



The mission of North County Recreation District is to promote the educational, recreational, social and physical well-being of the entire north Tillamook County community by offering activities for all ages and abilities in an inviting environment.

Aquatics | Fitness
Activities for Adults
Performing Arts Center
Rex Champ Ball Field
Youth Center

PO Box 207
36155 9th Street
Nehalem OR 97131

855.444.6273
www.ncrd.org

North County Recreation District - Board Meeting Agenda

Thursday August 28, 2025, 5:30pm

NCRD Fireside Room – 36155 9th St. Nehalem, OR 97131

The NCRD Board will meet in person. For those that do not prefer to attend in person, the Board will accept written public comment to justins@ncrdnehaalem.org.

The Board Meeting will be available via the zoom link below:

<https://us02web.zoom.us/j/84723137756?pwd=XKWv4XmxKZA87UAAFiruNyEdbTGjqU.1>

- 1. Call to Order**
- 2. Pledge of Allegiance**
- 3. Declaration of Potential Conflict of Interest**
- 4. Public Comment** – in-person, written-in, or via Zoom
- 5. Correspondence** - None
- 6. Employee Recognition**
 - 6.1. Scott Crossman – Fitness Attendant
- 7. Consent Agenda**
 - 7.1. Approval of July Board Meeting Minutes
 - 7.2. Approval of July Executive Director Report
 - 7.3. Approval minutes for Strategic planning session 1 and 2
- 8. Financial Report**
 - 8.1. Audit deficiency plan
 - 8.2. Approval of July Financial Report
- 9. Committee Reports**
 - 9.1. Pool Project Update – Justin Smith
- 10. Old Business**
 - 10.1. Sportsman implementation update
- 11. New Business**
 - 11.1. Approval of new mission statement
 - 11.2. Approval of district goals from planning sessions
 - 11.3. Foundation Board Members appointment
 - 11.4. Surplus property policy
 - 11.5. Pool Grand Opening discussion
- 12. Executive Director Report**
 - 12.1. Department Reports and updates
 - 12.2. July 12 Art show update
 - 12.3. District Hiring update
- 13. Announcements / Calendar**
 - 13.1. September Board Meeting - 9/17
 - 13.2. Labor Day 9/1 – District closed
 - 13.3. Mudd Nick Foundation Fundraising Dinner 9/20
- 14. Board Comment**
 - 14.1. General Board Comments
- 15. Adjournment**

Accessibility: This meeting is handicap accessible. Please let us know at 855.444.6273 if you need any special accommodation to attend this meeting.

NCRD is a Special District established under ORS 266



North County Recreation District

Scott Crossman – Employee of the Month for August

Scott has been an outstanding asset in his role as a fitness attendant, consistently going above and beyond expectations. His positive attitude shines through in everything he does and only enhances his strong work ethic. Whether it's keeping the facility clean, assisting patrons with genuine care, or taking on tasks that seem to require the efforts of several people, Scott approaches each responsibility with dedication and enthusiasm. His commitment and energy elevate the entire fitness center, creating a welcoming and supportive environment for both staff and community members alike.

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Employee of the Month
August 2025

This certificate is proudly presented to

Scott Crosman

In recognition of your exceptional performance, unwavering dedication, and positive attitude. Your commitment to excellence, consistent support of your colleagues, and contributions to the success of NCRD embody the values of our organization.

Thank you for going above and beyond in your role and for making a lasting impact on both our team and the community we serve.

Awarded this 28th day of August, 2025

Justin Smith, Executive Director

Michael Howes, Board Chair

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North County Recreation District

**NCRD
Regular Board Meeting
July 17, 2025 5:30 pm
Fireside Room and Zoom**

Call to order by Chairman, Michael Howes at 5:34 pm.

Attendance:

Board: Michael Howes, Doug Sparks, Frankie Knight III, Erin Laskey-Wilson, Mary Gallagher
Staff: Justin Smith, Marcus Runkle, Jennie Meyers, Kiley Konruff, Sue Dindia-Gray, James Massa,
Tim Schaeffer, Angie Terry

Potential Conflict of Interest: None

Public Comment: None

Employee of the Month: Jennie Meyers was awarded Employee of the Month (Thank you!!)

Oath of Office Swearing In Ceremony for newly elected Board Members: Sparks and Knight

Consent Agenda:

Minutes of the June 12, 2025 Board Meeting

Executive Report for the month of June

Motion by Knight, second by Laskey-Wilson to approve the Consent Agenda.

Motion passed unanimously.

Howes – Yes

Sparks – Yes

Laskey-Wilson – Yes

Gallagher – Yes

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Knight - Yes

Election of Board Officers:

Michael Howes – President

Motion by Knight, second by Sparks to elect Howes as President of the Board.

Motion passed unanimously.

Howes – Yes

Sparks – Yes

Laskey- Wilson – Yes

Gallagher – Yes

Knight – Yes

Doug Sparks – Vice President

Motion by Gallagher, second by Knight to elect Sparks as Vice President of Board.

Motion passed unanimously.

Howes – Yes

Sparks – Yes

Laskey- Wilson – Yes

Gallagher – Yes

Knight – Yes

Erin Laskey-Wilson – Secretary/Treasurer

Motion by Knight, second by Sparks to elect Erin Laskey-Wilson as Secretary/Treasurer of the Board.

Motion passed unanimously.

Howes – Yes

Sparks – Yes

Laskey- Wilson – Yes

Gallagher – Yes

Knight – Yes

Financial Report:

Marcus stated that he will research the comparison of the carry-over from the last fiscal year to the end of the 24/25 fiscal year at request by Doug.

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Marcus reported that the actual revenue for the 24/25 fiscal year was 91.14% of the projected amount. Taxes received were in excess of projected amounts and expenses were lower than expected resulting in a positive cash flow. Questions received responded concerning OPB ad bill and the remuneration for the Grant Writer associated with the New Pool fundraising efforts.

Motion by Sparks, second by Knight to accept the Financial Report as presented.

Motion passed unanimously.

Howes – Yes

Sparks – Yes

Laskey- Wilson – Yes

Gallagher – Yes

Knight – Yes

Committee Reports:

Justin discussed how the funding and expenses for the New Pool is progressing. Currently there is a total of \$414,994 uncommitted funds. Amounts still due Partech and Klash will be held till the project is complete. Total expenditure thus far is \$16,269,000.

The county and state inspections have been completed with two very minor issues to be addressed. There will be a phased opening. Michael and Justin will work together to get the word out to the staff and the community.

Mary asked about the B Street issue concerning the requirements from the City. Lori Longfellow, City Manager, is waiting for a quote for overlay of the asphalt on B Street. NCRD has offered a \$10,000 supplement to the expense that the city incurs during the regular street schedule of upkeep to make up for any damage that might have been done due to the construction of the New Pool.

The Donor Wall has been put on pause for the time being.

Leftover funds will be used for items around the building and grounds that need to be added.

