



Meeting Notice of the Blaine County Recreation District Board of Directors

Date: Wednesday, October 14, 2026

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. 08/12/2026 Fee Increase, Budget Hearing and Regular Session (ACTION ITEM)
 - b. 08/25/2026 Special Session (ACTION ITEM)
3. Department Updates
 - a. Finance:
 - o Recommendation from Board President to approve cash disbursements for August and September 2026 and authorize payment of bills and payroll for September and October 2026 when they become due. Consideration of approval of August and September 2026 credit card statement of Executive Director. (ACTION ITEM)
 - o Finance Report – Review and approve July and August 2026 Balance Sheet and Profit & Loss Statement. (ACTION ITEM)
 - o Review Year to Date financial report (DISCUSSION)
 - b. Development and Communications
 - c. Programs
 - d. Trails
 - e. Executive Director
4. Old Business
 - a. Quigley Trails Park field upgrades (DISCUSSION)
5. New Business:
 - a. Update on Blaine County amended e-bike ordinance restricting use of e-motos on trails (including the Wood River Trail), pathways, and sidewalks. (DISCUSSION)
 - b. Wood River Trail traffic crossing safety project proposal (DISCUSSION)
 - c. Consideration of the purchase of a new PistenBully 100 to replace old equipment and maintain winter grooming standards (ACTION ITEM)
 - d. Review and Approve 2026 Audit Engagement Letter from Sorren CPAs. (ACTION ITEM)

6. Executive Session

- a. Pursuant to Idaho Code 74-206(1)(b) to discuss personnel matters.

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 14, 2026 10:00AM Mountain Time

Microsoft Teams

[Join the meeting now](#)

Meeting ID: 278 710 001 831 47

Passcode: mF9q8PY3



Meeting Notice of the Blaine County Recreation District Board of Directors

Date: Wednesday, August 12, 2026

Public Hearing: 10:00AM

Regular Session Time: Following Public Hearing

Place: BCRD Conference Room

Board: Mat Hall, Jane Lopez, Alan Hogg

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

Public: Jim McClatchy, Jim Keller

Mat Hall called the Fee Increase and Budget Hearing to order at 10:00AM.

Mat Hall motioned to add Executive Session to the agenda. Alan Hogg seconded. The motion passed unanimously.

Public Hearing:

1. Fee Increase Hearing

a. Review fee increases for 2026-2027 1-day, 3-Day and 7-day Nordic passes (ACTION ITEM).

Davidson reviewed BCRD's process for price increases, stating that day passes are evaluated every 2-3 years. Mat Hall shared his perspective that prices for all passes is of extreme value, given the quality and quantity of trail access. Hall would like BCRD to evaluate the price of passes in the future as our low prices are almost becoming a burden. Expenses continue to increase for maintenance and equipment, which means the organization should evaluate future pass price increases as a means to keep up with ever increasing expenses.

Jim McClatchy (member of the public) asked what percentage of pass sales cover operating costs. Morgan Buckert stated that pass sales cover 60% - 80% of operating costs depending on the year, however, this number does not include capital expenses.

Jim Keller asked what day passes at comparable ski resorts cost. Eric Rector stated that Methow Valley and Royal Gorge are the most comparable ski resorts. Methow Valley charges \$32 for a day pass.

The Board of Directors agreed that BCRD needs to spend the next year evaluating a funding model for the trails department and agreed that there

needs to be focus on public awareness on why pass fees may need to be more than single digit percent increases.

Alan Hogg motioned to approve fee increases for 2026-2027 1-day, 3-day, and 7-day Nordic passes. Jane Lopez seconded. The motion passed unanimously.

2. Budget Hearing

a. 2026-2027 FY Budget Hearing of the Board of Directors (ACTION ITEM).

Davidson presented the FY 2026-2027 Budget. Davidson discussed BCRD priorities for the coming fiscal year and reviewed the breakdown of the budget notice.

Mat Hall inquired if funds are dedicated to the SNRA/Forest Service project. Davidson confirmed that there are no line items in the budget for this project. BCRD is participating heavily with Forest Service on the Upper Big Wood Vegetation Management Project. Next year, BCRD will have a better understanding on impacts associated with the project and if we will need to allocate funds toward any work as a result of the Forest Service project to be included in next year's budget.

Mat Hall motioned to approve the 2026-2027 FY Budget as presented. Alan Hogg seconded. The motion passed unanimously.

Agenda of the Regular Session of the Board of Directors

1. Public Comment (3-minute time limit)

No public comment.

2. Administrative Items

a. Consideration and designation of BCRD Officer position for Vice President (ACTION ITEM).

Mat Hall motioned to table this action item until the next board meeting or a special session of the Board could be scheduled.

3. Review of Prior Meeting Minutes

a. 07/01/2026 Regular Session (ACTION ITEM)

Jane Lopez motioned to approve the July 1, 2026 Regular Session Minutes as presented. Alan Hogg seconded. The motion passed unanimously.

3. Department Updates

a. Finance:

- o **Recommendation from Board President to approve cash disbursements for July 2026 and authorize payment of bills and payroll for August 2026 when they become due. Consideration of approval of July 2026 credit card statement of Executive Director. (ACTION ITEM)**

Mat Hall motioned to approve cash disbursements for July 2026 and authorize payment of bills and payroll for August 2026 when they become

due and approve July 2026 credit card statement of Executive Director. Alan Hogg seconded. The motion passed unanimously.

- o **Finance Report – Review and approve June 2026 Balance Sheet and Profit & Loss Statement. (ACTION ITEM)**

Mat Hall motioned to approve June 2026 Balance Sheet and Profit & Loss Statement. Jane Lopez seconded. The motion passed unanimously.

- o **Review 3rd quarter financial report (DISCUSSION)**

Diane Renfro reviewed the third-quarter financial report. An additional \$50,000 in property tax revenue is expected before the end of the fiscal year. Other Revenue sources, including interest income and sales from the Aquatic Center snack shack, are projected to fall below budget. However, the additional property tax revenue is expected to offset the shortfall in Other Revenue.

The Fiscal Year 2025–2026 budget was projected to have a \$537,000 deficit. However, current projections indicate that the fiscal year will close without a budget shortfall.

- b. **Development and Communications**

BCRD is hosting its last 50th anniversary celebration on September 3, 2026.

Nordic passes launch on October 12, 2026.

- c. **Programs**

Summer programs are coming to an end. Summer Camp concludes on August 19th, the Aquatic Center moves to a reduced schedule on August 24th, and summer sport camps have wrapped up. Soccer registration is open, working on getting all volunteer spots filled. As of this morning, 95% of volunteer spots are filled.

- d. **Trails**

The Trails Department is busy with regular maintenance at Galena Lodge, the Wood River Trail, and Quigley. Field prep has begun at Quigley and a new trail is under construction off Golden Hour. The shop remains busy with cat maintenance, in preparation for the winter season.

- e. **Executive Director**

BCRD has been invited to participate on the Blaine County School District's Facilities ad hoc capital planning committee.

Davidson provided an update on the Forest Service project, noting that a final decision is expected on September 14.

4. **Old Business**

a. Recreation Coalition Update (DISCUSSION)

No discussion.

Mat Hall motioned to adjourn the Regular Session Meeting of the Board of Directors at 11:53PM. Jane Lopez seconded. The motion passed unanimously.

Mat Hall moved to enter Executive Session pursuant to Idaho Code § 74-206(1)(a) to discuss board governance. Alan Hogg seconded the motion. Jane Lopez agreed to enter Executive Session. The motion passed unanimously.

5. Executive Session

a. Pursuant to Idaho Code 74-206(a) to discuss board governance.

Mat Hall motioned to adjourn the Executive Session of the Board of Directors at 12:24PM. Jane Lopez seconded. The motion passed unanimously.

Attest:



BCRD Board President



Mark Davidson, BCRD Executive Director



Special Session Meeting Notice of the Blaine County Recreation District Board of Directors

Date: Tuesday, August 25, 2026

Special Session Time: 10:00AM

Place: BCRD Conference Room

Board: Mat Hall, Jane Lopez, Alan Hogg

Staff: Mark Davidson, Mary Rose

Public: Lili Simpson

Mat Hall called the Special Session of the Board of Directors to order at 10:14AM.

Agenda of the Special Session of the Board of Directors

1. Consideration and designation of BCRD Officer position for Vice President. (ACTION ITEM)

Jane Lopez motioned to designate Alan Hogg as Vice President. Mat Hall seconded. The motion passed unanimously.

2. Establish Board Meeting Schedule for Fiscal Year 2026–2027. (ACTION ITEM)

Mat Hall motioned to hold board meetings on the first Wednesday of each month. Jane Lopez seconded. The motion passed unanimously.

Mat Hall motioned to adjourn the Special Session Meeting of the Board of Directors at 10:26AM. Alan Hogg seconded. The motion passed unanimously.

