



Meeting Notice of the Blaine County Recreation District Board of Directors

Date: Wednesday, October 8, 2025

Regular Session Time: 10:00AM

Place: BCRD Conference Room

Agenda of the Regular Session of the Board of Directors

1. Public Comment (3-minute time limit)
2. Review of Prior Meeting Minutes
 - a. 09/03/2025 Regular Session (ACTION ITEM)
3. Department Updates
 - a. Finance:
 - o Recommendation from Board President to approve cash disbursements for September 2025 and authorize payment of bills and payroll for October 2025 when they become due. Consideration of approval of September 2025 credit card statement of Executive Director. (ACTION ITEM)
 - o Finance Report – Review and approve August 2025 Balance Sheet and Profit & Loss Statement. (ACTION ITEM)
 - b. Development and Communications
 - c. Programs
 - d. Trails
 - e. Executive Director
4. Old Business
 - a. Recreation Levy Planning update. (DISCUSSION)
5. New Business
 - a. Approve the closing of the following Local Government Investment Pool (LGIP) accounts: Galena, Wood River Trail, Harriman and Fox Park. All funds have been transferred to the General LGIP Fund #980. (ACTION ITEM)
 - b. Declare Mat Hall elected as Director of the Blaine County Recreation District for another four-year term starting January 1, 2026, and issue Certificate of Election as per Idaho Code 31-4306. (ACTION ITEM)
 - c. Establish Board Meeting Schedule for Fiscal Year 2025–2026

Participation Information:

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

Topic: BCRD Regular Board Meeting

Time: October 8, 2025 10:00AM Mountain Time

Microsoft Teams

[Join the meeting now](#)

Meeting ID: 281 215 614 937 9

Passcode: gM2hH3hj



Meeting Notice of the Blaine County Recreation District Board of Directors

Date: Wednesday, September 3, 2025

Regular Session Time: 10:00AM

Place: BCRD Conference Room

Board: Mat Hall, Mary Fauth, Jane Lopez

Staff: Mark Davidson, Diane Renfro, Eric Rector, Morgan Buckert, Jeremy Greenberg, Mary Rose

Public: Jay Westcott, Jim McClatchy

Mat Hall called the Regular Session of the Board of Directors to order at 10:00AM.

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. 08/06/2025 Regular Session (ACTION ITEM)

Mary Fauth made a motion to approve the August 6, 2025 Regular Session Minutes. Mat Hall seconded. The motion passed unanimously.

b. 08/20/2025 Special Session (ACTION ITEM)

Mary Fauth made a motion to approve the August 20, 2025 Special Session Minutes. Mat Hall seconded. The motion passed unanimously.

3. Department Updates

a. Finance:

- o **Recommendation from Board President to approve cash disbursements for August 2025 and authorize payment of bills and payroll for September 2025 when they become due. Consideration of approval of August 2025 credit card statement of Executive Director. (ACTION ITEM)**

Mat Hall made a motion to approve cash disbursements for August 2025 and authorize payment of bills and payroll for September 2025 when they become due and approve August 2025 credit card statement of Executive Director. Mary Fauth seconded. The motion passed unanimously.

- o **Finance Report – Review and approve July 2025 Balance Sheet and Profit & Loss Statement. (ACTION ITEM)**

Diane Renfro presented BCRD's finance dashboard and year-end projections for the 2024-2025 fiscal year (ending September 30, 2025).

Renfro reported that anticipated expenses for the remainder of the fiscal year are projected to come in under budget, with total expenditures expected to remain within approved spending levels.

Motion to Approve Financial Statements

Mat Hall moved to approve the July 2025 Balance Sheet and Profit & Loss Statement. Mary Fauth seconded the motion. The motion passed unanimously.

b. Development and Communications

See written report for details.

c. Programs

See written report for details.

d. Trails

See written report for details.

e. Executive Director

See written report for details.

4. Old Business

a. Recreation Levy Planning update. (DISCUSSION)

BCRD is slated to give numerous informational presentations about the Recreation Levy in the coming weeks. Davidson has been meeting with local organizations and city councils, including a meeting with past BCRD board members. BCRD is hearing that several grassroots efforts are getting organized and will be sharing information about the Recreation Levy with their members and user groups. BCRD is planning to continue outreach efforts including post cards to be mailed out to voters and text messages reminding people of when early voting starts leading up to the November 4th election.

Mat Hall inquired about the work JUB is doing. Davidson informed the Board that JUB's latest task is to work with Eric Rector to develop ArcGIS tools for mapping the Wood River Trail. This work will help us show where existing amenities are and show locations for future improvements.

Eric Rector mentioned that the public can schedule appointments with BCRD staff to discuss the Recreation Levy. Calendar appointments can be made through the BCRD website at www.bcrd.org/levy.

5. New Business

a. Review and Approve 2025 Audit Engagement Letter from Sorren CPAs. (Action Item)

Mary Fauth made a motion to approve 2025 Audit Engagement Letter from Sorren CPAs. Mat Hall seconded. The motion passed unanimously.

**b. Consideration and Confirmation of date and time for October Board Meeting.
(ACTION ITEM)**

Davidson proposed to schedule all board meetings for the 2025-2026 fiscal year at the October 2025 Board Meeting. Mat Hall made a motion to set the October Board Meeting for October 1, 2025 at 10:00AM. Mary Fauth seconded. The motion passed unanimously.