Marcus will do an analysis of funds to determine when to begin the payback of the Commercial Loan of \$1,000,000. It is understood that the TLT annual grant for \$230,000 will cover the debt service of the loan.

Justin presented a calendar for approval to verify the August Board Meeting date to be changed to the 4th Thursday (August 28 at 5:30 pm).

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OLD BUSINESS:

Sportsman Membership Software:

Justin reported that training sessions are in process and that scanners have been installed at all entry points throughout the buildings. It is planned to go live with Sportsman on August 1st. The new system will be introduced to the membership through email, social media, our website and when entering for the first time. Fobs will be issued at that time to use going forward. There will be a member website in order to sign up for classes or pay for membership online.

Justin will contact Sportsman to determine the best way to roll out the new system to the current membership.

Strategic Planning:

A date for the follow up Strategic Planning Session was set for July 29 at 3:00 pm to focus on the short term goals.

NEW BUSINESS:

District Fee Update:

Justin presented a possible model to update the membership fee schedule. After considerable discussion it was decided to stick with the current plan and revisit the idea of normalizing the fees across departments at a later date.

Patron Relations Specialists:

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Justin spoke about the training of current staff who will be filling the role of PRS and also that new hires will be on board soon. The position is a critical part of the patron experience at NCRD. Training will be an ongoing process to ensure positive feedback from patrons and staff.

Executive Directors Report:

Justin's report is attached. Highlights below:

- Introduction of new Fitness Director, James Massa.
- Update of statistics and activity in the Fitness Center.
- Youth Department very busy this summer.
- Aquatics is hiring
- Update on statistics and activity in the Pool
- Life Guard training scheduled for August 1,2,3.
- Adult Activity continuing through the summer.
- PAC continues to offer great programming.
- Riverbend contract renewal has been signed.
- The New Pool project is nearly complete.
- Wildscapes Art Show will net NCRD 80% of sales.
- Meeting with community partners.
- New tech equipment being installed.
- Internal committees being formed.

Announcements/Calendar:

Proclamation:

Parks and Recreation Month: Proclamation was read by Michael Howes.

August Board Meeting:

August 28, 2025 5:30 pm.

July Art Show to support Friends of NCRD fundraising

Board Meeting Schedule for 25/26 presented.

Board Comments:

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Doug acknowledged the work that went into the final determination of the DEQ Permit fine that was imposed at the low amount of \$9,300.

The meeting was adjourned at 7:26 pm.

Respectfully submitted,

Jennie Meyers, Recorder

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July 2025 Executive Director Report

Correspondence

None

Employee Recognition

Jennie Meyers – Administrative Assistant

Pool Project

We had the county and state health inspections today and we passed both with 2 small changes needing to be confirmed. At this point we can begin training in the pool and only need to send a photo of the changes when complete. We are just waiting for those confirmations to be emailed to me in the next couple of days. There are a couple of issues still being worked out and that is the Therapy pool heat exchanger, we are missing 5 more cores for some of the doors, and the water flow in the ramp of the Therapy pool. The final step seems to be getting building occupancy.

Sportsman

We did an updated virtual training with the managers that needed it, and we are now scheduling 1:1 training to go over any additional training. We have been installing new technology at the entry points and are testing it all. We are planning to go live August 1.

Department Reports

Fitness

- Welcome to James, he has been doing a great job of meeting the staff and connecting with patrons and partners.
- We had a total of 24,542 visits in the fitness department this year! An increase of 5%.
- Leg extension/curl machine has been repaired
- Working on a complete inventory list of equipment
- Looking at adding an additional personal trainer
- Planning for additional cameras to be installed in fitness area
- Fitness office setup has changed.

Youth

- The total number of youths enrolled for the year was 507
- 1 full day in May
- Average 15 kids per day with a total of 51 participants
- Summer Care has been going great with 5 more weeks ahead.
- Youth program started field trip in July, more information to come next month.

Sports

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- Between Youth and sports, we seen an increase of 262 more visits/interactions with virtually the same registrations as 24/25.
- Total of 410 participants for the year!
- Soccer ended on June 5 with shirts medals, pizza and ice cream. We had a total of 55 participants.
- Tee ball / baseball began June 9. We have 51 participants.

Aquatics

- Preparing for new pool programming, including creating a schedule and staffing plan, and training on all new protocols.
- Total of 14,429 visits in Aquatics for the year, 2147 more visits than 2024/25.
- Saturday June 14 was the final legacy pool swim.
- Open swims began on June 16 and have been well attended.
- Swim lessons have been running well with 16 registered participants.
- Lessons were extended to 1 hour this session.
- A lifeguard class is coming up for our staff and will be help in the new pool. 8/1-8/3
- Preparing for training staff in
- All school lessons ended 6/5.

Adult Activities

- Art group has moved outdoors to accommodate summer camps. They are out painting different locations depending on weather. The location can be found at the welcome center.
- Book club continues to be going strong via zoom.

Performing Arts

- Riverbend Players had nine performances of "Sordid Lives" in June, concluding on June 15th. Striking the set was concluded on June 19th. Near record attendance!
- On June 20th we had the Brent Follis Quartet concert featuring vocalist Sarah Clarke. Brent always brings in top level musicians and each has toured around the world. Light jazz and R/B performed brilliantly to a smaller but very appreciative audience with a standing ovation at the end.
- On June 21st we hosted comedian Bo Johnson, produced by Dorothy Geary. Bo has been featured on Netflix and Comedy Central. Geary's comedy series has seen growing audience support, and she is bringing New York comedian Pedro Gonzalez on October 25th.
- On June 23rd the Missoula Children's Theater moved in and began teaching 55 youngsters how to act, sing, and dance. Somehow they are able to accomplish this in an incredible 5 days, and performed two near sold-out shows. NCRD partners with the Muddnick Foundation to bring this to the community each year.
- Saturday July 12th brings the McMinnville Short Films Festival to the PAC.
- We are in the process of finalizing the 2026-27 contract with Riverbend.

All NCRD productions are made possible because of a group of wonderful volunteers. They sell tickets, usher, and assist with the sound system and stage lighting. We also have a number of sponsors who provide funding or lodging for our performers. These include Jim Gestautis with Realty One, Manzanita Beach Getaway, Visit



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Tillamook Coast, Jack and Cindy Kenne, Rob and Sharon Borgford, Bonnie from Art Happens, and Erika Navarro and David Self. Our thanks to all!

