	1,400.00	1,400.00
7815 · Security	0.00	560.00	0.00	560.00	560.00
7823 · Signs	341.99	8,175.00	341.99	8,175.00	8,175.00
7825 · Small Tools and Parts	0.00	1,950.00	0.00	1,950.00	1,950.00
7840 · Subscriptions	0.00	3,430.00	0.00	3,430.00	3,430.00
7850 · Telephone	47.78	1,950.00	47.78	1,950.00	1,950.00
7855 · Training	0.00	27,686.00	0.00	27,686.00	27,686.00

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

	Oct 23	Budget	Oct 23	YTD Budget	Annual Bud...
7860 · Travel	0.00	23,475.00	0.00	23,475.00	23,475.00
7865 · Uniforms	1,768.00	30,850.00	1,768.00	30,850.00	30,850.00
7980 · Web Hosting	0.00	4,920.00	0.00	4,920.00	4,920.00
Total Other Miscellaneous	48,365.29	634,423.00	48,365.29	634,423.00	634,423.00
Total Expense	214,946.10	4,094,656.00	214,946.10	4,094,656.00	4,094,656.00
Net Ordinary Income	169,994.30	579,342.00	169,994.30	579,342.00	579,342.00
Other Income/Expense					
Other Expense					
9010 · Capital Expenditures	0.00	731,000.00	0.00	731,000.00	731,000.00
Total Other Expense	0.00	731,000.00	0.00	731,000.00	731,000.00
Net Other Income	0.00	-731,000.00	0.00	-731,000.00	-731,000.00
Net Income	169,994.30	-151,658.00	169,994.30	-151,658.00	-151,658.00

BCRD Financial Summary

Financial Review Period: November 2023

Total BCRD Income Statement	MTD	YTD	FY 2023-2024 Annual	YTD Actuals vs.
	Actuals	Actuals	Budget	Annual Budget
Revenue				
Property Tax	2,062	7,476	1,745,098	(1,737,622)
Programs Fees, Classes Lessons	19,394	33,687	395,000	(361,313)
Passes	422,698	737,470	1,166,000	(428,530)
Fundraising	36,055	66,261	1,234,750	(1,168,489)
Other Revenue	20,961	41,216	164,050	(122,834)
Total Revenue	501,170	886,110	4,704,898	(3,818,788)
Expenses				
COGS	-	-	30,900	(30,900)
Operating Expenditures				
Wages & Benefits	139,689	281,759	2,636,254	(2,354,495)
Marketing	10,462	17,380	144,511	(127,131)
Repair & Maintenance	13,791	13,986	193,105	(179,119)
Consulting/Legal	37	37	142,780	(142,743)
Rent	17,636	33,062	211,334	(178,272)
Supplies	2,392	4,045	64,275	(60,230)
Utilities	5,756	6,073	67,974	(61,901)
Other Misc.	24,886	73,251	634,423	(561,172)
Total Operating Expenses	214,648	429,594	4,094,656	(3,665,062)
Capital Expenditures	5,965	5,965	731,000	(725,035)
Net Income	280,557	450,552	(151,658)	602,210

Notes:

Tax Related Income Statement	MTD	YTD	FY 2023-2024 Annual	YTD Actuals vs.
	Actuals	Actuals	Budget	Annual Budget
Revenue				
Property Tax	2,062	7,476	1,745,098	(1,737,622)
Programs Fees, Classes Lessons	19,394	33,687	395,000	(361,313)
Passes	10,695	20,337	156,000	(135,663)
Fundraising	18,395	22,394	275,000	(252,606)
Other Revenue	12,504	24,434	77,050	(52,616)
Total Revenue	63,049	108,328	2,648,148	(2,539,820)
Expenses				
COGS	-	-	9,900	(9,900)
Operating Expenditures				
Wages & Benefits	104,824	209,552	2,003,853	(1,794,301)
Marketing	2,795	7,283	52,111	(44,828)
Repair & Maintenance	2,952	3,045	85,830	(82,785)
Consulting/Legal	19	19	61,280	(61,262)
Rent	13,327	26,079	177,950	(151,871)
Supplies	1,964	2,790	51,495	(48,705)
Utilities	4,628	4,906	51,225	(46,319)
Other Misc.	(14,322)	(12,349)	126,186	(138,535)
Total Expenses	116,186	241,325	2,609,930	(2,368,605)
Capital Expenditures	-	-	121,000	(121,000)
Net Income	(53,137)	(132,997)	(92,682)	(40,315)