Attest:



BCRD Board President



Mark Davidson, BCRD Executive Director

Total BCRD Income Statement - Reporting as of Oct 1, 2025					
Revenue					
	2023 as of 10/1	2024 as of 10/1	2025 as of 10/1	2025 Budget vs Actuals as of 10/1/25	2025 Budget
BCRD Total Revenue					
Property Tax	\$1,742,209	\$1,811,903	\$1,886,423	\$41,030	\$1,845,393
Programs, Fees, & Lessons	\$367,356	\$335,188	\$413,523	\$19,123	\$394,400
Passes	\$1,220,111	\$1,228,122	\$1,357,212	\$191,712	\$1,165,500
Fundraising	\$594,990	\$435,103	\$465,907	-\$778,093	\$1,244,000
Other Revenue	\$254,756	\$341,304	\$503,029	\$160,779	\$342,250
Total Revenue	\$4,179,422	\$4,151,619	\$4,626,094	-\$365,449	\$4,991,543
Expenses					
COGS	\$ 29,040.42	\$ 18,823.37	\$ 24,929.46	\$ 4,729.46	\$ 20,200.00
OPERATING EXPENDITURES					
Wages & Benefits	\$2,152,285	\$2,279,302	\$2,446,755	-\$208,590	\$2,655,345
Marketing	\$121,193	\$75,230	\$69,663	-\$44,457	\$114,120
Repair & Maintenance	\$178,339	\$180,828	\$154,455	-\$85,945	\$240,400
Consulting/Legal	\$21,532	\$76,402	\$286,346	\$111,246	\$175,100
Rent	\$231,814	\$175,901	\$190,115	-\$3,885	\$194,000
Supplies	\$40,249	\$47,810	\$54,735	-\$10,180	\$64,915
Utilities	\$62,020	\$69,217	\$82,820	\$556	\$82,264
Other Misc.	\$497,453	\$551,136	\$1,079,242	\$247,732	\$831,510
Total Operating Expenses	\$3,304,884	\$3,455,826	\$4,364,131	\$6,477	\$4,357,654
CAPITAL EXPENDITURES	\$511,159	\$301,978	\$305,693	-\$556,807	\$862,500
Total Expenses	\$3,816,042	\$3,757,803	\$4,669,824	-\$550,330	\$5,220,154
Net Income	\$334,339	\$374,993	-\$68,660	\$180,152	-\$248,811
*Other Misc. = fuel, licenses, insurance, computer, accounting, c/c fees, etc.					

Programs Income Statement - Reporting as of Oct 1, 2025					
Revenue					
<i>Programs Revenue</i>	2023 as of 10/1	2024 as of 10/1	2025 as of 10/1	2025 Budget vs Actuals as of 10/1/25	2025 Budget
Property Tax	\$0	\$0	\$0	\$0	\$0
Programs, Fees, & Lessons	\$367,356	\$335,188	\$413,523	\$19,123	\$394,400
Passes	\$203,317	\$253,181	\$267,045	\$71,045	\$196,000
Fundraising	\$32,252	\$27,450	\$39,578	-\$20,422	\$60,000
Other Revenue	\$31,023	\$30,898	\$33,813	\$7,563	\$26,250
Total Revenue	\$633,948	\$646,716	\$753,959	\$77,309	\$676,650
Expenses					
COGS	\$ 9,215.22	\$ 10,300.05	\$ 12,829.39	\$ 2,629.39	\$ 10,200.00
OPERATING EXPENDITURES					
Wages & Benefits	\$800,888	\$848,780	\$971,394	-\$64,433	\$1,035,827
Marketing	\$8,660	\$15,872	\$10,462	-\$2,138	\$12,600
Repair & Maintenance	\$14,427	\$22,714	\$29,809	\$5,809	\$24,000
Consulting/Legal	\$10,774	\$8,366	\$8,290	\$5,490	\$2,800
Rent	\$126,013	\$91,958	\$99,977	\$977	\$99,000
Supplies	\$28,847	\$34,806	\$38,924	-\$2,761	\$41,685
Utilities	\$35,752	\$38,348	\$46,325	\$2,661	\$43,664
Other Misc.	\$365,605	\$375,680	\$186,966	-\$5,205	\$192,171
Total Operating Expenses	\$1,390,966	\$1,436,525	\$1,392,146	-\$59,600	\$1,451,747
CAPITAL EXPENDITURES					
	\$26,452	\$16,950	\$18,196	-\$59,304	\$77,500
Total Expenses	\$1,417,418	\$1,453,475	\$1,410,342	-\$118,904	\$1,529,247
Net Income	-\$792,686	-\$817,059	-\$669,213	\$193,584	-\$862,797
*Other Misc. = fuel, licenses, insurance, computer, accounting, c/c fees, etc.					

Trails Income Statement - Reporting as of Oct 1, 2025					
Revenue					
<i>Trails Revenue</i>	2023 as of 10/1	2024 as of 10/1	2025 as of 10/1	2025 Budget vs Actuals as of 10/1/25	2025 Budget
Property Tax	\$6,456	\$6,456	\$0	\$0	\$0
Programs, Fees, & Lessons	\$0	\$0	\$0	\$0	\$0
Passes	\$1,016,794	\$974,941	\$1,090,167	\$120,667	\$969,500
Fundraising	\$407,041	\$266,595	\$256,183	-\$777,817	\$1,034,000
Other Revenue	\$136,468	\$178,034	\$154,901	\$73,901	\$81,000
Total Revenue	\$1,566,758	\$1,426,026	\$1,501,252	-\$583,248	\$2,084,500
Expenses					
COGS	\$ 19,825.20	\$ 8,523.32	\$ 12,100.07	\$ 2,100.07	\$ 10,000.00
OPERATING EXPENDITURES					
Wages & Benefits	\$696,602	\$711,538	\$743,483	-\$196,620	\$940,103
Marketing	\$92,178	\$45,591	\$34,919	-\$65,181	\$100,100
Repair & Maintenance	\$163,167	\$157,036	\$123,822	-\$87,178	\$211,000
Consulting/Legal	\$8,883	\$2,701	\$21,239	-\$44,561	\$65,800
Rent	\$47,541	\$41,984	\$44,364	-\$2,636	\$47,000
Supplies	\$8,572	\$10,879	\$12,276	-\$4,534	\$16,810
Utilities	\$25,793	\$30,208	\$35,055	-\$845	\$35,900
Other Misc.	\$554,038	\$590,177	\$311,595	-\$7,420	\$319,015
Total Operating Expenses	\$1,596,774	\$1,590,115	\$1,326,754	-\$408,974	\$1,735,728
CAPITAL EXPENDITURES					
Total Expenses	\$2,081,480	\$1,875,142	\$1,614,252	-\$906,476	\$2,520,728
Net Income	-\$534,548	-\$457,640	-\$125,100	\$321,128	-\$446,228
*Other Misc. = fuel, licenses, insurance, computer, accounting, c/c fees, etc.					