Attest:

BCRD Board President

Mark Davidson, BCRD Executive Director

Blaine County Recreation District

Balance Sheet

As of July 31, 2026

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
0105 · Mountain West Bank-Checking	452,407.01
0110 · Mountain West-Imprest	558.98
0115 · Petty Cash	100.00
0120 · Cash On Hand	400.00
0140 · Savings-General Fund #980	5,273,416.38
0170 · Diversified Fund	459,519.21
0180 · Mtn West Bank-FLEX Acct	25,830.44
Total Checking/Savings	6,212,232.02
Accounts Receivable	
0205 · Accounts Receivable	6,099.01
0210 · Taxes Receivable	1,861,871.00
Total Accounts Receivable	1,867,970.01
Other Current Assets	
1499 · Undeposited Funds	-30.00
Total Other Current Assets	-30.00
Total Current Assets	8,080,172.03
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	16,687,370.07
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	
2011 · Rent Payable	13,216.04
2010 · Accounts Payable - Other	-8,533.58
Total 2010 · Accounts Payable	4,682.46
Total Accounts Payable	4,682.46
Other Current Liabilities	
Accrued Compensation	17,500.00

2:19 PM

10/06/26

Accrual Basis

Blaine County Recreation District

Balance Sheet

As of July 31, 2026

	Jul 31, 26
Accrued Payroll Taxes	3,432.00
2070 · Deferred Tax Revenue	1,859,422.00
2090 · Rental Deposit Holding	134.00
2110 · FICA Payable	0.02
2130 · PERSI Payable	10,547.32
2140 · PERSI Choice-Payable	761.32
2160 · Health Insurance Payable	2,819.57
2161 · AFLAC Pre-tax Payable	658.14
2162 · AFLAC (After-tax) Payable	1,321.92
2165 · Life Flight Network	-562.50
2185 · S. V. Co. Combo Pass Payable	
2185.01 · Combo Season Pass	-311.31
2185 · S. V. Co. Combo Pass Payable - Other	367.72
Total 2185 · S. V. Co. Combo Pass Payable	56.41
2200 · Sales Tax Payable	4,934.30
2314 · Advanced Rev. Xplor	
2314.01 · Advanced Rev. - Memberships	57,919.28
2314.02 · Advanced Rev. - Events	23,128.53
2314.03 · Advanced Rev.-HUB & Summer Camp	60,473.00
2314.05 · Advanced Rev. - Credit	4,235.12
Total 2314 · Advanced Rev. Xplor	145,755.93
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	2,518,973.10
Total Current Liabilities	2,523,655.56
Total Liabilities	2,523,655.56
Equity	
3200 · General Fund	2,567,293.89
3204 · E-Cat Fund	412,876.01
3203 · Quigley Fund	53,170.50
3202 · WRT Fund	286,925.54
3201 · GNVF Fund	1,953,150.44
3000 · Investment in Fixed Asset	8,607,197.04
3010 · Fund Balance	-943,703.64
3900 · Current Profit or Loss	4,227.27
Net Income	1,222,577.46
Total Equity	14,163,714.51
TOTAL LIABILITIES & EQUITY	16,687,370.07

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

July 2026

	Jul 26	Budget	Oct '25 - Jul 26	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Property Tax					
4000 · Property Tax & Revenue Sharing	451,971.31	0.00	1,917,191.93	1,918,395.40	1,918,395.40
Total Property Tax	451,971.31	0.00	1,917,191.93	1,918,395.40	1,918,395.40
Program Fees, Lessons					
4100 · Program Fees					
4100.08 · Volleyball	0.00		0.00		
4100.01 · Baseball	10,704.59	0.00	16,398.27	0.00	0.00
4100.02 · Track & Field	0.00	0.00	11,253.12	0.00	0.00
4100.04 · Soccer	0.00	0.00	10,251.84	0.00	0.00
4100.05 · Basketball	0.00	0.00	12,068.47	0.00	0.00
4100.06 · Pickleball	0.00	0.00	3,420.56	0.00	0.00
4100.07 · Futsal	0.00	0.00	3,608.44	0.00	0.00
4100 · Program Fees - Other	63,930.12	0.00	113,629.80	202,000.00	202,000.00
Total 4100 · Program Fees	74,634.71	0.00	170,630.30	202,000.00	202,000.00
4101 · Program Fees (non-taxable)	4,822.98	0.00	119,370.58	134,000.00	134,000.00
4350 · Lessons	16,575.17	0.00	32,614.15	34,000.00	34,000.00
4360 · Class Fees	5,154.04	0.00	17,998.50	11,000.00	11,000.00
Total Program Fees, Lessons	100,986.90	0.00	340,613.53	381,000.00	381,000.00
Passes					
4305 · Combo Annual Pass	0.00	0.00	105,466.11	150,000.00	150,000.00
4310 · Annual Passes					
4310.04 · Fat Bike Season Pass (083)	0.00		1,575.00		
4310.01 · Adult Season Pass (083)	0.00	0.00	702,077.11	690,000.00	690,000.00
4310.02 · Dog Season Pass (083)	0.00	0.00	51,187.20	45,000.00	45,000.00
4310.03 · Snowshoe Season Pass (083)	0.00	0.00	12,993.00	10,000.00	10,000.00
4310 · Annual Passes - Other	28,112.58	0.00	80,290.55	106,000.00	106,000.00
Total 4310 · Annual Passes	28,112.58	0.00	848,122.86	851,000.00	851,000.00
4315 · Combo Day Pass	0.00	0.00	0.00	0.00	0.00
4320 · Day Passes					
4320.01 · Adult Day Pass (083)	0.00	0.00	148,802.52	115,000.00	115,000.00
4320.02 · Dog Day Pass (083)	0.00	0.00	3,102.79	3,000.00	3,000.00
4320.03 · Quigley Day Pass (086)	0.00	0.00	56.61	3,500.00	3,500.00
4320.04 · Snowshoe Day Pass (083)	0.00	0.00	14,778.11	10,000.00	10,000.00
4320 · Day Passes - Other	15,003.61	0.00	32,249.00	43,000.00	43,000.00
Total 4320 · Day Passes	15,003.61	0.00	198,989.03	174,500.00	174,500.00
4330 · Weekly Passes	0.00	0.00	22,501.44	25,000.00	25,000.00
4335 · Month Pass	12,045.73	0.00	114,814.74	105,000.00	105,000.00
Total Passes	55,161.92	0.00	1,289,894.18	1,305,500.00	1,305,500.00
Fundraising					
4700 · Fundraising - Nordic Pins	0.00	0.00	43,150.00	40,000.00	40,000.00
4710 · Fundraising-Donations					
4710.01 · Galena Donation	5,100.00	0.00	199,072.12	150,000.00	150,000.00
4710.02 · NVT Donation	0.00		0.00	25,000.00	25,000.00
4710 · Fundraising-Donations - Other	17,065.38	0.00	355,085.25	305,000.00	305,000.00
Total 4710 · Fundraising-Donations	22,165.38	0.00	554,157.37	480,000.00	480,000.00
4711 · Fundraising-Earmarked Donations	0.00	0.00	0.00	0.00	0.00
4740 · Fundraising-Grants	7,227.80		10,841.70		
Total Fundraising	29,393.18	0.00	608,149.07	520,000.00	520,000.00
Other Revenue					
4200 · Facility Rental	455.00	0.00	1,692.50	38,900.00	38,900.00
4201 · Facility Rental (non-taxable)	0.00	0.00	33,000.00	0.00	0.00
4210 · Equipment Rental	236.04	0.00	452.89	650.00	650.00
4400 · Merchandise Sales	324.36	0.00	891.64	0.00	0.00
4410 · Food Sales	9,510.73	0.00	17,603.91	20,100.00	20,100.00
4415 · Rounding Adjustment Account	0.00		0.05		
4500 · Miscellaneous	0.00	0.00	7,636.75	205,000.00	205,000.00
4900 · Interest Income	18,354.53	0.00	179,014.56	106,555.85	106,555.85
Total Other Revenue	28,880.66	0.00	240,292.30	371,205.85	371,205.85
Total Income	666,393.97	0.00	4,396,141.01	4,496,101.25	4,496,101.25
Cost of Goods Sold					
5010 · COS-Merchandise	7,233.20	0.00	11,328.38	12,500.00	12,500.00
5020 · COS-Food	4,250.77	0.00	9,018.73	10,000.00	10,000.00
Total COGS	11,483.97	0.00	20,347.11	22,500.00	22,500.00
Gross Profit	654,910.00	0.00	4,375,793.90	4,473,601.25	4,473,601.25
Expense					
Payroll & Payroll Related					
Salaries					
6010 · Salaries	87,058.18	0.00	618,938.75	783,917.68	783,917.68
6011 · Salary Sick Leave	727.66		9,627.41		