Non-Tax Related Income Statement	MTD	YTD	FY 2023-2024 Annual	YTD Actuals vs.
	Actuals	Actuals	Budget	Annual Budget
Revenue				
Property Tax	-	-	-	-
Programs Fees, Classes Lessons	-	-	-	-
Passes	412,003	717,133	1,010,000	(292,867)
Fundraising	17,660	43,867	959,750	(915,883)
Other Revenue	8,458	16,782	87,000	(70,218)
Total Revenue	438,121	777,782	2,056,750	(1,278,968)
Expenses				
COGS	-	-	21,000	(21,000)
Operating Expenditures				
Wages & Benefits	34,865	72,207	632,401	(560,194)
Marketing	7,667	10,097	92,400	(82,303)
Repair & Maintenance	10,839	10,941	107,275	(96,334)
Consulting/Legal	19	19	81,500	(81,482)
Rent	4,309	6,983	33,384	(26,401)
Supplies	428	1,255	12,780	(11,525)
Utilities	1,127	1,167	16,749	(15,582)
Other Misc.	39,208	85,600	508,237	(422,637)
Total Expenses	98,462	188,269	1,484,726	(1,296,457)
Capital Expenditures	5,965	5,965	610,000	(604,035)
Net Income	333,694	583,549	(58,976)	642,525

Blaine County Recreation District
Balance Sheet
As of November 30, 2023

	Nov 30, 23
ASSETS	
Current Assets	
Checking/Savings	
0105 · Mountain West Bank-Checking	14,484.13
0110 · Mountain West-Imprest	558.98
0115 · Petty Cash	100.00
0120 · Cash On Hand	200.00
0140 · Savings-General Fund #980	1,860,127.30
0145 · Savings - WRT Fund #3178	359,841.48
0150 · Savings-Galena #1396	2,165,405.61
0160 · Savings-Harriman Trail #2273	184,721.38
0170 · Diversified Fund	416,218.60
0180 · Mtn West Bank-FLEX Acct	25,698.96
Total Checking/Savings	5,027,356.44
Accounts Receivable	
0205 · Accounts Receivable	14,460.79
0208 · Altru Credit Card Receivable	11,027.42
Total Accounts Receivable	25,488.21
Other Current Assets	
1499 · Undeposited Funds	5,631.55
Total Other Current Assets	5,631.55
Total Current Assets	5,058,476.20
Fixed Assets	
1110 · Property/Equip-Rec Dist	133,444.39
1120 · Property/Fixtures-Rec Dist	128,620.10
1130 · Aquatic-Property/Equipment	759,587.24
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	2,593,259.25
1320 · WRT-Construction	6,944,496.05
1330 · WRT-Engineering	208,403.43
1340 · WRT-Land	308,258.54
1360 · Quigley Land	75,000.00
1410 · Galena Lodge	1,916,441.84
1420 · Galena Equipment	298,308.97
1510 · Community Campus Construction	666,747.00
1553 · Construction in Progress	363,730.00
1610 · HUB-Construction	183,089.00
1620 · HUB-Equipment	11,251.00
1700 · Accumulated Depreciation	-9,118,592.63
Total Fixed Assets	8,607,197.04
TOTAL ASSETS	13,665,673.24
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	
2011 · Rent Payable	26,432.08
2010 · Accounts Payable - Other	-847.00
Total 2010 · Accounts Payable	25,585.08