Blaine County Recreation District

Balance Sheet

As of August 31, 2025

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
0105 · Mountain West Bank-Checking	115,070.60
0110 · Mountain West-Imprest	558.98
0115 · Petty Cash	100.00
0120 · Cash On Hand	400.00
0140 · Savings-General Fund #980	2,154,530.31
0145 · Savings - WRT Fund #3178	286,925.54
0150 · Savings-Galena #1396	2,027,301.60
0160 · Savings-Harriman Trail #2273	197,996.03
0170 · Diversified Fund	443,292.42
0180 · Mtn West Bank-FLEX Acct	25,788.95
Total Checking/Savings	5,251,964.43
Accounts Receivable	
0205 · Accounts Receivable	3,126.92
0210 · Taxes Receivable	1,781,055.00
Total Accounts Receivable	1,784,181.92
Total Current Assets	7,036,146.35
Fixed Assets	
1110 · Property/Equip-Rec Dist	133,444.39
1120 · Property/Fixtures-Rec Dist	128,621.10
1130 · Aquatic-Property/Equipment	759,587.24
1140 · Aquatic-Furn/Fixtures	83,508.32
1150 · Aquatic-Design	54,951.06
1160 · Aquatic-Engineering	15,137.17
1170 · Aquatic-Construction	2,789,946.65
1180 · Aquatic-Landscape	36,703.72
1190 · Aquatic-Phase I	18,073.00
1220 · Storage Shed	8,207.00
1230 · Parks	128,625.94
1310 · WRT-Maintenance Equipment	2,593,259.25
1320 · WRT-Construction	6,944,496.05
1330 · WRT-Engineering	208,403.43
1340 · WRT-Land	308,258.54
1360 · Quigley Land	75,000.00
1410 · Galena Lodge	1,916,441.84
1420 · Galena Equipment	298,308.97
1510 · Community Campus Construction	666,747.00
1553 · Construction in Progress	363,730.00
1610 · HUB-Construction	183,089.00
1620 · HUB-Equipment	11,251.00
1700 · Accumulated Depreciation	-9,118,592.63
Total Fixed Assets	8,607,198.04
TOTAL ASSETS	15,643,344.39
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	
2011 · Rent Payable	26,432.08
2010 · Accounts Payable - Other	-378.63
Total 2010 · Accounts Payable	26,053.45
Total Accounts Payable	26,053.45
Other Current Liabilities	
Accrued Compensation	7,500.00
Accrued Payroll Taxes	1,471.00
2070 · Deferred Tax Revenue	1,776,694.00

Blaine County Recreation District

Balance Sheet

As of August 31, 2025

09/30/25

Accrual Basis

	Aug 31, 25
2090 · Rental Deposit Holding	134.00
2130 · PERSI Payable	10,347.60
2140 · PERSI Choice-Payable	627.57
2160 · Health Insurance Payable	1,029.98
2161 · AFLAC Pre-tax Payable	502.74
2162 · AFLAC (After-tax) Payable	211.40
2165 · Life Flight Network	-1,125.00
2185 · S. V. Co. Combo Pass Payable	
2185.01 · Combo Season Pass	-18,603.95
Total 2185 · S. V. Co. Combo Pass Payable	-18,603.95
2200 · Sales Tax Payable	2,881.89
2314 · Advanced Rev. Xplor	
2314.01 · Advanced Rev. - Memberships	11,832.23
2314.02 · Advanced Rev. - Events	21,902.32
2314.03 · Advanced Rev.-HUB & Summer Camp	33,954.01
2314.05 · Advanced Rev. - Credit	3,086.51
Total 2314 · Advanced Rev. Xplor	70,775.07
2323 · Advanced Revenue-NVT/Harriman	419,022.17
2329 · Advanced Revenue-Other Programs	
2329.03 · Advanced Rev Quigley Developmnt	53,170.50
Total 2329 · Advanced Revenue-Other Programs	53,170.50
Total Other Current Liabilities	2,324,638.97
Total Current Liabilities	2,350,692.42
Total Liabilities	2,350,692.42
Equity	
3000 · Investment in Fixed Asset	8,607,197.04
3010 · Fund Balance	4,329,711.74
3900 · Current Profit or Loss	191,246.37
Net Income	164,496.82
Total Equity	13,292,651.97
TOTAL LIABILITIES & EQUITY	15,643,344.39

