



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

Date: Wednesday, February 14, 2024

Time: 3:00pm

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. 01/02/2024 Regular Session (ACTION ITEM)
3. Department Updates
  - a. Finance:
    - o Recommendation from Board President to approve cash disbursements for January 2024 and authorize payment of bills and payroll for February 2024 when they become due. Consideration of approval of December 2023 credit card statement of Executive Director (ACTION ITEM).
    - o Finance Report – Review and approve December 2023 Balance Sheet and Profit & Loss Statement (ACTION ITEM).
  - b. Development and Communications
  - c. Programs
  - d. Trails
  - e. Executive Director
4. Old Business
  - a. Review findings from the Sports and Recreation Infrastructure Feasibility Assessment. (DISCUSSION)
5. New Business
  - a. Review and approve annual FY 2022-2023 audit as presented by Harris and Co. (ACTION ITEM)
  - b. Review and decide on publicizing a Request for Proposals to complete a BCRD Master Plan to develop recreational infrastructure on the following – Flying Hat East/Oppenheimer Recreation Infrastructure Development Plan, BCRD Aquatic Center, and Quigley Trails Park. (ACTION ITEM)
  - c. Review meeting minutes structure. (DISCUSSION)

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 Meeting

Time: Feb 14, 2024 03:00 PM Mountain Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/82646323205?pwd=APyI1ylvEOyFJRb8lwFvqCSlmtTwYu.1>

Meeting ID: 826 4632 3205

Passcode: MM4in1

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

**Date: Tuesday, January 2, 2024**

**Time: 9:00am**

**Place: BCRD Conference Room**

Board Members: Mark Mary, Mat Hall, Mary Fauth

BCRD Staff: Mark Davidson, Joan Kino, Eric Rector (via Zoom), Mollie Santo, Morgan Buckert, Jeremy Greenberg, Mary Rose

Public: Jim Keller

### **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. 11/08/2023 Regular Session (ACTION ITEM)**

Mary Fauth made a motion to approve the November 8, 2023 meeting minutes. Mat Hall seconded. The motion passed unanimously.

**3. Department Updates**

**a. Finance:**

- **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).**

Mark Mary made a motion 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 and approve October and November 2023 credit card statements of Executive Director. Mary Fauth seconded. The motion passed unanimously.

- **Finance Report – Review and approve October and November 2023 Balance Sheet and Profit & Loss Statement (ACTION ITEM).**

Kino remarked that we do annual budgets now so there are no month-to-date or month-to-month reports. Everything is behind budget as we are only 2 months into the fiscal year. Davidson and Kino have discussed doing a quarterly and year-on-year report. Kino will present the quarterly report at the February meeting.

Pass sales are behind budget by 2.2% compared to last year, which equates to roughly 20k. Eric Rector anticipates record day pass sales for a few days over the holiday season. Business at Galena Lodge is going well. It was exceptionally busy over the holidays, and they likely had record lunch sales.

Fuel costs are down due to the lack of snow. The trail department is grooming with 4wheelers instead of grooming with the Pisten Bullys.

Mark Mary made a motion to approve October and November 2023 Balance Sheet and Profit & Loss Statement. Matt Hal seconded. Motion passed unanimously.

**b. Development and Communications**

Ski Free Day on January 7, 2024 has been cancelled as we do not want to add more people to the limited trail system.

**c. Programs**

See written report for details.

**d. Trails**

Mark Mary inquired about the asphalt removal at Quigley. Rector said the City of Hailey approved a certain layout for the bike path going into the parking lot. More asphalt was laid down than was approved. Asphalt was removed on both sides of the pathway and it looks much better now.

**e. Executive Director**

See written report for details.

**4. Old Business**

**a. Sports and Recreation Infrastructure Feasibility Assessment update and next steps (DISCUSSION).**

BCRD Staff has provided a significant amount of feedback to GGLO, the consultant. GGLO is working on their analysis of the assessment and once complete, they will send the final rough draft. Once there is a final draft report, Davidson would like to start discussing a master plan. To keep the project moving forward, Davidson is working with the Flying Hat Ranch owners on getting a Memorandum of Understanding in writing. Davidson has also been looking at the financial aspects of the project and is in conversation with a contractor who has worked for the City of Ketchum and is highly recommended. The contractor will provide financial guidance to BCRD as we work on this project. Davidson hopes to complete this step within the next year.

Mark Mary inquired about the number of participants in the survey. Davidson responded there were around 700 participants. The survey is now closed.

Mary Fauth asked about the focus groups that were interviewed for the Infrastructure Feasibility Assessment. Davidson stated there were interviews with a Hispanic group and sport club teams. There were also informal conversations had by the BCRD team with individuals around the valley. Mat Hall asked when the final draft will be completed. Davidson anticipates within the next two weeks.

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

Mark Mary recalled going through this activity at the last board meeting. Kino confirmed the board of directors went through the activity, however, numbers changed once the auditors were here. Mark Davidson's variable pay was approved and there were last-minute invoices. Once those items were processed, the net asset activity was adjusted. Mark Mary made a motion to approve the Net Asset Activity as of 9/30/2023 as presented by Joan Kino. Mary Fauth seconded. The motion passed unanimously.

**5. New Business:**

**a. Official swearing in of Mark Mary and Mary Fauth to BCRD Board of Director 4-year terms (ACTION ITEM).**

Mark Mary and Mary Fauth were sworn in to BCRD Board of Directors for 4-year terms.

**b. Consideration and designation of BCRD Officer positions including Board President, Vice President, Secretary, and Treasurer (ACTION ITEM).**

There was discussion about titles for each board member and whether to institute any changes. Mat Hall made a motion to elect Mark Mary as President, Mat Hall as Vice President, and Mary Fauth as director. Mark Mary seconded. The motion passed unanimously.

**c. Consideration and confirmation of date and time for February Board Meeting (ACTION ITEM).**

Mary Rose would like to have a few options for the February BCRD board meeting as we have to schedule with the auditors at Harris & Co.

Options for the February meeting:

February 14, 2024 at 3:00pm

February 15, 2024 at 3:00pm

February 16, 2024 at 9:00am

February 20, 2024 at 10:00am.

Rose will work with the auditors to schedule the February meeting and will confirm with BCRD Board of Directors and BCRD staff.

Board meeting dates for March, April and May have been set as the following:  
March 13, 2024 at 3:00pm

April 3, 2024 at 9:00am  
May 1, 2024 at 9:00am

Mat Hall made a motion to adjourn the regular session meeting at 9:47am.  
Mark Mary seconded. The motion passed unanimously.

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

Davidson stated an executive session is not needed.

Attest:

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BCRD Board President

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Mark Davidson, BCRD Executive Director

## BCRD Financial Summary

Financial Review Period: December 2023

Total BCRD Income Statement	MTD	YTD	FY 2023-2024	\$ Over Annual	% of Annual
	Actuals	Actuals	Annual Budget	Budget	Budget
<b>Revenue</b>					
Property Tax	21,633	29,110	1,745,098	(1,715,988)	1.7%
Programs Fees, Classes Lessons	29,765	63,452	395,000	(331,548)	16.1%
Passes	105,582	843,052	1,166,000	(322,948)	72.3%
Fundraising	175,588	241,849	1,234,750	(992,901)	19.6%
Other Revenue	20,810	62,026	164,050	(102,024)	37.8%
<b>Total Revenue</b>	<b>353,379</b>	<b>1,239,489</b>	<b>4,704,898</b>	<b>(3,465,409)</b>	<b>26.3%</b>
<b>Expenses</b>					
<b>COGS</b>	-	-	<b>30,900</b>	<b>(30,900)</b>	<b>0.0%</b>
<b>Operating Expenditures</b>					
Wages & Benefits	159,702	441,461	2,636,254	(2,194,793)	16.7%
Marketing	9,224	26,604	144,511	(117,907)	18.4%
Repair & Maintenance	24,774	38,760	193,105	(154,345)	20.1%
Consulting/Legal	30,195	30,232	142,780	(112,548)	21.2%
Rent	15,426	48,488	211,334	(162,846)	22.9%
Supplies	3,501	7,546	64,275	(56,729)	11.7%
Utilities	3,426	9,499	67,974	(58,475)	14.0%
Other Misc.	84,001	157,252	634,423	(477,171)	24.8%
<b>Total Operating Expenses</b>	<b>330,249</b>	<b>759,843</b>	<b>4,094,656</b>	<b>(3,334,813)</b>	<b>18.6%</b>
<b>Capital Expenditures</b>	<b>20,896</b>	<b>26,861</b>	<b>731,000</b>	<b>(704,139)</b>	<b>3.7%</b>
<b>Net Income</b>	<b>2,234</b>	<b>452,785</b>	<b>(151,658)</b>	<b>604,443</b>	<b>-298.6%</b>

Notes:

<b>Tax Related Income Statement</b>	<b>MTD</b>	<b>YTD</b>	<b>FY 2023-2024</b>	<b>\$ Over Annual</b>	<b>% of Annual</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Annual Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenue</b>					
Property Tax	21,633	29,110	1,745,098	(1,715,988)	1.7%
Programs Fees, Classes Lessons	29,765	63,452	395,000	(331,548)	16.1%
Passes	11,154	31,490	156,000	(124,510)	20.2%
Fundraising	101,708	124,102	275,000	(150,898)	45.1%
Other Revenue	11,596	36,030	77,050	(41,020)	46.8%
<b>Total Revenue</b>	<b>175,856</b>	<b>284,184</b>	<b>2,648,148</b>	<b>(2,363,964)</b>	<b>10.7%</b>
<b>Expenses</b>					
<b>COGS</b>	-	-	9,900	(9,900)	0.0%
<b>Operating Expenditures</b>					
Wages & Benefits	121,312	330,864	2,003,853	(1,672,989)	16.5%
Marketing	1,128	8,411	52,111	(43,700)	16.1%
Repair & Maintenance	6,747	9,792	85,830	(76,038)	11.4%
Consulting/Legal	29,686	29,705	61,280	(31,575)	48.5%
Rent	12,752	38,831	177,950	(139,119)	21.8%
Supplies	2,096	4,886	51,495	(46,609)	9.5%
Utilities	2,178	7,085	51,225	(44,140)	13.8%
Other Misc.	34,922	22,573	126,186	(103,613)	17.9%
<b>Total Expenses</b>	<b>210,821</b>	<b>452,146</b>	<b>2,609,930</b>	<b>(2,157,784)</b>	<b>17.3%</b>
<b>Capital Expenditures</b>	<b>5,165</b>	<b>5,165</b>	<b>121,000</b>	<b>(115,835)</b>	<b>4.3%</b>
<b>Net Income</b>	<b>(40,130)</b>	<b>(173,127)</b>	<b>(92,682)</b>	<b>(80,445)</b>	<b>186.8%</b>