Executive Director

- The Fitness Director has been hired, his name is Jame Massa. He started on 6/16/25.
- Paver/tile deadline has passed, and we have sold 400 pavers. Time to make an order, I would like to suggest we go with tile on the wall in the outside space.
- Wildscapes Art show is currently taking place at NCRD in July. The opening reception on July 12 saw a great turnout selling 11 paintings! 80% of the proceeds for sold art will be going to Friends of NCRD.
- Down to the final few purchases of supplies for the new pool
- Tim, Justin, Travis, Kerry, and David Hall completed pool mechanical training.
- Met with Adventist Health about their donation recognition, and also about potential corporate passes option for their employees.
- Sent out invitations to some key project advocates, Sen. Suzanne Weber, Rep. Cyrus Javadi, Dr. Tyler Reed, Superintendent, Neahkahnie School District, Renae Scalabrin, Board Member, Neahkahnie School District, and Marc Johnson Nehalem Bay Health District Board President
 - Met with Marc from Nehalem Bay Health Clinic and a tour and spoke about a potential partnership.
 - Completed a private tour to Dr. Tyler Reed from Neah-Kah-Nie school district.
 - Set up a tour for Rep. Cyrus Javadi later this month
 - Yet to hear back from others.
- Meeting with Total Mechanical and Kloss to go over service contract.
- I have been meeting with the leadership individually each week for more support.
- MossyTech has been working on installing all the new equipment at the desks and will be working on adding some cameras to our system later in the month.
- Working on implementing some internal committees, Marketing, Safety, IDEA and Cheers.
- We are adding cardboard recycling to the district

Coming events:

- **September 5th:** Quarteto Latinoamericano. Classical Latin Grammy winners
- **September 6th:** Brent Follis Quartet featuring Saeeda Wright. Again, world touring musicians on our stage. Saeeda has performed with Prince and Stevie Wonder!
- **September 7th:** McMinnville Short Film Festival
- **September 15th:** Opening night for "The Invisible Man" by Riverbend Plyers
- **October 18th:** Comedy Sportz from Portland. Hilarious, audience participation improv!



North County Recreation District

NCRD

Board Work Session/Strategic Planning

July 8, 2025 10:00 am

Fireside Room and Zoom

Session 1

Call to order by Michael Howes at 10:00 am.

Attendance:

Michael Howes, Erin Laskey-Wilson, Frankie Knight III, Mary Gallagher, Doug Sparks
Justin Smith, Jennie Meyers, Travis Champ, Tim Schaeffer, Gina Grasseth

Pledge of Allegiance

Revised Mission Statement:

*To support health and wellbeing through educational, physical,
social and cultural opportunities for all ages and abilities.*

Long Term Goals:

- No deferred maintenance of current buildings. New facilities to expand programs. These items to be accomplished through an asset management system.
- Vibrant community connections
- Stable long-term funding (sustainable and through the foundation)
- Focus on talent of employees through performance, salary, competency vs outsource
- Customer centric operations and program excellence
- Standard of excellence for district facilities/landscaping
- Summer meal program for kids
- Swim Team
- Clear measurement capability of success
- Rebranding
- Skate Park in Riverside Park property
- Reshape and formalize Pickleball relationship

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- Utilize the court for revenue stream

Short Term Goals:

- OPEN THE POOL
- Repurpose the old pool
- Launch new programing
- Form Advisory Councils to get feedback (create a feedback loop)
- Expand programing hours
- Leverage volunteers and staff
- Consider organizational efficiencies
- Address talent management of staff
- Capital Improvements list in 1,2,3 year increments
- Cost recovery analysis
- Consistent community engagement
- Focus on Teen Programing
- District growth boundary
- Implement membership software
- Uniform membership pricing structure

Board assistance in short term goals could include:

- Capital Improvement planning and support
- Community Engagement
- Strategic Fundraising efforts through support on an advisory committee
- Friends of NCRD Foundation Board involvement

The meeting was adjourned at 12:09 pm.

Respectfully submitted

Jennie Meyers, Recorder

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North County Recreation District

NCRD
Board Work Session Strategic Planning Goals
July 29, 2025 3:00 pm
Fireside Room and Zoom

Session 2

Call to order by Michael Howes at 3:01 pm.

Attendance:

Board: Michael Howes, Mary Gallagher, Doug Sparks, Erin Laskey-Wilson. Frankie Knight III was excused. A quorum existed.

Staff: Justin Smith, Jennie Meyers

Pledge of Allegiance

The Long Term Goals were acknowledged as decided at the last work session. There was a suggestion to add an additional Long Term Goal to the list, that being Modernization. The “why” of Modernization is to encourage efficiency with feedback from employees to help support the work of bringing NCRD into the digital age.

Short Term Goals:

The purpose of this meeting was to categorize, prioritize and determine which Short Term Goals need focus for the near future in order to get traction and implementation.

Mary stated that efforts toward securing additional revenue sources could be added to the Short Term Goals which would fit under the Financial Health category. There was discussion regarding the reestablishment of the Revenue Committee. Mary noted that we need to understand where we are, what we need and how to get to capital improvement goals. A financial health assessment should be done, with details, including actual cash and potential income amounts. After that we can approach fund raising efforts for specific capital improvement projects under a 3-year plan. It was suggested that

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Marcus should work on the detailed cash flow analysis to project what capital improvements could be funded in the next three years.

Short Term Categories were determined as follows to help prioritize the Short Term Goals:

Financial Health

Facilities

Programs/Operational Excellence

People/Talent

Community Connection

Each Short Term Goal was placed into one of the categories, number according to priority.

Financial Health

1. Detailed cash flow needs 3 years out
2. Revenue generation/revenue committee support
3. Cost recovery analysis (to inform programming)
 - a. Categorize internal departments and analyze
4. Consider redistricting

Facilities

1. Open the New Pool/ Close and secure the Legacy Pool
2. Day to Day operations/capital improvements
 - a. Facility Health Assessment

Programs/Operations Excellence

1. Membership Software installation
 - a. Uniform pricing structure
 - b. Expand program hours
 - c. Launch new programs

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- d. Expand School Swim
 - i. After school, more lessons, measurable progress
- 2. Increase youth participation
- 3. Employee Manual/ Policy Manual update and digitize

People/Talent

- 1. Implement HR Best Practices
 - a. Staff set goals and objectives
 - b. Formal annual reviews
- 2. Review organizational effectiveness
 - a. Organizational analysis
 - b. Develop a Volunteer Program consistent across departments managed by department heads

Community Connection

- 1. Consistent community engagement
- 2. Form Advisory Councils by department (engage "power users")

Modernization:

- 1. All Short Term Goals belong in this category.

Recap of #1 priorities in each category with next highest inserted between:

Detailed Cash Flow

Revenue Committee/Cost Recovery Analysis

Open the New Pool/Close Legacy Pool

Day to day operations

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Membership Software Implementation

Youth Participation

Expand programming

HR goals and employee reviews

Employee Manual update

Review efficiencies

Community Engagement

Advisory Councils

Modernization

There was a question about NCRD events that happen just because they have been done before. It's time to look into the benefit of some of the events (monetarily and community engagement) in order to evaluate the value of such events.

The meeting was closed at 5:20 pm

Respectfully submitted,

Jennie Meyers, Recorder

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NCRD Financial Compliance Action Plan

Objective: To address and rectify the deficiencies identified in the 2024 audit and ensure compliance with Oregon Revised Statutes (ORS), Generally Accepted Accounting Principles (GAAP), and best practices in fiscal administration.