Blaine County Recreation District P&L Budget Performance-All BCRD August 2025

	Aug 25	Budget	Oct '24 - Aug 25	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Property Tax					
4000 · Property Tax & Revenue Sharing	51,096.28	0.00	1,878,002.26	1,845,393.00	1,845,393.00
Total Property Tax	51,096.28	0.00	1,878,002.26	1,845,393.00	1,845,393.00
Program Fees, Lessons					
4100 · Program Fees					
4100.01 · Baseball	76.63		15,864.54		
4100.02 · Track & Field	0.00		11,787.93		
4100.04 · Soccer	15.30		9,954.66		
4100.05 · Basketball	0.00		1,829.29		
4100 · Program Fees - Other	45,016.49	0.00	163,393.91	220,000.00	220,000.00
Total 4100 · Program Fees	45,108.42	0.00	202,830.33	220,000.00	220,000.00
4101 · Program Fees (non-taxable)	4,996.93	0.00	132,925.40	122,300.00	122,300.00
4350 · Lessons	7,925.63	0.00	40,858.13	34,500.00	34,500.00
4360 · Class Fees	4,293.77	0.00	16,696.15	17,600.00	17,600.00
Total Program Fees, Lessons	62,324.75	0.00	393,310.01	394,400.00	394,400.00
Passes					
4305 · Combo Annual Pass	0.00	0.00	149,692.35	0.00	0.00
4310 · Annual Passes					
4310.01 · Adult Season Pass (083)	0.00	0.00	695,848.18	750,000.00	750,000.00
4310.02 · Dog Season Pass (083)	0.00	0.00	53,201.07	45,000.00	45,000.00
4310.03 · Snowshoe Season Pass (083)	0.00	0.00	13,425.00	10,000.00	10,000.00
4310 · Annual Passes - Other	25,491.65	0.00	98,277.57	95,000.00	95,000.00
Total 4310 · Annual Passes	25,491.65	0.00	860,751.82	900,000.00	900,000.00
4320 · Day Passes					
4320.01 · Adult Day Pass (083)	0.00	0.00	131,631.90	110,000.00	110,000.00
4320.02 · Dog Day Pass (083)	0.00	0.00	3,639.04	2,500.00	2,500.00
4320.03 · Quigley Day Pass (086)	0.00	0.00	4,125.26	2,000.00	2,000.00
4320.04 · Snowshoe Day Pass (083)	0.00	0.00	14,791.93	15,000.00	15,000.00
4320 · Day Passes - Other	10,075.82	0.00	47,754.49	41,000.00	41,000.00
Total 4320 · Day Passes	10,075.82	0.00	201,942.62	170,500.00	170,500.00
4330 · Weekly Passes	0.00	0.00	23,812.30	35,000.00	35,000.00
4335 · Month Pass	9,881.07	0.00	109,683.92	60,000.00	60,000.00
Total Passes	45,448.54	0.00	1,345,883.01	1,165,500.00	1,165,500.00
Fundraising					
4700 · Fundraising - Nordic Pins	0.00	0.00	45,550.00	40,000.00	40,000.00
4710 · Fundraising-Donations					
4710.01 · Galena Donation	2,000.00	0.00	135,869.00	100,000.00	100,000.00
4710.02 · NVT Donation	0.00	0.00	0.00	25,000.00	25,000.00
4710.04 · WRT Donation	0.00	0.00	0.00	10,000.00	10,000.00
4710 · Fundraising-Donations - Other	250.00	0.00	239,692.73	435,000.00	435,000.00
Total 4710 · Fundraising-Donations	2,250.00	0.00	375,561.73	570,000.00	570,000.00
4711 · Fundraising-Earmarked Donations	0.00	0.00	0.00	615,000.00	615,000.00
4720 · Fundraising-Sponsorships	0.00	0.00	0.00	5,000.00	5,000.00
4740 · Fundraising-Grants	808.55	0.00	8,915.04	14,000.00	14,000.00
Total Fundraising	3,058.55	0.00	430,026.77	1,244,000.00	1,244,000.00
Other Revenue					
4200 · Facility Rental	225.00	0.00	10,049.13	7,500.00	7,500.00
4201 · Facility Rental (non-taxable)	0.00	0.00	30,000.00	30,000.00	30,000.00
4210 · Equipment Rental	112.03	0.00	523.15	750.00	750.00
4220 · Special Events	0.00	0.00	200.00	6,000.00	6,000.00
4400 · Merchandise Sales	337.81	0.00	1,776.58	0.00	0.00
4410 · Food Sales	4,377.57	0.00	22,027.15	18,000.00	18,000.00
4415 · Rounding Adjustment Account	0.00	0.00	-0.01	0.00	0.00
4500 · Miscellaneous	0.00	0.00	215,318.85	204,000.00	204,000.00
4900 · Interest Income	18,591.60	0.00	222,603.54	76,000.00	76,000.00
Total Other Revenue	23,644.01	0.00	502,498.39	342,250.00	342,250.00
Total Income	185,572.13	0.00	4,549,720.44	4,991,543.00	4,991,543.00
Cost of Goods Sold					
5010 · COS-Merchandise	4,883.60	0.00	9,718.47	11,000.00	11,000.00
5020 · COS-Food	3,184.52	0.00	12,527.94	9,200.00	9,200.00
Total COGS	8,068.12	0.00	22,246.41	20,200.00	20,200.00
Gross Profit	177,504.01	0.00	4,527,474.03	4,971,343.00	4,971,343.00
Expense					
Payroll & Payroll Related					
Salaries					
6010 · Salaries	79,115.92	0.00	660,000.55	812,184.38	812,184.38
6011 · Salary Sick Leave	432.69	0.00	19,248.19	0.00	0.00
6012 · Salary Vacation Leave	6,420.61	0.00	42,248.42	0.00	0.00