Blaine County Recreation District
Balance Sheet
As of November 30, 2023

	Nov 30, 23
Total Accounts Payable	25,585.08
Other Current Liabilities	
2130 · PERSI Payable	10,737.34
2140 · PERSI Choice-Payable	1,067.46
2160 · Health Insurance Payable	-756.21
2161 · AFLAC Pre-tax Payable	509.90
2162 · AFLAC (After-tax) Payable	388.66
2185 · S. V. Co. Combo Pass Payable	
2185.01 · Combo Season Pass	47,043.00
Total 2185 · S. V. Co. Combo Pass Payable	47,043.00
2200 · Sales Tax Payable	28,031.04
2323 · Advanced Revenue-NVT/ Harriman	96,146.16
2329 · Advanced Revenue-Other Programs	
2329.03 · Advanced Rev Quigley Developmnt	69,460.34
Total 2329 · Advanced Revenue-Other Programs	69,460.34
Total Other Current Liabilities	252,627.69
Total Current Liabilities	278,212.77
Total Liabilities	278,212.77
Equity	
3000 · Investment in Fixed Asset	8,607,197.04
3010 · Fund Balance	4,329,711.74
Net Income	450,551.69
Total Equity	13,387,460.47
TOTAL LIABILITIES & EQUITY	13,665,673.24

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

November 2023

	Nov 23	Budget	Oct - Nov 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Property Tax					
4000 · Property Tax	2,062.00	0.00	7,476.23	1,745,098.00	1,745,098.00
Total Property Tax	2,062.00	0.00	7,476.23	1,745,098.00	1,745,098.00
Program Fees, Lessons					
4100 · Program Fees					
4100.01 · Baseball	0.00	0.00	0.00	17,000.00	17,000.00
4100.02 · Track & Field	0.00	0.00	0.00	8,500.00	8,500.00
4100.04 · Soccer	0.00	0.00	-75.48	27,000.00	27,000.00
4100.05 · Basketball	-75.48	0.00	188.68	15,000.00	15,000.00
4100.06 · Pickleball	1,524.23		2,765.12		
4100.07 · Futsal	118.01		118.01		
4100 · Program Fees - Other	60.37	0.00	1,296.70	157,000.00	157,000.00
Total 4100 · Program Fees	1,627.13	0.00	4,293.03	224,500.00	224,500.00
4101 · Program Fees (non-taxable)	17,246.48	0.00	28,137.83	121,500.00	121,500.00
4350 · Lessons	0.00	0.00	0.00	34,000.00	34,000.00
4360 · Class Fees	520.00	0.00	1,256.00	15,000.00	15,000.00
Total Program Fees, Lessons	19,393.61	0.00	33,686.86	395,000.00	395,000.00
Passes					
4305 · Combo Annual Pass	53,094.00	0.00	116,059.00	140,000.00	140,000.00
4310 · Annual Passes					
4310.01 · Adult Season Pass (083)	332,125.71		550,990.44		
4310.02 · Dog Season Pass (083)	23,692.08		43,176.08		
4310.03 · Snowshoe Season Pass (083)	3,091.68		6,907.68		
4310 · Annual Passes - Other	2,425.50	0.00	4,823.09	784,000.00	784,000.00