Blaine County Recreation District
P&L Budget Performance-All BCRD
July 2026

	Jul 26	Budget	Oct '25 - Jul 26	YTD Budget	Annual Budget
6012 · Salary Vacation Leave	3,293.25		40,531.16		
Total Salaries	91,079.09	0.00	669,097.32	783,917.68	783,917.68
Hourly					
6025 · Hourly Admin Leave	0.00		2,542.24		
6024 · Hourly Bereavement Leave	1,337.55		2,321.57		
6020 · Hourly Wages	61,608.07	0.00	488,105.33	644,279.32	644,279.32
6021 · Hourly Sick Leave	3,849.54		23,059.95	42,169.42	42,169.42
6022 · Hourly Vacation Leave	4,985.00		37,017.73		
6030 · Overtime	390.62	0.00	3,035.87	0.00	0.00
Total Hourly	72,170.78	0.00	556,082.69	686,448.74	686,448.74
Seasonal					
6040 · Seasonal Payroll	167,625.28	0.00	402,717.05	574,100.00	574,100.00
6045 · Seasonal Overtime	177.94		177.94	38,300.00	38,300.00
Total Seasonal	167,803.22	0.00	402,894.99	612,400.00	612,400.00
Payroll Expenses					
6080 · Worker's Compensation	0.00	0.00	23,196.00	22,524.85	22,524.85
6110 · FICA	24,538.90	0.00	116,127.89	140,724.48	140,724.48
6120 · SUTA	1,054.11	0.00	4,284.17	25,063.55	25,063.55
6130 · PERSI	19,524.66	0.00	146,180.33	147,572.93	147,572.93
6140 · Health Insurance	12,221.32	0.00	130,114.51	230,000.02	230,000.02
6141 · HSA Company Contribution	1,974.00		18,632.00		
6145 · Employee Benefits	418.50	0.00	7,150.37	7,875.00	7,875.00
Total Payroll Expenses	59,731.49	0.00	445,685.27	573,760.83	573,760.83
6050 · Bonuses	0.00	0.00	0.00	10,000.00	10,000.00
6070 · Employee Relations	864.38	0.00	11,349.91	13,335.00	13,335.00
Total Payroll & Payroll Related	391,548.96	0.00	2,085,110.18	2,679,862.25	2,679,862.25
Marketing					
7010 · Advertising Exp	0.00	0.00	0.00	0.00	0.00
7015 · Advertising-Design	0.00	0.00	12,543.50	17,250.00	17,250.00
7020 · Advertising-Production	0.00	0.00	16,705.58	21,700.00	21,700.00
7025 · Advertising-Distribution	0.00	0.00	2,545.20	2,609.00	2,609.00
7030 · Advertising-Placement	1,327.60	0.00	19,369.95	21,800.00	21,800.00
7040 · Advertising Web Developmen	0.00	0.00	0.00	25,000.00	25,000.00
7222 · Fundraising Expense	0.00	0.00	12,520.31	40,000.00	40,000.00
7500 · Marketing	168.39	0.00	1,614.75	6,500.00	6,500.00
7520 · Postage	3,056.75	0.00	8,680.59	11,926.00	11,926.00
7535 · Promotion	18.37	0.00	9,204.32	17,350.00	17,350.00
Total Marketing	4,571.11	0.00	83,204.20	164,135.00	164,135.00
Repair & Maintenance					
7410 · Repair/Maintenance - other	0.00		403.68		
7420 · Automobiles R/M					
7421.27 · Ford F150 - 2019-Programs	0.00	0.00	55.09	800.00	800.00
7421.26 · Ford E350 Van - 2011	0.00	0.00	2,058.78	800.00	800.00
7421.25 · KEI TRUCK, DAIHATSU - 2022	0.00	0.00	225.94	0.00	0.00
7421.16 · Ford F250 - 2008 - N.Chickrell	0.00	0.00	1,271.31	0.00	0.00
7421.17 · Ford F150 - 2016-Knox	300.00	0.00	631.02	0.00	0.00
7421.18 · Dodge Ram 2500 - 2016	0.00	0.00	3,100.70	0.00	0.00
7421.20 · Ford F250 - 2019	0.00	0.00	2,382.99	0.00	0.00
7421.21 · RAM 3500 - 2022	0.00	0.00	53.01	0.00	0.00
7421.22 · Ford F350 Van - 2012	0.00	0.00	2,108.22	2,500.00	2,500.00
7421.23 · Ford F250 Super Duty XLT- 2023	0.00	0.00	519.26	0.00	0.00
7421.24 · Ford F250 Super Duty SRW-2024	285.96	0.00	319.50	0.00	0.00
7420 · Automobiles R/M - Other	0.00	0.00	0.00	11,300.00	11,300.00
Total 7420 · Automobiles R/M	585.96	0.00	12,725.82	15,400.00	15,400.00
7430 · Buildings Repair/Maint	904.92	0.00	14,246.23	30,160.00	30,160.00
7440 · Equipment R/M					
7441.10 · Catepillar Micro Excavator -25	169.92	0.00	197.45	0.00	0.00
7441.18 · 2024 Polaris Sportsman XP 1000	0.00	0.00	0.00	0.00	0.00
7441.12 · Sutter 300 Mini Trail Dozer	0.00	0.00	0.00	0.00	0.00
7441.14 · Tool Cat-2015	1,593.68	0.00	1,798.26	0.00	0.00
7441.15 · 2019 Polaris 500 Ranger	0.00	0.00	86.14	1,000.00	1,000.00
7441.16 · 2019 Polaris Sportsman 850SP	0.00	0.00	258.83	0.00	0.00
7441.17 · 2021 Polaris Sportsman 850	0.00	0.00	0.00	0.00	0.00
7440 · Equipment R/M - Other	291.95	0.00	6,740.64	15,290.00	15,290.00
Total 7440 · Equipment R/M	2,055.55	0.00	9,081.32	16,290.00	16,290.00
7450 · Grooming Equipment R/M					
7451.09 · 2011 PB100-(081)	0.00		56.34		
7451.10 · 2012 PB100 WRT-Lake Creek-(083)	0.00		56.34		
7451.11 · 2017 PB100-NVT (083)	404.57		8,895.01		
7451.12 · 2018 PB100-NVT-(083)	494.86		8,832.41		
7451.13 · 2020 PB100-(083)-Quigley	38.94		8,115.00		
7451.14 · 2022 PB100 - Baker Crk.	794.05		4,222.47		
7450 · Grooming Equipment R/M - Other	0.00	0.00	47.98	90,013.00	90,013.00
Total 7450 · Grooming Equipment R/M	1,732.42	0.00	30,225.55	90,013.00	90,013.00

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

July 2026

	Jul 26	Budget	Oct '25 - Jul 26	YTD Budget	Annual Budget
7460 · Path Field Grounds Repair/Maint	2,672.63	0.00	27,139.45	85,300.00	85,300.00
Total Repair & Maintenance	7,951.48	0.00	93,822.05	237,163.00	237,163.00
Consulting / Legal					
7400 · Legal Fees	0.00	0.00	10,661.00	0.00	0.00
7530 · Professional & Consulting Fees	1,918.00	0.00	41,844.65	165,000.00	165,000.00
Total Consulting / Legal	1,918.00	0.00	52,505.65	165,000.00	165,000.00
Rent					
7620 · Property Rent	18,231.04	0.00	168,962.73	214,360.00	214,360.00
Total Rent	18,231.04	0.00	168,962.73	214,360.00	214,360.00
Supplies					
7097 · Computer Supplies	0.00	0.00	1,810.88	3,900.00	3,900.00
7510 · Office Supplies	933.63	0.00	3,269.29	9,260.00	9,260.00
7511 · Operating Supplies	1,921.53	0.00	6,868.61	6,620.00	6,620.00
7845 · Supplies - other	1,406.64	0.00	41,058.66	47,700.00	47,700.00
Total Supplies	4,261.80	0.00	53,007.44	67,480.00	67,480.00
Utilities					
7810 · Sanitation	2,235.97	0.00	17,947.79	24,000.00	24,000.00
7910 · Electric	1,969.55	0.00	9,749.61	18,000.00	18,000.00
7915 · Natural Gas	1,775.26	0.00	3,039.57	10,000.00	10,000.00
7920 · Water	-352.86	0.00	6,852.05	26,125.00	26,125.00
7925 · Cable TV	150.89	0.00	1,508.90	2,580.00	2,580.00
7930 · Internet Connection	463.09	0.00	3,366.37	4,296.00	4,296.00
Total Utilities	6,241.90	0.00	42,464.29	85,001.00	85,001.00
Other Miscellaneous					
7005 · Accounting & Auditing Fees	0.00	0.00	23,100.00	26,500.00	26,500.00
7055 · Amenities	0.00	0.00	2,023.11	0.00	0.00
7060 · Automobile	0.00	0.00	0.00	6,000.00	6,000.00
7070 · Bank Charges/Financing	0.00	0.00	30.00		
7085 · Cellular & Satellite Phones	1,086.27	0.00	6,660.79	12,370.00	12,370.00
7090 · Chemicals	4,134.86	0.00	21,689.60	26,000.00	26,000.00
7095 · Computer Services	1,643.05	0.00	40,156.90	51,460.00	51,460.00
7096 · Computer Software	2,610.83	0.00	41,874.44	41,270.00	41,270.00
7099 · Computer Hardware	0.00	0.00	1,182.18	12,200.00	12,200.00
7105 · Credit Card Fees	3,447.34	0.00	43,136.32	60,000.00	60,000.00
7200 · Dues	0.00	0.00	945.00	975.00	975.00
7205 · Entertainment & Meals	634.91	0.00	18,375.22	4,300.00	4,300.00
7209 · Equipment Purchase	478.70	0.00	30,982.05	37,900.00	37,900.00
7223 · Furniture & Fixtures	0.00	0.00	8,695.82	9,500.00	9,500.00
7225 · Gasoline, Diesel & Motor Oil	-6,051.24	0.00	49,964.43	123,100.00	123,100.00
7230 · Insurance	0.00	0.00	50,523.00	50,523.00	50,523.00
7250 · Janitorial Services	4,800.00	0.00	6,880.00	0.00	0.00
7330 · Equipment Lease	144.07	0.00	1,441.22	3,700.00	3,700.00
7405 · Licenses & Permits	4,542.36	0.00	42,769.69	48,750.00	48,750.00
7505 · Miscellaneous Exp	0.00	0.00	6,000.00	200,000.00	200,000.00
7515 · Penalties & Late Fees	0.00	0.00	76.53		
7525 · Printing	0.00	0.00	3,754.79	300.00	300.00
7610 · Equipment Rent	429.00	0.00	3,361.55	15,000.00	15,000.00
7630 · Other Rent	115.50	0.00	1,155.00	0.00	0.00
7800 · Sales Tax	1.86	0.00	10.23		
7815 · Security	0.00	0.00	931.26	1,500.00	1,500.00
7820 · Seeds & Plants	0.00	0.00	551.62	5,150.00	5,150.00
7823 · Signs	0.00	0.00	293.38	7,500.00	7,500.00
7825 · Small Tools and Parts	572.38	0.00	6,648.10	3,000.00	3,000.00
7840 · Subscriptions	232.95	0.00	2,652.72	1,164.99	1,164.99
7850 · Telephone	94.24	0.00	1,034.20	805.44	805.44
7855 · Training	510.00	0.00	7,947.18	15,100.00	15,100.00
7860 · Travel	0.00	0.00	8,786.75	12,600.00	12,600.00
7865 · Uniforms	9,213.23	0.00	27,914.80	44,300.00	44,300.00
7980 · Web Hosting	371.50	0.00	3,890.44	7,400.00	7,400.00
Total Other Miscellaneous	29,011.81	0.00	465,438.32	828,368.43	828,368.43
Total Expense	463,836.10	0.00	3,044,514.86	4,441,369.68	4,441,369.68
Net Ordinary Income	191,073.90	0.00	1,331,279.04	32,231.57	32,231.57
Other Income/Expense					
Other Expense					
9010 · Capital Expenditures	12,917.60	0.00	108,701.58	570,000.00	570,000.00
Total Other Expense	12,917.60	0.00	108,701.58	570,000.00	570,000.00
Net Other Income	-12,917.60	0.00	-108,701.58	-570,000.00	-570,000.00
Net Income	178,156.30	0.00	1,222,577.46	-537,768.43	-537,768.43

