SIOUX FALLS PARKS AND RECREATION BOARD MEETING
Wednesday, September 18, 2019
2:00 p.m. Park TOUR
Meet at City Center Building, 231 N. Dakota Ave.

ORDER OF BUSINESS

1. Marion Park
2. Beadle Greenway (walk the newly constructed trail)
3. Cherry Rock Ballfields
4. Falls Park (new viewing platforms)

Upcoming events: No scheduled press conferences or ribbon cuttings

Persons requiring special accommodation for participation in any programs or activities sponsored by Sioux Falls Parks and Recreation should call 367-8222 during regular business hours at least 48 hours prior to the event. Special needs will be accommodated whenever reasonably possible.
SIoux Falls Parks and Recreation Board Meeting
Wednesday, September 18, 2019
4:00 p.m. Regular Board Meeting
City Center, 231 N. Dakota Ave. Room 110

Order of Business

1. Roll call and determination of quorum

2. Approval of minutes from August 21, 2019 meeting

3. Public Comment

4. Report of standing committees
   a. Marketing and Public Needs
   b. Park System Planning and Development
   c. Partnerships and Recreation

5. Unfinished business

6. New business
   a. Nike Heartland XC Regional Application for Permit to Charge Entry Fees – Sky Smothers
   b. USF Usage Agreement – Kelby Mieras
   c. Gifts/Donations – Kelby Mieras
      i. Memorial Benches
      ii. Veterans’ Park Pavers
   d. Great Bear Audit – Kelby Mieras
   e. Great Bear Annual Report – Kelby Mieras
   f. Great Bear Lift Ticket Fees – Kelby Mieras
   g. Torberson Land Conditional Gift Agreement – Mike Patten
   h. Rich Greeno Memorial Gifting Agreement – Mike Patten
   i. Lyon Park Application for Sculpture Placement – Mike Patten

7. Report of Director of Parks and Recreation
   a. Community Center report – August
   b. Aquatics report – August
   c. Golf Course Report – July

8. Items added after the agenda deadline
   a. The Parks and Recreation Board may include other such business as may come before this body.

9. Reading of communications to the Board

10. Open board discussion

11. Adjournment

Upcoming events: No news conferences or ribbon cuttings are scheduled

Persons requiring special accommodation for participation in any programs or activities sponsored by Sioux Falls Parks and Recreation should call 367-8222 during regular business hours at least 48 hours prior to the event. Special needs will be accommodated whenever reasonably possible.
August 21, 2019

A REGULAR MEETING OF THE SIOUX FALLS PARKS AND RECREATION BOARD was held on Wednesday, August 21, 2019, at 4 p.m. at the Morningside Community Center.

Roll Call and Determination of Quorum
Members present: Lorrae Lindquist, Jim Stavenger, Ann Nachtigal (via phone), and Mike Begeman.

Members absent: Todd Sundleaf.

Parks and Recreation staff present: Don Kearney, Director of Parks and Recreation; Jackie Nelson, Administrative Manager; Sky Smothers, Recreation Manager; Kelby Mieras, Park Operations Manager; Tory Meedema, Park Development Specialist; Mike Patten, Park Development Specialist; and Rita Meyer, Administrative Assistant.

Others present: Karen Leonard, City Attorney’s Office; Dr. James McGrann, Dakota Dermatology; and Andy Patterson, Sioux Falls Area Community Foundation.

Approval of Minutes (July 17, 2019)
A motion to approve the minutes was made by Begeman and seconded by Stavenger. Motion passed unanimously with all present Board members voting yes.

Public Input
No public input.

Report of Standing Committees
The Marketing and Public Needs Committee did meet but no report was available. The Park System Planning and Development Committee did not meet. The Partnerships and Recreation Committee met and discussed all items on this agenda as well as an update on the first season of the Levitt Concert Series.

Unfinished Business
No unfinished business.

Under New Business
Kirby Dog Park at Fort Sod—Conditional Gifting Agreement: Patten shared details of the agreement with the Sioux Falls Area Community Foundation for renovating Fort Sod Park into a dog park. Design will take place this fall with construction to begin in early 2020. A motion to recommend approval was made by Begeman and seconded by Stavenger. Motion passed unanimously with all present Board members voting yes.
August 21, 2019

**Kirby Dog Park at Fort Sod—Naming Application:** Patten shared that this naming application ties in with the Conditional Gifting Agreement previously approved. Park will be named “Kirby Dog Park at Fort Sod.” A motion to recommend approval was made by Stavenger and seconded by Begeman. Motion passed unanimously with all present Board members voting yes.

**Veterans’ Park Paver Donations:** Nelson shared details of recent donations made to the paver park. A motion to recommend approval of the donations was made by Stavenger and seconded by Begeman. Motion passed unanimously with all present Board members voting yes.

**Permit to Charge Entry Fees at Swim Meets:** Smothers shared details of applications for permit to charge entry fees for three upcoming collegiate swim meets at the Midco® Aquatic Center. A motion to approve all three permit applications was made by Begeman and seconded by Stavenger. Motion passed unanimously with all present Board members voting yes.

**Gifting Agreement—Backstroke Flags:** Smothers shared details regarding Midco purchasing three sets of backstroke flags to be used at the Midco Aquatic Center. A motion to recommend approval was made by Stavenger and seconded by Begeman. Motion passed unanimously with all present Board members voting yes.

**Gifting Agreement—Sunscreen:** Smothers shared details regarding a Gifting Agreement with Dakota Dermatology to purchase sunscreen for all Sioux Falls outdoor aquatic facilities and City golf courses. A motion to recommend approval was made by Stavenger and seconded by Begeman. Motion passed unanimously with all present Board members voting yes.

**Gifting Agreement—Sunscreen Dispensers:** Smothers shared details regarding a Gifting Agreement with Dr. Richard Friess to purchase sunscreen dispensers for all Sioux Falls outdoor aquatic Facilities and City golf courses. A motion to recommend approval was made by Begeman and seconded by Stavenger. Motion passed unanimously with all present Board members voting yes.

**South Dakota High School Athletic Association State Tennis Agreements:** Smothers shared details of agreements to use the McKennan Park and Kuehn Park tennis courts for the 2019 Girls A and AA Tournament on October 7-8, 10-11, 2019; the 2021 Boys A and AA Tournament on May 17-18, 20-21, 2021; the 2021 Girls Tournament on October 4-5, 7-8, 2021; and the 2023 Boys A and AA Tournament on May 15-16, 2023. A motion to approve was made by Stavenger and seconded by Begeman. Motion passed unanimously with all present Board members voting yes.
August 21, 2019

Report of Director of Parks and Recreation
Kearney reported that the City Council has approved the appointment of two new Park Board members. The appointments will be effective as of September 13, 2019. The City Council has approved supplemental appropriations for repairs due to recent flood damage of $600,000 in the Operating Budget and $400,000 in the Capital Budget. This will be submitted for reimbursement through FEMA due to disaster declarations. The City Council also approved the Rich Greeno “Coach” Sculpture Placement approved by the Board at the July 2019 meeting. The bike trail improvements along Cherry Rock Park through Beadle Greenway along River Boulevard and back to Fawick Park is 99 percent complete. Many people are now using that new improved section of the bike trail.

Patten gave an update on the Buffalo Wall Sculpture at Sherman Park. Work is anticipated to begin after the Sanford Golf event in September and will wrap up later this fall.

Items Added After the Agenda Deadline
None.

There being no further business, a motion to adjourn was made by Stavenger. Meeting adjourned.

______________________________
Secretary

Approved by:

______________________________
President
Sioux Falls Parks and Recreation
Application for Permit to Charge Entry Fees

<table>
<thead>
<tr>
<th>Sponsor of Event</th>
<th>Nike</th>
</tr>
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<tbody>
<tr>
<td>Name of Event</td>
<td>Nike Heartland XC Regional</td>
</tr>
<tr>
<td>Date(s) of Event</td>
<td>11-10-2019</td>
</tr>
<tr>
<td>Location(s) of Event</td>
<td>Yankton Trail Park</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Event Contact Names(s)</th>
<th>Day Phone</th>
<th>Evening Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Kristi Rieger</td>
<td>605-376-1743</td>
<td>605-376-1743</td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
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</table>

<table>
<thead>
<tr>
<th>Location(s) where entrance fees will be collected</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 57th and Western</td>
</tr>
<tr>
<td>2.</td>
</tr>
<tr>
<td>3.</td>
</tr>
<tr>
<td>4.</td>
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</tbody>
</table>

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<tr>
<th>List of fees—please indicate how fee is collected, such as per day, per weekend, per event, per vehicle, etc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. $10 per vehicle</td>
</tr>
<tr>
<td>2. $ per</td>
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<tr>
<td>3. $ per</td>
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<tr>
<td>4. $ per</td>
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</table>

<table>
<thead>
<tr>
<th>Fee recipient</th>
<th>Nike Heartland</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fee purpose</td>
<td>Proceeds will be put back into event for event improvements.</td>
</tr>
</tbody>
</table>

*A permit card must be posted at each location where an entrance fee is charged. Please provide an address for permit card(s) to be mailed to your organization.*

<table>
<thead>
<tr>
<th>Organization</th>
<th>Nike Heartland</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attention</td>
<td>Kristi Rieger</td>
</tr>
<tr>
<td>Street/P.O. Box</td>
<td>5809 S Drexel Dr</td>
</tr>
<tr>
<td>City/State/Zip</td>
<td>Sioux Falls SD 57106</td>
</tr>
</tbody>
</table>

Applicant Signature

Application Date

Park Board Approval Date

Permit Issued Date

Please submit application at least 60 days in advance of the event.
USAGE AND ADVERTISING AGREEMENT FOR
SHERMAN PARK SOFTBALL FIELD

Agreement made ___September___, 2019, between the City of Sioux Falls, SD (the City), and the University of Sioux Falls (USF).

The parties to this agreement, in consideration of the mutual covenants and stipulations set out herein, agree as follows:

Section One
Field Usage

The City hereby grants to USF priority usage to a softball field (Field B) in Sherman Park as shown as Exhibit A which is attached and hereby made part of this Agreement.

Section Two
Term

This Agreement shall commence on January 1, 2020, and expire on December 31, 2024. Notwithstanding the previous sentence, if prior to December 31, 2024, USF may terminate the Agreement by providing the City 60 days’ advance written notice; in that case, this Agreement shall be null and void on the 61st day after USF’s notice unless earlier terminated pursuant to the terms of this Agreement.

Section Three
Use

USF shall have the priority use of Field B each year from February 1 through USF’s last scheduled softball game, practice, or tournament, but no later than June 1. From September 1 through November 30, other scheduled uses are permissible subject to the approval of the City. The City will make other accommodations at City-owned facilities in the event other uses have been approved by the City.
Any of the items lost or damaged by vandalism, theft, or weather during USF’s actual use shall be paid solely by USF. During the remainder of the year and on dates scheduled and approved by the City and USF for non-USF events during their period of priority use, such costs shall be paid solely by the City.

Section Four
Payment

In consideration for USF’s use of Field B, USF shall pay the City twenty percent (20%) of gross advertising sales as described in Section Six of this Agreement. Notwithstanding the previous sentence, the parties agree that payment to the City shall not be less than one thousand dollars ($1,000.00) for each year of the Agreement for Field B at Sherman Park.

Payment Due Date: Payment shall be made not later than January 31 of each year. Such payment shall be accompanied by an itemized list of advertisers and revenue generated for that year.

Section Five
Usage Fees

USF will pay all City field usage fees established by ordinance.

Section Six
Scoreboard/Advertising

USF may sell advertising for Field B at Sherman Park during its use period and retain a portion of the income from the sale to be used to offset costs.

The content and extent of the advertising shall be preapproved by the Director of Parks and Recreation or his designee.

USF is responsible for installation of the advertising and shall coordinate the installation with Parks and Recreation. Any damage caused by the installation shall be the responsibility of USF. Construction methods necessary to display the advertising must be approved by the City and paid for by USF.

USF will maintain and replace advertising materials, including the Parks and Recreation logo, as needed to keep the materials in a condition that is satisfactory to the City. Advertising materials not properly maintained may be removed and disposed of by the City at USF’s expense. Advertising shall not be sold for a period of time that exceeds the term of this Agreement.

Section Seven
Concessions

USF may operate portable concessions at the field during the period of USF’s use.
Section Eight
Maintenance

The City shall maintain the field. However, USF shall be responsible for all same-day, between-game field preparations. The City will provide field maintenance equipment as determined by the City. The City will provide at its cost four bags of drying agent on any game day. Additional bags of drying agent are available with approval of the City and shall be paid for by USF. At no time shall more than eight bags of drying agent be used in one game day.

Section Nine
Toilets

The City will make the restroom building available as weather permits. If portable toilets become necessary, USF shall provide and pay for the portable toilets.

Section Ten
Practice Equipment

USF shall utilize practice equipment, such as protective mats, that will minimize wear impacts to the field. USF will provide storage for the equipment acceptable to the City.

Section Eleven
Weather-Related Game/Practice Use/Cancellation

USF shall consult with the City before using the field under adverse weather/field conditions. The final decision to use the field will be made by USF. However, excessive damage to the field, normal wear and tear excepted, resulting from its use during adverse conditions as determined by the City shall be repaired by the City at USF’s cost.

Section Twelve
Civil Rights

USF shall be subject to the provisions of Chapter 98 of the Code of Ordinances of the City of Sioux Falls. It is declared to be discrimination for USF, because of race, color, sex, creed, religion, ancestry, national origin, or disability, to fail or refuse to hire, to discharge an employee, or to accord adverse, unlawful, or unequal treatment to any person or employee with respect to application, hiring, training, apprenticeship, tenure, promotion, upgrading, compensation, layoff, discharge, or any term or condition of employment.

If USF is adjudicated to have intentionally engaged in discrimination, subject to any right of appeal, the City may terminate this Agreement for cause.