**Blaine County Recreation District
P&L Budget Performance-All BCRD
August 2025**

	Aug 25	Budget	Oct '24 - Aug 25	YTD Budget	Annual Budget
Total Salaries	85,969.22	0.00	721,497.16	812,184.38	812,184.38
Hourly					
6020 · Hourly Wages	63,930.39	0.00	506,095.77	704,620.93	704,620.93
6021 · Hourly Sick Leave	2,309.04	0.00	28,324.55	0.00	0.00
6022 · Hourly Vacation Leave	9,071.57		37,641.50		
6030 · Overtime	281.56		5,392.13	450.00	450.00
Total Hourly	75,592.56	0.00	577,453.95	705,070.93	705,070.93
Seasonal					
6040 · Seasonal Payroll	156,949.52	0.00	509,126.35	529,500.00	529,500.00
6045 · Seasonal Overtime	1,357.45	0.00	1,357.45	500.00	500.00
Total Seasonal	158,306.97	0.00	510,483.80	530,000.00	530,000.00
Payroll Expenses					
6080 · Worker's Compensation	0.00	0.00	18,480.00	23,645.32	23,645.32
6110 · FICA	23,760.58	0.00	130,966.26	156,027.58	156,027.58
6120 · SUTA	631.43	0.00	3,428.72	8,307.48	8,307.48
6130 · PERSI	19,397.00	0.00	154,507.06	186,619.94	186,619.94
6140 · Health Insurance	12,277.13	0.00	131,897.22	208,570.04	208,570.04
6141 · HSA Company Contribution	1,644.00		17,609.00	1,137.00	1,137.00
6145 · Employee Benefits	304.00	0.00	3,296.00	4,032.00	4,032.00
Total Payroll Expenses	58,014.14	0.00	460,184.26	588,339.36	588,339.36
6050 · Bonuses	0.00	0.00	0.00	10,300.00	10,300.00
6070 · Employee Relations	1,213.52	0.00	8,885.82	9,450.00	9,450.00
Total Payroll & Payroll Related	379,096.41	0.00	2,278,504.99	2,655,344.67	2,655,344.67
Marketing					
7010 · Advertising Exp	0.00		0.00	800.00	800.00
7015 · Advertising-Design	1,687.50	0.00	10,462.78	14,850.00	14,850.00
7020 · Advertising-Production	188.72	0.00	20,630.15	15,350.00	15,350.00
7025 · Advertising-Distribution	0.00	0.00	2,043.00	200.00	200.00
7030 · Advertising-Placement	2,555.18	0.00	19,275.00	24,450.00	24,450.00
7035 · Advertising-Other	0.00		0.00	1,020.00	1,020.00
7040 · Advertising Web Developmen	0.00	0.00	0.00	16,000.00	16,000.00
7222 · Fundraising Expense	0.00	0.00	4,155.48	20,000.00	20,000.00
7500 · Marketing	13.79	0.00	1,271.45	0.00	0.00
7520 · Postage	11.95	0.00	5,712.77	10,100.00	10,100.00
7535 · Promotion	109.00	0.00	3,301.86	11,350.00	11,350.00
Total Marketing	4,576.14	0.00	66,852.49	114,120.00	114,120.00
Repair & Maintenance					
7410 · Repair/Maintenance - other	0.00		181.54	11,200.00	11,200.00
7420 · Automobiles R/M					
7421.27 · Ford F150 - 2019	0.00	0.00	10.12	0.00	0.00
7421.26 · Ford E350 Van - 2011	0.00	0.00	1,471.29	0.00	0.00
7421.25 · KEI TRUCK, DAIHATSU - 2022	7.93		447.28		
7421.09 · F350 - 1997	0.00		693.03		
7421.16 · Ford F250 - 2008	0.00		38.39		
7421.17 · Ford F150 - 2016	0.00		2,087.95		
7421.18 · Dodge Ram 2500 - 2016	0.00		336.98		
7421.19 · Dodge Journey - 2018	0.00		165.26	2,000.00	2,000.00
7421.20 · Ford F250 - 2019	81.15		2,236.17		
7421.21 · RAM 3500 - 2022	0.00		710.29		
7421.22 · Ford F350 Van - 2012	0.00	0.00	387.89	3,500.00	3,500.00
7421.23 · Ford F250 Super Duty XLT- 2023	65.98		699.89		
7421.24 · Ford F250 Super Duty SRW-2024	0.00		1,365.04		
7420 · Automobiles R/M - Other	0.00	0.00	188.47	0.00	0.00
Total 7420 · Automobiles R/M	155.08	0.00	10,838.05	5,500.00	5,500.00
7430 · Buildings Repair/Maint	1,620.94	0.00	26,020.08	29,500.00	29,500.00
7440 · Equipment R/M					
7441.10 · Catepillar Micro Excavator -25	0.00		52.50		
7441.18 · 2024 Polaris Sportsman XP 1000	0.00		528.46		
7441.14 · Tool Cat-2015	79.98		1,559.27		
7441.15 · 2019 Polaris 500 Ranger	0.00	0.00	21.45	1,000.00	1,000.00
7441.16 · 2019 Polaris Sportsman 850SP	0.00		177.62		
7441.17 · 2021 Polaris Sportsman 850	0.00		462.76		
7440 · Equipment R/M - Other	636.31	0.00	5,960.47	17,400.00	17,400.00
Total 7440 · Equipment R/M	716.29	0.00	8,762.53	18,400.00	18,400.00
7450 · Grooming Equipment R/M					
7451.09 · 2011 PB100-(081)	0.00		3,064.30		
7451.10 · 2012 PB100 WRT-Lake Creek-(083)	0.00		11,038.84		
7451.11 · 2017 PB100-NVT (083)	0.00		3,522.14		
7451.12 · 2017 PB100-NVT-(083)	585.99		20,106.80		
7451.13 · 2020 PB100-(083)-Quigley	0.00		5,365.78		
7451.14 · 2022 PB100 - Baker Crk.	0.00		8,548.81		
7450 · Grooming Equipment R/M - Other	0.00	0.00	251.27	90,000.00	90,000.00
Total 7450 · Grooming Equipment R/M	585.99	0.00	51,897.94	90,000.00	90,000.00
7460 · Path Field Grounds Repair/Maint	6,830.95	0.00	42,533.40	85,800.00	85,800.00