Total 4310 · Annual Passes	361,334.97	0.00	605,897.29	784,000.00	784,000.00
4320 · Day Passes	489.37	0.00	1,013.38	167,000.00	167,000.00
4330 · Weekly Passes	0.00	0.00	0.00	40,000.00	40,000.00
4335 · Month Pass	7,780.08	0.00	14,500.14	35,000.00	35,000.00
Total Passes	422,698.42	0.00	737,469.81	1,166,000.00	1,166,000.00
Fundraising					
4700 · Fundrasing - Nordic Pins	12,400.00	0.00	34,000.00	40,000.00	40,000.00
4710 · Fundraising-Donations					
4710.01 · Galena Donation	1,760.00		2,260.00		
4710.02 · NVT Donation	3,500.00		4,000.00		
4710 · Fundraising-Donations - Other	18,394.70	0.00	22,394.18	561,000.00	561,000.00
Total 4710 · Fundraising-Donations	23,654.70	0.00	28,654.18	561,000.00	561,000.00
4711 · Fundraising-Earmarked Donations	0.00	0.00	0.00	600,000.00	600,000.00
4720 · Fundraising-Sponsorships	0.00	0.00	0.00	20,000.00	20,000.00
4730 · Fundraising-Special Events	0.00	0.00	0.00	0.00	0.00
4740 · Fundraising-Grants	0.00	0.00	3,607.26	13,750.00	13,750.00
Total Fundraising	36,054.70	0.00	66,261.44	1,234,750.00	1,234,750.00
Other Revenue					
4200 · Facility Rental	360.00	0.00	600.00	4,300.00	4,300.00
4201 · Facility Rental (non-taxable)	0.00	0.00	0.00	15,000.00	15,000.00
4210 · Equipment Rental	0.00	0.00	0.00	750.00	750.00
4220 · Special Events	0.00	0.00	0.00	20,000.00	20,000.00
4400 · Merchandise Sales	481.13	0.00	625.47	0.00	0.00
4410 · Food Sales	0.00	0.00	2.82	20,000.00	20,000.00
4500 · Miscellaneous	238.87	0.00	634.87	6,000.00	6,000.00
4900 · Interest Income	19,881.31	0.00	39,352.94	98,000.00	98,000.00
Total Other Revenue	20,961.31	0.00	41,216.10	164,050.00	164,050.00
Total Income	501,170.04	0.00	886,110.44	4,704,898.00	4,704,898.00
Cost of Goods Sold					
5010 · COS-Merchandise	0.00	0.00	0.00	16,900.00	16,900.00
5020 · COS-Food	0.00	0.00	0.00	14,000.00	14,000.00
Total COGS	0.00	0.00	0.00	30,900.00	30,900.00
Gross Profit	501,170.04	0.00	886,110.44	4,673,998.00	4,673,998.00
Expense					
Payroll & Payroll Related					
Salaries					
6010 · Salaries	52,803.53	0.00	98,202.76	721,585.00	721,585.00
6011 · Salary Sick Leave	1,359.93		3,629.78		
6012 · Salary Vacation Leave	266.98		5,640.36		
Total Salaries	54,430.44	0.00	107,472.90	721,585.00	721,585.00
Hourly					
6020 · Hourly Wages	41,856.63	0.00	81,026.49	808,951.00	808,951.00
6021 · Hourly Sick Leave	1,544.33	0.00	2,417.49	0.00	0.00
6022 · Hourly Vacation Leave	642.69		2,758.74		