Subject to any restrictions imposed by applicable law, USF will permit access to any and all records pertaining to hiring and employment and to other pertinent data and
records for the purpose of enabling the Commission, its agencies or representatives, to ascertain compliance with the above provisions.

Section Thirteen
Insurance

USF shall secure the insurance specified below. All insurance secured by USF under the provisions of this section shall be issued by insurance companies acceptable to the City. The insurance specified in this section may be in a policy or policies of insurance, primary or excess. Certificates of all required insurance shall be provided to the City upon execution of this agreement.

Commercial general liability insurance providing occurrence form contractual, personal injury, bodily injury and a property damage liability coverage with limits of at least $1,000,000 per occurrence, $2,000,000 general aggregate, and $2,000,000 aggregate products and completed operations. The required limit may include excess liability (umbrella) coverage. The policy shall name the City and its representatives as an additional insured. If "occurrence form" insurance is not available, "claims made" insurance will be acceptable. The policy shall be maintained for three years after completion of this agreement.

USF will provide the City with at least 30 days’ written notice of an insurer’s intent to cancel or not renew any of the insurance coverage. The City’s approval or acceptance of certificates of insurance does not constitute City assumption of responsibility for the validity of any insurance policies nor does the City represent that the above coverages and limits are adequate to protect any individual/group/business, its consultants’ or subcontractors’ interests and assumes no liability therefore. USF agrees to hold the City harmless from any liability, including additional premium due because of USF’s failure to maintain the coverage limits required.

Section Fourteen
Hold Harmless

USF agrees to defend, indemnify, and hold harmless the City from all claims or liabilities, including, but not limited to, attorneys’ fees arising out of the services furnished under this Agreement, and for bodily injury or property damage arising out of the services furnished under this Agreement, providing that such claims or liability are the result of an act, error, or omission of USF and/or its employees/agents arising out of the services described in the Agreement.

Section Fifteen
Termination

The City may, by written notice to USF, terminate this Agreement in whole or in part at any time, either for the City’s convenience or because of the failure of USF to fulfill its contract obligations. Upon receipt of notice, USF shall immediately discontinue all services affected, unless the notice directs otherwise.
The rights and remedies of the City provided in this section are in addition to any other rights and remedies provided by law or under this Agreement.

Section Sixteen
Audit of Books

The City shall have the right to audit all books and records (in whatever form they may be kept, whether written, electronic, or other) relating or pertaining to advertising revenue (including any and all documents and other materials in whatever form they may be kept, which support or underlie those books and records) kept by or under the control of USF, including but not limited to those kept by USF, its employees, agents, assigns, successors, and subcontractors. USF shall maintain such books and records, together with such supporting or underlying documents and materials, for the duration of this Agreement and for three years following the completion of this Agreement including and all renewals thereof. The books and records, together with the supporting or underlying documents and materials shall be made available, upon request, to the City, through its employees, agents, representatives, contractors, or other designees, during normal business hours at USF’s office or place of business in Sioux Falls, SD. This paragraph shall not be construed to limit, revoke, or abridge any other rights, powers, or obligations relating to audit which the City may have by state, City, or federal statute, ordinance, regulation, or agreement, whether those rights, powers, or obligations are expressed or implied.

Section Seventeen
Voluntarily Enter into Agreement

The parties acknowledge that they are entering into this Agreement freely and voluntarily, that they have the opportunity to be represented and advised by counsel in the negotiations resulting in this Agreement, that they have ascertained and weighed all the facts and circumstances likely to influence their judgment, that they have given due consideration to the provisions contained herein, and that they thoroughly understand and consent to all provisions herein.

Section Eighteen
Jurisdiction

The validity, performance, and enforcement of this Agreement are governed by the laws of the state of South Dakota. Jurisdiction and venue of any legal proceeding involving the parties in connection with this Agreement will lie exclusively with the state and federal courts located in Sioux Falls, South Dakota.

Section Nineteen
Validity of Agreement

Should any section or provision of this Agreement be declared by the courts to be invalid, the same will not affect the validity of the Agreement as a whole or any part thereof, other than the parts declared to be invalid.
Section Twenty
Entire Agreement

This instrument contains the entire agreement between the parties, and no statement, promises, or inducements made by either party or agent or either party that are not contained in this written contract shall be valid or binding; and this contract may not be enlarged, modified, or altered except in writing signed by the parties and endorsed hereon.

Section Twenty-One
Successor

This agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators, assignees, and successors of the respective parties.

Section Twenty-Two

The parties agree that electronic transmission via facsimile or email to the other party of a copy of this Agreement bearing such parties’ signature shall suffice to bind the party transmitting same to this Agreement in the same manner as if an original signature had been delivered. Without limitation of the foregoing, each party who electronically transmits an executed copy of this Agreement via facsimile or email bearing its signature covenants to deliver the original thereof to the other party as soon as possible thereafter.

IN WITNESS WHEREOF, the parties have executed this Agreement the day and year first above written.

_________________________________  __________________________________________________________
MAYOR  UNIVERSITY OF SIOUX FALLS

ATTEST:  ____________________________
FEDERAL TAX ID NO. ____________

_________________________________
City Clerk
Donation Receipt

Donor Information:  

Donor:  Sioux Falls Steel Softball Team  
Contact name (if different from above):  Julie Lindner  
Mailing address:  5200 S. Prairie Creek Place  
City/state/zip:  Sioux Falls, SD 57108  
Phone number:  (605) 376-8953  
Donation amount:  $705.00  
Description of donation if other than monetary:  Memorial Bench with plaque at Sherman Park

City of Sioux Falls signature:  Bruce 
Date:  8-22-19

Thank You
On behalf of the City of Sioux Falls, thank you for your generous gift.
Your contribution helps fund the programs and services of the City of Sioux Falls.

Donations to the Parks and Recreations Department are contingent upon approval from the Parks and Recreation Board and City Council.

Your gift may qualify as a tax-deductible donation, as the City of Sioux Falls is a qualified charitable donee under IRS Code 170 (c)(1)

PLEASE RETAIN THIS RECEIPT FOR YOUR RECORDS.

---

SIoux Falls Steel Softball
5200 S Prairie Creek Pl.
Sioux Falls, SD 57108

Pay to the Order of City of Sioux Falls $705.00

First National Bank
100 S. Phillips Ave. - R.O. Box 5180
Sioux Falls, SD 57117-5180

$705.00 entered for Tim's Bench Plaque (Julie Lindner)
Donation Receipt

Donor Information:

Donor: Lois Quam

Contact name (if different from above):

Mailing address: 4831 S. Sunflower Tr.

City/state/zip: Sioux Falls, SD 57108

Phone number: 605-350-7954

Donation amount: $842.00

Description of donation if other than monetary: Bike trail memorial bench (painted trail valued at $842.00)

City of Sioux Falls signature

Date: 8/20/19

Thank You

On behalf of the City of Sioux Falls, thank you for your generous gift. Your contribution helps fund the programs and services of the City of Sioux Falls.

Donations to the Parks and Recreation Department are contingent upon approval from the Parks and Recreation Board and City Council.

Your gift may qualify as a tax-deductible donation, as the City of Sioux Falls is a qualified charitable donee under IRS Code 170 (c)(1)

PLEASE RETAIN THIS RECEIPT FOR YOUR RECORDS.

Richard C Quam
LOIS B QUAM
4831 S SUNFLOWER TRL.
SIOUX FALLS, SD 57108

PAY TO THE ORDER OF
City of Sioux Falls $842.00

First National Bank
100 S Phillips Ave - P.O. Box 5185
Sioux Falls, SD 57117-5185
www.fnbsof.com

memo: memorial bench

Lois Quam

check number: 3043-530

5064
August 1, 2019

To the Board of Directors and Management of
Great Bear Recreation Park, Inc.
Sioux Falls, South Dakota

In planning and performing our audit of the financial statements of Great Bear Recreation Park, Inc. as of and for the year ended April 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered Great Bear Recreation Park, Inc.'s, internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses or significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Organization’s financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- **Reasonably possible.** The chance of the future event or events occurring is more than remote but less than likely.
- **Probable.** The future event or events are likely to occur.

We consider the following deficiencies in the entity’s internal control to be material weaknesses:

**Preparation of financial statements**—We were requested to draft the financial statements and accompanying notes to the financial statements. Great Bear Recreation Park, Inc. does not have an internal control system over financial reporting designed to provide for the preparation of financial statements, including the accompanying footnotes as required by generally accepted accounting standards, on a periodic or annual basis. This circumstance is not unusual in an organization of your size. It is the responsibility of management and those charged with governance to determine whether to accept the degree of risk associated with this condition because of cost or other considerations.

**In-kind contributions and expense**—Great Bear Recreation Park, Inc. did not compile and record in-kind contributions and related expenses during the year that met the recognition criteria prescribed by generally accepted accounting principles. The result is an understatement of revenue and expense. We recommend management implement procedures to ensure in-kind contributions are appropriately captured and recorded.
A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in Great Bear Recreation Park, Inc.'s internal control to be significant deficiencies:

**Segregation of Duties** — Due to the relatively small size of Great Bear Recreation Park, Inc. staff, ideal internal control cannot practically be achieved. This is not unusual for an organization of your size. Management and the Board of Directors should constantly be aware of this condition. Under these circumstances, the most effective controls lie in (1) trying to obtain as much segregation of duties as possible so that no one person has complete control of any type of financial transaction, and (2) knowledge of the financial operations by management and the Board of Directors. We understand that management and the Board are aware of the limited segregation and have separated certain duties to the extent possible with available staff.

This communication is intended solely for the information and use of management, board of directors, and others within the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

THURMAN COMES FOLEY & CO LLP

THURMAN, COMES, FOLEY & CO., LLP
Certified Public Accountants & Consultants
August 1, 2019

To the Board of Directors
Great Bear Recreation Park, Inc.
Sioux Falls, South Dakota

We have audited the financial statements of Great Bear Recreation Park, Inc. for the year ended April 30, 2019, and we have issued our report thereon dated August 1, 2019. Professional standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated April 30, 2019, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Great Bear Recreation Park solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement teams, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Great Bear Recreation Park are described in Note 1 to the financial statements. As discussed in Note 1 to the financial statements, the Organization has adopted the provisions of Financial Accounting Standards Board Accounting Standards Update No. 2016-14, Presentation of Financial Statements for Not-for-Profit Entities. Our opinion is not modified with respect to this matter. No matters have come to our attention that would require us, under professional standards, to inform you about 1) the methods used to account for significant usual transactions and 2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Fred L. Thurman, CPA
Ronald F. Comes, CPA
Daniel R. Foley, CPA
Mary T. Dally, CPA
Jason D. Forbes, CPA
Jerry Gross, CPA
Cathy Harr, CPA
Meghan E. Garry, CPA
Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

The most sensitive accounting estimates affecting the financial statements are:

*Functional allocation of expenses* – All costs are directly allocated to program, management and general or fundraising with the exception of staff salaries and benefits, occupancy and office, advertising, depreciation, insurance, and miscellaneous. Management's estimated allocation of these costs is based on estimates of time and effort.

*Donated Materials and Services* – Great Bear Recreation Park, Inc. records the fair value of donated materials and services that meet the recognition criteria of FASB ASC 958-605-25. This includes management's estimate of the management fees not received and rent expense not paid to the City of Sioux Falls under the existing agreement.

We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

The attached schedule shows material misstatements detected as a result of audit procedures and were corrected by management. Also, attached is a summary of uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 1, 2019.
Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

In the normal course of our professional association with Great Bear Recreation Park, Inc., we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Great Bear Recreation Park's auditors.

This information is intended solely for the use of the board of directors and management of Great Bear Recreation Park, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

THURMAN, COMES, FOLEY & CO., LLP
Certified Public Accountants & Consultants
<table>
<thead>
<tr>
<th>AJE No.</th>
<th>Account Description</th>
<th>W/P Ref</th>
<th>Account Number</th>
<th>Debits</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Misc Equipment</td>
<td>UV/30</td>
<td>6160-0</td>
<td>1,258.78</td>
<td>1,258.78</td>
</tr>
<tr>
<td>1</td>
<td>Equipment</td>
<td></td>
<td>1500-0</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>reclass items below capitalization policy (radios)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Depreciation</td>
<td>UV</td>
<td>6150-0</td>
<td>27,670.00</td>
<td>27,670.00</td>
</tr>
<tr>
<td>2</td>
<td>Accum Depreciation</td>
<td></td>
<td>1600-0</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>to record depreciation</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Sales - Groups</td>
<td>B-1</td>
<td>4010-0</td>
<td>1,681.63</td>
<td>1,681.63</td>
</tr>
<tr>
<td>3</td>
<td>Accounts Receivable</td>
<td></td>
<td>1100-0</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>to adjust accounts receivable to actual (immaterial, management request)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Prepaid Insurance - Liability</td>
<td>L-1</td>
<td>1305-0</td>
<td>5,130.27</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Prepaid Insurance - Work Comp</td>
<td></td>
<td>1310-0</td>
<td></td>
<td>1,909.23</td>
</tr>
<tr>
<td>4</td>
<td>Liability Ins</td>
<td></td>
<td>6040-0</td>
<td></td>
<td>5,130.27</td>
</tr>
<tr>
<td>4</td>
<td>Workmen's comp ins</td>
<td></td>
<td>6042-0</td>
<td></td>
<td>1,909.23</td>
</tr>
<tr>
<td></td>
<td>to adjust prepaid insurance and insurance expense</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Mgmt Food Share</td>
<td>EE-2</td>
<td>6001-0</td>
<td>2,100.62</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Payroll - inside</td>
<td></td>
<td>6025-0</td>
<td></td>
<td>2,785.28</td>
</tr>
<tr>
<td>5</td>
<td>Accrued Wages</td>
<td></td>
<td>2050-0</td>
<td></td>
<td>4,885.90</td>
</tr>
<tr>
<td></td>
<td>to adjust accrued wages to actual</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Rent Expense</td>
<td>SS-2</td>
<td>6141-0</td>
<td>71,600.00</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Management fee</td>
<td></td>
<td>4025-0</td>
<td></td>
<td>71,600.00</td>
</tr>
<tr>
<td></td>
<td>to record estimated management fee and rent expense (non-cash)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Utilities</td>
<td>BB-1</td>
<td>6070-0</td>
<td>1,805.86</td>
<td></td>
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<tr>
<td>7</td>
<td>Retail expense</td>
<td></td>
<td>6185-0</td>
<td>3,085.29</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Accounts Payable</td>
<td></td>
<td>2000-0</td>
<td></td>
<td>4,891.15</td>
</tr>
<tr>
<td></td>
<td>to adjust accounts payable to actual (credit card, utilities, etc.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Unrelated Business Tax</td>
<td>15</td>
<td>6170-0</td>
<td>1,483.00</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Unrelated Business Tax Payable</td>
<td></td>
<td>2035-0</td>
<td></td>
<td>1,483.00</td>
</tr>
<tr>
<td></td>
<td>to record 4/30/19 liability for UBTI (immaterial, management request)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Totals**