Non-Tax Related Income Statement	MTD	YTD	FY 2023-2024 Annual Budget	\$ Over Annual Budget	% of Annual Budget
	Actuals	Actuals			
<b>Revenue</b>					
Property Tax	-	-	-	-	
Programs Fees, Classes Lessons	-	-	-	-	
Passes	94,429	811,562	1,010,000	(198,438)	80.4%
Fundraising	73,880	117,747	959,750	(842,003)	12.3%
Other Revenue	9,214	25,996	87,000	(61,004)	29.9%
<b>Total Revenue</b>	<b>177,523</b>	<b>955,305</b>	<b>2,056,750</b>	<b>(1,101,445)</b>	<b>46.4%</b>
<b>Expenses</b>					
<b>COGS</b>	-	-	<b>21,000</b>	<b>(21,000)</b>	<b>0.0%</b>
<b>Operating Expenditures</b>					
Wages & Benefits	38,390	110,597	632,401	(521,804)	17.5%
Marketing	8,096	18,193	92,400	(74,207)	19.7%
Repair & Maintenance	18,027	28,968	107,275	(78,307)	27.0%
Consulting/Legal	509	527	81,500	(80,973)	0.6%
Rent	2,674	9,657	33,384	(23,727)	28.9%
Supplies	1,405	2,660	12,780	(10,120)	20.8%
Utilities	1,248	2,414	16,749	(14,335)	14.4%
Other Misc.	49,079	134,680	508,237	(373,557)	26.5%
<b>Total Expenses</b>	<b>119,428</b>	<b>307,697</b>	<b>1,484,726</b>	<b>(1,177,029)</b>	<b>20.7%</b>
<b>Capital Expenditures</b>	<b>15,731</b>	<b>21,696</b>	<b>610,000</b>	<b>(588,304)</b>	<b>3.6%</b>
<b>Net Income</b>	<b>42,364</b>	<b>625,913</b>	<b>(58,976)</b>	<b>684,889</b>	<b>-1061.3%</b>

# Blaine County Recreation District

## Balance Sheet

### As of December 31, 2023

	Dec 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
0105 · Mountain West Bank-Checking	107,718
0110 · Mountain West-Imprest	559
0115 · Petty Cash	100
0120 · Cash On Hand	200
0140 · Savings-General Fund #980	1,736,561
0145 · Savings - WRT Fund #3178	361,441
0150 · Savings-Galena #1396	2,070,787
0160 · Savings-Harriman Trail #2273	185,543
0170 · Diversified Fund	417,359
0180 · Mtn West Bank-FLEX Acct	25,703
<b>Total Checking/Savings</b>	4,905,970
<b>Accounts Receivable</b>	
0205 · Accounts Receivable	72,664
0208 · Altru Credit Card Receivable	18,161
<b>Total Accounts Receivable</b>	90,825
<b>Other Current Assets</b>	
1499 · Undeposited Funds	516
<b>Total Other Current Assets</b>	516
<b>Total Current Assets</b>	4,997,311
<b>Fixed Assets</b>	
1110 · Property/Equip-Rec Dist	133,444
1120 · Property/Fixtures-Rec Dist	128,620
1130 · Aquatic-Property/Equipment	759,587
1140 · Aquatic-Furn/Fixtures	83,508
1150 · Aquatic-Design	54,951
1160 · Aquatic-Engineering	15,137
1170 · Aquatic-Construction	2,789,947
1180 · Aquatic-Landscape	36,704
1190 · Aquatic-Phase I	18,073
1220 · Storage Shed	8,207
1230 · Parks	128,626
1310 · WRT-Maintenance Equipment	2,593,259
1320 · WRT-Construction	6,944,496
1330 · WRT-Engineering	208,403
1340 · WRT-Land	308,259
1360 · Quigley Land	75,000
1410 · Galena Lodge	1,916,442
1420 · Galena Equipment	298,309
1510 · Community Campus Construction	666,747
1553 · Construction in Progress	363,730
1610 · HUB-Construction	183,089
1620 · HUB-Equipment	11,251
1700 · Accumulated Depreciation	-9,118,593
<b>Total Fixed Assets</b>	8,607,197
<b>TOTAL ASSETS</b>	<b>13,604,508</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2010 · Accounts Payable	
2011 · Rent Payable	39,648
2010 · Accounts Payable - Other	-0
<b>Total 2010 · Accounts Payable</b>	39,648

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

	<b>Dec 31, 23</b>
Total Accounts Payable	39,648
Other Current Liabilities	
2159 · HSA Payable	0
2161 · AFLAC Pre-tax Payable	510
2162 · AFLAC (After-tax) Payable	389
2185 · S. V. Co. Combo Pass Payable	
2185.01 · Combo Season Pass	981
Total 2185 · S. V. Co. Combo Pass Payable	981
2200 · Sales Tax Payable	7,680
2323 · Advanced Revenue-NVT/ Harriman	96,146
2329 · Advanced Revenue-Other Programs	
2329.03 · Advanced Rev Quigley Developmnt	69,460
Total 2329 · Advanced Revenue-Other Programs	69,460
Total Other Current Liabilities	175,166
Total Current Liabilities	214,814
Total Liabilities	214,814
Equity	
3000 · Investment in Fixed Asset	8,607,197
3010 · Fund Balance	4,329,712
Net Income	452,785
Total Equity	13,389,694
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>13,604,508</b>

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Accrual Basis

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

December 2023

	Dec 23	Budget	Oct - Dec 23	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
Property Tax					
4000 · Property Tax	21,633	0	29,110	1,745,098	1,745,098
<b>Total Property Tax</b>	<b>21,633</b>	<b>0</b>	<b>29,110</b>	<b>1,745,098</b>	<b>1,745,098</b>
<b>Program Fees, Lessons</b>					
4100 · Program Fees					
4100.08 · Volleyball	1,745		1,745		
4100.01 · Baseball	0	0	0	17,000	17,000
4100.02 · Track & Field	0	0	0	8,500	8,500
4100.04 · Soccer	0	0	-75	27,000	27,000
4100.05 · Basketball	14,343	0	14,532	15,000	15,000
4100.06 · Pickleball	1,435		4,200		
4100.07 · Futsal	37		155		
4100 · Program Fees - Other	475	0	1,772	157,000	157,000
<b>Total 4100 · Program Fees</b>	<b>18,036</b>	<b>0</b>	<b>22,329</b>	<b>224,500</b>	<b>224,500</b>
4101 · Program Fees (non-taxable)	11,003	0	39,141	121,500	121,500
4350 · Lessons	0	0	0	34,000	34,000
4360 · Class Fees	726	0	1,982	15,000	15,000
<b>Total Program Fees, Lessons</b>	<b>29,765</b>	<b>0</b>	<b>63,452</b>	<b>395,000</b>	<b>395,000</b>
<b>Passes</b>					
4305 · Combo Annual Pass	6,954	0	123,013	140,000	140,000
4310 · Annual Passes					
4310.01 · Adult Season Pass (083)	47,142		598,132		
4310.02 · Dog Season Pass (083)	2,054		45,230		
4310.03 · Snowshoe Season Pass (083)	1,904		8,811		
4310 · Annual Passes - Other	1,731	0	6,554	784,000	784,000
<b>Total 4310 · Annual Passes</b>	<b>52,830</b>	<b>0</b>	<b>658,728</b>	<b>784,000</b>	<b>784,000</b>
4320 · Day Passes					
4320.01 · Adult Day Pass (083)	26,445		26,445		
4320.02 · Dog Day Pass (083)	343		343		
4320.03 · Quigley Day Pass (086)	19		19		
4320.04 · Snowshoe Day Pass (083)	824		824		
4320 · Day Passes - Other	1,246	0	2,260	167,000	167,000
<b>Total 4320 · Day Passes</b>	<b>28,876</b>	<b>0</b>	<b>29,890</b>	<b>167,000</b>	<b>167,000</b>
4330 · Weekly Passes	8,745	0	8,745	40,000	40,000
4335 · Month Pass	8,176	0	22,676	35,000	35,000
<b>Total Passes</b>	<b>105,582</b>	<b>0</b>	<b>843,052</b>	<b>1,166,000</b>	<b>1,166,000</b>
<b>Fundraising</b>					
4700 · Fundrasing - Nordic Pins	2,350	0	36,350	40,000	40,000
4710 · Fundraising-Donations					
4710.01 · Galena Donation	62,805		65,065		
4710.02 · NVT Donation	5,925		9,925		
4710.05 · Quigley Trails Park Donation	2,800		2,800		
4710 · Fundraising-Donations - Other	101,708	0	124,102	561,000	561,000
<b>Total 4710 · Fundraising-Donations</b>	<b>173,238</b>	<b>0</b>	<b>201,892</b>	<b>561,000</b>	<b>561,000</b>
4711 · Fundraising-Earmarked Donations	0	0	0	600,000	600,000
4720 · Fundraising-Sponsorships	0	0	0	20,000	20,000
4730 · Fundraising-Special Events	0	0	0	0	0
4740 · Fundraising-Grants	0	0	3,607	13,750	13,750
<b>Total Fundraising</b>	<b>175,588</b>	<b>0</b>	<b>241,849</b>	<b>1,234,750</b>	<b>1,234,750</b>
<b>Other Revenue</b>					
4200 · Facility Rental	142	0	742	4,300	4,300
4201 · Facility Rental (non-taxable)	0	0	0	15,000	15,000
4210 · Equipment Rental	0	0	0	750	750
4220 · Special Events	0	0	0	20,000	20,000
4400 · Merchandise Sales	283	0	908	0	0
4410 · Food Sales	0	0	3	20,000	20,000
4500 · Miscellaneous	0	0	635	6,000	6,000
4900 · Interest Income	20,386	0	59,738	98,000	98,000
<b>Total Other Revenue</b>	<b>20,810</b>	<b>0</b>	<b>62,026</b>	<b>164,050</b>	<b>164,050</b>
<b>Total Income</b>	<b>353,379</b>	<b>0</b>	<b>1,239,489</b>	<b>4,704,898</b>	<b>4,704,898</b>