I. Governance & Budgeting Process

Deficiency: Inaccurate or legally noncompliant budget process

Action Steps:

1. Adopt a Legally Compliant Budget Calendar
 - Implement a formal budget calendar in alignment with ORS 294.
 - Ensure timely public notice, public hearings, and adoption.
2. Provide Budget Training to Key Personnel
 - Conduct annual training for department heads and budget committee members.
 - Topics: Local Budget Law, fund definitions, contingency/reserve policies.
3. Use of Budget Templates
 - Standardize budget documents to clearly distinguish between:
 - Proposed, approved, and adopted budget columns.
 - Appropriated categories per fund (personnel, M&S, capital outlay, etc.).

II. Financial Reporting and Internal Controls

Deficiency: Inadequate fund accounting and reconciliation

Action Steps:

1. Chart of Accounts Redesign
 - Reorganize the chart of accounts to align with recommended municipal fund structure.
 - Use separate funds for restricted revenue sources (e.g., grants, capital reserve).
2. Monthly Bank Reconciliations
 - Require reconciliations within 10 business days of month-end.
 - Reconciliation review and sign-off by Finance Manager and Executive Director.
3. Fund Transfers
 - All fund transfers must be:
 - Budgeted,
 - Documented by resolution, and
 - Reviewed by the Board.

III. Documentation and Audit Preparation

Deficiency: Lack of audit-ready documentation and unclear fund activity

Action Steps:

1. Centralized Document Storage

A handwritten signature in blue ink, enclosed within a circular blue ink stamp.



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- All contracts, grants, and financial policies stored in a central shared drive.
- Organize by fiscal year for ease of auditor access.
- 2. Audit Prep Checklist
 - Implement a detailed year-end checklist to be completed by Finance Manager.
 - Items include retirement reconciliation, capital asset update, debt service schedule, and final trial balance.
- 3. Quarterly Internal Reviews
 - Quarterly internal audit by Finance Manager to pre-identify issues.

IV. Payroll and HR Oversight

Deficiency: Payroll not consistently reconciled or allocated correctly across funds

Action Steps:

1. Timesheet Policy Revision
 - Ensure timesheets clearly allocate hours to programs/funds.
 - Supervisor review and signature required before payroll is processed.
2. Payroll Allocation Matrix
 - Develop a payroll allocation matrix updated quarterly.
 - Reflect changes in staffing and grant/project funding.

V. Board Oversight & Transparency

Deficiency: Inadequate financial oversight and transparency

Action Steps:

1. Board Financial Dashboard
 - Monthly dashboard of key financial indicators for each fund.
 - Includes budget-to-actuals, bank balances, outstanding obligations, and variance commentary.
2. Quarterly Board Workshops
 - In-depth financial workshops to review fund balances, budget forecasts, and upcoming expenditures.
3. Public Transparency
 - Post adopted budgets, audit reports, and financial summaries on NCRD's website.

VI. Grant Management

Deficiency: Inconsistent tracking of grant revenues/expenditures

Action Steps:

1. Grant File Structure
 - Each grant assigned a dedicated file with award letter, budget, draw requests, and close-out documentation.
2. Separate Grant Fund Coding
 - Code all grant transactions with unique identifiers for tracking.

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3. Grant Calendar & Compliance Tracking

- Maintain a grant calendar noting reporting deadlines, draw schedules, and renewal dates.

VII. Capital Asset Tracking

Deficiency: Missing or inaccurate capital asset reporting

Action Steps:

1. Asset Inventory Update
 - Full inventory of capital assets with photos, purchase documents, and location tags.
 - Update annually and submit to auditors.
2. Depreciation Schedule Maintenance
 - Ensure depreciation is recorded in line with policy and reviewed annually.

Implementation Timeline

<u>Phase</u>	<u>Tasks</u>	<u>Deadline</u>
Phase 1	Budget compliance calendar, bank reconciliation process, HR/payroll alignment	Sept 26, 2025
Phase 2	Grant tracking system, dashboard template, internal controls review	Oct 31, 2025
Phase 3	Asset inventory, audit prep checklist, full documentation centralization	Nov 28, 2025
Phase 4	Board training, public transparency updates, internal financial review	Jan 30, 2026

Responsible Parties

- Finance Manager/Budget Officer (Lead Implementation)
- Executive Director (Oversight & Board Communication)
- Department Heads (Budget Compliance & Program Spending)
- Board of Directors (Oversight & Policy Adoption)

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North County Recreation District

**NORTH COUNTY RECREATION DISTRICT
BOARD OF DIRECTORS
RESOLUTION NO. 2025-07**

**A RESOLUTION ADOPTING A FINANCIAL COMPLIANCE ACTION PLAN TO ADDRESS
AUDIT DEFICIENCIES IDENTIFIED IN THE 2024 ANNUAL FINANCIAL REPORT**

WHEREAS, the North County Recreation District (NCRD) has received findings from the 2024 audit and a letter dated July 7, 2025 from the Oregon Secretary of State highlighting deficiencies in financial operations, internal controls, and statutory compliance; and

WHEREAS, the Board of Directors acknowledges the importance of sound fiscal management, adherence to Oregon Revised Statutes (ORS), compliance with Generally Accepted Accounting Principles (GAAP), and transparency in public financial administration; and

WHEREAS, the Finance Manager has developed a comprehensive Financial Compliance Action Plan to address all deficiencies outlined in the 2024 audit and ensure timely corrective action in alignment with State expectations;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of North County Recreation District that:

Section 1. Adoption of Action Plan

The NCRD Financial Compliance Action Plan (attached hereto as Exhibit A) is hereby adopted in full and shall be implemented as the guiding framework for financial remediation and compliance for fiscal years 2025–2026.

Section 2. Immediate Priorities

The following elements shall be prioritized for immediate implementation by September 26, 2025:

- Adoption of a legally compliant budget calendar aligned with ORS 294.
- Standardization of budget documentation using approved templates.
- Realignment of the chart of accounts and timely reconciliation of all funds.
- Development of a payroll allocation matrix and documented timesheet policy.

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Section 3. Phased Implementation

The Action Plan shall be implemented in the following phases:

Phase	Focus	Deadline
Phase 1	Budget compliance, reconciliation, and payroll structure	Sept 26, 2025
Phase 2	Grant tracking, financial dashboards, internal control review	Oct 31, 2025
Phase 3	Capital asset inventory, audit readiness, and documentation centralization	Nov 28, 2025
Phase 4	Board financial training, transparency updates, and internal financial review	Jan 30, 2026

Section 4. Oversight and Reporting

The Finance Manager shall serve as the lead for implementing the Action Plan, and shall report monthly to the Executive Director and quarterly to the Board of Directors on progress, challenges, and completion status of each phase. Reports shall include updated dashboards, financial metrics, and audit preparedness summaries.

Section 5. Board Commitment

The Board of Directors affirms its full support and oversight in executing this plan and commits to policy adoption, training participation, and enhanced transparency in all fiscal matters.