Blaine County Recreation District
Balance Sheet
As of August 31, 2026

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
0105 · Mountain West Bank-Checking	254,538.95
0110 · Mountain West-Imprest	558.98
0115 · Petty Cash	100.00
0120 · Cash On Hand	400.00
0140 · Savings-General Fund #980	5,290,692.04
0170 · Diversified Fund	461,086.16
0180 · Mtn West Bank-FLEX Acct	25,834.18
Total Checking/Savings	6,033,210.31
Accounts Receivable	
0205 · Accounts Receivable	7,783.37
0210 · Taxes Receivable	1,861,871.00
Total Accounts Receivable	1,869,654.37
Total Current Assets	7,902,864.68
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	16,510,062.72
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	
2011 · Rent Payable	26,432.08
2010 · Accounts Payable - Other	-7,630.59
Total 2010 · Accounts Payable	18,801.49
Total Accounts Payable	18,801.49
Other Current Liabilities	
Accrued Compensation	17,500.00
Accrued Payroll Taxes	3,432.00
2070 · Deferred Tax Revenue	1,859,422.00
2090 · Rental Deposit Holding	134.00
2110 · FICA Payable	0.02
2130 · PERSI Payable	11,028.33

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Accrual Basis

Blaine County Recreation District

Balance Sheet

As of August 31, 2026

	Aug 31, 26
2140 · PERSI Choice-Payable	511.32
2160 · Health Insurance Payable	2,921.94
2161 · AFLAC Pre-tax Payable	658.14
2162 · AFLAC (After-tax) Payable	1,613.72
2165 · Life Flight Network	-562.50
2185 · S. V. Co. Combo Pass Payable	
2185.01 · Combo Season Pass	-311.31
2185 · S. V. Co. Combo Pass Payable - Other	367.72
Total 2185 · S. V. Co. Combo Pass Payable	56.41
2200 · Sales Tax Payable	3,583.97
2314 · Advanced Rev. Xplor	
2314.01 · Advanced Rev. - Memberships	28,633.26
2314.02 · Advanced Rev. - Events	19,525.77
2314.03 · Advanced Rev.-HUB & Summer Camp	39,231.21
2314.05 · Advanced Rev. - Credit	4,596.32
Total 2314 · Advanced Rev. Xplor	91,986.56
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	2,464,478.58
Total Current Liabilities	2,483,280.07
Total Liabilities	2,483,280.07
Equity	
3200 · General Fund	2,579,469.55
3204 · E-Cat Fund	412,876.01
3203 · Quigley Fund	53,170.50
3202 · WRT Fund	286,925.54
3201 · GNVF Fund	1,958,250.44
3000 · Investment in Fixed Asset	8,607,197.04
3010 · Fund Balance	-960,979.30
3900 · Current Profit or Loss	4,227.27
Net Income	1,085,645.60
Total Equity	14,026,782.65
TOTAL LIABILITIES & EQUITY	16,510,062.72

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Accrual Basis

Blaine County Recreation District
P&L Budget Performance-All BCRD
August 2026

	Aug 26	Budget	Oct '25 - Aug 26	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Property Tax					
4000 · Property Tax & Revenue Sharing	46,355.44	0.00	1,963,547.37	1,918,395.40	1,918,395.40
Total Property Tax	46,355.44	0.00	1,963,547.37	1,918,395.40	1,918,395.40
Program Fees, Lessons					
4100 · Program Fees					
4100.08 · Volleyball	0.00		0.00		
4100.01 · Baseball	-75.91	0.00	16,322.36	0.00	0.00
4100.02 · Track & Field	0.00	0.00	11,253.12	0.00	0.00
4100.04 · Soccer	0.00	0.00	10,251.64	0.00	0.00
4100.05 · Basketball	0.00	0.00	12,068.47	0.00	0.00
4100.06 · Pickleball	0.00	0.00	3,420.56	0.00	0.00
4100.07 · Futsal	0.00	0.00	3,608.44	0.00	0.00
4100 · Program Fees - Other	47,440.87	0.00	161,070.67	202,000.00	202,000.00
Total 4100 · Program Fees	47,364.96	0.00	217,995.26	202,000.00	202,000.00
4101 · Program Fees (non-taxable)	1,873.82	0.00	121,244.40	134,000.00	134,000.00
4350 · Lessons	7,664.30	0.00	40,278.45	34,000.00	34,000.00
4360 · Class Fees	4,768.81	0.00	22,767.31	11,000.00	11,000.00
Total Program Fees, Lessons	61,671.89	0.00	402,285.42	381,000.00	381,000.00
Passes					
4305 · Combo Annual Pass	0.00	0.00	105,466.11	150,000.00	150,000.00
4310 · Annual Passes					
4310.04 · Fat Bike Season Pass (083)	0.00		1,575.00		
4310.01 · Adult Season Pass (083)	0.00	0.00	702,077.11	690,000.00	690,000.00
4310.02 · Dog Season Pass (083)	0.00	0.00	51,187.20	45,000.00	45,000.00
4310.03 · Snowshoe Season Pass (083)	0.00	0.00	12,993.00	10,000.00	10,000.00
4310 · Annual Passes - Other	28,659.52	0.00	108,950.07	106,000.00	106,000.00
Total 4310 · Annual Passes	28,659.52	0.00	876,782.38	851,000.00	851,000.00
4315 · Combo Day Pass	0.00	0.00	0.00	0.00	0.00
4320 · Day Passes					
4320.01 · Adult Day Pass (083)	0.00	0.00	148,802.52	115,000.00	115,000.00
4320.02 · Dog Day Pass (083)	0.00	0.00	3,102.79	3,000.00	3,000.00
4320.03 · Quigley Day Pass (086)	0.00	0.00	56.61	3,500.00	3,500.00
4320.04 · Snowshoe Day Pass (083)	0.00	0.00	14,778.11	10,000.00	10,000.00
4320 · Day Passes - Other	10,282.77	0.00	42,531.77	43,000.00	43,000.00
Total 4320 · Day Passes	10,282.77	0.00	209,271.80	174,500.00	174,500.00
4330 · Weekly Passes	0.00	0.00	22,501.44	25,000.00	25,000.00
4335 · Month Pass	11,930.03	0.00	126,744.77	105,000.00	105,000.00
Total Passes	50,872.32	0.00	1,340,766.50	1,305,500.00	1,305,500.00
Fundraising					
4700 · Fundraising - Nordic Pins	0.00	0.00	43,150.00	40,000.00	40,000.00
4710 · Fundraising-Donations					
4710.01 · Galena Donation	5,100.00	0.00	204,172.12	150,000.00	150,000.00
4710.02 · NVT Donation	0.00		0.00	25,000.00	25,000.00
4710 · Fundraising-Donations - Other	10,760.00	0.00	365,845.25	305,000.00	305,000.00
Total 4710 · Fundraising-Donations	15,860.00	0.00	570,017.37	480,000.00	480,000.00
4711 · Fundraising-Earmarked Donations	0.00	0.00	0.00	0.00	0.00
4740 · Fundraising-Grants	31.15		10,872.85		
Total Fundraising	15,891.15	0.00	624,040.22	520,000.00	520,000.00
Other Revenue					
4200 · Facility Rental	2,685.00	0.00	4,377.50	38,900.00	38,900.00
4201 · Facility Rental (non-taxable)	0.00	0.00	33,000.00	0.00	0.00
4210 · Equipment Rental	185.67	0.00	638.56	650.00	650.00
4400 · Merchandise Sales	68.92	0.00	960.56	0.00	0.00
4410 · Food Sales	4,926.83	0.00	22,530.74	20,100.00	20,100.00
4415 · Rounding Adjustment Account	0.00		0.05		
4500 · Miscellaneous	0.00	0.00	7,636.75	205,000.00	205,000.00
4900 · Interest Income	18,846.35	0.00	197,860.91	106,555.85	106,555.85
Total Other Revenue	26,712.77	0.00	267,005.07	371,205.85	371,205.85
Total Income	201,503.57	0.00	4,597,644.58	4,496,101.25	4,496,101.25
Cost of Goods Sold					
5010 · COS-Merchandise	1,114.06	0.00	12,442.44	12,500.00	12,500.00
5020 · COS-Food	2,503.31	0.00	11,522.04	10,000.00	10,000.00
Total COGS	3,617.37	0.00	23,964.48	22,500.00	22,500.00
Gross Profit	197,886.20	0.00	4,573,680.10	4,473,601.25	4,473,601.25
Expense					
Payroll & Payroll Related					
Salaries					
6010 · Salaries	60,483.61	0.00	679,422.36	783,917.68	783,917.68
6011 · Salary Sick Leave	1,147.28		10,774.69		