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02/06/24

Accrual Basis

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

	Dec 23	Budget	Oct - Dec 23	YTD Budget	Annual Budget
<b>Cost of Goods Sold</b>					
5010 · COS-Merchandise	0	0	0	16,900	16,900
5020 · COS-Food	0	0	0	14,000	14,000
<b>Total COGS</b>	0	0	0	30,900	30,900
<b>Gross Profit</b>	353,379	0	1,239,489	4,673,998	4,673,998
<b>Expense</b>					
<b>Payroll &amp; Payroll Related</b>					
<b>Salaries</b>					
6010 · Salaries	57,240	0	155,442	721,585	721,585
6011 · Salary Sick Leave	2,491		6,121		
6012 · Salary Vacation Leave	5,614		11,254		
<b>Total Salaries</b>	65,344	0	172,817	721,585	721,585
<b>Hourly</b>					
6020 · Hourly Wages	46,336	0	127,363	808,951	808,951
6021 · Hourly Sick Leave	907	0	3,324	0	0
6022 · Hourly Vacation Leave	2,258		5,017		
6030 · Overtime	1	0	802	9,400	9,400
<b>Total Hourly</b>	49,502	0	136,506	818,351	818,351
<b>Seasonal</b>					
6040 · Seasonal Payroll	10,245	0	34,948	505,431	505,431
<b>Total Seasonal</b>	10,245	0	34,948	505,431	505,431
<b>Payroll Expenses</b>					
6080 · Worker's Compensation	0	0	0	27,498	27,498
6110 · FICA	9,171	0	25,122	156,468	156,468
6120 · SUTA	86	0	301	15,339	15,339
6130 · PERSI	12,840	0	34,930	178,000	178,000
6140 · Health Insurance	10,637	0	31,013	195,073	195,073
6141 · HSA Company Contribution	1,572		4,562		
6145 · Employee Benefits	304	0	896	3,744	3,744
<b>Total Payroll Expenses</b>	34,611	0	96,825	576,122	576,122
6050 · Bonuses	0		0		
6070 · Employee Relations	0	0	365	14,765	14,765
<b>Total Payroll &amp; Payroll Related</b>	159,702	0	441,461	2,636,254	2,636,254
<b>Marketing</b>					
7015 · Advertising-Design	0	0	3,743	17,500	17,500
7020 · Advertising-Production	290	0	5,229	18,050	18,050
7025 · Advertising-Distribution	0	0	0	2,405	2,405
7030 · Advertising-Placement	2,011	0	3,632	25,580	25,580
7035 · Advertising-Other	0	0	0	0	0
7040 · Advertising Web Developmen	0	0	0	0	0
7222 · Fundraising Expense	6,146	0	7,914	42,500	42,500
7500 · Marketing	36	0	36	2,000	2,000
7520 · Postage	741	0	3,180	16,006	16,006
7535 · Promotion	0	0	2,870	20,470	20,470
<b>Total Marketing</b>	9,224	0	26,604	144,511	144,511
<b>Repair &amp; Maintenance</b>					
7410 · Repair/Maintenance - other	0	0	0	440	440
<b>7420 · Automobiles R/M</b>					
7421.09 · F350 - 1997	154		175		
7421.15 · Dodge Ram - 2008	0		23		
7421.16 · Ford F250 - 2008	0		13		
7421.17 · Ford F150 - 2016	1,519		1,519		
7421.18 · Dodge Ram 2500 - 2016	338		338		
7421.20 · Ford F250 - 2019	527		540		
7421.21 · RAM 3500 - 2022	14		58		
7421.22 · Ford F350 Van - 2012	3,448	0	3,448	0	0
7421.23 · Ford F250 Super Duty XLT- 2023	1,617		1,617		
7420 · Automobiles R/M - Other	0	0	0	10,080	10,080
<b>Total 7420 · Automobiles R/M</b>	7,618	0	7,732	10,080	10,080
7430 · Buildings Repair/Maint	2,464	0	4,379	15,875	15,875
<b>7440 · Equipment R/M</b>					
7441.17 · 2021 Polaris Sportsman 850	28		28		
7440 · Equipment R/M - Other	641	0	4,338	17,410	17,410

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Accrual Basis

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

	Dec 23	Budget	Oct - Dec 23	YTD Budget	Annual Budget
Total 7440 · Equipment R/M	669	0	4,366	17,410	17,410
7450 · Grooming Equipment R/M					
7451.10 · 2012 PB100 WRT-Lake Creek-(083)	5,922		7,675		
7451.11 · 2017 PB100-NVT (083)	0		2,266		
7451.12 · 2017 PB100-NVT-(083)	0		2,266		
7451.13 · 2020 PB100-(083)-Quigley	4,676		4,676		
7451.14 · 2022 PB100 - Baker Crk.	2,326		2,326		
7450 · Grooming Equipment R/M - Other	0	0	41	43,000	43,000
Total 7450 · Grooming Equipment R/M	12,924	0	19,248	43,000	43,000
7460 · Path Field Grounds Repair/Maint	1,099	0	3,035	96,500	96,500
7470 · Snowmobiles Repair/Maint	0	0	0	2,800	2,800
7480 · WRT Reconstruction	0	0	0	7,000	7,000
Total Repair & Maintenance	24,774	0	38,760	193,105	193,105
Consulting / Legal					
7400 · Legal Fees	0	0	0	4,900	4,900
7530 · Professional & Consulting Fees	30,195	0	30,232	137,880	137,880
Total Consulting / Legal	30,195	0	30,232	142,780	142,780
Rent					
7620 · Property Rent	15,426	0	48,488	211,334	211,334
Total Rent	15,426	0	48,488	211,334	211,334
Supplies					
7097 · Computer Supplies	0	0	0	4,020	4,020
7510 · Office Supplies	490	0	881	8,810	8,810
7511 · Operating Supplies	0	0	0	5,620	5,620
7845 · Supplies - other	3,010	0	6,665	45,825	45,825
Total Supplies	3,501	0	7,546	64,275	64,275
Utilities					
7810 · Sanitation	1,401	0	3,609	17,515	17,515
7910 · Electric	517	0	1,622	16,760	16,760
7915 · Natural Gas	15	0	40	8,110	8,110
7920 · Water	804	0	2,619	22,157	22,157
7925 · Cable TV	94	0	283	1,200	1,200
7930 · Internet Connection	595	0	1,326	2,232	2,232
Total Utilities	3,426	0	9,499	67,974	67,974
Other Miscellaneous					
7005 · Accounting & Auditing Fees	14,000	0	14,000	19,000	19,000
7050 · Allocated Expenses	0	0	0	-1	-1
7055 · Amenities	0	0	0	5,135	5,135
7060 · Automobile	0	0	0	5,200	5,200
7085 · Cellular & Satellite Phones	664	0	1,377	8,914	8,914
7090 · Chemicals	0	0	630	25,000	25,000
7095 · Computer Services	22,564	0	35,263	77,976	77,976
7096 · Computer Software	26,896	0	27,681	27,453	27,453
7099 · Computer Hardware	1,800	0	2,191	4,200	4,200
7105 · Credit Card Fees	2,911	0	33,393	60,817	60,817
7200 · Dues	300	0	300	2,085	2,085
7205 · Entertainment & Meals	140	0	140	8,500	8,500
7209 · Equipment Purchase	7,580	0	7,580	44,800	44,800
7223 · Furniture & Fixtures	0	0	0	8,600	8,600
7225 · Gasoline, Diesel & Motor Oil	5,720	0	8,494	113,310	113,310
7230 · Insurance	0	0	19,913	40,850	40,850
7250 · Janitorial Services	0	0	0	15,550	15,550
7310 · Automobile Lease	0	0	0	0	0
7330 · Equipment Lease	60	0	180	768	768
7390 · Other	0	0	0	300	300
7405 · Licenses & Permits	150	0	150	45,650	45,650
7505 · Miscellaneous Exp	0	0	0	720	720
7525 · Printing	0	0	0	200	200
7610 · Equipment Rent	100	0	720	15,000	15,000
7630 · Other Rent	116	0	347	1,400	1,400
7815 · Security	120	0	120	560	560
7823 · Signs	0	0	342	8,175	8,175
7825 · Small Tools and Parts	180	0	572	1,950	1,950
7840 · Subscriptions	11	0	22	3,430	3,430
7850 · Telephone	65	0	168	1,950	1,950
7855 · Training	260	0	810	27,686	27,686
7860 · Travel	0	0	14	23,475	23,475

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Accrual Basis

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

December 2023

	Dec 23	Budget	Oct - Dec 23	YTD Budget	Annual Budget
7865 · Uniforms	15	0	2,147	30,850	30,850
7980 · Web Hosting	349	0	698	4,920	4,920
Total Other Miscellaneous	84,001	0	157,252	634,423	634,423
Total Expense	330,249	0	759,843	4,094,656	4,094,656
Net Ordinary Income	23,130	0	479,646	579,342	579,342
Other Income/Expense					
Other Expense					
9010 · Capital Expenditures	20,896	0	26,861	731,000	731,000
Total Other Expense	20,896	0	26,861	731,000	731,000
Net Other Income	-20,896	0	-26,861	-731,000	-731,000
Net Income	<b>2,234</b>	<b>0</b>	<b>452,785</b>	<b>-151,658</b>	<b>-151,658</b>

## **Development and Communications**

We hosted 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 had to cancel Ski the Rails and the January Free Ski Day. The Wood River Trail Challenge is active and we will still have Free Ski Days on:

February 24

March 27

StoryWalk will happen on the Wood River Trail February 15-22.

Since there were no winter events at QTP, we're discussing having one in the spring.

Miles of Smiles will happen again this spring getting bikes to kids who need them.

## **Programs**

### Youth Sports

#### Skills Clinics:

We ran two youth sports clinics in partnership with local club teams in January that were huge successes: Baseball Skills and Youth Volleyball.

#### Basketball:

We are currently in week 3 of 8 of the basketball season. The trend of higher registration numbers in the older grades that started with soccer has continued through basketball. Total numbers of registrants are similar to last year.

#### Spring Sports:

Registration will open for both Track and Field and Spring Ball on March 3.

Track and Field: Season Dates: May 6<sup>th</sup> - June 1<sup>st</sup>

The Track and Field Meet will be in Hailey on June 1<sup>st</sup> this year. The Carey track is currently under construction and will not be available for use this year.

Spring Ball: Season Dates April 22<sup>nd</sup> - May 30<sup>th</sup>

After a challenging Spring last year, with more games cancelled than played, we have added Fridays to our field reservations for rainout games that are unable to be postponed.

### Adult Recreation

We are currently running the second sessions of both volleyball and pickleball leagues. Both are popular and will have a third session starting in February. Shifting the adult futsal back to weekend rentals has been a great alternative to running leagues. Though we have been able to recruit enough bodies for an adult basketball league, the drop in play nights have been busy.

Fingers crossed, Quigley Nordic programing will make a return in the 2024/2025 season!



## **Trails**

### Wood River Trail

We have had some skiing this year then back to pavement on the South end. Hoping for some cooler temps.

Cancelled Ski the Rails. Lots of pavement.

### Quigley

I started from dirt and ice for the third time on 2/5.

We just can't seem to get a break in the South valley.

People are skiing even when the conditions are quite western...

### Galena/North Valley Trails

The BMT went well!

Hoping to get into East side of Billy's Bridge soon.

Great skiing Lake Creek North.

We had a cat down for a few days in Cherry Creek, back up and running.

### Shop

Ross is busy keeping us all moving!