PASSED AND ADOPTED by the Board of Directors of the North County Recreation District this
_____ day of _____, 2025.

BOARD OF DIRECTORS:

Michael Howes, Chairperson

Erin Laskey-Wilson, Secretary

ATTEST:

Justin Smith, Executive Director

Prepared by:

Marcus Runkle, Finance Manager

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Revenue and Expense Report

AA=Adult Activities AD=Administration AQ=Aquatics FIT=Fitness PAC=Performing Arts Center
YP=Youth Programs CARF=Capital Asset Reserve Fund ACPF=Aquatic Center Project Fund

Current percentage of the fiscal year: **8.33%**

Through July 31, 2025	FY-to-Date	Annual Budget	Remaining	% Used
REVENUES--				
Activities	\$ -	\$ 7,492.00	\$ 7,492.00	0.00%
Aquatics	\$ 6,317.00	\$ 113,219.00	\$ 106,902.00	5.58%
Administration	\$ 3,833.02	\$ 318,174.00	\$ 314,340.98	1.20%
Fitness	\$ 12,481.00	\$ 159,843.00	\$ 147,362.00	7.81%
Performing Arts Center	\$ 4,341.30	\$ 87,950.00	\$ 83,608.70	4.94%
Youth Programs	\$ 16,172.60	\$ 112,671.00	\$ 96,498.40	14.35%
Non-Allocated	\$ 9,892.87	\$ 1,710,979.00	\$ 1,701,086.13	0.58%
Capital Asset Reserve Fund	\$ -	\$ 434,769.00	\$ 434,769.00	0.00%
Aquatic Center Project Fund	\$ 230,000.08	\$ 406,600.00	\$ 176,599.92	56.57%
Total Revenues	\$ 283,037.87	\$ 3,351,697.00	\$ 3,068,659.13	8.44%
EXPENSES--				
AA Staffing	\$ 710.70	\$ 16,480.00	\$ 15,769.30	4.31%
AA PR Taxes and Benefits	\$ 58.31	\$ 1,280.00	\$ 1,221.69	4.56%
AA Materials, Supplies, and Services	\$ 207.70	\$ 4,000.00	\$ 3,792.30	5.19%
Sub-total AA Expenses	\$ 976.71	\$ 21,760.00	\$ 20,783.29	4.49%
AQ Staffing	\$ 19,079.21	\$ 264,957.00	\$ 245,877.79	7.20%
AQ PR Taxes and Benefits	\$ 2,020.92	\$ 127,338.00	\$ 125,317.08	1.59%
AQ Materials, Supplies, and Services	\$ 7,641.32	\$ 75,657.00	\$ 68,015.68	10.10%
Sub-total AQ Expenses	\$ 28,741.45	\$ 467,952.00	\$ 439,210.55	6.14%
AD Staffing	\$ 34,145.70	\$ 437,216.00	\$ 403,070.30	7.81%
AD PR Taxes and Benefits	\$ 13,178.48	\$ 100,718.00	\$ 87,539.52	13.08%
AD Materials, Supplies, and Services	\$ 20,528.29	\$ 217,700.00	\$ 197,171.71	9.43%
Sub-total AD Expenses	\$ 67,852.47	\$ 755,634.00	\$ 687,781.53	8.98%
FIT Staffing	\$ 15,307.98	\$ 211,652.00	\$ 196,344.02	7.23%
FIT PR Taxes and Benefits	\$ 1,257.84	\$ 31,341.00	\$ 30,083.16	4.01%
FIT Materials, Supplies, and Services	\$ 2,492.76	\$ 25,835.00	\$ 23,342.24	9.65%
Sub-total FIT Expenses	\$ 19,058.58	\$ 268,828.00	\$ 249,769.42	7.09%
PAC Staffing	\$ 1,748.00	\$ 38,135.00	\$ 36,387.00	4.58%
PAC PR Taxes and Benefits	\$ 136.30	\$ 2,962.00	\$ 2,825.70	4.60%
PAC Materials, Supplies, and Services	\$ 997.78	\$ 95,299.00	\$ 94,301.22	1.05%
Sub-total PAC Expenses	\$ 2,882.08	\$ 136,396.00	\$ 133,513.92	2.11%
YP Staffing	\$ 11,984.37	\$ 110,385.00	\$ 98,400.63	10.86%
YP PR Taxes and Benefits	\$ 1,069.46	\$ 23,215.00	\$ 22,145.54	4.61%
YP Materials, Supplies, and Services	\$ 8,190.96	\$ 38,056.00	\$ 29,865.04	21.52%
Sub-total YP Expenses	\$ 21,244.79	\$ 171,656.00	\$ 150,411.21	12.38%
CARF Materials, Supplies, and Services	\$ -	\$ 266,600.00	\$ 266,600.00	0.00%
Sub-total CARF Expenses	\$ -	\$ 266,600.00	\$ 266,600.00	0.00%
ACPF Materials, Supplies, and Services	\$ 89,319.40	\$ 406,600.00	\$ 317,280.60	21.97%
Sub-total ACPF Expenses	\$ 89,319.40	\$ 406,600.00	\$ 317,280.60	21.97%
Total Expenses	\$ 230,075.48	\$ 2,495,426.00	\$ 2,265,350.52	9.22%

Green Favorable
Yellow Concerned
Red Unfavorable

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North County Recreation District
Balance Sheet w/ Prev Month Comparison
As of July 31, 2025

Accrual Basis

	Jul 31, 25	Jun 30, 25	% Change
ASSETS			
Current Assets			
Checking/Savings			
1st Security Bank - CKNG	98,432.53	203,536.05	-51.6%
1st Security Bank- DEBIT	8,210.73	8,302.92	-1.1%
LGIP	2,894,794.47	2,984,901.60	-3.0%
LGIP_NEW_POOL			
FF&C Obligation Proceeds (LGIP)	11,383.31	11,383.31	0.0%
LGIP_NEW_POOL - Other	-11,362.65	-11,362.65	0.0%
Total LGIP_NEW_POOL	20.66	20.66	0.0%
Edward Jones	2.70	2.70	0.0%
Petty Cash	350.62	350.62	0.0%
Total Checking/Savings	3,001,811.71	3,197,114.55	-6.1%
Accounts Receivable			
1200 - Accounts Receivable	230,000.00	0.00	100.0%
Total Accounts Receivable	230,000.00	0.00	100.0%
Total Current Assets	3,231,811.71	3,197,114.55	1.1%
Fixed Assets			
Fixed Assets	4,291,151.55	4,291,151.55	0.0%
Accumulated Depreciation	-1,251,840.00	-1,251,840.00	0.0%
Total Fixed Assets	3,039,311.55	3,039,311.55	0.0%
TOTAL ASSETS	6,271,123.26	6,236,426.10	0.6%
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 - Accounts Payable	31,407.10	61,372.42	-48.8%
Total Accounts Payable	31,407.10	61,372.42	-48.8%
Other Current Liabilities			
Accrued Vacation Pay	22,079.87	22,079.87	0.0%
2100 - Payroll Liabilities			
Med Company	576.69	-0.18	320,483.3%
Med Employee	576.69	-0.18	320,483.3%
OR Unemp	-148.16	-232.47	36.3%
OR WBF	119.14	47.16	152.6%
OR Withholding	2,686.00	40.00	6,615.0%
Retirement, NCRD Contribution	1,137.30	535.99	112.2%
SS Company	2,463.62	-2.96	83,330.4%
SS Employee	2,463.62	-2.96	83,330.4%
Withholding	2,237.00	175.00	1,178.3%
2100 - Payroll Liabilities - Other	8,358.07	6,951.60	20.2%
Total 2100 - Payroll Liabilities	20,469.97	7,511.00	172.5%
Total Other Current Liabilities	42,549.84	29,590.87	43.8%
Total Current Liabilities	73,956.94	90,963.29	-18.7%
Long Term Liabilities			
FF&C Obligations Payable 2025	1,940,500.00	1,940,500.00	0.0%
Premium on FF&C Obligations	270,202.80	270,202.80	0.0%
GO Bonds Payable 2021	4,295,000.00	4,295,000.00	0.0%
Premium on Bonds Payable	540,107.70	540,107.70	0.0%
FF&C Obligations Payable 2021	3,145,000.00	3,145,000.00	0.0%
Total Long Term Liabilities	10,190,810.50	10,190,810.50	0.0%
Total Liabilities	10,264,767.44	10,281,773.79	-0.2%