<table>
<thead>
<tr>
<th></th>
<th>Debits</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Totals</td>
<td>120,509.96</td>
<td>120,509.96</td>
</tr>
</tbody>
</table>
Great Bear  
Summary of Adjustments Passed  
April 30, 2019

Scope: 25% of ISI = $1,500

<table>
<thead>
<tr>
<th>Description</th>
<th>Index</th>
<th>Current Assets</th>
<th>LT Assets</th>
<th>Current Liabilities</th>
<th>LT Liabilities</th>
<th>Equity</th>
<th>Operations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effect of adjustments passed at 4/30</td>
<td>Py WPs</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Void old outstanding deposits/checks</td>
<td>A-2</td>
<td>2,522.86</td>
<td>-</td>
<td></td>
<td>-</td>
<td>(2,522.86)</td>
<td>-</td>
</tr>
<tr>
<td>Event deposits overstated</td>
<td>B-2</td>
<td>-</td>
<td>1,500.50</td>
<td>-</td>
<td>-</td>
<td>(1,500.50)</td>
<td>-</td>
</tr>
</tbody>
</table>

| Total                                      |       | 2,522.86       | 1,500.50  | -                   | -              | 4,023.36 | (4,023.36) |

If Adjustment were made DR (CR)
GREAT BEAR RECREATION PARK, INC.

FINANCIAL STATEMENTS

APRIL 30, 2019 AND 2018
GREAT BEAR RECREATION PARK, INC.

TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Section</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>INDEPENDENT AUDITORS' REPORT</td>
<td>1-2</td>
</tr>
<tr>
<td>FINANCIAL STATEMENTS</td>
<td></td>
</tr>
<tr>
<td>Statements of Financial Position</td>
<td>3</td>
</tr>
<tr>
<td>Statements of Activities</td>
<td>4</td>
</tr>
<tr>
<td>Statements of Functional Expenses</td>
<td>5-6</td>
</tr>
<tr>
<td>Statements of Cash Flows</td>
<td>7</td>
</tr>
<tr>
<td>Notes to Financial Statements</td>
<td>8-12</td>
</tr>
</tbody>
</table>
INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Great Bear Recreation Park, Inc.
Sioux Falls, South Dakota

Report on the Financial Statements

We have audited the accompanying financial statements of Great Bear Recreation Park, Inc. (a nonprofit organization), which comprise the statements of financial position as of April 30, 2019 and 2018, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Great Bear Recreation Park, Inc. as of April 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.
Emphasis of Matter

As discussed in Note 1(q) to the financial statements, in 2018, the Organization adopted Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities. Our opinion is not modified with respect to this matter.

Thruemun Corner Foley & Co LLP

Sioux Falls, South Dakota
August 1, 2019
## GREAT BEAR RECREATION PARK, INC.

### STATEMENTS OF FINANCIAL POSITION

**APRIL 30, 2019 AND 2018**

### ASSETS

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$77,626</td>
<td>$97,091</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>1,131</td>
<td>4,047</td>
</tr>
<tr>
<td>Inventory</td>
<td>22,540</td>
<td>22,062</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>35,101</td>
<td>29,351</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td>$136,398</td>
<td>$152,551</td>
</tr>
<tr>
<td><strong>PROPERTY AND EQUIPMENT</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>298,227</td>
<td>256,904</td>
</tr>
<tr>
<td>Park improvement in progress</td>
<td>12,259</td>
<td>-</td>
</tr>
<tr>
<td><strong>Less accumulated depreciation</strong></td>
<td>(220,369)</td>
<td>(192,700)</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>90,117</td>
<td>64,204</td>
</tr>
<tr>
<td></td>
<td>$226,515</td>
<td>$216,755</td>
</tr>
</tbody>
</table>

### LIABILITIES AND NET ASSETS

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CURRENT LIABILITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$6,385</td>
<td>$3,525</td>
</tr>
<tr>
<td>Accrued expenses</td>
<td>12,461</td>
<td>4,885</td>
</tr>
<tr>
<td>Gift cards payable</td>
<td>15,492</td>
<td>9,856</td>
</tr>
<tr>
<td>Customer deposits</td>
<td>9,551</td>
<td>3,461</td>
</tr>
<tr>
<td><strong>Total current liabilities</strong></td>
<td>$43,889</td>
<td>$21,327</td>
</tr>
</tbody>
</table>

### NET ASSETS

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>With donor restrictions</td>
<td>182,626</td>
<td>195,428</td>
</tr>
<tr>
<td><strong>Total liabilities and net assets</strong></td>
<td>$226,515</td>
<td>$216,755</td>
</tr>
</tbody>
</table>

See Notes to Financial Statements
## REVENUES AND SUPPORT

<table>
<thead>
<tr>
<th>Description</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lift</td>
<td>$327,389</td>
<td>$379,092</td>
</tr>
<tr>
<td>Food and beverage</td>
<td>250,560</td>
<td>248,516</td>
</tr>
<tr>
<td>Season passes</td>
<td>164,599</td>
<td>133,722</td>
</tr>
<tr>
<td>Rentals</td>
<td>139,352</td>
<td>143,406</td>
</tr>
<tr>
<td>Management fee, in kind</td>
<td>71,660</td>
<td>74,300</td>
</tr>
<tr>
<td>Lessons</td>
<td>58,088</td>
<td>52,601</td>
</tr>
<tr>
<td>Special project fund income</td>
<td>47,000</td>
<td>52,766</td>
</tr>
<tr>
<td>Groups</td>
<td>45,600</td>
<td>55,538</td>
</tr>
<tr>
<td>Sponsor</td>
<td>25,675</td>
<td>19,000</td>
</tr>
<tr>
<td>Retail</td>
<td>15,732</td>
<td>9,228</td>
</tr>
<tr>
<td>Events</td>
<td>7,383</td>
<td>8,043</td>
</tr>
<tr>
<td>Gift certificates</td>
<td>7,172</td>
<td>4,756</td>
</tr>
<tr>
<td>Interest income</td>
<td>82</td>
<td>9</td>
</tr>
</tbody>
</table>

Total revenues and support  | 1,158,242| 1,181,977|

## EXPENSES

<table>
<thead>
<tr>
<th>Description</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program services</td>
<td>825,826</td>
<td>770,048</td>
</tr>
<tr>
<td>General and administration</td>
<td>325,110</td>
<td>266,664</td>
</tr>
<tr>
<td>Fundraising</td>
<td>20,108</td>
<td>17,438</td>
</tr>
</tbody>
</table>

Total expenses               | 1,171,044| 1,054,150|

## CHANGE IN NET ASSETS FROM OPERATIONS

<table>
<thead>
<tr>
<th>Description</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change in net assets from operations</td>
<td>(12,802)</td>
<td>127,827</td>
</tr>
<tr>
<td>Net assets released to the city</td>
<td>(4,342)</td>
<td></td>
</tr>
</tbody>
</table>

## CHANGE IN NET ASSETS

<table>
<thead>
<tr>
<th>Description</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change in net assets</td>
<td>(12,802)</td>
<td>123,485</td>
</tr>
</tbody>
</table>

## NET ASSETS, Beginning of year

<table>
<thead>
<tr>
<th>Description</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net assets, beginning of year</td>
<td>195,428</td>
<td>71,943</td>
</tr>
</tbody>
</table>

## NET ASSETS, End of year

<table>
<thead>
<tr>
<th>Description</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net assets, end of year</td>
<td>$192,626</td>
<td>$195,428</td>
</tr>
</tbody>
</table>

See Notes to Financial Statements
STATEMENTS OF FUNCTIONAL EXPENSES

ON FOLLOWING PAGES
### GREAT BEAR RECREATION PARK, INC.

#### STATEMENTS OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED APRIL 30, 2019

<table>
<thead>
<tr>
<th></th>
<th>Program Services</th>
<th>General and Administration</th>
<th>Fundraising</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll</td>
<td>$290,228</td>
<td>$174,551</td>
<td>$15,145</td>
<td>$479,924</td>
</tr>
<tr>
<td>Payroll taxes</td>
<td>22,678</td>
<td>13,353</td>
<td>1,159</td>
<td>37,190</td>
</tr>
<tr>
<td>Employee health insurance</td>
<td>-</td>
<td>1,487</td>
<td>-</td>
<td>1,487</td>
</tr>
<tr>
<td><strong>Total salaries and related expenses</strong></td>
<td><strong>312,806</strong></td>
<td><strong>189,391</strong></td>
<td><strong>16,304</strong></td>
<td><strong>518,601</strong></td>
</tr>
<tr>
<td>Advertising</td>
<td>86,933</td>
<td>30,245</td>
<td>3,804</td>
<td>120,982</td>
</tr>
<tr>
<td>Utilities</td>
<td>101,093</td>
<td>11,233</td>
<td>-</td>
<td>112,326</td>
</tr>
<tr>
<td>Food and beverages</td>
<td>87,766</td>
<td>-</td>
<td>-</td>
<td>87,766</td>
</tr>
<tr>
<td>Rent expense, in kind</td>
<td>64,440</td>
<td>7,160</td>
<td>-</td>
<td>71,600</td>
</tr>
<tr>
<td>Insurance</td>
<td>44,992</td>
<td>25,883</td>
<td>-</td>
<td>70,875</td>
</tr>
<tr>
<td>Supplies</td>
<td>28,800</td>
<td>16,569</td>
<td>-</td>
<td>45,369</td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>31,351</td>
<td>-</td>
<td>-</td>
<td>31,351</td>
</tr>
<tr>
<td>Bank charges</td>
<td>-</td>
<td>25,268</td>
<td>-</td>
<td>25,268</td>
</tr>
<tr>
<td>Retail items purchased for resale</td>
<td>12,119</td>
<td>-</td>
<td>-</td>
<td>12,119</td>
</tr>
<tr>
<td>Professional fees</td>
<td>-</td>
<td>10,516</td>
<td>-</td>
<td>10,516</td>
</tr>
<tr>
<td>Uniforms and training</td>
<td>8,666</td>
<td>-</td>
<td>-</td>
<td>8,666</td>
</tr>
<tr>
<td>Snomax supplies</td>
<td>7,512</td>
<td>-</td>
<td>-</td>
<td>7,512</td>
</tr>
<tr>
<td>Travel</td>
<td>4,693</td>
<td>2,700</td>
<td>-</td>
<td>7,393</td>
</tr>
<tr>
<td>Lease expense</td>
<td>3,750</td>
<td>-</td>
<td>-</td>
<td>3,750</td>
</tr>
<tr>
<td>Dues and subscriptions</td>
<td>2,057</td>
<td>1,184</td>
<td>-</td>
<td>3,241</td>
</tr>
<tr>
<td>Licenses</td>
<td>2,060</td>
<td>-</td>
<td>-</td>
<td>2,060</td>
</tr>
<tr>
<td>Donations</td>
<td>-</td>
<td>1,820</td>
<td>-</td>
<td>1,820</td>
</tr>
<tr>
<td>Unrelated business tax</td>
<td>1,463</td>
<td>-</td>
<td>-</td>
<td>1,463</td>
</tr>
<tr>
<td>Interest expense</td>
<td>-</td>
<td>374</td>
<td>-</td>
<td>374</td>
</tr>
<tr>
<td>Use tax</td>
<td>302</td>
<td>-</td>
<td>-</td>
<td>302</td>
</tr>
<tr>
<td><strong>Total expenses before depreciation</strong></td>
<td><strong>800,923</strong></td>
<td><strong>322,343</strong></td>
<td><strong>20,108</strong></td>
<td><strong>1,143,374</strong></td>
</tr>
<tr>
<td><strong>Depreciation</strong></td>
<td>24,903</td>
<td>2,767</td>
<td>-</td>
<td>27,670</td>
</tr>
<tr>
<td><strong>Total expenses</strong></td>
<td><strong>$825,826</strong></td>
<td><strong>$325,110</strong></td>
<td><strong>$20,108</strong></td>
<td><strong>$1,171,044</strong></td>
</tr>
</tbody>
</table>

See Notes to Financial Statements
GREAT BEAR RECREATION PARK, INC.