## **Executive Director**

This year has started with considerable activity for the BCRD, marked by the completion of the Sports and Recreation Infrastructure Feasibility Study. As the assessment wrapped up, we have initiated a process to begin a comprehensive master planning effort for future development of recreation infrastructure in our community. We have formed a small planning team consisting of Myself, Mollie Santo, Mary Rose and Jeremy Greenburg to develop a process through which we can identify work that needs to be done, key deadlines, and who is needed to complete deliverables. The BCRD management team will get regular updates and will support the planning team as needed. This past month, I have spent much of my time engaging with our staff, community leaders and partners to help inform our future actions. This process will require a lot of focused effort on all our parts to be successful. This is an exciting time for us as we create a vision for the future of BCRD and how we continue to serve our community by delivering recreational opportunities for all.

# Financial Statements

Blaine County Recreation District  
Includes Supplementary Information  
Year Ended September 30, 2023

DISCUSSION  
DRAFT



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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Blaine County Recreation District  
Hailey, Idaho

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of Blaine County Recreation District, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Blaine County Recreation District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of Blaine County Recreation District, as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

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

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

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

## **Required Supplementary Information**

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 13, 2024 on our consideration of Blaine County Recreation District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Blaine County Recreation District's internal control over financial reporting and compliance.

Meridian, Idaho  
February 13, 2024

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

# **BLAINE COUNTY RECREATION DISTRICT**

## **MANAGEMENT'S DISCUSSIONS AND ANALYSIS**

### **September 30, 2023**

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This section of Blaine County Recreation District's (the District) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on September 30, 2023. Please read it in conjunction with the District's financial statements, which follow this section.

### **FINANCIAL HIGHLIGHTS**

- On September 30, 2023, the total net position of Blaine County Recreation District (BCRD) was \$12,258,708, a decrease of \$88,960 over 2022.
- The total fund balance on September 30, 2023, was \$4,329,709 compared to \$4,204,938 on September 30, 2022, an increase of \$124,771. Of the total fund balance amount, \$315,578 is unassigned, \$390,498 is restricted for existing and future projects, and \$3,623,633 is committed for capital projects and equipment.
- Revenues for fiscal year 2023 increased \$244,150 or 6% as compared to 2022 revenues. The revenue categories for Program Fees, Pass Revenue, Property Tax, and Other Revenue increased over the prior year, while Fundraising Revenue and Rent Revenue decreased.
- Operational expenditures for fiscal year 2023 increased \$388,670 or 13% over 2022 expenditures. The expenditure categories for Salary and Fringe Benefits, Office Expenditures, and Supplies, Maintenance, and Operations increased over the prior year while Professional Service and Advertising expenditures decreased.
- Capital Expenditures for fiscal year 2023 increased \$217,338 or 55% over 2022. Capital Expenditures included projects at Galena Lodge, Quigley Trails Park and on the Wood River Trail. Capital equipment purchases made in fiscal year 2023 included a 2022 PistenBully snow groomer.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

#### **Government-Wide Financial Statements**

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



# **BLAINE COUNTY RECREATION DISTRICT**

## **MANAGEMENT'S DISCUSSIONS AND ANALYSIS**

**September 30, 2023**

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

### **Fund Financial Statements**

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

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

### **Notes to Financial Statements**

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

### **Required Supplemental Information**

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

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

### **Net Position**

Net position measures the difference between what the District owns (assets) and what the District owes (liabilities). As of September 30, 2023, the total assets of the District exceeded its liabilities by \$12,258,708, a decrease of \$88,960 over the previous year's net position balance of \$12,347,668 (see the Table 1 below). In comparison, 2022's net position decreased \$192,178 over 2021's net position.

**BLAINE COUNTY RECREATION DISTRICT**  
**MANAGEMENT'S DISCUSSIONS AND ANALYSIS**  
**September 30, 2023**

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Table 1  
**BLAINE COUNTY RECREATION DISTRICT'S**  
**Statement of Net Position**  
**September 30, 2023 and 2022**

	2023	2022	% Change
<b><i>ASSETS</i></b>			
Current Assets	\$ 6,337,803	\$ 6,223,679	2%
Right of Use Asset*	610,758	0	100%
Capital Assets	<u>8,607,197</u>	<u>8,663,215</u>	-1%
<b>Total Assets</b>	<b><u>\$ 15,555,758</u></b>	<b><u>\$ 14,886,894</u></b>	<b>4%</b>
<b><i>DEFERRED OUTFLOWS OF RESOURCES</i></b>			
Pensions	<u>\$ 531,072</u>	<u>\$ 565,941</u>	-6%
<b><i>LIABILITIES</i></b>			
Other Liabilities	\$ 299,502	\$ 376,718	-20%
Lease Liability, current portion*	110,516	0	100%
Long-term liabilities, due beyond one year:			
Lease Liability, net of current portion*	506,155	0	100%
Net Pension Liability	<u>1,177,766</u>	<u>1,043,415</u>	13%
<b>Total Liabilities</b>	<b><u>\$ 2,093,939</u></b>	<b><u>\$ 1,420,133</u></b>	<b>47%</b>
<b><i>DEFERRED INFLOWS</i></b>			
Deferred Taxes	\$ 1,708,592	\$ 1,642,023	4%
Pensions	<u>25,591</u>	<u>43,011</u>	-41%
<b>Total Deferred Inflows</b>	<b><u>\$ 1,734,183</u></b>	<b><u>\$ 1,685,034</u></b>	<b>-3%</b>
<b><i>NET POSITION</i></b>			
Invested in Capital Assets, Net of Debt	\$ 8,607,197	\$ 8,663,215	-1%
Restricted	390,498	469,455	-17%
Unrestricted	<u>3,261,013</u>	<u>3,214,998</u>	1%
<b>Total Net Assets</b>	<b><u>\$ 12,258,708</u></b>	<b><u>\$ 12,347,668</u></b>	<b>-1%</b>

\*Note: In 2023, the District adopted the accounting guidance, Governmental Accounting Standards Board Statement No. 87 or GASB 87 that went into effect in 2017. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. Statement 87 requires the reporting of certain lease liabilities that were not reported previously.

**BLAINE COUNTY RECREATION DISTRICT**  
**MANAGEMENT'S DISCUSSIONS AND ANALYSIS**  
**September 30, 2023**

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**Changes in Net Position**

Total Assets and Deferred Outflows of Resources increased over the prior year by \$633,995 or 4% , and Liabilities and Deferred Inflows increased by \$722,955 or 23%. This increase in liabilities over assets resulted in a decrease in Net Position of \$88,960.

The \$633,995 increase in Assets and Deferred Outflows of Resources is mainly due to the Right of Use Asset, \$610,758, which is a requirement of GASB 87. The increase in Liabilities and Deferred Inflows was \$722,955. This increase is mainly the result of Lease Liabilities totaling \$616,671, which are also requirements of GASB 87. The District adopted GASB 87 in 2023 as they entered into a traditional lease with the Blaine County School District for office and programming space in the Community Campus. This lease took effect on July 1, 2023. Prior to that date, the District leased the same space in the Community Campus under a triple-net lease with the School District. Additional details regarding this new accounting guidance, GASB 87, can be found in notes following the financial statements in this report. Please see Note A on page 21 for Accounting Pronouncements Adopted and page 23 for Lease Obligations, Note B on page 24 for Explanation of Differences Between the Statement of Net Position and Governmental Fund Balance Sheet, Note C on page 25 for Explanation of Differences Between the Statement of Activities and Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance, and Note G on page 33 for Leases.

Also increasing Liabilities and Deferred Inflows was Net Pension Liability which saw a \$134,351 or 13% increase over the prior year. This increase was due to a 1% increase in PERSI's Net Pension Liability as well as an increase in the District's proportionate share of PERSI's Net Pension Liability. The District's proportionate share increased from .02649097% in 2022 to .0295130% in 2023. The increase in proportionate share is based on the District's total contributions to the plan which increased by \$25,000 or 20% in 2023. The changes in deferred inflows and outflows related to the pensions are the result of the changes in the valuation and calculation of the funded status of PERSI. These balances are the District's portion of the entire plan and are derived directly from audited financial statements of PERSI.

**BLAINE COUNTY RECREATION DISTRICT  
MANAGEMENT'S DISCUSSIONS AND ANALYSIS  
September 30, 2023**

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

**Government Funds**

The General Fund is the only fund used by the Blaine County Recreation District. On September 30, 2023, the fund balance was \$4,329,709, an increase of \$124,771 over the prior year's fund balance of \$4,204,938. The fund balance increase is a result of general fund revenues exceeding expenditures (see Table 2 below).

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

	<b>2023</b>	<b>2022</b>
Revenues		
Property Taxes – General	\$ 1,742,209	\$ 1,681,172
Program Fees	368,883	332,418
Rent Revenue	20,790	23,696
Fundraising	617,519	759,198
Pass Revenue	1,220,945	1,092,389
Other Revenue	<u>203,941</u>	<u>41,264</u>
Total Revenue	4,174,287	3,930,137
Expenses		
Salary & Fringe Benefits	2,267,041	1,939,352
Professional Services	27,919	32,431
Advertising	124,957	131,253
Supplies, Maintenance & Operations	233,642	232,421
Office Expenditures	785,519	714,951
Capital Outlay	<u>610,438</u>	<u>393,100</u>
Total Expenditures	<u>4,049,516</u>	<u>3,443,508</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	124,771	486,629
Fund Balance, Beginning of Year	<u>4,204,938</u>	<u>3,718,309</u>
Fund Balance, End of Year	<u>\$ 4,329,709</u>	<u>\$ 4,204,938</u>

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**BLAINE COUNTY RECREATION DISTRICT**  
**MANAGEMENT'S DISCUSSIONS AND ANALYSIS**  
**September 30, 2023**

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**Revenues**

Fiscal year 2023 revenues were ahead of the prior year by \$244,150 or 6%. All revenue categories saw increases over 2022 except for Rent Revenue which decreased by \$2,906 or 12% and Fundraising which decreased by \$141,679 or 19% . The category Other Revenue had the largest increase at \$162,677 or 394%, followed by Pass Revenue which increased by \$128,556 or 12%. Program Fees increased by \$36,465 or 11% and Property Tax revenue increased by \$61,037 or 4%.

Decreases in Rent Revenue were due to the contractual agreement with the new Galena Lodge concessionaire. The new agreement took effect during the 3rd quarter of the fiscal year affecting the timing of when revenue was received from the prior concessionaire to the new concessionaire.

Decreases in Fundraising were driven by a combination of less need to raise funds for projects and a to some extent less emphasis on raising larger gifts for fiscal year 2023 as compared to the previous fiscal year.

The increase in Other Revenue is mainly due to a \$157,865 or 552% increase in interest income. This increase is due to interest rates more than doubling in fiscal year 2023 for the State of Idaho's Local Government Investment Pool (LGIP). The LGIP holds most of the District's invested funds.