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

November 2023

	Nov 23	Budget	Oct - Nov 23	YTD Budget	Annual Budget
6030 · Overtime	558.80	0.00	801.31	9,400.00	9,400.00
Total Hourly	44,602.45	0.00	87,004.03	818,351.00	818,351.00
Seasonal					
6040 · Seasonal Payroll	9,184.26	0.00	24,703.28	505,431.00	505,431.00
Total Seasonal	9,184.26	0.00	24,703.28	505,431.00	505,431.00
Payroll Expenses					
6080 · Worker's Compensation	0.00	0.00	0.00	27,498.00	27,498.00
6110 · FICA	7,909.82	0.00	15,951.31	156,468.00	156,468.00
6120 · SUTA	99.12	0.00	214.52	15,339.00	15,339.00
6130 · PERSI	11,071.88	0.00	22,090.35	178,000.00	178,000.00
6140 · Health Insurance	10,226.82	0.00	20,376.02	195,073.00	195,073.00
6141 · HSA Company Contribution	1,494.80		2,989.60		
6145 · Employee Benefits	304.00	0.00	592.00	3,744.00	3,744.00
Total Payroll Expenses	31,106.44	0.00	62,213.80	576,122.00	576,122.00
6050 · Bonuses	0.00		0.00		
6070 · Employee Relations	365.44	0.00	365.44	14,765.00	14,765.00
Total Payroll & Payroll Related	139,689.03	0.00	281,759.45	2,636,254.00	2,636,254.00
Marketing					
7015 · Advertising-Design	3,742.50	0.00	3,742.50	17,500.00	17,500.00
7020 · Advertising-Production	4,939.50	0.00	4,939.50	18,050.00	18,050.00
7025 · Advertising-Distribution	0.00	0.00	0.00	2,405.00	2,405.00
7030 · Advertising-Placement	1,621.04	0.00	1,621.04	25,580.00	25,580.00
7035 · Advertising-Other	0.00	0.00	0.00	0.00	0.00
7040 · Advertising Web Developmen	0.00	0.00	0.00	0.00	0.00
7222 · Fundraising Expense	0.00	0.00	1,768.00	42,500.00	42,500.00
7500 · Marketing	0.00	0.00	0.00	2,000.00	2,000.00
7520 · Postage	8.85	0.00	2,438.85	16,006.00	16,006.00
7535 · Promotion	150.00	0.00	2,870.35	20,470.00	20,470.00
Total Marketing	10,461.89	0.00	17,380.24	144,511.00	144,511.00
Repair & Maintenance					
7410 · Repair/Maintenance - other	0.00	0.00	0.00	440.00	440.00
7420 · Automobiles R/M					
7421.09 · F350 - 1997	20.71		20.71		
7421.15 · Dodge Ram - 2008	23.00		23.00		
7421.16 · Ford F250 - 2008	12.59		12.59		
7421.20 · Ford F250 - 2019	13.38		13.38		
7421.21 · RAM 3500 - 2022	43.98		43.98		
7421.22 · Ford F350 Van - 2012	0.00	0.00	0.00	0.00	0.00
7420 · Automobiles R/M - Other	0.00	0.00	0.00	10,080.00	10,080.00
Total 7420 · Automobiles R/M	113.66	0.00	113.66	10,080.00	10,080.00
7430 · Buildings Repair/Maint	1,769.89	0.00	1,914.89	15,875.00	15,875.00
7440 · Equipment R/M	3,646.42	0.00	3,696.77	17,410.00	17,410.00
7450 · Grooming Equipment R/M					
7451.10 · 2012 PB100 WRT-Lake Creek-(083)	1,752.61		1,752.61		
7451.11 · 2017 PB100-NVT (083)	2,265.57		2,265.57		
7451.12 · 2017 PB100-NVT-(083)	2,265.57		2,265.57		
7450 · Grooming Equipment R/M - Other	41.00	0.00	41.00	43,000.00	43,000.00
Total 7450 · Grooming Equipment R/M	6,324.75	0.00	6,324.75	43,000.00	43,000.00
7460 · Path Field Grounds Repair/Maint	1,935.95	0.00	1,935.95	96,500.00	96,500.00
7470 · Snowmobiles Repair/Maint	0.00	0.00	0.00	2,800.00	2,800.00
7480 · WRT Reconstruction	0.00	0.00	0.00	7,000.00	7,000.00
Total Repair & Maintenance	13,790.67	0.00	13,986.02	193,105.00	193,105.00
Consulting / Legal					
7400 · Legal Fees	0.00	0.00	0.00	4,900.00	4,900.00
7530 · Professional & Consulting Fees	37.00	0.00	37.00	137,880.00	137,880.00
Total Consulting / Legal	37.00	0.00	37.00	142,780.00	142,780.00
Rent					
7620 · Property Rent	17,636.04	0.00	33,062.08	211,334.00	211,334.00
Total Rent	17,636.04	0.00	33,062.08	211,334.00	211,334.00
Supplies					
7097 · Computer Supplies	0.00	0.00	0.00	4,020.00	4,020.00
7510 · Office Supplies	391.05	0.00	391.05	8,810.00	8,810.00
7511 · Operating Supplies	0.00	0.00	0.00	5,620.00	5,620.00
7845 · Supplies - other	2,000.85	0.00	3,654.20	45,825.00	45,825.00
Total Supplies	2,391.90	0.00	4,045.25	64,275.00	64,275.00
Utilities					
7810 · Sanitation	2,208.39	0.00	2,208.39	17,515.00	17,515.00
7910 · Electric	1,104.62	0.00	1,104.62	16,760.00	16,760.00
7915 · Natural Gas	24.25	0.00	24.25	8,110.00	8,110.00
7920 · Water	1,815.59	0.00	1,815.59	22,157.00	22,157.00