Blaine County Recreation District
P&L Budget Performance-All BCRD
August 2026

	Aug 26	Budget	Oct '25 - Aug 26	YTD Budget	Annual Budget
6012 · Salary Vacation Leave	3,255.16		43,786.32		
Total Salaries	64,886.05	0.00	733,983.37	783,917.68	783,917.68
Hourly					
6025 · Hourly Admin Leave	0.00		2,542.24		
6024 · Hourly Bereavement Leave	0.00		2,321.57		
6020 · Hourly Wages	39,492.12	0.00	527,597.45	644,279.32	644,279.32
6021 · Hourly Sick Leave	585.24		23,645.19	42,169.42	42,169.42
6022 · Hourly Vacation Leave	6,804.09		43,821.82		
6030 · Overtime	54.38	0.00	3,090.25	0.00	0.00
Total Hourly	46,935.83	0.00	603,018.52	686,448.74	686,448.74
Seasonal					
6040 · Seasonal Payroll	93,319.70	0.00	496,036.75	574,100.00	574,100.00
6045 · Seasonal Overtime	249.38		427.32	38,300.00	38,300.00
Total Seasonal	93,569.08	0.00	496,464.07	612,400.00	612,400.00
Payroll Expenses					
6080 · Worker's Compensation	0.00	0.00	23,196.00	22,524.85	22,524.85
6110 · FICA	14,921.92	0.00	131,049.81	140,724.48	140,724.48
6120 · SUTA	608.00	0.00	4,892.17	25,063.55	25,063.55
6130 · PERSI	13,373.92	0.00	159,554.25	147,572.93	147,572.93
6140 · Health Insurance	12,995.46	0.00	143,109.97	230,000.02	230,000.02
6141 · HSA Company Contribution	1,974.00		20,606.00		
6145 · Employee Benefits	801.30	0.00	7,951.67	7,875.00	7,875.00
Total Payroll Expenses	44,674.60	0.00	490,359.87	573,760.83	573,760.83
6050 · Bonuses	0.00	0.00	0.00	10,000.00	10,000.00
6070 · Employee Relations	2,143.55	0.00	13,493.46	13,335.00	13,335.00
Total Payroll & Payroll Related	252,209.11	0.00	2,337,319.29	2,679,862.25	2,679,862.25
Marketing					
7010 · Advertising Exp	0.00	0.00	0.00	0.00	0.00
7015 · Advertising-Design	0.00	0.00	12,543.50	17,250.00	17,250.00
7020 · Advertising-Production	1,223.59	0.00	17,929.17	21,700.00	21,700.00
7025 · Advertising-Distribution	0.00	0.00	2,545.20	2,609.00	2,609.00
7030 · Advertising-Placement	827.98	0.00	20,217.93	21,800.00	21,800.00
7040 · Advertising Web Developmen	0.00	0.00	0.00	25,000.00	25,000.00
7222 · Fundraising Expense	1,321.68	0.00	13,841.99	40,000.00	40,000.00
7500 · Marketing	0.00	0.00	1,614.75	6,500.00	6,500.00
7520 · Postage	8.30	0.00	8,688.89	11,926.00	11,926.00
7535 · Promotion	0.00	0.00	9,204.32	17,350.00	17,350.00
Total Marketing	3,381.55	0.00	86,585.75	164,135.00	164,135.00
Repair & Maintenance					
7410 · Repair/Maintenance - other	0.00		403.68		
7420 · Automobiles R/M					
7421.27 · Ford F150 - 2019-Programs	0.00	0.00	55.09	800.00	800.00
7421.26 · Ford E350 Van - 2011	0.00	0.00	2,058.78	800.00	800.00
7421.25 · KEI TRUCK, DAIHATSU - 2022	0.00	0.00	225.94	0.00	0.00
7421.16 · Ford F250 - 2008 - N.Chickrell	0.00	0.00	1,271.31	0.00	0.00
7421.17 · Ford F150 - 2016-Knox	15.00	0.00	646.02	0.00	0.00
7421.18 · Dodge Ram 2500 - 2016	0.00	0.00	3,100.70	0.00	0.00
7421.20 · Ford F250 - 2019	0.00	0.00	2,382.99	0.00	0.00
7421.21 · RAM 3500 - 2022	0.00	0.00	53.01	0.00	0.00
7421.22 · Ford F350 Van - 2012	0.00	0.00	2,108.22	2,500.00	2,500.00
7421.23 · Ford F250 Super Duty XLT- 2023	8.49	0.00	527.75	0.00	0.00
7421.24 · Ford F250 Super Duty SRW-2024	0.00	0.00	319.50	0.00	0.00
7420 · Automobiles R/M - Other	0.00	0.00	0.00	11,300.00	11,300.00
Total 7420 · Automobiles R/M	23.49	0.00	12,749.31	15,400.00	15,400.00
7430 · Buildings Repair/Maint	432.65	0.00	14,678.88	30,160.00	30,160.00
7440 · Equipment R/M					
7441.10 · Catepillar Micro Excavator -25	269.77	0.00	467.22	0.00	0.00
7441.18 · 2024 Polaris Sportsman XP 1000	0.00	0.00	0.00	0.00	0.00
7441.12 · Sutter 300 Mini Trail Dozer	0.00	0.00	0.00	0.00	0.00
7441.14 · Tool Cat-2015	31.70	0.00	1,829.96	0.00	0.00
7441.15 · 2019 Polaris 500 Ranger	0.00	0.00	86.14	1,000.00	1,000.00
7441.16 · 2019 Polaris Sportsman 850SP	0.00	0.00	258.83	0.00	0.00
7441.17 · 2021 Polaris Sportsman 850	0.00	0.00	0.00	0.00	0.00
7440 · Equipment R/M - Other	627.63	0.00	7,368.27	15,290.00	15,290.00
Total 7440 · Equipment R/M	929.10	0.00	10,010.42	16,290.00	16,290.00
7450 · Grooming Equipment R/M					
7451.09 · 2011 PB100-(081)	0.00		56.34		
7451.10 · 2012 PB100 WRT-Lake Creek-(083)	0.00		56.34		
7451.11 · 2017 PB100-NVT-(083)	0.00		8,895.01		
7451.12 · 2018 PB100-NVT-(083)	71.44		8,903.85		
7451.13 · 2020 PB100-(083)-Quigley	0.00		8,115.00		
7451.14 · 2022 PB100 - Baker Crk.	71.44		4,293.91		
7450 · Grooming Equipment R/M - Other	0.00	0.00	47.98	90,013.00	90,013.00
Total 7450 · Grooming Equipment R/M	142.88	0.00	30,368.43	90,013.00	90,013.00

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

August 2026

	Aug 26	Budget	Oct '25 - Aug 26	YTD Budget	Annual Budget
7460 · Path Field Grounds Repair/Maint	4,560.74	0.00	31,700.19	85,300.00	85,300.00
Total Repair & Maintenance	6,088.86	0.00	99,910.91	237,163.00	237,163.00
Consulting / Legal					
7400 · Legal Fees	1,710.00	0.00	12,371.00	0.00	0.00
7530 · Professional & Consulting Fees	0.00	0.00	41,844.65	165,000.00	165,000.00
Total Consulting / Legal	1,710.00	0.00	54,215.65	165,000.00	165,000.00
Rent					
7620 · Property Rent	15,826.04	0.00	184,788.77	214,360.00	214,360.00
Total Rent	15,826.04	0.00	184,788.77	214,360.00	214,360.00
Supplies					
7097 · Computer Supplies	0.00	0.00	1,810.88	3,900.00	3,900.00
7610 · Office Supplies	613.14	0.00	3,882.43	9,260.00	9,260.00
7511 · Operating Supplies	515.59	0.00	7,384.20	6,620.00	6,620.00
7845 · Supplies - other	2,309.70	0.00	43,368.36	47,700.00	47,700.00
Total Supplies	3,438.43	0.00	56,445.87	67,480.00	67,480.00
Utilities					
7810 · Sanitation	2,655.58	0.00	20,603.37	24,000.00	24,000.00
7910 · Electric	1,815.60	0.00	11,565.21	18,000.00	18,000.00
7915 · Natural Gas	1,098.65	0.00	4,138.22	10,000.00	10,000.00
7920 · Water	5,492.62	0.00	12,344.67	26,125.00	26,125.00
7925 · Cable TV	150.89	0.00	1,659.79	2,580.00	2,580.00
7930 · Internet Connection	677.89	0.00	4,044.26	4,296.00	4,296.00
Total Utilities	11,891.23	0.00	54,355.52	85,001.00	85,001.00
Other Miscellaneous					
7005 · Accounting & Auditing Fees	0.00	0.00	23,100.00	26,500.00	26,500.00
7055 · Amenities	703.18	0.00	2,726.29	0.00	0.00
7060 · Automobile	5,484.50	0.00	5,484.50	6,000.00	6,000.00
7070 · Bank Charges/Financing	0.00	0.00	30.00	0.00	0.00
7085 · Cellular & Satellite Phones	-161.21	0.00	6,499.58	12,370.00	12,370.00
7090 · Chemicals	5,850.88	0.00	27,540.46	26,000.00	26,000.00
7095 · Computer Services	1,694.60	0.00	41,851.50	51,460.00	51,460.00
7096 · Computer Software	2,281.96	0.00	44,156.40	41,270.00	41,270.00
7099 · Computer Hardware	1,559.99	0.00	2,742.17	12,200.00	12,200.00
7105 · Credit Card Fees	2,460.13	0.00	45,596.45	60,000.00	60,000.00
7200 · Dues	0.00	0.00	945.00	975.00	975.00
7205 · Entertainment & Meals	1,593.59	0.00	19,968.81	4,300.00	4,300.00
7209 · Equipment Purchase	7,620.54	0.00	38,602.59	37,900.00	37,900.00
7223 · Furniture & Fixtures	0.00	0.00	8,695.82	9,500.00	9,500.00
7225 · Gasoline, Diesel & Motor Oil	2,220.29	0.00	52,184.72	123,100.00	123,100.00
7230 · Insurance	0.00	0.00	50,523.00	50,523.00	50,523.00
7250 · Janitorial Services	4,800.00	0.00	11,680.00	0.00	0.00
7330 · Equipment Lease	144.07	0.00	1,585.29	3,700.00	3,700.00
7405 · Licenses & Permits	55.00	0.00	42,824.69	48,750.00	48,750.00
7505 · Miscellaneous Exp	0.00	0.00	6,000.00	200,000.00	200,000.00
7515 · Penalties & Late Fees	0.00	0.00	76.53	0.00	0.00
7525 · Printing	171.93	0.00	3,926.72	300.00	300.00
7610 · Equipment Rent	0.00	0.00	3,361.55	15,000.00	15,000.00
7630 · Other Rent	115.50	0.00	1,270.50	0.00	0.00
7800 · Sales Tax	-0.17	0.00	10.06	0.00	0.00
7815 · Security	0.00	0.00	931.26	1,500.00	1,500.00
7820 · Seeds & Plants	0.00	0.00	551.62	5,150.00	5,150.00
7823 · Signs	0.00	0.00	293.38	7,500.00	7,500.00
7825 · Small Tools and Parts	548.08	0.00	7,196.18	3,000.00	3,000.00
7840 · Subscriptions	573.95	0.00	3,226.67	1,164.99	1,164.99
7850 · Telephone	155.95	0.00	1,190.15	805.44	805.44
7855 · Training	1,060.00	0.00	9,007.18	15,100.00	15,100.00
7860 · Travel	991.08	0.00	9,777.83	12,600.00	12,600.00
7865 · Uniforms	0.00	0.00	27,914.80	44,300.00	44,300.00
7980 · Web Hosting	349.00	0.00	4,239.44	7,400.00	7,400.00
Total Other Miscellaneous	40,272.84	0.00	505,711.16	828,368.43	828,368.43
Total Expense	334,818.06	0.00	3,379,332.92	4,441,369.68	4,441,369.68
Net Ordinary Income	-136,931.86	0.00	1,194,347.18	32,231.57	32,231.57
Other Income/Expense					
Other Expense					
9010 · Capital Expenditures	0.00	0.00	108,701.58	570,000.00	570,000.00
Total Other Expense	0.00	0.00	108,701.58	570,000.00	570,000.00
Net Other Income	0.00	0.00	-108,701.58	-570,000.00	-570,000.00
Net Income	-136,931.86	0.00	1,085,645.60	-537,768.43	-537,768.43