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North County Recreation District
Balance Sheet w/ Prev Month Comparison
As of July 31, 2025

Accrual Basis

	Jul 31, 25	Jun 30, 25	% Change
Equity			
Temporary Fund Balance Forward	-27,530,777.00	-27,530,777.00	0.0%
Capital Improvement-Assigned	2,161,140.55	2,161,140.55	0.0%
Capital Improvement-Restricted	5,235.00	5,235.00	0.0%
3000 - Capital Improvement-Unassigned	2.70	2.70	0.0%
General Fund-Nonspendable	224.00	224.00	0.0%
General Fund-Unassigned	91,590.50	91,590.50	0.0%
3900 - Retained Earnings	21,227,236.56	19,852,277.59	6.9%
Net Income	51,703.51	1,374,958.97	-96.2%
Total Equity	-3,993,644.18	-4,045,347.69	1.3%
TOTAL LIABILITIES & EQUITY	6,271,123.26	6,236,426.10	0.6%

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North County Recreation District Transaction List by Vendor July 2025

Type	Date	Num	Memo	Account	Split	Amount
A2 Fabrication						
Bill	07/23/2025	2001	Railings	2000 · Accounts Pa...	1&2 Building, Sitemwork, Nat. ...	-6,574.00
Bill Pmt -C...	07/28/2025	27028	Railings	1st Security Bank - ...	2000 · Accounts Payable	-6,574.00
Amazon						
Check	07/25/2025	ACH		1st Security Bank - ...	-SPLIT-	-4,852.74
Ashley Perez						
Bill	07/28/2025	072825		2000 · Accounts Pa...	Grants	-527.00
Bill Pmt -C...	07/28/2025	27019		1st Security Bank - ...	2000 · Accounts Payable	-527.00
Barcoda Music						
Bill	07/23/2025	814255		2000 · Accounts Pa...	-SPLIT-	-240.00
Bill Pmt -C...	07/28/2025	27020		1st Security Bank - ...	2000 · Accounts Payable	-240.00
Builtrite Bleachers						
Bill Pmt -C...	07/07/2025	ACH0...	Bleachers for New Pool	1st Security Bank - ...	2000 · Accounts Payable	-5,739.00
CBRE Design Collective, Inc.						
Bill	07/16/2025	PJ100...	Pool Commissioning Service	2000 · Accounts Pa...	1&2 Building, Sitemwork, Nat. ...	-3,710.00
Bill Pmt -C...	07/23/2025	26987	Pool Commissioning Service	1st Security Bank - ...	2000 · Accounts Payable	-3,710.00
Charter Communications						
Bill Pmt -C...	07/07/2025	26875	Acct #176540201	1st Security Bank - ...	2000 · Accounts Payable	-130.00
Bill	07/14/2025		Acct #176540201	2000 · Accounts Pa...	-SPLIT-	-130.00
Bill Pmt -C...	07/23/2025	26999	Acct #176540201	1st Security Bank - ...	2000 · Accounts Payable	-130.00
CIS Trust						
Liability Ch...	07/14/2025	26936		1st Security Bank - ...	2100 · Payroll Liabilities	-286.26
Liability Ch...	07/14/2025	26937		1st Security Bank - ...	2100 · Payroll Liabilities	-231.24
City of Manzanita						
Bill Pmt -C...	07/07/2025	26876	536.01	1st Security Bank - ...	2000 · Accounts Payable	-237.25
City of Nehalem						
Bill Pmt -C...	07/07/2025	26877	Water Connection	1st Security Bank - ...	2000 · Accounts Payable	-4,067.85
Bill	07/16/2025	Acct#...	Water Connection	2000 · Accounts Pa...	-SPLIT-	-70.95
Bill Pmt -C...	07/17/2025	26940	Water Connection	1st Security Bank - ...	2000 · Accounts Payable	-70.95
Columbia Locksmith, LLC						
Bill	07/16/2025		INV #122180	2000 · Accounts Pa...	Equipment	-490.00
Bill Pmt -C...	07/17/2025	26941	INV #122180	1st Security Bank - ...	2000 · Accounts Payable	-490.00
Country Media						
Bill Pmt -C...	07/07/2025	26878	Customer No.: 34373	1st Security Bank - ...	2000 · Accounts Payable	-242.00
Bill	07/31/2025	764469	Customer No.: 34373	2000 · Accounts Pa...	Advertising	-320.00
Diamond Heating						
Bill	07/01/2025	S-20437		2000 · Accounts Pa...	Pool Materials	-350.00
Bill Pmt -C...	07/07/2025	26879		1st Security Bank - ...	2000 · Accounts Payable	-350.00
Ferrellgas						
Bill Pmt -C...	07/17/2025	26942	ACCT# 49454438	1st Security Bank - ...	2000 · Accounts Payable	-7,683.04
Bill	07/27/2025	49454...	ACCT# 49454438	2000 · Accounts Pa...	Propane	-9,112.66
First Citizens Bank & Trust Co.						
Bill	07/16/2025	Inv# 4...	Customer No.: 1844814	2000 · Accounts Pa...	Office/Program Equipment	-562.68
Bill Pmt -C...	07/17/2025	26943	Customer No.: 1844814	1st Security Bank - ...	2000 · Accounts Payable	-562.68
Bill	07/31/2025	47526...	Customer No.: 1844814	2000 · Accounts Pa...	Office/Program Equipment	-526.69
First Student, Inc.						
Bill	07/31/2025	598292	Cust # 26067	2000 · Accounts Pa...	-SPLIT-	-3,347.19