STATEMENTS OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED APRIL 30, 2018

<table>
<thead>
<tr>
<th></th>
<th>Program Services</th>
<th>General and Administration</th>
<th>Fundraising</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll</td>
<td>$299,236</td>
<td>$142,356</td>
<td>$13,187</td>
<td>$454,759</td>
</tr>
<tr>
<td>Payroll taxes</td>
<td>23,049</td>
<td>10,890</td>
<td>1,007</td>
<td>34,946</td>
</tr>
<tr>
<td>Employee health Insurance</td>
<td>-</td>
<td>1,622</td>
<td></td>
<td>1,622</td>
</tr>
<tr>
<td><strong>Total salaries and related expenses</strong></td>
<td><strong>322,285</strong></td>
<td><strong>154,868</strong></td>
<td><strong>14,174</strong></td>
<td><strong>491,327</strong></td>
</tr>
<tr>
<td>Advertising</td>
<td>81,806</td>
<td>28,290</td>
<td>3,264</td>
<td>113,160</td>
</tr>
<tr>
<td>Utilities</td>
<td>85,335</td>
<td>9,482</td>
<td></td>
<td>94,818</td>
</tr>
<tr>
<td>Food and beverages</td>
<td>88,625</td>
<td>-</td>
<td></td>
<td>88,625</td>
</tr>
<tr>
<td>Rent expense, in kind</td>
<td>66,670</td>
<td>7,430</td>
<td></td>
<td>74,300</td>
</tr>
<tr>
<td>Insurance</td>
<td>33,524</td>
<td>15,430</td>
<td></td>
<td>48,954</td>
</tr>
<tr>
<td>Supplies</td>
<td>19,033</td>
<td>8,760</td>
<td></td>
<td>27,793</td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>26,495</td>
<td>-</td>
<td></td>
<td>26,495</td>
</tr>
<tr>
<td>Bank charges</td>
<td>-</td>
<td>23,968</td>
<td>-</td>
<td>23,968</td>
</tr>
<tr>
<td>Professional fees</td>
<td>-</td>
<td>9,125</td>
<td>-</td>
<td>9,125</td>
</tr>
<tr>
<td>Retail items purchased for resale</td>
<td>6,581</td>
<td>-</td>
<td></td>
<td>6,581</td>
</tr>
<tr>
<td>Snowmax supplies</td>
<td>6,516</td>
<td>-</td>
<td></td>
<td>6,516</td>
</tr>
<tr>
<td>Dues and subscriptions</td>
<td>2,623</td>
<td>1,208</td>
<td>-</td>
<td>3,831</td>
</tr>
<tr>
<td>Interest expense</td>
<td>-</td>
<td>3,027</td>
<td>-</td>
<td>3,027</td>
</tr>
<tr>
<td>Unrelated business tax</td>
<td>2,295</td>
<td>-</td>
<td>-</td>
<td>2,295</td>
</tr>
<tr>
<td>Uniforms and training</td>
<td>2,102</td>
<td>-</td>
<td>-</td>
<td>2,102</td>
</tr>
<tr>
<td>Donations</td>
<td>-</td>
<td>1,973</td>
<td>-</td>
<td>1,973</td>
</tr>
<tr>
<td>Travel</td>
<td>1,035</td>
<td>477</td>
<td>-</td>
<td>1,512</td>
</tr>
<tr>
<td>Licenses</td>
<td>1,175</td>
<td>-</td>
<td>-</td>
<td>1,175</td>
</tr>
<tr>
<td>Use tax</td>
<td>113</td>
<td>-</td>
<td>-</td>
<td>113</td>
</tr>
<tr>
<td><strong>Total expenses before depreciation</strong></td>
<td><strong>746,414</strong></td>
<td><strong>264,038</strong></td>
<td><strong>17,438</strong></td>
<td><strong>1,027,890</strong></td>
</tr>
<tr>
<td><strong>Depreciation</strong></td>
<td><strong>23,634</strong></td>
<td><strong>2,626</strong></td>
<td>-</td>
<td><strong>26,260</strong></td>
</tr>
<tr>
<td><strong>Total expenses</strong></td>
<td><strong>$770,048</strong></td>
<td><strong>$266,664</strong></td>
<td><strong>$17,438</strong></td>
<td><strong>$1,054,150</strong></td>
</tr>
</tbody>
</table>

See Notes to Financial Statements
GREAT BEAR RECREATION PARK, INC.

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED APRIL 30, 2019 AND 2018

<table>
<thead>
<tr>
<th>CASH FLOWS FROM OPERATING ACTIVITIES</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change in net assets</td>
<td>$(12,802)</td>
<td>$123,485</td>
</tr>
<tr>
<td>Adjustments to reconcile change in net assets to net cash provided by operating activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>27,670</td>
<td>26,260</td>
</tr>
<tr>
<td>Park improvements donated to the City</td>
<td>-</td>
<td>4,342</td>
</tr>
<tr>
<td>Changes in assets and liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>2,916</td>
<td>2,715</td>
</tr>
<tr>
<td>Inventory</td>
<td>(478)</td>
<td>2,298</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>(5,750)</td>
<td>5,607</td>
</tr>
<tr>
<td>Accounts payable</td>
<td>2,860</td>
<td>(166)</td>
</tr>
<tr>
<td>Accrued expenses</td>
<td>7,776</td>
<td>(3,390)</td>
</tr>
<tr>
<td>Gift cards payable</td>
<td>5,836</td>
<td>(3,809)</td>
</tr>
<tr>
<td>Customer deposits</td>
<td>6,090</td>
<td>(1,494)</td>
</tr>
<tr>
<td>Net cash provided by operating activities</td>
<td>34,118</td>
<td>155,848</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CASH FLOWS FROM INVESTING ACTIVITIES</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchases of property and equipment</td>
<td>(41,523)</td>
<td>(13,582)</td>
</tr>
<tr>
<td>Purchase of park improvements</td>
<td>(12,260)</td>
<td>(4,342)</td>
</tr>
<tr>
<td>Net cash used in investing activities</td>
<td>(53,583)</td>
<td>(17,924)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CASH FLOWS FROM FINANCING ACTIVITIES</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Net principal payments on notes payable</td>
<td>-</td>
<td>(64,000)</td>
</tr>
<tr>
<td>Net cash used by financing activities</td>
<td>-</td>
<td>(64,000)</td>
</tr>
<tr>
<td>Net (decrease) increase in Cash and Cash Equivalents</td>
<td>(19,465)</td>
<td>73,924</td>
</tr>
</tbody>
</table>

| CASH AND CASH EQUIVALENTS, Beginning of year | 97,091 | 23,167 |
| CASH AND CASH EQUIVALENTS, End of year | $77,626 | $97,091 |

<table>
<thead>
<tr>
<th>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest paid</td>
<td>$374</td>
<td>$3,027</td>
</tr>
</tbody>
</table>

See Notes to Financial Statements
GREAT BEAR RECREATION PARK, INC.

NOTES TO FINANCIAL STATEMENTS

1. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

   a. Nature of Activities

   Great Bear Recreation Park, Inc. (the Organization) is a nonprofit corporation under the laws of the State of South Dakota. The Organization was organized to support and promote winter sports, Special Olympics, state, county and municipal parks and other facilities devoted to such purposes, and to provide management and operating services with respect to the foregoing.

   b. Basis of Presentation

   The financial statements of the Organization have been prepared using the accrual basis of accounting in accordance with U.S. generally accepted accounting principles, which requires that resources be classified for reporting purposes based on the existence or absence of donor-imposed restrictions. This is accomplished by classification of resources into two classes of net assets: without donor restrictions and with donor restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

   - Net Assets Without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization’s board may designate assets without restrictions for specific operational purposes from time to time.

   - Net Assets With Donor Restrictions – Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor’s instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; the Organization must continue to use the resources in accordance with the donor’s instructions.

   c. Use of Estimates

   The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

   d. Cash and Cash Equivalents

   For purposes of reporting cash flows, the Organization considers all financial instruments with an original maturity of three months or less to be cash equivalents.

   e. Accounts Receivable

   Accounts receivable are uncollateralized obligations owed to the Organization for group, event, or sponsorship revenues. Management periodically reviews accounts receivable and estimates the unrealizable portion through an allowance for bad debts. As of April 30, 2019 and 2018, management has determined that all accounts receivable are collectible and no allowance was necessary.

   f. Inventory

   Inventory is valued at cost on a first-in, first-cut basis.
GREAT BEAR RECREATION PARK, INC.

NOTES TO FINANCIAL STATEMENTS

1. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (continued)

   g. Property and Equipment

   Property and equipment is stated at cost or at fair market value at the date of donation. Expenditures over $2,500 for assets purchased for improvements that significantly add to the productive capacity or extend the useful life of an asset are capitalized. Expenditures for maintenance and repairs are charged to expense. When equipment is retired or sold, the cost and related accumulated depreciation are eliminated from the accounts and the resultant gain or loss is reflected in income.

   Depreciation is computed using the straight-line method. Estimated useful lives for depreciation range from five to seven years. Depreciation expense totaled $27,670 and $26,260 for the years ended April 30, 2019 and 2018, respectively.

   h. Income Taxes

   The Organization is a not-for-profit organization that is exempt from income taxes, except for any unrelated business income, under Section 501(c)(4) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. During the fiscal years April 30, 2019 and 2018, the Organization incurred unrelated business income of $19,675 and $19,000, respectively, related to sponsorship/Advertising income. Income taxes paid amounted to $1,483 and $990 for fiscal years April 30, 2019 and 2018, respectively.

   The Organization believes it has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

   i. In-kind Contributions

   It is the Organization's policy to record non-cash items and in-kind gifts at their fair value on the date they are received. No donated materials or services were received for the years ending April 30, 2019 and 2018, respectively. However, the Organization does benefit from the donated use of the facilities. See Note 3.

   j. Functional Allocation of Expenses

   All costs are directly allocated to program, management and general or fundraising with the exception of staff salaries and benefits, occupancy and office, advertising, depreciation, insurance, and miscellaneous. Management's estimated allocation of these costs is based on estimates of time and effort.

   k. Concentration of Credit Risk

   The Organization's financial instruments that are exposed to concentrations of credit risk consist primarily of cash and cash equivalents. Management believes its cash and cash equivalents are held by high quality credit institutions. At times, these balances may exceed the Federal Deposit Insurance Corporation insurance limit or include uninsured investments.

   l. Advertising Costs

   Advertising costs are charged to operations when incurred. Advertising expense for the years ended April 30, 2019 and 2018 was $120,982 and $113,160, respectively.
GREAT BEAR RECREATION PARK, INC.

NOTES TO FINANCIAL STATEMENTS

1. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (continued)

m. Revenue Recognition

Revenues are recognized when earned. Event revenue or customer deposits received in advance are deferred to the applicable period in which the related event occurs.

n. Change in Accounting Principle

In 2018, the Organization implemented Accounting Standards Update (ASU) 2016-14, Presentation of Financial Statements of Not-For-Profit Entities, applying the changes retrospectively. The new standard changes the following aspects of the financial statements:

- The temporarily restricted and permanently restricted net asset classes have been combined into a single net asset class called net assets with donor restrictions.
- The unrestricted net asset class has been renamed net assets without donor restrictions.
- The financial statements include a disclosure about liquidity and availability of resources.

The changes have the following effect on net assets at April 30, 2018:

<table>
<thead>
<tr>
<th></th>
<th>As Originally Presented</th>
<th>After Adoption of ASU 2016-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted Net Assets</td>
<td>$ -</td>
<td>$ 195,428</td>
</tr>
<tr>
<td>Temporarily Restricted Net Assets</td>
<td>195,428</td>
<td>$ -</td>
</tr>
<tr>
<td>Permanently Restricted Net Assets</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net Assets Without Donor Restrictions</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net Assets With Donor Restrictions</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>$ 195,428</td>
<td>$ 195,428</td>
</tr>
</tbody>
</table>

o. Recently Issued Accounting Pronouncements

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers (Topic 606), which provides guidance for accounting for revenue from contracts with customers. The new guidance outlines a single comprehensive model for organizations to use in accounting for revenue from contracts with customers. This ASU is effective for annual and interim periods beginning after December 15, 2016 with early adoption permitted. It can be adopted using either a retrospective approach or a modified retrospective approach. The Organization is currently evaluating this guidance to determine the impact, if any, it may have on its financial statements.

In February 2016, FASB issued ASU 2016-02, Leases (Topic 842), which provides guidance for accounting for leases. The new guidance requires companies to recognize the assets and liabilities for the rights and obligations created by leased assets, initially measured at the present value of the lease payments. The accounting guidance for lessors is largely unchanged. This ASU is effective for annual and interim periods beginning after December 15, 2019 with early adoption permitted. It is to be adopted using the modified retrospective approach. The Organization is currently evaluating this guidance to determine the impact, if any, it may have on its financial statements.
1. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (continued)

   p. Reclassifications

   Certain reclassifications of amounts previously reported have been made to the
   accompanying financial statements to maintain consistency between years presented. The
   reclassifications had no impact on previously reported net assets and consisted of changes
   to the presentation of the statements of activities.

   q. Date of Management's Review

   Subsequent events were evaluated through August 1, 2019, which is the date that the
   financial statements were available to be issued.

2. NET ASSET DESIGNATIONS AND RESTRICTIONS

   The Organization has an agreement with the City of Sioux Falls to operate and manage a year-
   round recreational facility for public use. Under this agreement, the Organization is required to
   maintain a separate bank account for the revenue and expenses related solely to this enterprise.

   Upon termination of the management agreement with the City of Sioux Falls, the Organization must
   relinquish all property at the recreational park including cash, inventory, rental equipment, and
   office supplies that were purchased for the purpose of operating and managing the facility.

   The Organization has incurred approximately $2,355,000 in park improvements since inception that
   are not shown on these financial statements as title has reverted to the City of Sioux Falls at the
   time the expenditure was complete. The Organization has incurred approximately $12,000 in park
   improvements for an ongoing ski terrain project that as of April 30, 2019 has not been completed
   but will revert to the city upon full completion.

   As all assets listed on the statement of financial position as of April 30, 2019 and 2018 are used
   for, or are the result of the management and operations of the recreational facility managed on
   behalf of the City of Sioux Falls, all assets are considered with donor restricted.

3. MANAGEMENT AGREEMENT

   The management agreement with the City of Sioux Falls dated April 30, 2018, to operate the
   facility, commenced on May 1, 2018 and will expire on April 30, 2023, unless earlier terminated
   under the terms of the agreement or subsequently extended. Under this agreement, the
   Organization does not receive any management fees or compensation, but also does not pay rent
   for the use of the land, buildings and other permanent fixtures located at the recreational facility
   and owned by the City. Management has determined that the estimated fair market value of the
   management fees not received and rent expense not assessed as of April 30, 2019 and 2018
   would be $71,600 and $74,300, respectively. The estimated revenue has been recorded as in-
   kind management fee income and the estimated expense has been recorded as in-kind rent
   expense on the April 30, 2019 and 2018 statement of activities in accordance with generally
   accepted accounting principles.