Total BCRD Income Statement -YTD Reporting

Revenue

	FY23 as of 9/30	FY24 as of 9/30	FY25 as of 9/30	FY26 as of 9/30	FY26 Budget vs Actuals	FY26 YTD Projections	2026 Budget
BCRD Total Revenue							
Property Tax	\$1,742,209	\$1,811,903	\$1,886,423	\$1,981,884	\$63,489	\$1,981,884	\$1,918,395
Programs, Fees, & Lessons	\$367,241	\$333,676	\$413,523	\$416,550	\$35,550	\$421,723	\$381,000
Passes	\$1,218,761	\$1,226,936	\$1,337,966	\$1,357,674	\$52,174	\$1,361,918	\$1,305,500
Fundraising	\$590,980	\$435,103	\$463,407	\$624,150	\$104,150	\$628,150	\$520,000
Other Revenue	\$254,756	\$339,204	\$522,097	\$267,619	-\$103,587	\$278,379	\$371,206
Total Revenue	\$4,173,947	\$4,146,822	\$4,623,417	\$4,647,878	\$151,776	\$4,672,054	\$4,496,101

Expenses

COGS	\$ 29,040.42	\$ 18,823.37	\$ 24,929.46	\$ 24,177.95	\$ 1,677.95	\$ 24,177.95	\$ 22,500.00
OPERATING EXPENDITURES							
Wages & Benefits	\$2,152,285	\$2,208,020	\$2,366,292	\$2,429,176	-\$250,686	\$2,523,685	\$2,679,862
Marketing	\$121,193	\$75,230	\$69,663	\$86,886	-\$77,249	\$107,877	\$164,135
Repair & Maintenance	\$178,339	\$180,828	\$154,260	\$110,149	-\$127,014	\$199,026	\$237,163
Consulting/Legal	\$21,532	\$76,402	\$286,346	\$56,284	-\$108,716	\$95,909	\$165,000
Rent	\$231,814	\$175,901	\$194,250	\$198,005	-\$16,355	\$202,573	\$214,360
Supplies	\$40,249	\$47,810	\$54,735	\$57,164	-\$10,317	\$70,442	\$67,480
Utilities	\$62,020	\$69,217	\$82,835	\$66,002	-\$18,999	\$79,350	\$85,001
Other Misc.	\$497,374	\$550,702	\$1,074,624	\$542,884	-\$285,484	\$609,139	\$828,368
Total Operating Expenses	\$3,304,805	\$3,384,110	\$4,283,006	\$3,546,550	-\$894,819	\$3,888,000	\$4,441,370
CAPITAL EXPENDITURES	\$511,159	\$301,978	\$305,693	\$216,886	-\$353,114	\$347,461	\$570,000
Total Expenses	\$3,815,964	\$3,686,088	\$4,588,699	\$3,763,436	-\$1,247,933	\$4,235,461	\$5,011,370
Net Income	\$328,942	\$441,911	\$9,788	\$860,263	\$1,398,032	\$412,415	-\$537,768

*Other Misc. = fuel, licenses, insurance, computer, accounting, c/c fees, etc.

Programs Income Statement - YTD Reporting

Revenue

	FY23 as of 9/30	FY24 as of 9/30	FY25 as of 9/30	FY26 as of 9/30	FY26 Budget vs Actuals	FY26 YTD Projections	2026 Budget
Programs Revenue							
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Programs, Fees, & Lessons	\$367,241	\$333,676	\$413,523	\$416,550	\$35,550	\$421,723	\$381,000
Passes	\$201,967	\$251,995	\$267,045	\$295,134	\$41,134	\$299,378	\$254,000
Fundraising	\$28,252	\$27,450	\$39,578	\$74,250	\$29,250	\$74,250	\$45,000
Other Revenue	\$31,023	\$28,798	\$33,813	\$31,408	\$1,758	\$31,408	\$29,650
Total Revenue	\$628,483	\$641,919	\$753,959	\$817,342	\$107,692	\$826,759	\$709,650

Expenses

COGS	\$ 9,215.22	\$ 10,300.05	\$ 12,829.39	\$ 11,799.82	\$ 1,299.82	\$ 11,799.82	\$ 10,500.00
OPERATING EXPENDITURES							
Wages & Benefits	\$800,888	\$826,467	\$946,863	\$1,157,996	-\$94,237	\$1,194,441	\$1,252,233
Marketing	\$8,660	\$15,872	\$10,462	\$12,284	-\$3,816	\$13,483	\$16,100
Repair & Maintenance	\$14,427	\$22,714	\$29,799	\$19,580	-\$4,570	\$27,718	\$24,150
Consulting/Legal	\$10,774	\$8,366	\$8,290	\$4,995	-\$2,005	\$6,595	\$7,000
Rent	\$126,013	\$91,958	\$104,112	\$104,411	-\$12,449	\$108,979	\$116,860
Supplies	\$28,847	\$34,806	\$38,924	\$45,106	\$3,006	\$49,847	\$42,100
Utilities	\$35,752	\$38,348	\$46,155	\$33,863	-\$14,817	\$42,475	\$48,680
Other Misc.	\$365,527	\$375,306	\$182,732	\$188,407	\$11,246	\$208,230	\$177,161
Total Operating Expenses	\$1,390,888	\$1,413,837	\$1,367,338	\$1,566,642	-\$117,642	\$1,651,767	\$1,684,284
CAPITAL EXPENDITURES	\$26,452	\$16,950	\$18,196	\$22,462	-\$12,538	\$30,721	\$35,000
Total Expenses	\$1,417,340	\$1,430,787	\$1,385,534	\$1,589,104	-\$130,180	\$1,682,488	\$1,719,284
Net Income	-\$798,072	-\$799,168	-\$644,404	-\$783,562	\$236,572	-\$867,530	-\$1,020,134

*Other Misc. = fuel, licenses, insurance, computer, accounting, c/c fees, etc.

Trails Income Statement - YTD Reporting

Revenue

	FY23 as of 9/30	FY24 as of 9/30	FY25 as of 9/30	FY26 as of 9/30	FY26 Budget vs Actuals	FY26 YTD Projections	2026 Budget
Trails Revenue							
Property Tax	\$6,456	\$6,456	\$0	\$0	\$0		\$0
Programs, Fees, & Lessons	\$0	\$0	\$0	\$0	\$0		\$0
Passes	\$1,016,794	\$974,941	\$1,070,921	\$1,062,540	\$11,040	\$1,062,540	\$1,051,500
Fundraising	\$407,041	\$266,595	\$256,183	\$316,990	-\$8,010	\$318,990	\$325,000
Other Revenue	\$136,468	\$178,034	\$154,901	\$46,955	-\$38,795	\$46,755	\$85,750
Total Revenue	\$1,566,758	\$1,426,026	\$1,482,006	\$1,426,484	-\$35,766	\$1,428,284	\$1,462,250

Expenses

COGS	\$ 19,825.20	\$ 8,523.32	\$ 12,100.07	\$ 12,378.13	\$ 378.13	\$ 12,378.13	\$ 12,000.00
OPERATING EXPENDITURES							
Wages & Benefits	\$696,602	\$688,544	\$779,381	\$910,423	-\$150,828	\$944,904	\$1,061,251
Marketing	\$92,178	\$45,591	\$34,919	\$28,794	-\$70,906	\$33,930	\$99,700
Repair & Maintenance	\$163,167	\$157,036	\$123,638	\$88,509	-\$123,704	\$169,008	\$212,213
Consulting/Legal	\$8,883	\$2,701	\$21,239	\$314	-\$104,687	\$30,314	\$105,000
Rent	\$47,541	\$41,984	\$44,364	\$47,649	-\$1,851	\$47,649	\$49,500
Supplies	\$8,572	\$10,879	\$12,276	\$8,605	-\$10,205	\$15,945	\$18,810
Utilities	\$25,793	\$30,208	\$35,239	\$31,383	-\$4,182	\$36,119	\$35,565
Other Misc.	\$554,038	\$590,150	\$311,331	\$253,097	-\$89,158	\$291,680	\$342,255
Total Operating Expenses	\$1,596,774	\$1,567,093	\$1,362,388	\$1,368,773	-\$555,520	\$1,569,549	\$1,924,293
CAPITAL EXPENDITURES	\$484,707	\$285,028	\$287,497	\$194,424	-\$340,576	\$316,740	\$535,000
Total Expenses	\$2,081,480	\$1,852,121	\$1,649,885	\$1,563,198	-\$896,095	\$1,886,289	\$2,459,293
Net Income	-\$534,548	-\$434,618	-\$179,980	-\$149,092	\$859,951	-\$470,383	-\$1,009,043

*Other Misc. = fuel, licenses, insurance, computer, accounting, c/c fees, etc.