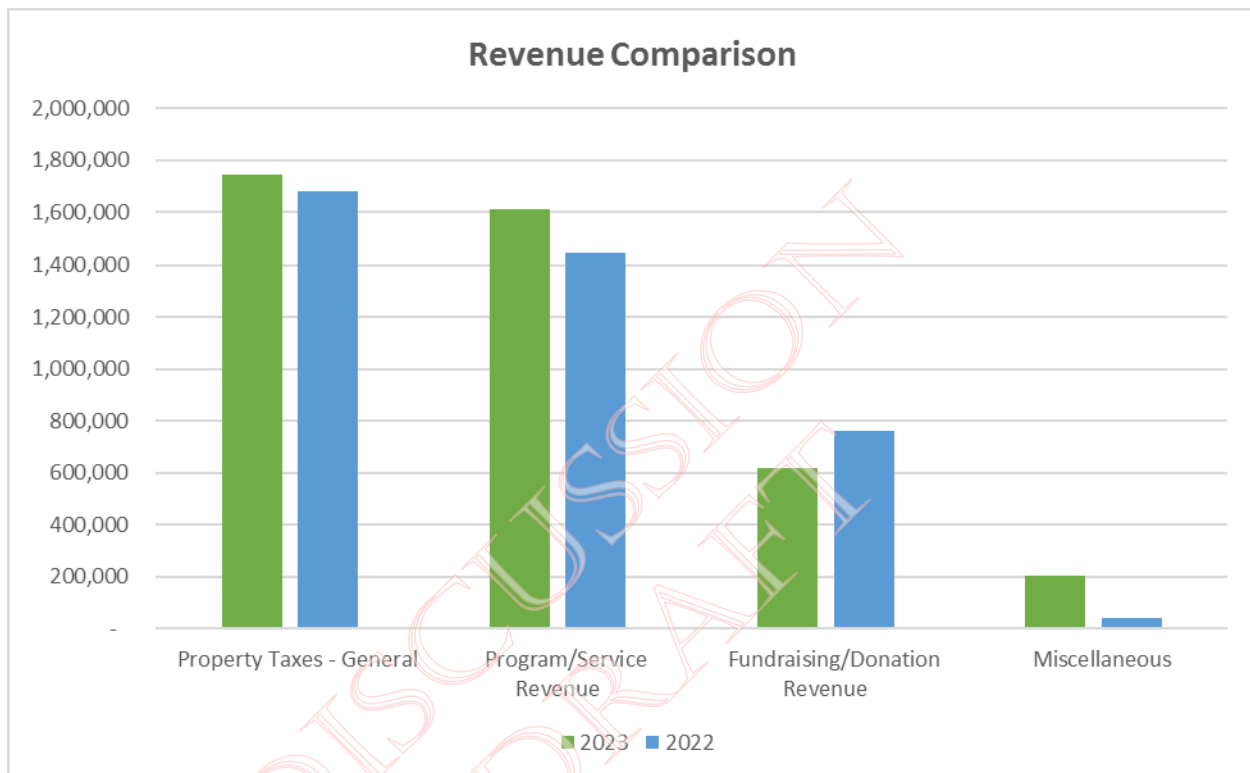
Sales for Nordic, aquatic, and fitness passes all saw increases over prior year. These results are due to incremental increases in pass prices as well as increases in the number of passes sold. Program revenue for youth and adult programs experienced growth for similar reasons and due to the addition of more programming opportunities.

See Graph 1 below for a comparison of 2023 and 2022 revenues. In the graph, Program Fees, Pass and Rental revenues have been combined and are included in Program/Service Revenue.

**BLAINE COUNTY RECREATION DISTRICT  
MANAGEMENT'S DISCUSSIONS AND ANALYSIS  
September 30, 2023**

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**Graph 1  
Blaine County Recreation District's  
Revenue Comparison between 2023 & 2022**



### Expenditures

Fiscal Year 2023 Operational expenditures increased over the prior year by \$388,670 or 13%. The categories Salary & Fringe Benefits, Office Expenditures, and Supplies, Maintenance & Operations increased over the prior year by 17%, 10%, and .5%, respectively. Professional Services and Advertising decreased from the prior year by 14% and 5% respectively.

Salary and Fringe Benefits increased \$327,689 over the previous year. This increase is due to the full impact of a comprehensive wage review and subsequent wage increase implemented at the end of fiscal year 2022.

The \$70,568 increase in Office Expenditures over the previous year was driven by increases in the cost of Gas, Diesel, & Motor Oil (up \$37,376 or 46%), Property Rent (up \$32,505 or 17%), and Equipment Rent (up \$18,660 or 625%).

# BLAINE COUNTY RECREATION DISTRICT

## MANAGEMENT'S DISCUSSIONS AND ANALYSIS

September 30, 2023

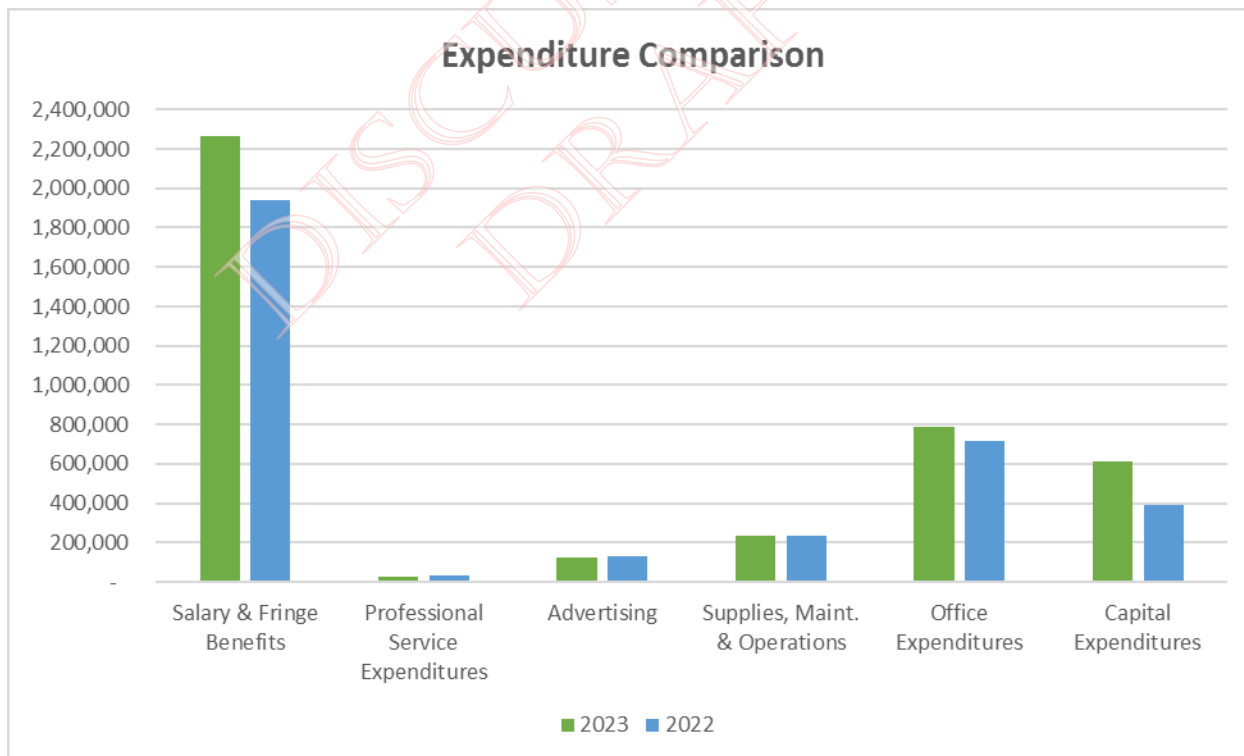
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Capital Expenditures increased by \$217,338 or 55% over 2022. The 2023 Capital Equipment purchases included the following: a 2022 PistenBully snow groomer, 2022 Ram 3500 service truck, 2023 Ford F250 service truck, backup generator for Galena Lodge, prefabricated bike features for Quigley Bike park, main pool cover, two septic lift pumps for Galena Lodge, new truck snow plow and mounting kit, snow blower attachment for the Bobcat Tool Cat, used 2012 Ford F350 15-passenger van, new flooring for the large studio in FitWorks, and reservation fee for an electric PistenBully snow cat.

Capital projects the District undertook in 2023 included: sealcoating the section of the Wood River Trail from Bellevue to Fox Acres Road at a cost of \$49,960, additional work on the parking lot at Quigley Trails Park at a cost of \$10,400 and installing an updated septic system on the west side of the highway at Galena Lodge at a cost of \$38,615.

See Graph 2 below for a comparison of 2023 and 2022 expenditures.

**Graph 2**  
**Blaine County Recreation District's**  
**Expenditure Comparison between 2023 & 2022**



# **BLAINE COUNTY RECREATION DISTRICT**

## **MANAGEMENT'S DISCUSSIONS AND ANALYSIS**

**September 30, 2023**

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### **General Fund Budgetary Highlights**

The 2023 fiscal year was budgeted to end with a net loss of \$409,940 as it was projected that existing reserves would be used to fund capital projects, capital equipment, and consultants for future projects. The District ended the year with a net income of \$124,771 or \$534,711 over budget. This difference is due to operational expenditures coming in \$383,439 behind budget and capital expenditures coming in at \$730,562 behind budget. Revenues were also behind budget by \$579,290. This difference in revenue was largely due to the District not pursuing major projects at its Quigley Trails Park and the purchase of an electric PistenBully snow cat. Both were slated to be paid for via donations and to some degree existing reserves.

### **CAPITAL ASSET AND DEBT ADMINISTRATION**

#### **Capital Assets**

On September 30, 2023, the District had \$8,607,197 invested in capital assets net of accumulated depreciation. This is a decrease of \$56,018 over the previous year. This decrease is due to \$724,528 in asset depreciation for fiscal year 2023 versus \$610,438 in capital assets acquired.