**Blaine County Recreation District
P&L Budget Performance-All BCRD
August 2025**

	Aug 25	Budget	Oct '24 - Aug 25	YTD Budget	Annual Budget
Total Repair & Maintenance	9,909.23	0.00	140,233.54	240,400.00	240,400.00
Consulting / Legal					
7400 · Legal Fees	0.00		1,350.00	11,400.00	11,400.00
7530 · Professional & Consulting Fees	37,612.97	0.00	269,437.26	163,700.00	163,700.00
Total Consulting / Legal	37,612.97	0.00	270,787.26	175,100.00	175,100.00
Rent					
7620 · Property Rent	15,751.04	0.00	176,899.37	194,000.00	194,000.00
Total Rent	15,751.04	0.00	176,899.37	194,000.00	194,000.00
Supplies					
7097 · Computer Supplies	109.43	0.00	399.40	5,935.00	5,935.00
7510 · Office Supplies	862.22	0.00	4,260.27	9,810.00	9,810.00
7511 · Operating Supplies	467.37	0.00	5,176.22	5,720.00	5,720.00
7845 · Supplies - other	4,728.35	0.00	38,510.19	43,650.00	43,650.00
Total Supplies	6,167.37	0.00	48,346.08	64,915.00	64,915.00
Utilities					
7810 · Sanitation	2,580.59	0.00	20,019.10	23,000.00	23,000.00
7910 · Electric	1,766.29	0.00	13,760.99	18,000.00	18,000.00
7915 · Natural Gas	1,521.94	0.00	4,172.90	10,400.00	10,400.00
7920 · Water	7,475.19	0.00	21,925.86	23,500.00	23,500.00
7925 · Cable TV	150.89	0.00	1,498.54	1,200.00	1,200.00
7930 · Internet Connection	557.36	0.00	4,796.30	6,164.00	6,164.00
Total Utilities	14,052.26	0.00	66,173.69	82,264.00	82,264.00
Other Miscellaneous					
7115 · Donations	0.00		500,000.00		
7005 · Accounting & Auditing Fees	0.00	0.00	21,000.00	21,500.00	21,500.00
7050 · Allocated Expenses	0.00		0.00	0.00	0.00
7055 · Amenities	0.00		1,293.20	3,200.00	3,200.00
7060 · Automobile	0.00	0.00	0.00	5,200.00	5,200.00
7070 · Bank Charges/Financing	10.00		40.00		
7085 · Cellular & Satellite Phones	831.69	0.00	8,046.79	12,680.00	12,680.00
7090 · Chemicals	5,550.29	0.00	23,586.17	30,000.00	30,000.00
7095 · Computer Services	1,675.50	0.00	53,113.22	35,425.00	35,425.00
7096 · Computer Software	2,552.20	0.00	46,610.82	69,415.00	69,415.00
7099 · Computer Hardware	1,099.00	0.00	4,160.62	6,100.00	6,100.00
7105 · Credit Card Fees	2,569.60	0.00	46,038.00	57,000.00	57,000.00
7200 · Dues	0.00	0.00	1,245.00	1,085.00	1,085.00
7205 · Entertainment & Meals	266.12	0.00	10,483.32	2,500.00	2,500.00
7209 · Equipment Purchase	4,567.04	0.00	33,547.98	30,300.00	30,300.00
7223 · Furniture & Fixtures	0.00	0.00	9,148.47	10,500.00	10,500.00
7225 · Gasoline, Diesel & Motor Oil	695.67	0.00	76,465.70	120,500.00	120,500.00
7230 · Insurance	0.00	0.00	47,790.00	47,825.00	47,825.00
7235 · Interest Expense	5.01		5.01		
7250 · Janitorial Services	4,200.00		11,165.00	16,000.00	16,000.00
7330 · Equipment Lease	144.07	0.00	1,430.37	0.00	0.00
7405 · Licenses & Permits	100.00	0.00	46,369.52	48,725.00	48,725.00
7505 · Miscellaneous Exp	0.00	0.00	92.99	200,000.00	200,000.00
7515 · Penalties & Late Fees	0.00		39.75		
7525 · Printing	1,396.20	0.00	8,979.24	300.00	300.00
7610 · Equipment Rent	0.00	0.00	1,330.00	15,000.00	15,000.00
7630 · Other Rent	115.50		1,273.97	1,400.00	1,400.00
7800 · Sales Tax	-0.69		5.75		
7815 · Security	0.00	0.00	579.55	1,700.00	1,700.00
7820 · Seeds & Plants	0.00	0.00	0.00	0.00	0.00
7823 · Signs	1,998.08	0.00	5,429.38	10,500.00	10,500.00
7825 · Small Tools and Parts	616.13	0.00	3,864.21	3,500.00	3,500.00
7840 · Subscriptions	306.98	0.00	1,924.85	1,030.00	1,030.00
7850 · Telephone	91.68	0.00	361.67	875.00	875.00
7855 · Training	0.00	0.00	6,586.67	23,550.00	23,550.00
7860 · Travel	261.80	0.00	3,440.93	12,600.00	12,600.00
7865 · Uniforms	0.00	0.00	38,524.92	35,500.00	35,500.00
7980 · Web Hosting	349.00	0.00	3,032.41	7,600.00	7,600.00
Total Other Miscellaneous	29,400.87	0.00	1,016,985.48	831,510.00	831,510.00
Total Expense	498,566.29	0.00	4,064,782.90	4,357,653.67	4,357,653.67
Net Ordinary Income	-319,062.28	0.00	462,691.13	613,689.33	613,689.33
Other Income/Expense					
Other Expense					
9010 · Capital Expenditures	125,983.31	0.00	298,194.31	862,500.00	862,500.00
Total Other Expense	125,983.31	0.00	298,194.31	862,500.00	862,500.00
Net Other Income	-125,983.31	0.00	-298,194.31	-862,500.00	-862,500.00
Net Income	-445,045.59	0.00	164,496.82	-248,810.67	-248,810.67