August 20, 2026

To the Board of Trustees and Mark Davidson, Executive Director
Blaine County Recreation District
Boise, Idaho

We are pleased to confirm our understanding of the services we are to provide for Blaine County Recreation District (the "District", "you", or "your") for the year ended September 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and each major fund, the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended September 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Budgetary Comparison Schedule
2. Management's Discussion and Analysis
3. Schedule of Employer's Share of Net Pension Liability and Employer Contributions

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial auditors nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

We have identified the following significant risks of material misstatement as part of our audit planning:

1. Management Override of Controls
2. Revenue and Receivables – Governmental Funds (Including Deferred Inflows)

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide

your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement we will perform tests of the District's compliance with the provision of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the

objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

In addition to the audit services referred to above, we will, as allowed by the AICPA Code of Professional Conduct, perform non-attest services as required. Our non-attest services will encompass the following activities:

1. Assist in preparing the District's financial statements and the associated disclosure checklist.
2. Propose adjusting or correcting journal entries to be reviewed and approved by Blaine County Recreation District's management.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to provide the information necessary to complete these non-attest services on a timely basis and assume all management responsibilities relating to the non-attest services we provide. You will be required to acknowledge in the management representation letter the non-attest services we provided and that you have accepted responsibility for them. Further, you agree to oversee the non-attest services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them. You also agree to continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you and to establish and maintain internal controls, including monitoring ongoing activities related to the non-attest function.

Reporting

We will issue written reports upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Directors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Use and Distribution of Our Report

The audit of the financial statements, supplementary information and the issuance of our audit opinion are solely for the use of the District and those to whom our report is specifically addressed to by us.

We make no representations of any kind to any third-party in respect of these financial statements and supplementary information and we accept no responsibility for their use by any third-party.

We ask that our name be used only with our consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us.

Reproduction of Auditors' Report

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire finalized document should be submitted to us in sufficient time for our review before the publication or posting process begins.

Management is responsible for the accurate reproduction of the financial statements, supplementary information, auditors' report and other related information contained in an annual report or other public documents (electronic or paper-based). This includes any incorporation by reference to either the full or summarized financial statements that we have audited.

We are not required to read the information contained in your website, or to consider the consistency of other information in the electronic site with the original document.

Practice Structure

"Sorren" is the brand name under which Sorren CPAs, P.C. and Sorren, Inc. and its subsidiary entities provide professional services. Sorren CPAs, P.C. and Sorren, Inc. (and its subsidiary entities) practice as an alternative practice structure in accordance with the American Institute of Certificate Public Accountants (AICPA) Code of Professional Conduct and applicable laws, regulations and professional standards.

Sorren CPAs, P.C. is a licensed independent CPA firm that provides attest services to its clients, and Sorren, Inc. and its subsidiary entities provide tax and business consulting services to their clients. Sorren, Inc. and its subsidiary entities are not licensed CPA firms. Our use of the terms "our firm" and "we" and "us" and terms of similar import, denote the alternative practice structure conducted by Sorren CPAs, P.C. and Sorren, Inc.

Sorren, Inc. has a contractual arrangement with Sorren CPAs, P.C. whereby Sorren, Inc. provides Sorren CPAs, P.C. with professional and support personnel and other support services to allow Sorren CPAs, P.C. to perform its professional services. From time to time, Sorren, Inc. may consult with Sorren CPAs, P.C. in the provision of services pursuant to this engagement. Client hereby consents to Sorren CPAs, P.C. sharing

its client information with Sorren, Inc. in support of the services to be provided by Sorren, Inc. for the purpose of performing the Services for which Sorren, Inc. is engaged. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to make disclosures to Sorren, Inc. and its employees of confidential information that we may obtain in the course of our engagement.

As part of the alternative practice structure, Sorren CPAs, P.C. and Sorren, Inc. agree to comply with the AICPA Code of Professional Conduct, as applied to an alternative practice structure and applicable federal, state and local rules with respect to the confidentiality of client information. Accordingly, Sorren CPAs, P.C. and Sorren, Inc. will not disclose confidential client information without your consent, except that Sorren CPAs, P.C. and Sorren, Inc. shall be permitted to disclose confidential client information: (i) to any government agency or regulatory body to the extent and in the form or manner necessary or required to comply with any rule, regulation or order of such government agency or regulatory order, or (ii) pursuant to subpoena or other legal process.

Sorren CPAs, P.C. and Sorren, Inc. utilize appropriate safeguards, policies and procedures to maintain the confidentiality of confidential client information.

Proprietary Information

You acknowledge that proprietary information, documents, materials, management techniques and other intellectual property are a material source of the services we perform and were developed prior to our association with you. Any new forms, software, documents or intellectual property we develop during this engagement for your use shall belong to us, and you shall have the limited right to use them solely within your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements and other documents which we make available to you are confidential and proprietary to us. Neither you, nor any of your agents, will copy, electronically store, reproduce or make available to anyone other than your personnel, any such documents. This provision will apply to all materials whether in digital, "hard copy" format or other medium.

The District agrees that we may provide Sorren, Inc. with access to the District's accounting, financial, and other records in our possession so that Sorren, Inc. can provide the District with any services it has engaged them to perform.

File Inspections

In accordance with professional regulations (and by our firm's policy), our client files may periodically be reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and firm's standards. File reviewers are required to maintain confidentiality of client information.

Governing Legislation

This engagement letter is subject to and governed by the laws of Idaho and will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any issue arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

Time Frames

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will use all reasonable efforts to complete the engagement as described in this letter within the agreed upon time frames. However, we should not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by the District of its obligations.

Our audit planning and fieldwork is intended to begin in November of 2026 on a mutually agreed upon date. The audit is expected to conclude with the issuance of our report by February 2027.

Estimated Fees

We estimate that our fees for the services previously outlined will be as follows:

- | | |
|---|----------|
| 1) Base financial statement audit procedures: | \$23,800 |
|---|----------|

Out of scope advisory services at 85% of our standard billing rates.

Our fees are based upon the complexity of the work to be performed, timing of the engagement, experience level of the personnel required, and estimates of the professional time to complete the required services.

Additionally, our fees are dependent on the availability, quality, and completeness of the District's records and, where applicable, upon the District's personnel providing the level of assistance identified in the "prepared by client" request list distributed at the end of our planning work (e.g., District employees preparing confirmations and schedules we request, locating documents selected by us for testing, etc.). Should our assumptions with respect to these matters be incorrect, or should the condition of the records, degree of cooperation, or other matters beyond our reasonable control cause delay or require additional commitments by us beyond those upon which our estimated fees are based, we may adjust our fees and planned completion dates, and "Auditor" shall not be responsible for any consequences. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate as soon as reasonably practicable.

If there is a significant transaction or new accounting issue that requires us to spend a substantial amount of time that was not anticipated in our fees, there may be additional billings. For instance, the above estimate does not include any fees for professional time that may be required to assist in the adoption of new accounting standards. Fees for any additional services will be established separately.

If our Agreement requires a retainer upon execution, you agree that the retainer will be earned as our professional time to complete the engagement is incurred. The retainer will be applied to the final billing, and any unused balance will be refunded at the end of the engagement.

We will bill you for our professional fees and out-of-pocket costs. Payment is due upon receipt. For administrative convenience, payment for our invoices may be made to Sorren CPAs, P.C. or a related Sorren entity as indicated on our invoices. If payment is not received within thirty (30) days, you will be assessed interest charges of 1.5% per month on the unpaid balance. You have thirty (30) days from the invoice date to review the invoice and to communicate to us, in writing, any disagreement with the charges, after which you waive the right to contest the invoice.

All outstanding invoices must be paid prior to the release of work-products specified in the Agreement.

We reserve the right to suspend or terminate our work for non-payment of fees. In the event that work is discontinued, either temporarily or permanently, as a result of delinquent or non-payment, we shall not be

liable for any loss you may incur as a result of the work stoppage, including penalties and interest. In such cases, you assume all risk associated with your failure to meet any governmental or other deadlines.

Termination and Withdrawal

Either party may terminate this Agreement at any time and for any reason. If this Agreement is terminated before services are completed, you agree to pay all fees and expenses we incur through the effective date of termination.

Conflicts of Interest

If we, in our sole discretion, believe a conflict of interest has arisen affecting our ability to deliver services to you in accordance with either the ethical standards of our firm or the ethical standards of our profession, we may be required to terminate our services without issuing our work-product.

Costs of Responding to Government or Legal Processes

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and / or testimony relative to information we obtained and / or prepared during the course of this engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred.

Use of Information

It is acknowledged that we will have access to all personal information in your custody that we require to complete our engagement. Our services are provided on the basis that:

1. You represent to us that management has obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and
2. We will hold all personal information in compliance with our Privacy Statement.

Third-Party Service Providers or Subcontractors

Sorren CPAs, P.C. may from time to time, and depending on the circumstances, use third-party service providers to assist with the services identified in this letter. We may share some or all of your information with these service providers, but we remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

In order to comply with 26 U.S.C. § 7216, 26 C.F.R. § 301.7216-3, and all other applicable laws and regulations for disclosing confidential financial information to a third-party, you are consenting to allow us to disclose all documents and information needed for the performance of our scope of services identified in the engagement letter, including confidential information, to our third-party providers, both inside and outside the United States for the purpose of providing assistance within the scope of our services.

If we disclose tax return information or other related financial information to a service provider located outside of the United States, we will use adequate data protection safeguards. The items may not be disclosed or used for any other purpose, except that may continue to disclose or use the items to the extent we have been retained to do so, or as otherwise required by law.

Your signature at the bottom of this engagement letter serves as your consent to Sorren CPAs, P.C.'s use and disclosure of your information as provided herein.