#### **Long-Term Debt**

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

#### **Requests for Information**

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



## FINANCIAL STATEMENTS

**BLAINE COUNTY RECREATION DISTRICT**  
**STATEMENT OF NET POSITION AND**  
**GOVERNMENTAL FUND BALANCE SHEET**  
**September 30, 2023**

	<u>General Fund</u>	<u>Adjustments Note B</u>	<u>Statement of Net Position</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 4,617,732	\$	\$ 4,617,732
Property taxes receivable	1,708,592		1,708,592
Receivables, net	11,479		11,479
Right of use asset	0	610,758	610,758
Fixed assets, net of accumulated depreciation	0	8,607,197	8,607,197
Total Assets	<u>6,337,803</u>		<u>15,555,758</u>
<b>Deferred Outflows of Resources - Pensions</b>	<u>0</u>	531,072	<u>531,072</u>
<b>Liabilities</b>			
Accounts payable	200,126		200,126
Accrued payroll liabilities	23,770		23,770
Advanced revenue	75,606		75,606
Lease liability, current portion	0	110,516	110,516
Long-term liabilities, due beyond one year:			
Lease liability, net of current portion	0	506,155	506,155
Net pension liability	<u>0</u>	1,177,766	<u>1,177,766</u>
Total Liabilities	<u>299,502</u>		<u>2,093,939</u>
<b>Deferred Inflows of Resources</b>			
Deferred tax revenue	1,708,592		1,708,592
Pensions	<u>0</u>	25,591	<u>25,591</u>
Total Deferred Inflows	<u>1,708,592</u>		<u>1,734,183</u>
<b>Fund Balance / Net Position</b>			
Fund Balances:			
Restricted	390,498		
Committed	3,623,633		
Unassigned	<u>315,578</u>		
Total Fund Balances	<u>4,329,709</u>		
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 6,337,803</u>		
Net Position:			
Restricted			390,498
Invested in Capital Assets, Net of Related Debt			8,607,197
Unrestricted			<u>3,261,013</u>
Total Net Position			<u>\$ 12,258,708</u>

**BLAINE COUNTY RECREATION DISTRICT**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND STATEMENT OF**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**For the Year Ended September 30, 2023**

	<u>General Fund</u>	<u>Adjustments Note C</u>	<u>Statement of Activities</u>
<b>Expenditures</b>			
Culture and Recreation			
Salary and fringe benefits	\$ 2,267,041		\$ 2,267,041
Net pension expense	0	93,726	93,726
Professional service expenditures	27,919		27,919
Advertising	124,957		124,957
Supplies, maintenance, and operations	233,642		233,642
Office expenditures	<u>785,519</u>	(26,232)	<u>759,287</u>
Total culture & recreation expenditures	3,439,078		3,506,572
Depreciation expense	0	724,528	724,528
Amortization expense	0	32,145	32,145
Capital outlay	<u>610,438</u>	(610,438)	<u>0</u>
Total Expenditures	4,049,516		4,263,245
<b>Revenue</b>			
Program revenues			
Program fees	368,883		368,883
Rent revenue	20,790		20,790
Fundraising	617,519		617,519
Pass revenue	<u>1,220,945</u>		<u>1,220,945</u>
Total program revenue	2,228,137		2,228,137
General revenue			
Property taxes – general	1,742,209		1,742,209
Other revenue	<u>203,941</u>		<u>203,941</u>
Total general revenue	<u>1,946,150</u>		<u>1,946,150</u>
Total Revenue	<u>4,174,287</u>		<u>4,174,287</u>
Excess of Revenue over Expenditures	124,771		
Change in Net Position			(88,958)
<b>Fund Balance/ Net Position</b>			
Beginning of Year	<u>4,204,938</u>		<u>12,347,666</u>
End of Year	<u>\$ 4,329,709</u>		<u>\$ 12,258,708</u>

See notes to financial statements.

## **BLAINE COUNTY RECREATION DISTRICT**

### **NOTES TO FINANCIAL STATEMENTS**

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#### **Note A – Summary of Significant Accounting Policies**

##### *General Statement*

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

##### *Financial Reporting Entity*

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

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

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

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

## BLAINE COUNTY RECREATION DISTRICT

### NOTES TO FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

## BLAINE COUNTY RECREATION DISTRICT

### NOTES TO FINANCIAL STATEMENTS

---

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

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

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

##### *Accounting Pronouncements Adopted*

In 2023, Blaine County Recreation District adopted GASB Statement No. 87, Leases. Issued June 2017 to better meet the informational needs of financial statement users by improving account and financial reporting for leases by governments and increases the usefulness of governments' financial statements. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

Additionally, in 2023 Blaine County Recreation District adopted GASB Statement No. 96, Subscription-Based Technology Arrangements (SBITA). Issued May 2020 to better meet the informational needs of financial statement users by improving account and financial reporting for subscription-based technology arrangements. Under this statement, a government is required to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosure will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligation and assets resulting from SBITAs. As of September 30, 2023, the District did not engage in subscription-based technology arrangements that required reporting under the standard.

## BLAINE COUNTY RECREATION DISTRICT

### NOTES TO FINANCIAL STATEMENTS

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

##### *Budgets and Budgetary Accounting*

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

1. In August, the District submits a proposed budget for the fiscal year commencing the following October 1 that is ratified by the governing body. The fiscal year 2023 budget was approved on July 27, 2022.
2. The Treasurer is the disbursement officer for all funds in accordance with the approved budget.
3. Formal budgetary integration is employed as a management control device during the year for the General Fund.
4. The budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

##### *Use of Estimates*

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

##### *Cash*

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

##### *Investments*

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

# BLAINE COUNTY RECREATION DISTRICT

## NOTES TO FINANCIAL STATEMENTS

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

#### *Capital Assets*

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

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

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

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

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

#### *Lease Obligations*

A lease is defined as a contractual agreement that conveys control of the right to use another entity's nonfinancial assets, for a minimum contractual period of greater than one year, in an exchange or exchange-like transactions. The District leases one nonfinancial asset, a building. The related obligations are presented in the amounts equal to the present value of lease payments, payable during the remaining lease terms. As a lessee, a lease liability and the associated lease asset, right of use asset, is recognized on the government-wide Statement of Net Position. The present value of lease payments are discounted based on the incremental borrowing rate determined by the District.



## BLAINE COUNTY RECREATION DISTRICT

### NOTES TO FINANCIAL STATEMENTS

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

##### *Accumulated Unpaid Vacation*

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

##### *Program Revenue*

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

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

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

##### *Unavailable Revenue*

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

# BLAINE COUNTY RECREATION DISTRICT

## NOTES TO FINANCIAL STATEMENTS

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

#### *Pensions*

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

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

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

Fund Balance – Total Governmental Fund	\$ 4,329,709
Deferred Outflow of Resources – Pensions	531,072
Net Pension Liability	(1,177,766)
Deferred Inflow of Resources – Pensions	(25,591)
Right of use asset	610,758
Lease liability	(616,671)
Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the funds	<u>8,607,197</u>
Net Position of Governmental Activities	<u>\$ 12,258,708</u>

## BLAINE COUNTY RECREATION DISTRICT

### NOTES TO FINANCIAL STATEMENTS

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

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

Net Change in Fund Balances – Total Governmental Funds	\$	124,771
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Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays of \$610,438 is less than depreciation expense of \$724,528 in the current period.

	(114,090)
--	-----------

Governmental Funds report lease payments as expenditures rather than a reduction of liability. Additionally, in the Statement of Activities the cost of right of use assets is amortized straight line over the life of the lease obligation and is reported as an amortization expense. This is the amount by which amortization expense of \$32,145 is greater than the reduction of lease liability of \$26,232 in the current period.

	(5,913)
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Net Pension Expense	<u>(93,726)</u>
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Change in Net Position of Governmental Activities	<u>\$ (88,958)</u>
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## BLAINE COUNTY RECREATION DISTRICT

### NOTES TO FINANCIAL STATEMENTS

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

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

##### *Banking and Investment Policy*

The District obtains its funding from state and county appropriation along with grants and charges for services. As of September 30, 2023 the District had deposits or investments in the following accounts:

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

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

	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Fund</u>
Federally insured	\$ 83,418	\$ 95,385	General
Uncategorized	4,532,982	4,532,982	General
Cash on hand	<u>1,332</u>	<u>0</u>	
	<u>\$ 4,617,732</u>	<u>\$ 4,628,367</u>	

##### *Credit Risk*

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

##### *Interest Rate Risk*

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

## **BLAINE COUNTY RECREATION DISTRICT**

### **NOTES TO FINANCIAL STATEMENTS**

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

##### *Custodial Credit Risk*

For deposits and investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its deposits, investments, or collateral securities that are in the possession of an outside party. The Federal Deposit Insurance Corporation (FDIC) insures \$250,000 of the bank balance. At September 30, 2023, the District did not have any uninsured cash balances. The amount held in the LGIP at year end was \$4,532,982 and is not insured under the FDIC.

##### *Concentration of Credit Risk*

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

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

#### **Note E – Pension Plan**

##### *Plan Description*

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

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

## BLAINE COUNTY RECREATION DISTRICT

### NOTES TO FINANCIAL STATEMENTS

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#### Note E – Pension Plan (Continued)

##### *Pension Benefits*

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

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

##### *Member and Employer Contributions*

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

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for public safety. As of June 30, 2023 it was 7.16% for general employees and 9.13% for public safety. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% general employees and 12.28% for police and firefighters. Blaine County Recreation District's contributions were \$149,831 for the year ended September 30, 2023.

# BLAINE COUNTY RECREATION DISTRICT

## NOTES TO FINANCIAL STATEMENTS

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### Note E – Pension Plan (Continued)

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

At September 30, 2023, Blaine County Recreation District reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Blaine County Recreation District's proportion of the net pension liability was based on Blaine County Recreation District share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2023, Blaine County Recreation District proportion was 0.0295130 percent.

For the year ended September 30, 2023, Blaine County Recreation District recognized pension expense of \$93,726.

At September 30, 2023 Blaine County Recreation District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 201,878	\$ 0
Changes in assumptions or other inputs	116,624	0
Net differences between projected and actual earnings on pension plan investments	110,551	0
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	60,697	25,591
Blaine County Recreation District contributions subsequent to the measurement date	<u>41,322</u>	<u>0</u>
Total	<u>\$ 531,072</u>	<u>\$ 25,591</u>

## BLAINE COUNTY RECREATION DISTRICT

### NOTES TO FINANCIAL STATEMENTS

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#### Note E – Pension Plan (Continued)

A total of \$41,322 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2023.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2023 the beginning of the measurement period ended June 30, 2022 is 4.6 and 4.4 for the measurement period June 30, 2023.

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

<b>Year Ending June 30,</b>	<b><u>Amount</u></b>
2024	\$ 152,580
2025	71,702
2026	223,053
2027	(18,283)

#### *Actuarial Assumptions*

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

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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



# BLAINE COUNTY RECREATION DISTRICT

## NOTES TO FINANCIAL STATEMENTS

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### Note E – Pension Plan (Continued)

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

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

An experience study was performed for the period July 1, 2015 through June 30, 2020, which reviewed all economic and demographic assumptions including mortality. The Total Pension Liability as of June 30, 2023 is based on the results of an actuarial valuation date of July 1, 2023.

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

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

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2023.

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

# BLAINE COUNTY RECREATION DISTRICT

## NOTES TO FINANCIAL STATEMENTS

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### Note E – Pension Plan (Continued)

#### *Discount Rate*

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

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

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

	1% Decrease ( <u>5.35%</u> )	Current Discount Rate ( <u>6.35%</u> )	1% Increase ( <u>7.35%</u> )
Employer's proportionate share of the net pension liability (asset)	\$ <u>2,118,262</u>	\$ <u>1,177,766</u>	\$ <u>409,088</u>

#### *Pension plan fiduciary net position*

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

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

#### *Payables to the pension plan*

At September 30, 2023, the District did not have any payables to the defined benefit pension plan.