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

	Nov 23	Budget	Oct - Nov 23	YTD Budget	Annual Budget
7925 · Cable TV	94.30	0.00	188.60	1,200.00	1,200.00
7930 · Internet Connection	508.54	0.00	731.54	2,232.00	2,232.00
Total Utilities	5,755.69	0.00	6,072.99	67,974.00	67,974.00
Other Miscellaneous					
7005 · Accounting & Auditing Fees	0.00	0.00	0.00	19,000.00	19,000.00
7050 · Allocated Expenses	0.00	0.00	0.00	-1.00	-1.00
7055 · Amenities	0.00	0.00	0.00	5,135.00	5,135.00
7060 · Automobile	0.00	0.00	0.00	5,200.00	5,200.00
7085 · Cellular & Satellite Phones	712.52	0.00	712.52	8,914.00	8,914.00
7090 · Chemicals	629.92	0.00	629.92	25,000.00	25,000.00
7095 · Computer Services	2,534.79	0.00	12,699.29	77,976.00	77,976.00
7096 · Computer Software	407.49	0.00	784.99	27,453.00	27,453.00
7099 · Computer Hardware	0.00	0.00	391.09	4,200.00	4,200.00
7105 · Credit Card Fees	16,569.46	0.00	30,482.19	60,817.00	60,817.00
7200 · Dues	0.00	0.00	0.00	2,085.00	2,085.00
7205 · Entertainment & Meals	0.00	0.00	0.00	8,500.00	8,500.00
7209 · Equipment Purchase	0.00	0.00	0.00	44,800.00	44,800.00
7223 · Furniture & Fixtures	0.00	0.00	0.00	8,600.00	8,600.00
7225 · Gasoline, Diesel & Motor Oil	1,500.33	0.00	2,774.03	113,310.00	113,310.00
7230 · Insurance	0.00	0.00	19,912.50	40,850.00	40,850.00
7250 · Janitorial Services	0.00	0.00	0.00	15,550.00	15,550.00
7310 · Automobile Lease	0.00	0.00	0.00	0.00	0.00
7330 · Equipment Lease	60.00	0.00	120.00	768.00	768.00
7390 · Other	0.00	0.00	0.00	300.00	300.00
7405 · Licenses & Permits	0.00	0.00	0.00	45,650.00	45,650.00
7505 · Miscellaneous Exp	0.00	0.00	0.00	720.00	720.00
7525 · Printing	0.00	0.00	0.00	200.00	200.00
7610 · Equipment Rent	620.00	0.00	620.00	15,000.00	15,000.00
7630 · Other Rent	115.50	0.00	231.00	1,400.00	1,400.00
7815 · Security	0.00	0.00	0.00	560.00	560.00
7823 · Signs	0.00	0.00	341.99	8,175.00	8,175.00
7825 · Small Tools and Parts	391.86	0.00	391.86	1,950.00	1,950.00
7840 · Subscriptions	10.99	0.00	10.99	3,430.00	3,430.00
7850 · Telephone	55.11	0.00	102.89	1,950.00	1,950.00
7855 · Training	550.50	0.00	550.50	27,686.00	27,686.00
7860 · Travel	14.16	0.00	14.16	23,475.00	23,475.00
7865 · Uniforms	364.15	0.00	2,132.15	30,850.00	30,850.00
7980 · Web Hosting	349.00	0.00	349.00	4,920.00	4,920.00
Total Other Miscellaneous	24,885.78	0.00	73,251.07	634,423.00	634,423.00
Total Expense	214,648.00	0.00	429,594.10	4,094,656.00	4,094,656.00
Net Ordinary Income	286,522.04	0.00	456,516.34	579,342.00	579,342.00
Other Income/Expense					
Other Expense					
9010 · Capital Expenditures	5,964.65	0.00	5,964.65	731,000.00	731,000.00
Total Other Expense	5,964.65	0.00	5,964.65	731,000.00	731,000.00
Net Other Income	-5,964.65	0.00	-5,964.65	-731,000.00	-731,000.00
Net Income	280,557.39	0.00	450,551.69	-151,658.00	-151,658.00