Records Management

Record Retention and Ownership

We will return any original records and documents you provide to us. Our copies of your records and documents are solely for our documentation purposes and are not a substitute for your own record-keeping obligations under any applicable laws or regulations.

Workpapers and other items created by us to support the delivery of our services are our property and will remain in our control. We will consider requests for copies of workpapers and other items created by us in accordance with the AICPA Code of Professional Conduct. Our workpapers will be maintained by us in accordance with our firm's record retention policy and any applicable legal and regulatory requirements. Our firm destroys workpaper files after a period of seven (7) years. Catastrophic events or physical deterioration may result in damage to or destruction of our firm's records, causing the records to be unavailable before the expiration of the retention period, as stated in our record retention policy.

Working Paper Access Requests by Regulators and Others

State, federal and foreign regulators may request access to or copies of certain workpapers pursuant to applicable legal or regulatory requirements. Requests also may arise with respect to peer review, an ethics investigation, the sale of your organization, or the sale of our accounting practice. If requested, access to such workpapers will only be provided under the supervision of firm personnel. Regulators may request copies of selected workpapers to distribute the copies or information contained therein to others, including other governmental agencies. If we receive such a request, we agree to inform you of it as soon as practicable unless we are prohibited from doing so by applicable laws or regulations. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit the disclosure of information. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

Summons or Subpoenas

All information you provide to us in connection with this engagement will be maintained by us on a confidential basis. If we receive a summons or subpoena which our legal counsel determines requires us to produce documents from this engagement or testify about this engagement, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such summons or subpoena as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit discovery.

If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

Confidentiality

In providing services to you, we may require information that is considered confidential and may include Personally Identifiable Information (PII), i.e. information that can be used to distinguish or trace an individual's identity such as address, bank account and social security information. We will maintain all client information, including PII, on a confidential basis and have a duty to do so based on the standards promulgated by the AICPA as well as applicable laws and regulations. You assume the risk of loss if you provide us with information, including PII, which differs from the information we request in order to provide services to you in accordance with the Agreement.

Referrals

In the course of providing services to you, you may request referrals to products or professionals such as attorneys, brokers, or investment advisors. As a courtesy, we may identify professional(s) or product(s) for your consideration. However, you are responsible for evaluating, selecting, and retaining any professional or product and determining if the professional or product meets your needs. You agree that we will not oversee the activities of and have no responsibility for the work product of any professional or suitability of any product we refer to you or that you separately retain.

Non-Solicitation of Personnel

Professional standards require that a firm and its covered members maintain independence throughout the professional engagement period. In order to preserve our independence, you agree not to solicit for employment, directly or indirectly, any employee of Sorren CPAs, P.C. or Sorren, Inc. who is involved in performing services under this engagement for a period of two (2) years following the completion of such services. You shall inform the engagement partner before entering into any substantive employment discussions with any Sorren CPAs, P.C. or Sorren, Inc. personnel. Employment offers to any staff member working on your engagement without our prior knowledge may require substantial additional procedures to ensure our independence on this engagement. Any additional costs incurred due to these procedures will be fully billable in addition to our fee.

In the event you hire or engage any such employee during the term of this engagement or within two (2) years thereafter, you agree to pay Sorren, Inc. a placement fee equal to 50% of the employee's total annual compensation, including bonuses, at the time of departure from the Firm. This fee represents a reasonable estimate of the costs associated with recruiting, hiring and training a replacement. This provision does not restrict the employee's right to seek employment but is intended to protect Sorren, Inc. from the loss of personnel in whom the Firm has invested time and resources.

Limitations on Oral and Email Communications

We may discuss with you our views regarding the treatment of certain items or decisions you may encounter. We may also provide you with information through email. Any advice or information delivered orally or in an email (rather than through a memorandum delivered as an email attachment) will be based upon limited research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts may affect our analysis and conclusions.

Due to these limitations and the related risks, it may not be appropriate to proceed with a decision solely on the basis of any oral or email communication from us. You accept all responsibility for any liability,

including but not limited to additional tax, penalties or interest resulting from your decision: (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on oral or email communication. The limitation in this paragraph will not apply to an item of written advice that is a deliverable of a separate engagement. If you wish to engage us to provide formal advice on a matter on which we have communicated orally or by email, we will confirm this service in a separate agreement.

Brokerage Investment Advisory or Digital Asset Statements

If you provide our Firm with copies of brokerage, investment advisor, or digital asset statements, we will use the information solely for the purpose described in the Engagement Objective and Scope section of this Agreement. We will not monitor transactions, investment activity, provide investment advice, or supervise the actions of the entity or individuals entering into transactions or investment activities on your behalf.

Disclaimer of Legal and Investment Advice

Our services under this Agreement do not constitute investment advice unless specifically engaged in the Engagement Objective and Scope section of this Agreement. Our services under this Agreement do not constitute legal advice.

Electronic Data Communication and Storage

In the interest of facilitating our services to you, we may send data over the Internet, temporarily store electronic data via computer software applications hosted remotely on the Internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us. You consent to our use of these electronic devices and applications during this engagement.

Marketing and Educational Communications

If we send you newsletters, updates, explanations of technical developments or similar communications, it is strictly for marketing or general educational purposes and should not be construed as professional advice on which you may rely. These communications, by themselves, do not create a contractual relationship between us and you, a binding obligation for us to provide services to you, nor a requirement on our part to monitor issues for you.

Mediation

If a timely dispute arises out of or relates to this Agreement, including the scope of services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try to settle the dispute by mediation administered by the American Arbitration Association (the AAA) under the AAA Accounting and Related Services Arbitration Rules and Mediation Procedures before resorting to arbitration, litigation, or any other dispute resolution procedure. The mediator will be selected by mutual agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. The mediation will be conducted in Idaho.

The mediation will be treated as a settlement discussion and, therefore, all discussions during the mediation will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute.

No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs of legal representation shall be borne by the hiring party.

This provision shall not apply to any dispute of fees owed, billed or due.

Limitation of Liability

Sorren CPAs, P.C.'s owners, officers, director, employees, agents or assigns (collectively, Sorren's Stakeholders) liability for all claims, damages, and costs arising from negligent acts, errors, or omissions committed by us in the performance of this engagement is limited to one times the total amount of fees paid by you to Sorren CPA, P.C. for the service giving rise to this liability.

Limitation of Damages

Notwithstanding anything to the contrary in this Agreement, Sorren CPAs, P.C. and Sorren's Stakeholders shall not be liable for any lost profits, indirect, special, incidental, punitive, consequential, or similar damages, to the extent such damages may be lawfully limited or excluded, of any nature even if we have been advised by you of the possibility of such damages.

Indemnification of Sorren CPAs P.C.

You agree to indemnify, defend, and hold harmless Sorren CPAs, P.C. and its stakeholders with respect to any and all claims made by third parties arising from this engagement, resulting from knowing misrepresentations by management to Sorren CPAs, P.C.

Independent Contractor

When providing services to your District, we will function as an independent contractor and in no event will we or any of our employees be an officer of you, nor will our relationship be that of joint venturers, partners, employer and employee, principal and agent, or any similar relationship giving rise to a fiduciary duty to you.

Our obligations under this Agreement are solely obligations of Sorren CPAs, P.C., and no Sorren Stakeholder shall be subjected to any personal liability whatsoever to you or any person or entity.

Severability

If any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this Agreement.

Survivability

The following sections shall survive termination of the Agreement: Limitation of Liability, Limitation of Damages, Indemnification, and Mediation.

Assignment ☐ No Third-Party Beneficiaries

All parties acknowledge and agree that the obligations and responsibilities of this Agreement cannot be assigned to any third-party except as agreed to in writing. This Agreement has been entered into solely between you and Sorren, Inc., and no third-party beneficiaries are created hereby.

Force Majeure

Neither party shall be held liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, epidemics or pandemics as defined by The Centers for Disease Control and Prevention, or any law, order or requirement of any governmental agency or authority. However, no Force Majeure event shall excuse you of any obligation to pay any outstanding invoice or fee or from any indemnification obligation under this Agreement.

Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature intended to replicate a written signature, shall be presumed valid, and we may reasonably rely upon it. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. Documents may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement.

Entire Agreement

This Agreement represents the entire agreement of the parties and supersedes all previous oral, written or other understandings and agreements between the parties. Any modification to the terms of this Agreement must be made in writing and signed by both parties.

Other

Morgan Browning is the "engagement partner" for the audit services specified in this letter. The engagement partner's responsibilities include supervising Sorren's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Professional standards prohibit us from being the sole host and / or the sole storage of your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Conclusion

This engagement letter includes the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

You have requested that we provide you with a copy of our most recent external peer review report and subsequent reports received during the contract period. Accordingly, our 2024 peer review report accompanies this letter.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to your District.

Yours truly,

Sorren CPAs P.C.

Morgan Browning, CPA
Sorren CPAs, PC

RESPONSE:

Acknowledged and agreed on behalf of Blaine County Recreation District by:

Mark Davidson, Executive Director

Date



609 South Washington, Suite 202
Moscow, Idaho 83843
www.presnellgage.com

(208) 882-2211

Fax: (208) 883-3808

Report on the Firm's System of Quality Control

March 3, 2025

To the Members of Harris CPAs and
the Peer Review Committee of the Nevada Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Harris CPAs (the firm) in effect for the year ended June 30, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under the *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Harris CPAs in effect for the year ended June 30, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)*, or *fail*. Harris CPAs has received a peer review rating of *pass*.

Presnell Gage, PLLC

Lewiston Office: 1216 Idaho Street, Lewiston, Idaho 83501, (208) 746-8281
Grangeville Office: 111 South Mill Street, Grangeville, Idaho 83530, (208) 983-1254
Orofino Office: 216 Johnson Avenue, P.O. Box 632, Orofino, Idaho 83544, (208) 476-3012
Pullman Office: 1230 SE Bishop Blvd., Pullman, Washington 99163, (509) 332-6541