4. SPECIAL PROJECTS FUND

   The Organization received contributions from the Sioux Falls Area Community Foundation during
   the fiscal year ending April 30, 2019 and 2018. The Organization received approximately $47,000
   and $52,766, respectively in special projects funds related to tucking hill renovations. The
   Organization has expended that money for the intended purpose.

   The Organization is also the beneficiary of the Angus Anson Family Great Bear Endowment held
   by the Sioux Falls Area Community Foundation. Contributions received for both the special
   projects fund and Angus Anson fund are recorded when received. The total fund balances are
   designated funds of the Sioux Falls Area Community Foundation and are not reflected in Great
   Bear's financial statements.
5. NOTES PAYABLE

The Organization has a bank line of credit available, expiring October 2019. The stated amount available is $150,000, with a variable interest rate, which was 7.00% at April 30, 2019. There was no outstanding line of credit balance at April 30, 2019 or 2018.

Interest expense was $374 and $3,027 for 2019 and 2018, respectively.

6. OPERATING LEASES

The Organization leased lockers under a non-cancelable lease as of July 10, 2018. The minimum non-cancelable lease commitment pursuant to this lease is as follows:

<table>
<thead>
<tr>
<th>Year Ended April 30</th>
<th>2020</th>
<th>3,750</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021</td>
<td></td>
<td>3,750</td>
</tr>
<tr>
<td>2022</td>
<td></td>
<td>3,750</td>
</tr>
<tr>
<td>2023</td>
<td></td>
<td>3,750</td>
</tr>
</tbody>
</table>
| **Total Commitment** | $15,000

7. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization strives to maintain liquid financial assets sufficient to cover 90 days of general expenditures. Financial assets in excess of daily cash requirements are invested in savings accounts.

<table>
<thead>
<tr>
<th>Year Ended April 30</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>77,626</td>
<td>97,091</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>1,131</td>
<td>4,047</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>78,757</td>
<td>101,138</td>
</tr>
</tbody>
</table>

8. LITIGATION

The Organization can face various claims and legal actions in the normal course of its activities. There were three accidents during the 2017-2018 winter season that have given rise to three potential claims. The incidents are being defended by the Organizations liability insurance carrier. The outcome of such matters is not expected to have a material adverse effect on the Organizations financial position or change in net assets.
Great Bear continues to be a popular destination for nature lovers during the spring, summer and fall months. Hikers hit the Wallin Nature Trail System for casual walks or vigorous runs. The chalet was busy with weddings, corporate retreats and private parties. In June, Great Bear again hosted the annual Angels with a Dream car show and festival benefiting Make-A-Wish South Dakota. Various maintenance projects were also completed including a partial replacement of a main snowmaking waterline, preparing the park for the upcoming winter season.

Winter 2018/2019

The 2018/2019 Great Bear winter season had an early start with great snowmaking weather in late November, allowing for an opening date of Dec. 9. Unfortunately, temps warmed up delaying a 100% open until Dec. 26. The holiday break combined with natural snow and mild temps, created great skiing conditions and brought large crowds to the park.

January and February were marked by cold temps and high winds, with the Polar Vortex making an extended visit, and a historic flooding to end the season in March. However, Great Bear was also blessed with plentiful snowfall and good snowmaking conditions lending to great ski conditions most of the year.
When the sun peaked out from behind the clouds, families from around the Midwest stopped by for many days of outdoor fun. Great Bear had the pleasure of hosting so many great events, from the 30th Annual Media One FunSki benefiting Children's Inn and Sunday races to the Adaptive Weekend and Women's Days. The season brought many great moments including a surprise proposal on New Year's Eve and the Sun 'N Fun rail jam raising $2,000 for new Terrain Park features.

Great Bear's 93-day season ended on March 12, with a memorable Snirt Fest benefiting the Humane Society held on St. Patrick's Day, March 17.

The following is select data from our Annual Management Report.
### GREAT BEAR RECREATION PARK, INC. ANNUAL MANAGEMENT REPORT

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Potential Skier Days</td>
<td>96</td>
<td>83</td>
<td>68</td>
<td>91</td>
<td>106</td>
<td>106</td>
</tr>
<tr>
<td>Actual Skier Days</td>
<td>87</td>
<td>79</td>
<td>65</td>
<td>73</td>
<td>94</td>
<td>98</td>
</tr>
<tr>
<td>Variance</td>
<td>9</td>
<td>4</td>
<td>3</td>
<td>18</td>
<td>12</td>
<td>8</td>
</tr>
<tr>
<td>Potential Tubing Days</td>
<td>87</td>
<td>79</td>
<td>62</td>
<td>69</td>
<td>68</td>
<td>87</td>
</tr>
<tr>
<td>Actual Tubing Days</td>
<td>78</td>
<td>75</td>
<td>60</td>
<td>60</td>
<td>62</td>
<td>80</td>
</tr>
<tr>
<td>Variance</td>
<td>9</td>
<td>4</td>
<td>2</td>
<td>9</td>
<td>6</td>
<td>7</td>
</tr>
<tr>
<td>Paid Skier Visits</td>
<td>13418</td>
<td>14272</td>
<td>10509</td>
<td>11330</td>
<td>13185</td>
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*winter season sales only net revenue

**please note all revenue figures are net of 8.0% and 9.0% state and city sales tax**
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ANNUAL ADMISSION RATES 2019 / 2020
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Agreement to Convey Real Estate

1. Sharon L. Torberson, 301 South Fifth Avenue, Brandon, SD 57005, in Minnehaha County, South Dakota, AND Pati C. Johnson, 2881 South Vaughn Way, Aurora, CO 80014, in Arapahoe County, Colorado, AND Trudi McCall, 2532 South Fairplay Way, Aurora, CO 80014, in Arapahoe County, Colorado, the "Owners", offer to convey to the City of Sioux Falls, SD (the "City"), the following property located in Split Rock Township in Minnehaha County, SD:

Lot 1 Rise Addition in the Southwest Quarter (SW1/4) of Section 21, Township 101 North, Range 48 West of the 5th Principal Meridian, Minnehaha County, South Dakota, as shown on the filed plat copy and aerial photo exhibits, attached to and made part of this agreement.

2. The Owners offer to convey real estate (the "Agreement") is for and in consideration of One Dollar and other valuable consideration. As part of the consideration, the City shall be entitled to possession of the entire tract at closing, or before August 31, 2019, and upon taking actual possession at closing, may use the land for park purposes.

3. The Owners shall convey to the City marketable fee title by a good and sufficient warranty deed subject to reservations, easements, and encumbrances now of record against the property as shown on the attached Commitment For Title Insurance, marked as Exhibit 1, hereby incorporated herein by this reference, except as otherwise agreed to herein.

4. The City will accept the real estate, without interest thereon, upon conveyance to the City of title to the land. The City acceptance and payment of closing costs agreed in paragraph 8a. shall be full and just compensation for all obligations of the City hereunder and all claims which Owner may have or assert by reason of the possession or occupancy of the land by the City.

5. The Owners agree that all taxes, assessments, and encumbrances (real and personal) which are liens against the land at the time of conveyance to the City shall be satisfied by the Owners at or before transfer of title or that the amount of such payment shall be provided at closing as hereinafter described. Real estate taxes for 2018 payable 2019 are Owners responsibility, and City will be responsible for 2019 payable 2020 (up to the date of closing), assessed but not levied against the property. The Owners' 2018 payable 2019 taxes shall be provided at closing, if they have not been paid by Owners. Any City or County fees taxed due in tax years following the date of closing shall be paid by the City.
6. The following items are reserved to the Owners. They shall be removed from the real estate prior to the date the City takes physical possession of the premises. The items to be retained by Owners are as follows: None, unless listed here:

7. Time is of the essence as to this instrument. If Owners cannot furnish the City proof of valid and satisfactory fee title for the property on or before August 31, 2019, at closing, the City may, without damage or costs, consider this agreement null and void. City and Owners agree to reasonably extend the closing date in the agreement until such times as the necessary mortgage or lien releases and payoffs are obtained by the title company.

8. This agreement is conditioned upon the following:
   a. First Dakota Title Company closing date will be on or before August 31, 2019. The City will pay all closing costs related to closing/escrow fee, title company attorney’s fee for City, title insurance policy cost, and the Minnehaha County Register of Deeds’ recording fee for Deeds and Affidavit of Possessions.
   b. All parties are represented by counsel and have been advised by their respective attorneys with respect to this agreement to convey real estate agreement.
   c. The City's agreement to convey real estate agreement document with the Owners will be presented to the City Council for approval and issuance of authorization for the Mayor to sign on behalf of the City. The Owners will receive a signed original document after this process has been completed.
   d. Exempt from transfer fee pursuant to SDCL § 43-4-22 (2).
   e. A deed restriction will be included on the deed(s) stating “For Park and Recreational uses only. Grantee is restricted from using any portion of the real property for parking lot, driveway, or granting new easements. Grantee shall not have the right to convey the above referenced real property to anyone other than the Owners, their heirs, successors, or assigns, without the express written consent of the Owners, their heirs, successors, or assigns.”
   f. In accordance with City ordinance in effect at the time, the City acknowledges the Owners’ request to install a plaque to identify the property so when future family generations of Melvin Rise and Berniece Reimer Rise visit the site the family's history will be remembered. City will be responsible for all costs of this request. City will be responsible for all ongoing maintenance costs of the plaque in perpetuity. Should the plaque be vandalized or destroyed by weather or other act of God, it will be replaced as soon as feasibly possible by the City of Sioux Falls Parks and Recreation Department.
   g. The City acknowledges the Owners request to protect and retain on the above-described property the large Norwegian pine tree next to the house foundation and the brick fireplace down by the creek that were established by their father, as long as possible, if they pose no hazard to Park users as determined by the City.
h. City agrees to provide to Owners, prior to closing, a real property appraisal report of the above referenced real property. Said appraisal report shall be performed by an independent Certified General Real Property Appraiser and will be in a format acceptable for use for tax purposes.

9. Owners acknowledge that they are entering into this Agreement freely and voluntarily, that they had opportunity to be represented and advised by counsel in the negotiations resulting in this Agreement, that they have ascertained and weighed all the facts and circumstances likely to influence their judgment, that they have given due consideration to the provisions contained herein, and that they thoroughly understand and consent to all provisions herein.

10. It is agreed that all covenants and agreements herein contained shall extend to and be obligatory upon the heirs, personal representatives, executors, administrators, successors, and assigns of parties.

11. IN WITNESS WHEREOF, Sharon L. Torberson has executed this agreement this 26th day of June, 2019.

Sharon L. Torberson
301 South Fifth Avenue
Brandon, SD 57005

STATE OF SOUTH DAKOTA )
COUNTY OF MINNEHAZA )

On this 26th day of June, 2019, before me, the undersigned officer, personally appeared Sharon L. Torberson, known to me or satisfactorily proven to be the person whose name is subscribed to the within instrument and acknowledged that she executed the same for the purposes therein contained.

In witness whereof, I hereunto set my hand and official seal.

(SEAL)

Notary Public—State of: SD
My Commission Expires: 7-11-2019

STATE OF PUBLIC
STATE OF SOUTH DAKOTA

Initials: Owner / City /
11. IN WITNESS WHEREOF, Patti C. Johnson has executed this agreement this 25th day of June, 2019.

Patti C. Johnson
2681 South Vaughn Way
Aurora, CO 80014

STATE OF COLORADO )
COUNTY OF ARAHAHOE )

On this 25th day of June, 2019, before me, the undersigned officer, personally appeared Patti C. Johnson, known to me or satisfactorily proven to be the person whose name is subscribed to the within instrument and acknowledged that she executed the same for the purposes therein contained.

In witness whereof, I hereunto set my hand and official seal.

(SEAL)

KARISSA POMBO
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20124057848
MY COMMISSION EXPIRES JUNE 10, 2020
11. IN WITNESS WHEREOF, Trudi McCall has executed this agreement this 85th day of June, 2019.

[Signature]
Trudi McCall
2532 South Fairplay Way
Aurora, CO 80014

STATE OF COLORADO

COUNTY OF ARAPAHOE

On this 25th day of June, 2019, before me, the undersigned officer, personally appeared Trudi McCall, known to me or satisfactorily proven to be the person whose name is subscribed to the within instrument and acknowledged that she executed the same for the purposes therein contained.

In witness whereof, I hereunto set my hand and official seal.

[Signature]
Kariisa Pombo
Notary Public
State of Colorado
Notary ID 20124037848
My Commission Expires: 6/18/2023

Accepted by the City of Sioux Falls, SD, on _____________, 2019.

Mayor
City of Sioux Falls, South Dakota

Attest: City Clerk

Prepared by: City of Sioux Falls
224 West Ninth Street
P.O. Box 7402
Sioux Falls, SD 57117-7402
Phone: 605-367-8601
Commitment for Title Insurance
Adopted 6-17-06 Revised 08-01-2016

COMMITMENT FOR TITLE INSURANCE
ISSUED BY
Fidelity National Title Insurance Company

NOTICE

IMPORTANT—READ CAREFULLY: THIS COMMITMENT IS AN OFFER TO ISSUE ONE OR MORE TITLE INSURANCE POLICIES. ALL CLAIMS OR REMEDIES SOUGHT AGAINST THE COMPANY INVOLVING THE CONTENT OF THIS COMMITMENT OR THE POLICY MUST BE BASED SOLELY IN CONTRACT.