Development and Communications

This end of year giving season has resulted in fewer, but larger gifts. We're pretty close to last year's numbers and gifts will continue to come in for a couple of more weeks.

We will be hosting a small event at Galena Lodge on February 6 to fundraise for the electric snow cat. Two lead gifts have been secured for this capital project.

We have a robust list of Nordic events planned for the winter, but we have plans to cancel or pivot according to the weather.

Free Ski Days are:

January 7

February 24

March 27

Ski the Rails February 10

Wood River Trail Challenge January 26-February 23

StoryWalk February 15-22

Quigley events are not announced and will be dependent on the weather.

Programs

Youth Sports

Volleyball: Three-week clinic Starts January 2nd

Baseball: One Day Clinic January 21st

Basketball: Season Starts January 22nd (8 weeks)

Adult Recreation

Nordic: The first of three planned clinics at Quigley has been cancelled due to lack of snow

Futsal: Rentals will be available Saturdays and Sundays 11-2 Saturdays and Sundays, starting January 6th.

Basketball: 6 Week 3 v 3 league will starts January 9th

Volleyball: 6 week volleyball league starts January 12th

Pickleball: 6 week League starts January 7th

Gymnasium

Partner Organizations are scheduled each night that there is no adult league, 7pm-9pm.

FitWorks

There will be a FitWorks open house the first week of January; classes will be free.

Trails

Wood River Trail

Winter ready.

Trash rounds etc.

Quigley

Winter ready.
Packed the system once, melted.
Parking lot asphalt removed, new signage in place.

Galena/North Valley Trails

Grooming operations have started.
Lite touch approach at this time.
The lodge is busy.
Understanding Nordic Pulse (new grooming report).

Shop

Ross is working on projects.
Working on other vehicle winter prep.
Disassembling the old generator room.

Executive Director

As we are all seeing, the 2023-2024 winter is off to a slow start. Despite this reality our trails team has done an excellent job getting the Nordic system up and running and keeping it going. We have received numerous comments from trail users about how great the skiing and snowshoeing has been even with the lack of consistent snowstorms. Activity levels at all trails that are open are high and Galena Lodge has been very busy. We are all positive that more winter will eventually hit the Wood River valley and we will be able to open 100% of the Nordic trails.

We are seeing a lot of activity at our facility with increased numbers of people coming in to use the gym and FitWorks more often. The programs team ran several clinics and leagues providing our community with opportunities to engage in fun and healthy activities. We are getting ready to launch youth basketball and the gymnasium is in high demand.

The Sports and Recreation Infrastructure Feasibility Assessment is nearly complete, and we are anticipating a near final draft for review in the coming week. As we have seen there is much demand in the community for indoor recreation space which could accommodate a variety of sports programming at the same time. Providing space for youth, particularly middle school, and high school, continues to be a priority we are hearing from the focus groups we interviewed as well as the public survey which informed the assessment. Once we complete this assessment, we will begin to develop the next steps to and options for developing new recreation infrastructure.

**Blaine County Recreation District
Net Asset Activity
September 30, 2023**

Beginning Fund Balance - Audited	4,204,938
Activity - Unaudited	124,775 *
Ending Fund Balance	4,329,713
Restricted Funds	390,498
Proposed Committed Funds - Capital Replacement	3,623,633
Unassigned Funds	315,582
Prior Period Adj	-
Total Fund Balance	4,329,713

*This net income does not include expenses for Forest Service fees for FY22-23 (\$38,625.51).