# BLAINE COUNTY RECREATION DISTRICT

## NOTES TO FINANCIAL STATEMENTS

### Note F – Capital Assets

Capital assets activity for the year ended September 30, 2023 was as follows:

#### Governmental Activities

	<u>Balance</u> <u>9/30/22</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>9/30/23</u>
Capital assets, not being depreciated:				
Construction in progress:				
Galena lodge power project	\$ 5,959	\$ 106,698	\$ 0	\$ 112,657
Quigley development	<u>285,688</u>	<u>40,385</u>		<u>326,073</u>
Total capital assets, not being depreciated	291,647	147,083	0	438,730
Capital assets, being depreciated:				
Buildings, parks, and pool	6,937,143	33,046	0	6,970,189
Equipment	2,584,430	440,348	(169,454)	2,855,324
Wood River Trail	<u>7,411,587</u>	<u>49,960</u>	<u>0</u>	<u>7,461,547</u>
Total capital assets, being depreciated	16,933,160	523,354	(169,454)	17,287,060
Accumulated depreciation	<u>(8,561,592)</u>	<u>(724,528)</u>	<u>167,527</u>	<u>(9,118,593)</u>
Capital assets, net	<u>\$ 8,663,215</u>	<u>\$ (54,091)</u>	<u>\$ (1,927)</u>	<u>\$ 8,607,197</u>

### Note G – Leases

*Operating Leases Commitments:* Under GASB 87, a lessee is required to recognize a lease liability and an intangible right to use asset. The District has entered into a non-cancelable lease, primarily for the facility. The lease expires in 2028. Amortization of the lease expense was \$32,145 and interest paid was \$13,416 for the year ended September 30, 2023.

<u>Maturity Date</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 110,516	\$ 48,076	\$ 158,592
2025	120,034	38,558	158,592
2026	130,372	28,220	158,592
2027	141,600	16,992	158,592
2028	<u>114,149</u>	<u>4,797</u>	<u>118,946</u>
Total	<u>\$ 616,671</u>	<u>\$ 136,643</u>	<u>\$ 753,314</u>

## BLAINE COUNTY RECREATION DISTRICT

### NOTES TO FINANCIAL STATEMENTS

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#### Note H – Contingencies

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

#### Note I – Risk Management

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

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

#### Note J – Fund Balance

As of September 30, 2023, fund balances of the governmental funds are classified as follows:

Non-Spendable - includes balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints. As of September 30, 2023, there was no non-spendable fund balance.

Restricted for - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation. As of September 30, 2023, fund balances are composed of the following:

Wood River Trail	\$ 314,892
Quigley development	69,460
North Valley trail (Harriman)	<u>6,146</u>
	<u>\$ 390,498</u>

Committed To – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year end. The Board of Directors are the highest level of decision making authority for the District. Commitments may be established through resolutions approved by the Board of Directors. As of September 30, 2023, there was \$3,623,633 committed for capital projects.

## **BLAINE COUNTY RECREATION DISTRICT**

### **NOTES TO FINANCIAL STATEMENTS**

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#### **Note J – Fund Balance (Continued)**

Assigned To – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the finance committee or executive director. As of September 30, 2023, there is no assigned fund balance.

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

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

DISCUSSION  
DRAFT

**REQUIRED SUPPLEMENTARY INFORMATION**

**BLAINE COUNTY RECREATION DISTRICT**  
**BUDGETARY COMPARISON SCHEDULE GENERAL FUND**  
**For the Year Ended September 30, 2023**

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	<u>Budgeted Amounts</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>	<u>GAAP Basis</u>	<u>Variance</u>
<b>Revenues</b>				
Property tax revenue	\$ 1,684,673	\$ 1,684,673	\$ 1,742,209	\$ 57,536
Earned revenue	1,387,004	1,387,004	1,814,559	427,555
Fundraising	<u>1,681,900</u>	<u>1,681,900</u>	<u>617,519</u>	<u>(1,064,381)</u>
Total Revenue	4,753,577	4,753,577	4,174,287	(579,290)
<b>Expenditures</b>				
Salary and fringe benefits	2,301,547	2,301,547	2,267,041	34,506
Professional service expenditures	182,005	182,005	27,919	154,086
Advertising	260,779	260,779	124,957	135,822
Supplies, maintenance, and operations	240,196	240,196	233,642	6,554
Office expenditures	837,990	837,990	785,519	52,471
Capital expenditures	<u>1,341,000</u>	<u>1,341,000</u>	<u>610,438</u>	<u>730,562</u>
Total Expenditures	<u>5,163,517</u>	<u>5,163,517</u>	<u>4,049,516</u>	<u>1,114,001</u>
Excess of Expenditures Over Revenue	<u>\$ (409,940)</u>	<u>\$ (409,940)</u>	<u>\$ 124,771</u>	<u>\$ 534,711</u>

**BLAINE COUNTY RECREATION DISTRICT**  
**SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY AND**  
**EMPLOYER CONTRIBUTIONS**  
**For the Year Ended September 30, 2023**

**Schedule of Employer's Share of Net Pension Liability**  
**PERSI - Base Plan**

**Last 10 - Fiscal Years \***

	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Employer's portion of net the pension liability	0.031963%	0.0278353%	0.029018%	0.028626%	0.028529%	0.028953%	0.026695%	0.0264910%	0.029513%
Employer's proportionate share of the net pension liability	\$ 420,899	\$ 564,264	\$ 456,115	\$ 422,237	\$ 325,647	\$ 672,336	\$ (21,084)	\$ 1,043,415	\$ 1,177,767
Employer's covered-employee payroll	\$ 892,120	\$ 805,952	\$ 896,530	\$ 916,142	\$ 988,677	\$ 1,024,747	\$ 979,659	\$ 1,150,163	\$ 1,312,893
Employer's proportionate share of net pension liability as a percentage of its covered-employee payroll	47.18%	70.01%	50.88%	46.09%	32.94%	65.61%	-2.15%	90.72%	89.71%
Plan fiduciary net position as a percentage of total pension liability	91.38%	87.26%	90.68%	91.69%	93.79%	88.22%	100.36%	87.26%	83.83%

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

Data reported is measured as of June 30, 2023 (measurement date)

**Schedule of Employer Contributions**  
**PERSI - Base Plan**

**Last 10 - Fiscal Years \***

	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Statutorily required contribution	\$ 104,551	\$ 82,744	\$ 97,853	\$ 111,166	\$ 113,115	\$ 122,355	\$ 116,971	\$ 137,329	\$ 154,359
Contributions in relation to statutorily required contribution	\$ 101,345	\$ 92,156	\$ 102,025	\$ 104,257	\$ 113,115	\$ 122,355	\$ 118,951	\$ 124,732	\$ 149,831
Contribution (deficiency) excess	(3,206)	9,412	4,172	(6,909)	-	-	1,980	(12,597)	(4,528)
Employer's covered-employee payroll	\$ 892,120	\$ 805,952	\$ 896,530	\$ 916,142	\$ 988,677	\$ 1,024,747	\$ 979,659	\$ 1,150,163	\$ 1,312,893
Contributions as a percentage of covered-employee payroll	11.36%	11.43%	11.38%	11.38%	11.44%	11.94%	12.14%	11.43%	11.41%

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

See accompanying notes to basic financial statements.



## **FEDERAL REPORTS**

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

Board of Directors  
Blaine County Recreation District  
Hailey, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Blaine County Recreation District, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Blaine County Recreation District's basic financial statements, and have issued our report thereon dated February 13, 2024.

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

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

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

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

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

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

### **Purpose of this Report**

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

Meridian, Idaho  
February 13, 2024



Blaine County Recreation District

Request for Proposals (RFP) for:

**Master Planning Services**

To Include:

- Flying Hat East/Oppenheimer Recreation Infrastructure Development Plan
- BCRD Aquatic Center
- Quigley Trails Park

Submit Complete Proposals To:  
Blaine County Recreation District

Attn: Mark Davidson  
1050 Fox Acres Road, Suite 107  
Hailey, Idaho 83333

RFP Contact: Mark Davidson, Executive Director

[mdavidson@bcrd.org](mailto:mdavidson@bcrd.org)

[www.bcrd.org](http://www.bcrd.org)

## **I. Introduction**

Blaine County Recreation District (BCRD) is seeking proposals from qualified consultants with a working knowledge of indoor and outdoor recreation infrastructure, i.e. sport fields, fieldhouses, recreation centers, etc. to complete a Master Plan for design, engineering, and development of new recreation infrastructure in Blaine County. The Master Plan should inform the development of new infrastructure on Flying Hat Ranch while integrating infrastructure needs and uses of the BCRD Aquatic Center, and Quigley Trails Park. BCRD's objective through the proposal process is to select the best team according to the selection criteria outlined in this RFP and subject to State of Idaho Statute 67-2806, for specific Statutory details go to this website: [Idaho Statute 67-2806](#).

## **II. Background**

BCRD, headquartered in Hailey, Idaho, provides healthy, active, and diverse recreational opportunities for our community and the area's many visitors. Our core values include fostering an inclusive environment where healthy recreation can positively impact the community and support personal growth.

Located near the world-class Sun Valley Resort, BCRD serves a diverse audience with programs and facilities that include over 160 kilometers of groomed Nordic skiing and snowshoe trails, a bike park, robust youth sports programs, a seasonal Aquatic Center, a fitness facility and gymnasium, and a youth center that offers after-school care and summer camp.

Founded in 1976, BCRD is a taxing district of Blaine County that operates with 20 full-time staff, up to 60 part-time staff, and is guided by a three-person elected Board of Directors.

BCRD programming has grown consistently as the population of our community increases. The need for recreational field space (indoor and outdoor) is at an all-time premium.

BCRD recently completed a Blaine County Sports and Recreation Infrastructure Feasibility Study. The results of this study show the Blaine County community is currently underserved by sports and recreation infrastructure, and findings indicate the gap in service will continue to grow if no action is taken. Competition for space among local sports programs is high, with many teams using make-shift solutions that require athletes to travel long distances or subject them to substandard conditions with increased risk of injury. Families routinely travel to Twin Falls, Idaho Falls, or Boise for practice and competition space. In the valley, volleyball teams practice in cafeterias, baseball and softball teams practice on wood gymnasium floors, and soccer players navigate uneven and undersized playing fields. BCRD staff are stretched thin as they work to supply temporary sports infrastructure and maintenance to facilities owned by municipalities or schools.