THIS COMMITMENT IS NOT AN ABSTRACT OF TITLE, REPORT OF THE CONDITION OF TITLE, LEGAL OPINION, OPINION OF TITLE, OR OTHER REPRESENTATION OF THE STATUS OF TITLE. THE PROCEDURES USED BY THE COMPANY TO DETERMINE INSURABILITY OF THE TITLE, INCLUDING ANY SEARCH AND EXAMINATION, ARE PROPRIETARY TO THE COMPANY, WERE PERFORMED SOLELY FOR THE BENEFIT OF THE COMPANY, AND CREATE NO EXTRACONTRACTUAL LIABILITY TO ANY PERSON, INCLUDING A PROPOSED INSURED.

THE COMPANY'S OBLIGATION UNDER THIS COMMITMENT IS TO ISSUE A POLICY TO A PROPOSED INSURED IDENTIFIED IN SCHEDULE A IN ACCORDANCE WITH THE TERMS AND PROVISIONS OF THIS COMMITMENT. THE COMPANY HAS NO LIABILITY OR OBLIGATION INVOLVING THE CONTENT OF THIS COMMITMENT TO ANY OTHER PERSON.

COMMITMENT TO ISSUE POLICY

Subject to the Notice; Schedule B, Part I—Requirements; Schedule B, Part II—Exceptions; and the Commitment Conditions, Fidelity National Title Insurance Company, a Florida corporation (the "Company"), commits to issue the Policy according to the terms and provisions of this Commitment. This Commitment is effective as of the Commitment Date shown in Schedule A for each Policy described in Schedule A, only when the Company has entered in Schedule A both the specified dollar amount as the Proposed Policy Amount and the name of the Proposed Insured.

If all of the Schedule B, Part I—Requirements have not been met within six (6) months after the Commitment Date, this Commitment terminates and the Company's liability and obligation end.

COMMITMENT CONDITIONS

1. DEFINITIONS
   (a) "Knowledge" or "Known": Actual or imputed knowledge, but not constructive notice imparted by the Public Records.
   (b) "Land": The land described in Schedule A and affixed improvements that by law constitute real property. The term "Land" does not include any property beyond the lines of the area described in Schedule A, nor any right, title, interest, estate, or easement in abutting streets, roads, avenues, alleys, lanes, ways, or waterways, but this does not modify or limit the extent that a right of access to and from the Land is to be insured by the Policy.

This page is only a part of a 2016 ALTA® Commitment for Title Insurance issued by First Dakota Title. This Commitment is not valid without the Notice, the Commitment to Issue Policy; the Commitment Conditions; Schedule A; Schedule B, Part I—Requirements; Schedule B, Part II—Exceptions; Schedule B, Part III; and Appendix A (its counter-signature by the Company or its issuing agent that may be in electronic form).

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File Number: SD18198708
(c) "Mortgage": A mortgage, deed of trust, or other security instrument, including one evidenced by electronic means authorized by law.

(d) "Policy": Each contract of title insurance, in a form adopted by the American Land Title Association, issued or to be issued by the Company pursuant to this Commitment.

(e) "Proposed Insured": Each person identified in Schedule A as the Proposed Insured of each Policy to be issued pursuant to this Commitment.

(f) "Proposed Policy Amount": Each dollar amount specified in Schedule A as the Proposed Policy Amount of each Policy to be issued pursuant to this Commitment.

(g) "Public Records": Records established under state statutes at the Commitment Date for the purpose of imparting constructive notice of matters relating to real property to purchasers for value and without Knowledge.

(h) "Title": The estate or interest described in Schedule A.

2. If all of the Schedule B, Part I—Requirements have not been met within the time period specified in the Commitment to Issue Policy, this Commitment terminates and the Company’s liability and obligation end.

3. The Company’s liability and obligation is limited by and this Commitment is not valid without:

(a) the Notice;

(b) the Commitment to Issue Policy;

(c) the Commitment Conditions;

(d) Schedule A;

(e) Schedule B, Part I—Requirements; [and]

(f) Schedule B, Part II—Exceptions; [and]

(g) a counter-signature by the Company or its issuing agent that may be in electronic form.

4. COMPANY’S RIGHT TO AMEND
The Company may amend this Commitment at any time. If the Company amends this Commitment to add a defect, lien, encumbrance, adverse claim, or other matter recorded in the Public Records prior to the Commitment Date, any liability of the Company is limited by Commitment Condition 5. The Company shall not be liable for any other amendment to this Commitment.

5. LIMITATIONS OF LIABILITY

(a) The Company’s liability under Commitment Condition 4 is limited to the Proposed Insured’s actual expense incurred in the interval between the Company’s delivery to the Proposed Insured of the Commitment and the delivery of the amended Commitment, resulting from the Proposed Insured’s good faith reliance to:

(i) comply with the Schedule B, Part I—Requirements;

(ii) eliminate, with the Company’s written consent, any Schedule B, Part II—Exceptions; or

(iii) acquire the Title or create the Mortgage covered by this Commitment.

(b) The Company shall not be liable under Commitment Condition 5(a) if the Proposed Insured requested the amendment or had Knowledge of the matter and did not notify the Company about it in writing.

(c) The Company will only have liability under Commitment Condition 4 if the Proposed Insured would not have incurred the expense had the Commitment included the added matter when the Commitment was first delivered to the Proposed Insured.

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File Number: SD18198708
(d) The Company's liability shall not exceed the lesser of the Proposed Insured's actual expense incurred in good faith and described in Commitment Conditions 5(a)(i) through 5(a)(iii) or the Proposed Policy Amount.

(e) The Company shall not be liable for the content of the Transaction Identification Data, if any.

(f) In no event shall the Company be obligated to issue the Policy referred to in this Commitment unless all of the Schedule B, Part I—Requirements have been met to the satisfaction of the Company.

(g) In any event, the Company's liability is limited by the terms and provisions of the Policy.

6. LIABILITY OF THE COMPANY MUST BE BASED ON THIS COMMITMENT

(a) Only a Proposed Insured identified in Schedule A, and no other person, may make a claim under this Commitment.

(b) Any claim must be based in contract and must be restricted solely to the terms and provisions of this Commitment.

(c) Until the Policy is issued, this Commitment, as last revised, is the exclusive and entire agreement between the parties with respect to the subject matter of this Commitment and supersedes all prior commitment negotiations, representations, and proposals of any kind, whether written or oral, express or implied, relating to the subject matter of this Commitment.

(d) The deletion or modification of any Schedule B, Part II—Exceptions does not constitute an agreement or obligation to provide coverage beyond the terms and provisions of this Commitment or the Policy.

(e) Any amendment or endorsement to this Commitment must be in writing [and authenticated by a person authorized by the Company].

(f) When the Policy is issued, all liability and obligation under this Commitment will end and the Company's only liability will be under the Policy.

7. IF THIS COMMITMENT HAS BEEN ISSUED BY AN ISSUING AGENT

The issuing agent is the Company's agent only for the limited purpose of issuing title insurance commitments and policies. The issuing agent is not the Company's agent for the purpose of providing closing or settlement services.

8. PRO-FORMA POLICY

The Company may provide, at the request of a Proposed Insured, a pro-forma policy illustrating the coverage that the Company may provide. A pro-forma policy neither reflects the status of Title at the time that the pro-forma policy is delivered to a Proposed Insured, nor is it a commitment to insure.

9. ARBITRATION

The Policy contains an arbitration clause. All arbitrable matters when the Proposed Policy Amount is $2,000,000 or less shall be arbitrated at the option of either the Company or the Proposed Insured as the exclusive remedy of the parties. A Proposed Insured may review a copy of the arbitration rules at http://www.ala.org/arbitration.
SCHEDULE A

1. Commitment Date: May 24, 2019 at 7:00AM
2. Policy to be issued:
   (a) 2006 ALTA® Owner's Policy Proposed Policy Amount: $3,000.00
       Proposed Insured: City of Sioux Falls, SD
   (b) 2008 ALTA® Loan Policy Proposed Policy Amount:
       Proposed Insured:
3. The estate or interest in the Land described or referred to in this Commitment is FEE SIMPLE.
4. Title to the FEE SIMPLE estate or interest in the Land is at the Commitment Date vested in:
   Sharon Torberson, Patti Rambat a/k/a Patti C. Rambat and Trudi McCall, an undivided 1/3 interest each.
5. The Land is described as follows:
   See Appendix A

For information purposes, and pursuant to the county treasurer's office, we find the address of the land referred to in this commitment is as follows:

1 TBD, Sioux Falls, SD 57101

Issued through the office of
First Dakota Title
600 South Main Avenue, Suite 101
Sioux Falls, SD 57104

[Signature]
Authorized Signatory

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SCHEDULE B, PART I
Requirements

All of the following Requirements must be met:

1. The Proposed Insured must notify the Company in writing of the name of any party not referred to in this Commitment who will obtain an interest in the Land or who will make a loan on the Land. The Company may then make additional Requirements or Exceptions.

2. Pay the agreed amount for the estate or interest to be insured.

3. Pay the premiums, fees, and charges for the Policy to the Company.

4. Documents satisfactory to the Company that convey the Title or create the Mortgage to be insured, or both, must be properly authorized, executed, delivered, and recorded in the Public Records.

5. Affidavit of Possession executed by Sharon Torberson and Patti C. Johnson and Trudi McCall and filed of public record. (Note: Due to the variance in footages contained in plat versus the legal description of rods contained in vesting deed.)

6. Warranty Deed executed by Sharon Torberson AND SPOUSE, if any, and Patti C. Johnson formerly known as Patti C. Rambat AND SPOUSE and Trudi McCall AND SPOUSE, if any, to City of Sioux Falls, SD. Note: Certificate of Real Estate Value must accompany the deed for filing.

   (NOTE: Prior to closing, the SPOUSE of the aforementioned party must be checked for County Aid Liens pursuant to policy of the Company and SDCL 28-14-6).

7. We require an Affidavit in recordable form affirming that the person with an interest in the property whose name is similar to the Debtor's is not the Debtor recited below. Alternatively, we require a Satisfaction of or Release of the subject premises from, the following Judgment(s) of record: Judgment filed January 6, 2017, against Patricia Johnson, in favor of Ally Financial Inc, in the amount of $7,809.50, plus costs and interest, if any. File No. CIV 16-3163.

8. We require an Affidavit in recordable form affirming that the person with an interest in the property whose name is similar to the Debtor's is not the Debtor recited below. Alternatively, we require a Satisfaction of or Release of the subject premises from, the following Judgment(s) of record: Judgment filed January 21, 2011, against Patty Johnson, in favor of BMSI Credit Services, in the amount of $1,438.27, plus costs and interest, if any. File No. CIV 11-236.

9. We require an Affidavit in recordable form affirming that the person with an interest in the property whose name is similar to the Debtor's is not the Debtor recited below. Alternatively, we require a Satisfaction of or Release of the subject premises from, the following Judgment(s) of record: County Aid lien against Ronnie Johnson and Patty Johnson, in the amount of $403.20, plus cost and interest, if any for the time period of March 14, 2014. DP No. 84686.

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SCHEDULE B, PART II
Exceptions

This Commitment does not republish any covenant, condition, restriction, or limitation contained in any document referred to in this Commitment to the extent that the specific covenant, condition, restriction, or limitation violates state or federal law based on race, color, religion, sex, sexual orientation, gender identity, handicap, familial status, or national origin.

The Policy will not insure against loss or damage resulting from the terms and provisions of any lease or easement identified in Schedule A, and will include the following Exceptions unless cleared to the satisfaction of the Company:

1. Defects, liens, encumbrances, adverse claims or other matters, if any created, first appearing in the public records or attaching subsequent to the effective date hereof but prior to the proposed insured acquires value for record of the estate or interest or mortgage thereon covered by this Commitment.
2. Rights or claims of parties other than Insured in actual possession of any or all of the property.
3. (a) Unpatented mining claims; (b) reservations or exception in patents or in Acts authorizing the issuance thereof; (c) water rights, claims or title to water, whether or not the matters excepted under (a), (b), or (c) are shown by the public records.
4. Any right, title, or interest in any minerals, mineral rights, or related matters, including but not limited to oil, gas, coal and other hydrocarbons.
5. Any encroachment, encumbrance, violation, variation, or adverse circumstances affecting the Title that would be disclosed by an accurate and complete land survey of the Land.
6. Easements or claims of easements, not shown by the public records.
7. Any lien or right to a lien, for services, labor, or material heretofore or hereafter furnished, imposed by law and not shown by the public records.
8. Taxes or special assessments which are not shown as existing liens by the public records or hereafter levied.
9. Liens or deferred charges for sewer, water mains and service pipes, not shown on the tax rolls.
10. 2018 Real Estate Taxes due and payable in 2019 in the amount of $49.66. 1st half in the amount of $49.66 due April 30, 2019 is paid and the 2nd half in the amount of $0.00 due October 31, 2019 is paid. Tax ID #829862.
11. Any and all Assessments resulting from a Resolution No. 18-08 dated March 14, 2005, executed by the City of Sioux Falls to Whom It May Concern, filed on April 13, 2005 and recorded in Book 1595 of Mortgages on page 219.
12. With the Vacation of the Section Line Right-Of-Way across the South line of the Southwest Quarter (SW1/4) of Section 21, Township 101 North, Range 48 West of the 5th P.M. by the Resolution filed in Book O of Miscellaneous on Page 45, right of access to and from that portion of the Southwest Quarter (SW1/4) has not been established of public record and assurance of such right of access to the above legal is excluded from coverage.
13. Easement contained in Warranty Deed executed by Iver Olson to Abraham and David Banning, filed on September 29, 1881 and recorded in Book K of Deeds on page 147.

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File Number: SD18198703

15. Permanent Sanitary Sewer Easement dated March 29, 2005, executed by Sharon Torberson, Patti C. Rambat, and Trudi McCall to the City of Sioux Falls, filed on April 15, 2005 and recorded in Book 250 of Miscellaneous on page 687.


NOTE: The current vesting document was filed 24 months ago or more. Sharon Torberson and Patti Rambat a/k/a Patti C. Rambat and Trudi McCall, an undivided 1/3 interest each acquired interest by Decree of Distribution from Patti C. Rambat appointed as agent and personal representative of the Estate of Bernice Juanita Rise, deceased, recorded on October 25, 1982 in Book 221 on Page 216.