North County Recreation District Transaction List by Vendor July 2025

Type	Date	Num	Memo	Account	Split	Amount
Fitness Machine Technicians						
Bill	07/18/2025	40651...	Inv. #14065157	2000 · Accounts Pa...	Equipment Maintenance	-616.58
Bill Pmt -C...	07/23/2025	26988	Inv. #14065157	1st Security Bank - ...	2000 · Accounts Payable	-616.58
HASCO Stations, LLC (SH)						
Bill	07/15/2025	25-01...	Acct ID: 30273	2000 · Accounts Pa...	Oil	-814.59
Bill	07/22/2025	25-02...	Acct ID: 30273	2000 · Accounts Pa...	Oil	-829.62
Bill Pmt -C...	07/23/2025	26989	Acct ID: 30273	1st Security Bank - ...	2000 · Accounts Payable	-814.59
Bill Pmt -C...	07/28/2025	27021	Acct ID: 30273	1st Security Bank - ...	2000 · Accounts Payable	-829.62
Bill	07/29/2025	25-02...	Acct ID: 30273	2000 · Accounts Pa...	Oil	-815.12
Bill	07/31/2025	03018...	Acct ID: 30273	2000 · Accounts Pa...	Oil	-454.78
Bill	07/31/2025		Acct ID: 30273	2000 · Accounts Pa...	Oil	-457.78
Home Depot						
Bill	07/29/2025	89111...	Rcpt #4023 00006 32232	2000 · Accounts Pa...	1&2 Building,Sitework,Nat. ...	-208.97
HR Answers						
Bill	07/03/2025	108406	Professional Services June 2025	2000 · Accounts Pa...	Professional Services	-594.00
Bill	07/04/2025	108484	Professional Services July 2025	2000 · Accounts Pa...	Professional Services	-129.00
Bill Pmt -C...	07/07/2025	26880	Professional Services June 2025	1st Security Bank - ...	2000 · Accounts Payable	-594.00
Bill Pmt -C...	07/28/2025	27022	Professional Services June 2025	1st Security Bank - ...	2000 · Accounts Payable	-129.00
IconiPro						
Bill	07/01/2025	52311	Customer #1508	2000 · Accounts Pa...	Fire Alarm System	-160.44
Bill Pmt -C...	07/07/2025	26881	Customer #1508	1st Security Bank - ...	2000 · Accounts Payable	-160.44
Bill	07/25/2025		Customer #1508	2000 · Accounts Pa...	1&2 Building,Sitework,Nat. ...	-20,793.50
Bill Pmt -C...	07/28/2025	27023	Customer #1508	1st Security Bank - ...	2000 · Accounts Payable	-20,793.50
Inland Electric, Inc.						
Bill Pmt -C...	07/07/2025	26882		1st Security Bank - ...	2000 · Accounts Payable	-410.54
IRS						
Bill	07/14/2025	941_q...	Q1 Tax Adjustment - 941	2000 · Accounts Pa...	6560 · Payroll Expenses	-812.47
Bill Pmt -C...	07/17/2025	26944	Q1 Tax Adjustment - 941	1st Security Bank - ...	2000 · Accounts Payable	-812.47
Justin Smith						
Bill Pmt -C...	07/23/2025	26990	VOID: Reimbursement - New Pool	1st Security Bank - ...	2000 · Accounts Payable	0.00
Bill	07/28/2025	07282...	Reimbursement - Aquatic Center Supplies	2000 · Accounts Pa...	1&2 Building,Sitework,Nat. ...	-2,604.70
Kiley Konruff						
Bill	07/16/2025	Cooki...	Reimbursement	2000 · Accounts Pa...	Classroom Supplies	-136.72
Bill Pmt -C...	07/17/2025	26947	Reimbursement	1st Security Bank - ...	2000 · Accounts Payable	-136.72
Kllosh Group						
Bill	07/16/2025		New Pool	2000 · Accounts Pa...	-SPLIT-	-9,912.40
Bill Pmt -C...	07/17/2025	26948	New Pool	1st Security Bank - ...	2000 · Accounts Payable	-9,912.40
Bill Pmt -C...	07/23/2025	26991	New Pool	1st Security Bank - ...	2000 · Accounts Payable	-20,110.10
Bill	07/31/2025		New Pool	2000 · Accounts Pa...	-SPLIT-	-9,649.00
League of Oregon Cities						
Bill	07/01/2025	2025-...	ID: 202079	2000 · Accounts Pa...	Office/Program Supplies	-665.00
Bill Pmt -C...	07/07/2025	26883	ID: 202079	1st Security Bank - ...	2000 · Accounts Payable	-665.00
Libby Golden						
Bill	07/14/2025	CAMP		2000 · Accounts Pa...	Supplies	-120.77
Bill Pmt -C...	07/23/2025	26992		1st Security Bank - ...	2000 · Accounts Payable	-120.77
Manzanita Farmers Market						
Bill Pmt -C...	07/23/2025	26993	VOID: INV 0437	1st Security Bank - ...	2000 · Accounts Payable	0.00

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North County Recreation District Transaction List by Vendor July 2025