The last comprehensive effort to coordinate recreation needs in our community was the 2014 Blaine County Comprehensive Plan (Comp Plan). The full recreation chapter of the Comp Plan can be found at this website: <https://www.co.blaine.id.us/DocumentCenter/View/3520/Chp-3->

[Recreation](#). Since this time, many aspects of the Comp Plan have been completed, or at least initiated. At the time, the Comp Plan identified the following needs to be considered in the future: more parks, youth centers, recreational facilities specifically in the Bellevue/Hailey area, active playing fields (baseball, soccer, Lacrosse), and aquatics amenities. The Plan further identified several challenges we face to meet recreation demand; one of which is the intense demand for active sports fields, and indoor active play areas. This demand has increased and evolved since the completion of the plan, i.e., increased demand for “community-oriented gathering places and soccer facilities within a park like setting allowing families to watch and participate.”

**III. Scope of Services:** This request for proposals will focus on the experience, process, development, and execution of the following project components (the Project):

#### **BCRD Master Plan**

BCRD owns two land parcels and associated infrastructure: BCRD Aquatic Center and Quigley Trails Park. Additionally, BCRD is working with the owners of the Flying Hat East property between Bellevue and Hailey as well as the Cities of Bellevue, Hailey, and Blaine County to develop future recreation infrastructure which may include a multi-purpose field house and outdoor sports related playing fields and courts. The BCRD Master Plan will provide a development plan for recreation infrastructure at each site and how each site may be developed to serve the needs of the community in an integrated manner. The BCRD Master Plan shall include the following elements:

1. Feasibility Study:
  - a. Determine the amenities, cost, and operational viability and sustainability of developing a multi-use recreation complex on the Flying Hat East property in Blaine County. The study should include a market analysis, community needs assessment, operational/financial analysis, building project assessment, final report, and deliverables.
  - b. Determine additional amenities, infrastructure upgrades, cost, and operational viability and sustainability of the BCRD Aquatic Center building and surrounding grounds to better meet community and BCRD needs.
  - c. Determine amenities, cost, and operational viability and sustainability of developing infrastructure at Quigley Trails Park to better meet community, partner organizations, and BCRD needs.
  - d. Provide an integrated plan for each of the three sites including: infrastructure needs, how they each relate to and support each other, and recommendations for future improvements.
2. Site Analysis: Develop concepts for each site. Consultants should consider acreage, boundaries, geological and soil features, slopes, topography, surrounding property and uses, as well as other impacts including water table, subsurface water, wetlands, geographic impacts, utilities, access/traffic/parking, environmental impact, and impacts to neighboring communities.

3. Green Design Considerations: Evaluate renewable energy sources and best green technology solutions. Infrastructure plans should provide analysis of green elements and cost comparison for green vs. traditional development. Site planning should provide for optimized water usage and stormwater management as well as provide cost-benefit analysis for technology and design elements.
4. Layout and Design: Provide conceptual design plans/perspectives and preliminary architectural renderings for use in public engagement and public funding planning, including spatial relationship of components.
5. Site Plan: Provide a detailed site plan for each site meeting the minimum site plan requirements of local planning and zoning ordinances for project planning approval.
6. Programing Analysis: General description of anticipated programs. Program recommendations should be prioritized based on needs assessment and size/space allocation.
7. Facility Management: Facility management will be above and beyond existing BCRD facilities, although BCRD expects some shared operational efficiencies. All development plans shall include:
  - a. Operations and maintenance costs: projections by major budget categories out to five years, including administration, personnel, utilities, supplies, services, materials, etc.
  - b. Personnel by position, salaries, wages, and benefits.
  - c. Revenue projections (five years) to include daily entrance fees, memberships, facility rental, program services, sales, municipal fund support, fundraising and other income.
8. Financial Analysis: Shall include estimated:
  - a. Planning, design, and engineering costs.
  - b. Complete construction and development cost estimates to include site prep, infrastructure, indoor and outdoor recreation components, buildings, support facilities, etc.
  - c. Initial capital and debt service.
  - d. Cost benefit analysis for proposed capital improvements.
9. Financing Options: Based on projected costs for design, development, and operations along with projected revenues, provide various financing options for obtaining the necessary funds to build, operate, and maintain recreation infrastructure. Project for five years and include the dollar amount from each suggested financial source. Include this in public discussion. Options include general funds, bond sales, capital campaigns, grants, facility revenues, etc.
10. Timeline: A realistic schedule and timeline for complex build-out. Timeline should include proposed phases for completing the Master Plan and associated costs for each phase.
11. Roadmap: A comprehensive complex development roadmap.
12. Deliverables: The BCRD Master Plan shall include an executive summary, purpose, goals, objectives, public participation/input, existing facility assessment, market analysis, site analysis, green build recommendations, layout and design, programing analysis, facility

management, financing analysis, project costs, financial options, timeline, roadmap, and summary of findings and recommendations.

13. Final Presentation and Deliverables: To deliver the final plan you will be expected to:
  - a. Conduct a thorough review of each plan with BCRD staff and Board of Directors.
  - b. Present a summary of the plans for BCRD Board, local jurisdictions, and the public.
  - c. Deliver all research, plans, and presentations to BCRD.

**IV. Submittal Format and Requirements:** Interested parties shall submit proposals containing the following information:

- Cover Letter: Provide a one-page cover letter including the RFP title, the firm's name, address, phone number, a primary contact name and contact information (phone, address, and email), as well as a certification that the firm has sufficient resources in personnel, equipment, software, and time to commit to this project and its successful completion.
- Description of Firm: Detail areas of expertise, length of time in business, and number of employees.
- Relevant Experience and References: List all prior work product performed by your firm that demonstrate relevant experience. List all public sector clients for whom you have performed similar work in the past five years. For each work product mentioned, include the name, physical address, email address, and phone number of a person who can be contacted regarding your performance on the work product. Samples of relevant work product completed for similar sized districts or municipalities should be provided.
- Project Team and Qualifications: Provide an organizational chart identifying team members and their areas of responsibility along with a professional resume for the key people proposed to be assigned to the Project, including any subconsultants. Identify a proposed project manager who would be responsible for the day-to-day management of project tasks and would be the primary point of contact with your firm.
- Approach to Project: Provide a detailed list of the tasks to be performed within the scope of services indicated above, including the key personnel who would be assigned to each task in addition to the proposed methodology and a descriptive narrative of how the firm proposes to execute each of the three planning documents. Should include proposed phases, BCRD reserves the right to end the project pending extenuating circumstances.
- Project Schedule: Provide a schedule of general project components indicating the duration of each component and of the total project. The schedule should reflect realistic activity timelines.
- Project Cost: **Cost information must be submitted in a separate sealed envelope clearly labeled with "Pricing Information."**
- Appendices: any additional appendices which the interested party believes is relevant to describing their proposal.



**V. Minimum Qualifications:** Interested parties should demonstrate the following minimum qualifications:

- Demonstrated knowledge and recent experience in completing similar work successfully for public sector clients within scope and schedule.
- Demonstrated ability to develop recreation facilities master plans for indoor and outdoor sports related buildings, fields, courts, and parks.
- Proven ability to assemble a complete and competent team capable of delivering all aspects of Master Planning needs as identified in the Scope of Services above.
- Proven ability to create strong public engagement and participation while incorporating community feedback and data into the process.

## **VI. Proposal Evaluation**

Proposals will be reviewed by an evaluation committee consisting of BCRD staff and Board members. As part of the evaluation process, the committee may schedule interviews with individual firms for the purpose of clarifying information contained in the RFP. Interviews should include the proposed Project team members identified in the proposal.

**VIII. Evaluation Criteria:** The following will be used in evaluating the Consultant's qualifications.

- Experience and knowledge in completing Master Plans for similar recreation districts and for indoor and outdoor recreation infrastructure.
- Creative, timely approach to issues.
- Ability to complete the project within a given timeframe and budget.
- Ability to maintain communication on project development.
- Ability to engage partners and stakeholders during the process.
- Experience and involvement with subsequent implementation phases associated with similar previously completed projects.

## **IX. Schedule**

February 15, 2024: Issue Date of RFP for Master Planning Services  
March 8, 2024: Deadline for Submittal of Questions or Requests for Clarification  
March 29, 2024: Proposals Due  
April 1, 2024: Evaluation of Proposals  
April 8, 2024: Notification of Interviews, if needed  
April 15, 2024: Interviews, if needed  
May 1, 2024: Anticipated Award of Contract by BCRD Board  
May 13, 2024: Anticipated Project Start Date  
April 30, 2025: Anticipated Project Completion Date

## **X. Submittal Procedure**

- 1. Submittal Deadline:** The deadline for submittals is March 29, 2024, at 12:00 NOON (the “Deadline”). Any proposals not received before the Deadline shall not be accepted. Faxes of proposals will not be accepted. All respondents must submit proposals in person or mail by the Deadline to Mary Rose Operations Manager at the BCRD Office, located at 1050 Fox Acres Road, Suite 107, Hailey, Idaho 83333.
- 2. Primary Contact:** Mark Davidson is the primary contact for firms interested in this RFP. He can be reached at: 1050 Fox Acres Road, Suite 107, Hailey, Idaho 83333, Email: [mdavidson@bcrd.org](mailto:mdavidson@bcrd.org); Phone: Office (208) 578-5459 Mobile (208) 720-2475. Except as authorized by BCRD, communication during the selection process shall be directed to Mr. Davidson. To maintain the fair and equitable treatment of everyone, respondents shall not unduly contact or offer gifts or gratuities to BCRD, any Board member, employee or agent of BCRD, or selection committee members in an effort to influence the selection process or in a manner that gives the appearance of influencing the selection process. This prohibition applies before the RFP is issued, as the Project is developed, and extends through the award of a contract. Failure to comply with this requirement may result in a disqualification in the selection process. Respondents should be aware that selection committee members will be required to certify that they have not been contacted by any of the respondents to influence the selection process.
- 3. Questions and Addenda:** Questions and or Requests for Clarification regarding this RFP must be submitted via email to [mdavidson@bcrd.org](mailto:mdavidson@bcrd.org) no later than 4:00pm MST on March 29, 2024.
- 4. BCRD Rights:** BCRD reserves the right at any time during the RFP process to reject any proposal if it determines that the firm submitting the proposal is not responsible or the proposal is not responsive or does not meet mandatory minimum requirements in this RFP.

This RFP does not commit BCRD to award a contract, to pay any costs incurred in the preparation of proposals to this RFP, or to procure or contract services. BCRD reserves the right to accept or reject any or all proposals received as a result of this RFP, to negotiate with any qualified respondent, or to cancel in part or in its entirety the RFP, if it is in the best interest of BCRD. BCRD also reserves the right to amend or modify the Project scope as necessity may dictate.

Proposals become the property of BCRD. All information submitted in the proposals becomes public record upon completion of the procurement process. If any proprietary information is contained in or attached to the proposal, it must be clearly identified by the respondent. However, BCRD reserves the right to release the entirety of any proposal submitted, in accordance with state law.