Sharon Torberson and Patti Rambat a/k/a Patti C. Rambat and Trudi McCall, an undivided 1/3 interest each acquired interest by Amended Decree of Distribution from Patti C. Rambat appointed as agent and personal representative of the Estate of Bernice Juanita Rise, deceased, recorded on December 5, 1994 in Book 221 on Page 535.
SCHEDULE B

PART III

No endorsements
APPENDIX A

Lot 1 Rise Addition in the Southwest Quarter (SW1/4) of Section 21, Township 101 North, Range 48 West of the 5th P.M., Minnehaha County, South Dakota, according to the recorded plat thereof.
taxpayer: TORBERSON, SHARON; PATTI C
2nd name: RAMBAT; & TRUDI MC CALL
address: 2681 S VAUGHN WAY
city/st: AURORA CO
zip code: 80014-2068

location:
township: 12 SPLIT ROCK TWP
school: 492 BRANDON VALLEY
subdiv: 12000 SPLIT ROCK TOWNSHIP 101-48
lot: 1
block:
legal: RISE ADDITION SW1/4 21-101-48

VALUATIONS: PRESENT YEAR 2017
bldg- AG: 0
bldg- NA: 0
land- AG: 3,000
land- NA: 0
exemption: 0
grand ttl: 3,000

status:
lot dimension: 1.0 ACRES

year built: 0000
map number: 23-E
land size: 0
A CONDITIONAL GIFTING AGREEMENT FOR
A PARK IMPROVEMENT PROJECT ALONG THE BIKE TRAIL
NEAR PASELY PARK

Agreement made September ______, 2019, between the City of Sioux Falls, SD (the “City”), and Senior Citizen’s Services, Inc. d/b/a Active Generations (“Active Generations”).

WHEREAS, the Rich Greeno Memorial Committee (the “Committee”) is a group of volunteers in the Sioux Falls area that oversees and fundraises charitable donations for the Rich Greeno Memorial statue project (the “Project”). The Committee has raised tax-deductible charitable donations for the project by utilizing, with permission, the 501(c) non-profit status Active Generations, Fed Tax ID 46-0305500. All funds needed for the project are made available by the Committee and its fundraising efforts and are not the responsibility of Active Generations.

The parties to this Agreement, in consideration of the mutual covenants and stipulations set out herein, agree as follows:

Section One

Active Generations hereby agrees to gift to the City, and the City conditionally agrees to accept a gift of a plaza displaying a sculpture of Rich Greeno to be located along the bike trail near Pasely Park as depicted in Exhibit A, which is attached hereto and made a part of this Agreement.

Section Two

The City’s acceptance of the gift described above is conditioned upon the following:

1. Active Generations, by and though its subcontractor(s), shall construct a plaza consisting of a concrete sidewalk, minimal grading, a concrete seat wall, the Greeno statue, solar lighting and turf restoration, pursuant to the specifications detailed in Exhibit A.

2. Active Generations shall obtain all necessary permits as it relates to this Agreement, including a flood development permit.
3. All improvements shall be constructed in accordance with City of Sioux Falls design standards, and comply with Sioux Falls standard specifications for utility construction.

4. Active Generations assures the City that any contractors performing work on City property will be covered by appropriate levels of workers' compensation and commercial liability insurance as set forth in Sioux Falls Executive Order 109. The City's approval or acceptance of certificates of insurance does not constitute the City's assumption of responsibility for the validity of any insurance policies nor does the City represent that the coverage is adequate to protect any individual/group/business, its consultants' or subcontractors' interest, and the City expressly assumes no liability therefor.

5. The parties agree that the contractor(s) who are retained by Active Generations to construct the park improvement operate independent business(es) and are contracting to do work according to their own means, methods, and practices without being subject to the control of the City, except as to the City's final acceptance of the results of the work. The relationship between the City and the contractor(s) shall be that of an independent contractor and the City, and not as an employer/employee relationship, such that the City accepts no legal responsibility to such contractors or their employees during the work required under this Agreement.

6. Active Generations agrees to pay for all costs associated with this park improvement project.

Section Three

Active Generations hereby agrees to hold the City harmless from any and all claims or liability including attorneys' fees arising out of the provisions of the gift furnished under this Agreement, and for bodily injury or property damage arising out of services, work, or products furnished under this Agreement, providing that such claims or liability are the result of an act, error, or omission of Active Generations and/or its employees/agents arising out of the gift(s) and/or work described in the Agreement.

Section Four

The parties acknowledge that they are entering into this Agreement freely and voluntarily, that they have the opportunity to be represented and advised by counsel in the negotiations resulting in this Agreement, that they have ascertained and weighed all the facts and circumstances likely to influence their judgment, that they have given due consideration to the provisions contained herein, and that they thoroughly understand and consent to all provisions herein.
Section Five

Should any section or provision of this Agreement be declared by the courts to be invalid, the same will not affect the validity of the Agreement as a whole or any part thereof, other than the part declared to be invalid.

Section Six

This instrument contains the entire agreement between the parties, and no statement, promises, or inducements made by either party or agent or either party that are not contained in this written contract shall be valid or binding; and this contract may not be enlarged, modified, or altered except in writing signed by the parties and endorsed hereon.

Section Seven

This agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators, assignees, and successors of the respective parties.

IN WITNESS WHEREOF, the parties have executed this agreement the day and year first above written.

CITY OF SIOUX FALLS

BY: ______________________________
PRINTED NAME: ______________________________
TITLE: Mayor

ATTEST:

____________________________________
CITY CLERK
PRINTED NAME: ______________________________

SENIOR CITIZEN'S SERVICES, INC.
D/B/A ACTIVE GENERATIONS

BY: ______________________________
PRINTED NAME: ______________________________
TITLE: ______________________________
FEDERAL TAX ID NO. ______________________________
To the Visual Arts Commission
City of Sioux Falls
Sioux Falls, SD 57117

Visual Arts Commission
Public Art Presentation Form
City of Sioux Falls

Presenter's Name(s)  ALL SAINTS NEIGHBORHOOD ASSN.
Date  8/13/19
If applicable, Donor Name(s): 
Contact Person Name  LATVIA LEHR-MCKINNIE
Date: 
Date: 
Address  152 S. PHILLIPS AVE
City  SD
State  57104
Zip 
Telephone (h): 
Email  allsaints.neighbors@gmail.com
Artist Name  CARMEN STALHEIM
Address  1200 E. 1ST ST. #2
City  SD
State  57103
Zip 
Telephone (h): 
Email  cameron.stalheim@gmail.com

Artwork:
Title  UNTITLED
Height  
Width  
Length  
Weight  

Media  BRONZE
Approximate value  $20,000

Proposed location  LYNON PARK - WATF PHILLIS

If temporary, please define exact time frame
Project completion time frame  BY DECEMBER 3.

Please address the following evaluation criteria for the proposed permanent artwork placement on City-owned property:

1) Appropriateness—How is the content or obvious symbolism of the proposed piece of artwork appropriate for those who will view the art, and is it within the context of the site where it will be viewed?

2) Relevance—Does the artwork seem particularly relevant to the place where it will be displayed or the public who will view it?

3) Site plan—Does the scale of the artwork fit appropriately within and complement and/or enhance the physical location where it will be placed?

4) Installation cost—Are there any significant costs associated with the installation of the artwork at the proposed site?

5) Safety/Security—How will the artwork be well-protected from potential theft and vandalism, and how will it be properly secured to ensure the safety of those around the artwork?

6) Visibility/Impact—Does the proposed location offer high visibility and/or impact to the public?

7) Need—Does the organization or location where the artwork will be placed have the means and/or ability to procure artwork through other approaches? Are we serving locations and audiences deemed in greatest need?

8) Is this art piece being donated to the City of Sioux Falls?

9) Artwork concept/history/context:

10) Installation; e.g., responsible party, method, and equipment requirements:

11) Are City support services needed; e.g., utilities maintenance requirements, lighting, etc.?

Please attach Artist's résumé, qualifications, references:

I/we declare this art proposal is my/our original intellectual property.
Name(s)  
Date  8/13/19

Return the completed form to: Visual Arts Commission, c/o City Planning Office, 224 West Ninth Street, P.O. Box 7402
Sioux Falls, SD 57117-7402
All Saints Neighborhood Association Application  
Visual Arts Commission  
Public Art Presentation Form

Please address the following evaluation criteria for the proposed permanent artwork placement on City-owned property:

1. ** Appropriateness:** The content of the sculpture design that was voted on by citizens of All Saints Neighborhood imbibes the following qualities: welcome, warmth, community, progress, and creativity. The sculpture design is a feather, which fits the context of a public park.

2. **Relevance:** The piece is

3. **Site Plan:** This piece will be a wonderful visual addition to the corner of 14th & Phillips Avenue and the entrance to Lyon Park.

4. **Installation Cost:** The installation cost has not yet been determined but will be paid for by All Saints Neighborhood Association.

5. **Safety/Security:** The artwork will be permanently set in a public space. The Parks & Rec department has already installed lighting for this area and it is located in a highly visible corner of downtown.

6. **Visibility/Impact:** This is a fantastically visible location for public art. See attached photos.

7. **Need:** The All Saints Neighborhood Association has secured funds through the City Neighborhood Grant Project that will pay for the majority of the hard costs for this piece of art. All Saints Neighborhood Association will also raise an additional amount of money (goal is $5,000 minimum) to cover a portion of the artists time and efforts. The piece has been designed especially for this location inspired by the neighborhood that surrounds it.

8. **All Saints Neighborhood Association intends to donate the work to the City of Sioux Falls.**

In 2014, the Sioux Falls Parks Department made extensive upgrades and renovations to Lyon Park based on the input of All Saints Neighborhood. During that participation, the neighborhood identified that public art was important and a request was made for the inclusion of a place to feature public art in Lyon Park. The Parks Department honored that request, designing an entrance sign to the park at the corner of 14th & Phillips Avenue that included a pedestal for high-profile sculpture placement.

Seeing the empty pedestal begging for a piece of art, the neighborhood association worked with Sculpture Walk to lease a sculpture for the pedestal. Funds to pay for the
lease were raised from the neighborhood. The neighborhood hoped to eventually purchase the piece (Effortlessly Buoyant by Greg Mendez) and donate it to the city's public art collection; however, the City's art conservator deemed the sculpture unable to withstand the weather elements of our climate — therefore and the sculpture was taken down in 2016.

With an empty pedestal missing its sculpture, the neighborhood association has visited with neighbors and considered ways to raise funds to commission a piece for this location.

In June, the All Saints Neighborhood Association was awarded a grant in the amount of $12,000 from the City of Sioux Falls so that a sculpture can once again be placed in Lyon Park, further enhancing the feeling of welcome that our neighborhood provides to its citizens as well as commuters and visitors passing through, and embodying the spirit of what our neighborhood aspires to be for those that live within its boundaries in the present and into the future.

Local sculptor, Cameron Stalheim, has worked with All Saints Neighborhood Association to commission a piece suitable for Lyon Park. The funds granted by the City will cover the hard costs of creating a sculpture and Mr. Stalheim has agreed to donate his time to stay within the $12,000 budget of the project.

At the outset of the project, the All Saints Neighborhood board of directors drafted a creative brief for the artist defining the scope of the piece to embody the following characteristics: welcome, warmth, community, progress, and creativity. The All Saints board feels strongly that the intersection of 14th & Phillips is a gateway into a Downtown and it should exude the energy of our neighborhood — which is reflected in those characteristics.

This project has also given the citizens of All Saints Neighborhood an opportunity to weigh in on the design of the piece that Mr. Stalheim will create. Mr. Stalheim submitted three concept/sketch options that went out to a neighborhood-wide vote, kicked off at National Night Out on August 6th.

9. Installation will be completed by BronzeAge Art Casting.

10. At this time, no additional City services are necessary.
Sioux Falls Parks and Recreation Public Art Donation Application

Date Submitted: 8/13/19

Donor Name(s): ALL SAINTS NEIGHBORHOOD ASSOC.

Contact Person Name: KATRINA LEHR-MC Kinney

Address: 750 S. Phillips Ave

City: SF State: SD Zip: 57104

Telephone (Home) (Work) (Cell): 359-4871

Email: allsaintsneighbors@gmail.com

Artist Name: CAMERON STA HEIM

Address: 3403 S. Loree Ave 1300 E. 10th St. #2

City: SF State: SD Zip: 57103

Telephone (Home) (Work) (Cell): 940-6957

Email: 

Artist Title: UNTITLED AS OF 8/13/19

Height: Width: Length: Weight: 

Media: BRONZE Approximate Value: $20,000

Proposed Location:

First Choice: LYON PARK 14TH & PHILLIPS AVE

Second Choice: 

Third Choice: 

Why is this art piece being donated to Sioux Falls Parks and Recreation?

ALL SAINTS NEIGHBORHOOD ASSOCIATION HAS WORKED IN THE PAST TO TRY AND SECURE ART FOR THE POTENTIAL AT LYON PARK. THE CITY'S GRANT PROGRAM HAS GIVEN THE ORGANIZATION THE FINANCIAL MEANS TO DO SO. PLEASE SEE ATTACHED DOCUMENTS FOR MORE DETAIL ON CONCEPT AND COLLABORATION BETWEEN THE NEIGHBORHOOD ARTISTS AS WELL AS CONCEPT/HISTORY.

RECEIVED

AUG 14 2019

Building Services
Who will be installing:

**BRONZE AGE**

Mounting requirements:

**TBD**

Landscape Plan: Please submit information and drawings illustrating the proposed concept for landscaping the area around the art piece if applicable.