Development and Communications

- We're less than four weeks from the election and we're wrapping up communications.
- Nordic launch is October 13 and we're ready and finishing up maps, signs, etc. In anticipation of snow.
- Donor renewals will go out November 1 with a \$50,000 match from a longtime supporter of BCRD.
- The Galena Appeal will go out November 13 to 3000 users.
- 25-26 Nordic Calendar:
 - o December 5: Galena Lodge Opens
 - o December 13: Ski Free Day
 - o January 11: Ski Free Day
 - o January 31 Ski the Rails
 - o February 7: Boulder Mountain Tour
 - o February 12-19: StoryWalk on the Wood River Trail
 - o February 14: Quigley Nordic Cup and Valentine's Day Relay
 - o February 19: Skiing and S'mores
 - o February 21: Ski Free Day
 - o March 7: Hispanic Ski Day
 - o March 15: Galena Loppet
 - o April 4: Ride, Stride, and Glide
 - o April 5: Galena Lodge Closes

Programs

Youth Sports

- We are two weeks out from the end of our largest youth soccer season. Our experiment with adding pre-school was a huge success with over 70 athletes playing in that division.
- Looking forward, we have a basketball clinic the last week of October and registration will open for our youth basketball on December 3rd.

Adult Recreation

- Registration is currently open for our adult leagues, that start the week of the 10th of November. We will be offering: pickleball, 2 different futsal, and volleyball leagues. There will be open play for pickleball and basketball.
- Registration will open for adult Nordic clinics at Quigley early November, pending instructors.

Aquatic Center

- The pool will be officially winterized by the end of this week after another amazing summer season.

HUB afterschool and Recess from School

- The HUB staff is doing a great job with our afterschool kids. We have 75 children participating in the program this year.

Little Kid Activities

- Indoor recess will start the week of November 10th and run through April. New this year, we will be offering open gym hours for kids under 8, two days a week.

Trails

Galena/NVT

- Prepping for the fire cistern project.
- Trail work, trees, etc.
- Working on some Harriman projects.
- Fall projects on Lodge.
- Winter Preparation.

WRT

- Replaced ADA strips.
- Continuing to brush back intersections.
- Starting to enhance trail head areas. Myrtle is a good example.
- Rounds, trash, sheep, etc.
- Irrigation work.
- Winter preparation.

Quigley

- Trash, rounds, etc.
- Weekly mowing.
- Noxious weed treatment complete.
- Winter preparation.

Shop

- Getting closer with the summer maintenance on the snow cats.
- Keeping all of our equipment on the ready.

Aquatic Center

- Monitoring water until the temperature allows us to complete the winterization.
- Mowing, trash, irrigation, etc.

Other

- Working with the rest of the BCRD team to prep for the levy.
- Ashley is learning ARCH-GIS to help us with mapping for the future.

Executive Director

September was a busy month for getting levy information out to our community. We have successfully distributed voter information materials in English and Spanish to over 60 local organizations, including civic organizations, sport-specific clubs, school PTAs, and nonprofits, collectively reaching thousands of Blaine County residents. Our team has delivered presentations to 47 organizations, including County Commissioners and all city councils within the County, and has updated our levy website with enhanced information. Media engagement has been strong, with detailed interviews across all

local news outlets and six unsolicited letters to the editor supporting the levy published in the Idaho Mountain Express.

Our direct voter contact strategy has included bi-weekly newsletters to approximately 12,000 subscribers, nearly 10,000 postcards mailed to voter households, and individual meetings with community members seeking detailed information. Looking ahead to Election Day, our planned activities include at least 5 additional presentations, continued bi-weekly newsletters, one additional postcard mailing in mid-October, and two targeted text message campaigns timed for the start of early voting and election week. Staff remains committed to maintaining outreach momentum through the conclusion of the election cycle.



LGIP Local Government Investment Pool

Julie A. Ellsworth
Idaho State Treasurer
Idaho State Treasurer's Office

FUND INACTIVATION

A new form must be completed for each fund to be inactivated. Each form must be signed by a board member other than the contact person listed below.

Inactivation Requested for and by:

Entity Name: Blaine County Recreation District

Contact Name: Diane Renfro

Fund number to inactivate: 1396

Please check one box below indicating the desired method of closure.



Transfer all monies (including cash and current earnings balance) into another LGIP fund for the same Entity.

Fund number to transfer cash and current earnings balance into: 980

OR



Transfer all monies (including cash and current earnings balance) to the entity's designated bank account on file, by ACH Withdrawal.

Transaction will take place at the time of LGIP distribution which occurs the month following the inactivation.

The signature below, by an authorized member of this entity's governing board, will hereby authorize the State Treasurer's Office (STO) to update the account files with the above information.

This authorization is to remain in full force and effect until the STO receives notification from us of its termination in such time and in such manner as to afford the STO and depository a reasonable opportunity to act on it.

The completed form can be faxed, scanned and emailed, or mailed to the STO at the address below.

Mathew Hall

Name of Board Member

Board President

Title of Board Member

Signature of Board Member

(authorized to act on behalf of above named entity)

Date

P.O. Box 83720 • Boise, Idaho 83720-0091

Phone: (208) 332-2980 • Toll Free: 1-800-448-5447 • Fax: (208) 332-2961 • Email: Investments@sto.idaho.gov



LGIP Local Government Investment Pool

Julie A. Ellsworth
Idaho State Treasurer
Idaho State Treasurer's Office

FUND INACTIVATION

A new form must be completed for each fund to be inactivated. Each form must be signed by a board member other than the contact person listed below.

Inactivation Requested for and by:

Entity Name: Blaine County Recreation District

Contact Name: Diane Renfro

Fund number to inactivate: 2273

Please check one box below indicating the desired method of closure.



Transfer all monies (including cash and current earnings balance) into another LGIP fund for the same Entity.

Fund number to transfer cash and current earnings balance into: 980

OR



Transfer all monies (including cash and current earnings balance) to the entity's designated bank account on file, by ACH Withdrawal.