**PEDESTAL & LANDSCAPING ALREADY EXIST.**

Maintenance requirements:

**TBD. MR. STRIKHEIM HAS MEET WITH RLA ON THIS.**

Comments:

**PLEASE REFERENCE CORRESPONDENCE BETWEEN RUSS SCREGENSEN AND CHRISTINA VARVI FROM RLA IF NECESSARY.**

Please complete and print the application. One 8-inch x 10-inch photo of the art piece must be submitted with the completed application and the Landscape Plan. The photo and Landscape Plan will not be returned.

Please submit to:

Director of Parks and Recreation
Sioux Falls Parks and Recreation
100 East Sixth Street
Sioux Falls, SD 57104-5929

For more information, please contact the Parks and Recreation Operations Manager at 605-367-8222.
All Saints Neighborhood
Lyon Park Sculpture Creative Brief
April 2019

MISSION STATEMENT

The mission of All Saints Neighborhood Association is to foster a safe, happy, and beautiful neighborhood.

PROJECT BACKGROUND

In 2014, the Sioux Falls Parks Department made extensive upgrades and renovations to Lyon Park. One of the park’s updates was the addition of a sculpture pedestal located at the entrance of the park on the corner of 14th & Phillips.

Seeing the empty pedestal begging for a piece of art, the neighborhood association worked with Sculpture Walk to place a sculpture on the pedestal. The neighborhood hoped to eventually purchase the piece; however, the material makeup of the sculpture was deemed unable to withstand the elements from the City’s art conservator and the sculpture was taken down in 2016.

Ever since, the neighborhood association has considered ways to raise funds to commission a piece for this location. The City’s updated grant program for neighborhoods is giving our neighborhood a chance for this opportunity and will hopefully be the last road we must take in the journey to get public art in our park.

PROJECT OBJECTIVE

All Saints Neighborhood Association seeks a sculptor who can concept, design, produce, and install a sculpture for Lyon Park.

The sculpture concept must embody the following characteristics: welcome, warmth, community, progress, and creativity.

The sculptor must submit three concept/sketch options for a public neighborhood-wide vote.

PROJECT BUDGET

All Saints Neighborhood Association is submitting a grant to the City of Sioux Falls for the amount of $12,000. The cost of concept, design, production and installation must not exceed this amount. The artist will be expected to submit a preliminary budget prior to project approval.

PROJECT TIMELINE

May 25, 2019: Grant Status Notification
July 15: Artist Concepts/Sketches for Neighborhood Voting Due
August 6: Neighborhood Voting Complete and Artist Notified of Winning Concept
August 15: Concept/Sketches submitted to Visual Arts Commission for approval
September 15: Concept/Sketches presented to Sioux Falls Parks Department for approval
October-December: Sculpture Produced
May 2, 2020: Sculpture Installed at Lyon Park
2019 Neighborhood Grant Application

Submitted By: All Saints Neighborhood Association
Project Name: Lyon Park Sculpture (Priority #1)
Location: Lyon Park - 14th Street and Phillips Avenue
Attachments: Photos of Lyon Park, Pedestal location, Cameron Stalheim Work Samples

Narrative

How will this project enhance/benefit the neighborhood and foster a sense of community?

In 2014, the Sioux Falls Parks Department made extensive upgrades and renovations to Lyon Park based on the input of All Saints Neighborhood. During that participation, the neighborhood identified that public art was important and a request was made for the inclusion of a place to feature public art in Lyon Park. The Parks Department honored that request, designing an entrance sign to the park at the corner of 14th & Phillips Avenue that included a pedestal for high-profile sculpture placement.

Seeing the empty pedestal begging for a piece of art, the neighborhood association worked with Sculpture Walk to lease a sculpture for the pedestal. Funds to pay for the lease were raised from the neighborhood. The neighborhood hoped to eventually purchase the piece (Effortlessly Buoyant by Greg Mendez) and donate it to the city's public art collection; however, the City's art conservator deemed the sculpture unable to withstand the weather elements of our climate - therefore and the sculpture was taken down in 2016.

With an empty pedestal missing its sculpture, the neighborhood association has visited with neighbors and considered ways to raise funds to commission a piece for this location.

All Saints Neighborhood Association respectfully requests the amount of $12,000 from the City of Sioux Falls so that a sculpture can once again be placed in Lyon Park, further enhancing the feeling of welcome that our neighborhood provides to its citizens as well as commuters and visitors passing through, and embodying the spirit of what our neighborhood aspires to be for those that live within its boundaries in the present and into the future.

The City's updated grant program for neighborhoods is giving All Saints Neighborhood an opportunity to leverage personal connections in the community, input from neighbors, and partnership with the city to get public art back in our park.

How does the project include opportunities to involve neighbors in shaping and carrying out the project?

Local sculptor, Cameron Stalheim, has agreed to work with All Saints Neighborhood Association in commissioning a piece suitable for Lyon Park. The funds granted by the City will cover the
hard costs of creating a sculpture and Mr. Stalheim has agreed to donate his time to stay within the $12,000 budget of the project.

The All Saints Neighborhood board of directors drafted a creative brief for the artist defining the scope of the piece to embody the following characteristics: welcome, warmth, community, progress, and creativity. The All Saints board feels strongly that the intersection of 14th & Phillips is a gateway into Downtown and it should exude the energy of our neighborhood—which is reflected in those characteristics.

This project will give neighbors an opportunity to weigh in on the design of the piece that Mr. Stalheim will create. The creative brief details that Mr. Stalheim must submit three concept/sketch options for a public neighborhood-wide vote which will take place via an online tool like Survey Monkey. (The survey will be sent out via the neighborhood email list, Facebook group, and NextDoor platform.) The results of the sculpture design survey will be revealed at the National Night Out celebration on August 6th.

A working timeline of the project is as follows:

- May 25, 2019: Grant status notification
- July 15: Artist concepts/sketches for neighborhood-wide vote due*
- July 16-August 5: Neighborhood voting
- August 6: Design announcement at National Night Out
- August: Design is submitted for approval by Visual Arts Commission (8/20) and Parks Department (8/21)
- Late Aug/Early September: Design is submitted for approval by City Council
- September-November: Sculpture produced
- Early December: Sculpture installed at Lyon Park and donated to the City of Sioux Falls. Neighborhood will host a winter party in the park to celebrate.

*It is the neighborhood’s intention to present all 3 artist sketches to the Visual Arts Commission and Parks Department in July. The neighborhood will also have Mr. Stalheim meet with the City’s Conservator Consultant on this project during their time in Sioux Falls during the month of July. All Saints Neighborhood will also notify City Council of it’s impending gift to the City.

How have neighborhood beneficiaries been included in the project planning process?

All Saints Neighborhood representatives have met with city officials working in planning, the Visual Arts Commission and Parks Department about this project. Those individuals gave advice on timelines and the input process that All Saints Neighborhood will follow.

This project will truly be a win-win scenario for both the neighborhood and City of Sioux Falls in that it will positively impact the placemaking efforts in a neighborhood adjacent to downtown in need of a piece of art for an empty pedestal.
Project Budget

Project Cost: $12,000-$17,000
Sculpture Design/Creation/Installation: $12,000
**Artist Reimbursement: $2,500-$5,000

Funding Source: $12,000-$17,000
City Grant: $12,000
**Neighborhood Private Donations: $2,500-$5,000

**The artist has agreed to donate his time for this project in-kind. However, the neighborhood association has set a private fundraising goal of $2,500-$5,000 in order to reimburse Mr. Stalheim for a small portion of his time and efforts.

Submitted by:
Katrina Lehr-McKinney
All Saints Neighborhood Association President
Proposed Location of Sculpture

Effortlessly Buoyant at Lyon Park
Cameron Stalheim

Education
2014  MFA, Rinehart School of Sculpture, Maryland Institute College of Art
2010  BFA, University of South Dakota, Vermillion, SD

Professional Experience
2015  Artist Assistant, Osaara Muyala, Oranjestad, Aruba
2009  Artist Assistant, Chris Meyer, Washington Pavilion of Arts & Science, Sioux Falls, SD

Teaching Experience
2013  Graduate Teaching Intern, Maryland Institute College of Art, Smart Textiles
2013  Graduate Teaching Intern, Maryland Institute College of Art, Foundations Sculpture
2012  Graduate Teaching Intern, Maryland Institute College of Art, Metal Fabrication

Awards and Honors
2018  South Dakota Arts Council Artist Career Development Grant
2014  Launching Artist in Baltimore Award
2013  Maryland Institute College of Art, Graduate Research and Development Grant
2012  People's Choice Award, Sculpt Siouxland, Sioux City, IA

Exhibitions
2019  It Takes Two, Third Eye Gallery, Sioux Falls, SD
2019  CityArt Sculpture Tour, Mankato, MN
2018  SculptureWalk Sioux Falls, Sioux Falls, SD
2018  Glyph, Ipso Gallery, Sioux Falls, SD
2018  Lucky Number, Ipso Gallery, Sioux Falls, SD
2017  Kachunki, Ipso Gallery, Sioux Falls, SD
2017  Labyrinth for the Lonely, Exposure Gallery, Sioux Falls, SD
2017  Art Maze II, L'Abri Building, Sioux Falls, SD
2016  $100 Art Show, Exposure Gallery, Sioux Falls, SD
2016  Dreamy Duress, Coffee, Sioux Falls, SD
2016  Art Maze, DM&E Building, Sioux Falls, SD
2015  $100 Art Show, Exposure Gallery, Sioux Falls, SD
2014  Under $500, Maryland Art Place, Baltimore, MD
2014  Of Screens, Remainders, and Holders, Current Space, Baltimore, MD

Store
Artist
CV
Contact
Updates
Cameron Stalheim

Absent | Exist
Endure
Persist
Labyrinth for the Lonely
Mermaid

Store
Artist
CV
Contact
Updates

2014  Figure Now, Marlboro Gallery, Prince George Community College, Largo, MD
2014  Academy 2014, Conner-Smith Contemporary, Washington DC
2014  Rinehart School of Sculpture MFA, D Center, Baltimore, MD
2013  Sculpture, Maryland Institute College of Art, Baltimore, MD
2013  First Year MFA Juried Show, Fox Gallery, Baltimore, MD
2013  Transmorphify, Emmanuel Gallery, Baltimore, MD
2012  Rine-O-Mite, Fox Gallery, Baltimore, MD
2011  Sculpt Slouzland, Sioux City, IA
2010  In Manifestation, John A Day Gallery, University of South Dakota, Vermillion, SD

Commissions
2017  Aries, bronze sculpture, Good Samaritan Society National Campus, Sioux Falls, SD
2012  Legacy, coyote statue, University of South Dakota, Vermillion, SD

Print Media


Online Publications


Artist Residencies

2014  Windy Mowing Artist Residency, Halifax, VT, July 17-31
Cameron Stalheim

Fabrication Proficiencies

Digital: 3D Printing, Rhino, ZBrush, Photoshop, Illustrator, Premier

Casting: plastic, concrete, slip, metal

Mold-making: I, rubber, alginate

Foundry: lost wax process, pouring, chasing, patinas

Metal: MIG, TIG, Stick, Oxy-Acetylene, Plasma

Woodworking: traditional, chainsaw, pneumatic, carpentry

Ceramics: hand built, thrown, clay bodies, slips, electric and wood firing

Absent I Exist
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Labyrinth for the Lonely
Merman

Store
Artist
CV
Contact
Updates
Cameron Stalheim
Work Samples

Merman

Persist

Labyrinth for the Lonely

Sermon
Sioux Falls Parks & Recreation  
2019 Community Center Dashboard

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Computer lab attendance isn't included in total as they are accounted for in CC attendance.
## 2019 OUTDOOR AQUATICS

### Statistics

<table>
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<tr>
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<th>Pre-Season thru May 2019</th>
<th>June 2019</th>
<th>July 2019</th>
<th>August 2019</th>
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<td><strong>Attendance</strong></td>
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### Revenue

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<td><strong>Total Revenue</strong></td>
<td>$ 124,627</td>
<td>$ 220,584</td>
<td>$ 102,175</td>
<td>$ 29,350</td>
<td>$ 476,736</td>
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### Expenses

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### Summary

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<th>$ 124,627</th>
<th>$ 220,584</th>
<th>$ 102,175</th>
<th>$ 29,350</th>
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<tr>
<td><strong>Total Revenue</strong></td>
<td>$ 124,627</td>
<td>$ 220,584</td>
<td>$ 102,175</td>
<td>$ 29,350</td>
<td>$ 476,736</td>
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<tr>
<td><strong>Total Expenses</strong></td>
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<td>$ 302,653</td>
<td>$ 426,840</td>
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<td>$(82,069)</td>
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<td>$(371,060)</td>
<td>$(1,055,618)</td>
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# MIDCO AQUATIC CENTER OPERATING DASHBOARD

## Statistics

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<td>Daily Fee Attendance</td>
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<td>72</td>
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<td>133</td>
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<td>72</td>
<td>98</td>
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<td>184</td>
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## Revenue

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<td>Other</td>
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<td>$230,585</td>
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<td>$75,926</td>
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<td>$52,772</td>
<td>$96,834</td>
<td>$134,173</td>
<td>$58,209</td>
<td>$36,560</td>
<td>$810,436</td>
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## Expenses

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<tr>
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<tbody>
<tr>
<td>Personnel*</td>
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<td>$91,111</td>
<td>$128,993</td>
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<tr>
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<td>Total Expenses</td>
<td>$48,741</td>
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<td>$156,429</td>
<td>$133,474</td>
<td>$127,924</td>
<td>$132,371</td>
<td>$185,290</td>
<td>$189,776</td>
<td>$1,152,953</td>
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*March, Aug, and Dec have 3 pay periods.

## Summary

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<tr>
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</tr>
</thead>
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<tr>
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<td>$75,926</td>
<td>$73,740</td>
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<tr>
<td>Total Expenses</td>
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<td>$168,948</td>
<td>$156,429</td>
<td>$133,474</td>
<td>$127,924</td>
<td>$132,371</td>
<td>$185,290</td>
<td>$189,776</td>
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<tr>
<td>Operating Surplus/(Loss)</td>
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