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Inactivation Requested for and by:

Entity Name: Blaine County Recreation District

Contact Name: Diane Renfro

Fund number to inactivate: 3178

Please check one box below indicating the desired method of closure.



Transfer all monies (including cash and current earnings balance) into another LGIP fund for the same Entity.

Fund number to transfer cash and current earnings balance into: 980

OR



Transfer all monies (including cash and current earnings balance) to the entity's designated bank account on file, by ACH Withdrawal.

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Mathew Hall

Name of Board Member

Board President

Title of Board Member

Signature of Board Member

(authorized to act on behalf of above named entity)

Date

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Julie A. Ellsworth
Idaho State Treasurer
Idaho State Treasurer's Office

FUND INACTIVATION

A new form must be completed for each fund to be inactivated. Each form must be signed by a board member other than the contact person listed below.

Inactivation Requested for and by:

Entity Name: Blaine County Recreation District

Contact Name: Diane Renfro

Fund number to inactivate: 3468

Please check one box below indicating the desired method of closure.



Transfer all monies (including cash and current earnings balance) into another LGIP fund for the same Entity.

Fund number to transfer cash and current earnings balance into: 980

OR



Transfer all monies (including cash and current earnings balance) to the entity's designated bank account on file, by ACH Withdrawal.

Transaction will take place at the time of LGIP distribution which occurs the month following the inactivation.

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Board President

Title of Board Member

Signature of Board Member

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Balance Sheet

As of October 1, 2025

	Oct 1, 25
ASSETS	
Current Assets	
Checking/Savings	
0105 · Mountain West Bank-Checking	284,147.47
0110 · Mountain West-Imprest	558.98
0115 · Petty Cash	100.00
0120 · Cash On Hand	200.00
0140 · Savings-General Fund #980	4,284,352.55
0170 · Diversified Fund	443,292.42
0180 · Mtn West Bank-FLEX Acct	25,788.95
Total Checking/Savings	5,038,440.37
Accounts Receivable	
0205 · Accounts Receivable	1,114.43
0210 · Taxes Receivable	1,781,055.00
Total Accounts Receivable	1,782,169.43
Total Current Assets	6,820,609.80
Fixed Assets	
1110 · Property/Equip-Rec Dist	133,444.39
1120 · Property/Fixtures-Rec Dist	128,621.10
1130 · Aquatic-Property/Equipment	759,587.24
1140 · Aquatic-Furn/Fixtures	83,508.32
1150 · Aquatic-Design	54,951.06
1160 · Aquatic-Engineering	15,137.17
1170 · Aquatic-Construction	2,789,946.65
1180 · Aquatic-Landscape	36,703.72
1190 · Aquatic-Phase I	18,073.00
1220 · Storage Shed	8,207.00
1230 · Parks	128,625.94
1310 · WRT-Maintenance Equipment	2,593,259.25
1320 · WRT-Construction	6,944,496.05
1330 · WRT-Engineering	208,403.43
1340 · WRT-Land	308,258.54
1360 · Quigley Land	75,000.00
1410 · Galena Lodge	1,916,441.84
1420 · Galena Equipment	298,308.97
1510 · Community Campus Construction	666,747.00
1553 · Construction in Progress	363,730.00
1610 · HUB-Construction	183,089.00
1620 · HUB-Equipment	11,251.00
1700 · Accumulated Depreciation	-9,118,592.63
Total Fixed Assets	8,607,198.04
TOTAL ASSETS	15,427,807.84
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	
2011 · Rent Payable	39,648.12
2010 · Accounts Payable - Other	62,195.18
Total 2010 · Accounts Payable	101,843.30
Total Accounts Payable	101,843.30
Other Current Liabilities	
Accrued Compensation	7,500.00
Accrued Payroll Taxes	1,471.00
2070 · Deferred Tax Revenue	1,776,694.00
2090 · Rental Deposit Holding	134.00
2130 · PERSI Payable	10,425.77
2140 · PERSI Choice-Payable	627.84

2:08 PM

09/30/25

Accrual Basis

Blaine County Recreation District

Balance Sheet

As of October 1, 2025

	Oct 1, 25
2160 · Health Insurance Payable	-18,111.73
2162 · AFLAC (After-tax) Payable	66.50
2165 · Life Flight Network	-1,125.00
2185 · S. V. Co. Combo Pass Payable	
2185.01 · Combo Season Pass	-18,603.95
Total 2185 · S. V. Co. Combo Pass Payable	-18,603.95
2200 · Sales Tax Payable	748.32
2314 · Advanced Rev. Xplor	
2314.01 · Advanced Rev. - Memberships	12,153.62
2314.02 · Advanced Rev. - Events	11,611.19
2314.03 · Advanced Rev.-HUB & Summer Camp	38,701.32
2314.05 · Advanced Rev. - Credit	3,340.01
Total 2314 · Advanced Rev. Xplor	65,806.14
2323 · Advanced Revenue-NVT/Harriman	419,022.17
2329 · Advanced Revenue-Other Programs	
2329.03 · Advanced Rev Quigley Developmnt	53,170.50
Total 2329 · Advanced Revenue-Other Programs	53,170.50
Total Other Current Liabilities	2,297,825.56
Total Current Liabilities	2,399,668.86
Total Liabilities	2,399,668.86
Equity	
3204 · E-Cat Fund	412,876.01
3203 · Quigley Fund	53,170.50
3202 · WRT Fund	266,925.54
3201 · GNVF Fund	1,800,761.62
3000 · Investment in Fixed Asset	8,607,197.04
3010 · Fund Balance	1,775,978.07
3900 · Current Profit or Loss	129,252.94
Net Income	-38,022.74
Total Equity	13,028,138.98
TOTAL LIABILITIES & EQUITY	15,427,807.84