Type	Date	Num	Memo	Account	Split	Amount
Manzanita Fresh Foods						
Bill Pmt -C...	07/07/2025	26884	In-Store Charges	1st Security Bank - ...	2000 · Accounts Payable	-10.37
Bill	07/16/2025	1176/...	In-Store Charges	2000 · Accounts Pa...	-SPLIT-	-13.37
Bill	07/16/2025	1178	INV 0437	2000 · Accounts Pa...	Supplies	-92.28
Bill Pmt -C...	07/17/2025	26949	In-Store Charges	1st Security Bank - ...	2000 · Accounts Payable	-13.37
Bill	07/23/2025		In-Store Charges	2000 · Accounts Pa...	-SPLIT-	-13.37
Bill Pmt -C...	07/23/2025	26994	In-Store Charges	1st Security Bank - ...	2000 · Accounts Payable	-13.37
Bill Pmt -C...	07/28/2025	27024	INV 0437	1st Security Bank - ...	2000 · Accounts Payable	-92.28
Manzanita Lumber						
Bill Pmt -C...	07/07/2025	26885	INV: 129843	1st Security Bank - ...	2000 · Accounts Payable	-154.66
MossyTech						
Bill	07/01/2025	07012...	IT Services Remote	2000 · Accounts Pa...	-SPLIT-	-1,819.00
Bill Pmt -C...	07/07/2025	26886	IT Services Remote	1st Security Bank - ...	2000 · Accounts Payable	-1,819.00
Bill	07/16/2025	11553	IT Services Remote	2000 · Accounts Pa...	-SPLIT-	-1,819.00
Bill Pmt -C...	07/17/2025	26950	IT Services Remote	1st Security Bank - ...	2000 · Accounts Payable	-1,819.00
MossyTel						
Bill	07/01/2025	MTL0...	Monthly Billing	2000 · Accounts Pa...	-SPLIT-	-315.30
Bill Pmt -C...	07/07/2025	26887	Monthly Billing	1st Security Bank - ...	2000 · Accounts Payable	-315.30
Nehalem Bay Waste Water Agency						
Bill	07/07/2025		Billing: Oct-Nov-Dec	2000 · Accounts Pa...	-SPLIT-	-720.00
Bill Pmt -C...	07/07/2025	26888	Billing: Oct-Nov-Dec	1st Security Bank - ...	2000 · Accounts Payable	-720.00
Nehalem Lumber Co.						
Bill Pmt -C...	07/07/2025	26889	#397/398/399/400	1st Security Bank - ...	2000 · Accounts Payable	-1,217.64
Bill	07/31/2025	416/4...	#397/398/399/400	2000 · Accounts Pa...	-SPLIT-	-638.56
northwest Testing, Inc.						
Bill Pmt -C...	07/28/2025	27025	Project No.: 00-231409-0	1st Security Bank - ...	2000 · Accounts Payable	-700.00
NuCO2						
Check	07/15/2025	ACH		1st Security Bank - ...	Pool Chemicals	-360.85
Oregon Department of Consumer & Business						
Bill	07/01/2025	07012...	Boiler Permit # 63590	2000 · Accounts Pa...	Inspections & Licenses	-123.20
Bill Pmt -C...	07/07/2025	26890	Boiler Permit # 63590	1st Security Bank - ...	2000 · Accounts Payable	-123.20
Bill	07/07/2025	WBFA	Workers Benefit Fund Assessment	2000 · Accounts Pa...	6560 · Payroll Expenses	-144.11
Bill	07/16/2025		Boiler Permit # 63590	2000 · Accounts Pa...	Inspections & Licenses	-123.20
Bill Pmt -C...	07/17/2025	26951	Boiler Permit # 63590	1st Security Bank - ...	2000 · Accounts Payable	-123.20
Bill Pmt -C...	07/23/2025	26995	Workers Benefit Fund Assessment	1st Security Bank - ...	2000 · Accounts Payable	-144.11
Oregon Department of Revenue						
Liability Ch...	07/14/2025	26935	0514127-8	1st Security Bank - ...	OR Withholding	-59.00
Liability Ch...	07/14/2025	26938	0514127-8	1st Security Bank - ...	OR Withholding	-2,728.00
Liability Ch...	07/14/2025	26939	0514127-8	1st Security Bank - ...	OR Withholding	-254.00
Bill	07/17/2025	0-008-...	VOID: 0514127-8	2000 · Accounts Pa...	6560 · Payroll Expenses	0.00
Bill Pmt -C...	07/17/2025	26952	VOID: 0514127-8	1st Security Bank - ...	2000 · Accounts Payable	0.00
Check	07/17/2025	ACH		1st Security Bank - ...	6560 · Payroll Expenses	-2,760.07
Check	07/24/2025	ACH		1st Security Bank - ...	6560 · Payroll Expenses	-2,862.96
Check	07/25/2025	ACH		1st Security Bank - ...	6560 · Payroll Expenses	-1,765.13
Pacific Office Automation						
Bill Pmt -C...	07/07/2025	26891	Customer: 307593	1st Security Bank - ...	2000 · Accounts Payable	-347.78

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North County Recreation District Transaction List by Vendor

July 2025

Type	Date	Num	Memo	Account	Split	Amount
Peak Software Systems, Inc.						
Bill	07/16/2025		Invoice: 028818	2000 · Accounts Pa...	Professional Services	-443.29
Bill Pmt -C...	07/17/2025	26953	Invoice: 028818	1st Security Bank - ...	2000 · Accounts Payable	-443.29
Peterson Cat						
Bill	07/16/2025	8554884	SW290103627	2000 · Accounts Pa...	Generator Maintenance	-3,082.65
Bill Pmt -C...	07/17/2025	26954	SW290103627	1st Security Bank - ...	2000 · Accounts Payable	-3,082.65
Bill	07/24/2025	1592103	SW290103627	2000 · Accounts Pa...	Generator Maintenance	-1,981.00
PNW Fire Protection						
Bill Pmt -C...	07/17/2025	26955	Invoice No.: 10001503	1st Security Bank - ...	2000 · Accounts Payable	-1,095.00
Recology Western Oregon						
Bill Pmt -C...	07/07/2025	26892	Acct #1080369975	1st Security Bank - ...	2000 · Accounts Payable	-236.11
Robertson Sherwood Architects						
Bill	07/16/2025	2109049	Project: 2109 NP Project	2000 · Accounts Pa...	-SPLIT-	-6,696.71
Bill Pmt -C...	07/17/2025	26956	Project: 2109 NP Project	1st Security Bank - ...	2000 · Accounts Payable	-6,696.71
Bill Pmt -C...	07/23/2025	26996	Project: 2109 NP Project	1st Security Bank - ...	2000 · Accounts Payable	-8,442.53
Robin Bock						
Bill Pmt -C...	07/07/2025	26893	Gallery Sales June 2025	1st Security Bank - ...	2000 · Accounts Payable	-580.50
RTI Nehalem Telecom						
Bill	07/01/2025	070125	Acct No.: 725076	2000 · Accounts Pa...	-SPLIT-	-196.49
Bill Pmt -C...	07/07/2025	26894	Acct No.: 725076	1st Security Bank - ...	2000 · Accounts Payable	-196.49
Scovel INK						
Bill	07/07/2025	3349		2000 · Accounts Pa...	Grants	-125.90
Bill Pmt -C...	07/07/2025	26895		1st Security Bank - ...	2000 · Accounts Payable	-486.67
Bill	07/25/2025	3365		2000 · Accounts Pa...	Grants	-30.88
Bill Pmt -C...	07/28/2025	27026		1st Security Bank - ...	2000 · Accounts Payable	-30.88
Sheldon Oil						
Bill	07/16/2025	Inv# 2...	Acct ID: 30273	2000 · Accounts Pa...	Oil	-921.11
Bill Pmt -C...	07/17/2025	26957	Acct ID: 30273	1st Security Bank - ...	2000 · Accounts Payable	-921.11
Stan Sawicki						
Bill Pmt -C...	07/07/2025	26896	Grant Writing Services	1st Security Bank - ...	2000 · Accounts Payable	-1,360.00
State of Oregon DEQ						
Bill	07/03/2025	CPGF...	Penalty	2000 · Accounts Pa...	1&2 Building, Sitemwork, Nat. ...	-9,300.00
Bill Pmt -C...	07/23/2025	26997	Penalty	1st Security Bank - ...	2000 · Accounts Payable	-9,300.00
Sweet Septic & Portable Service						
Bill	07/16/2025		Invoice #43804	2000 · Accounts Pa...	Grants	-240.00
Bill Pmt -C...	07/17/2025	26958	Invoice #43804	1st Security Bank - ...	2000 · Accounts Payable	-240.00
Tillamook Air Museum						
Bill	07/16/2025		VOID: Field Trip to Air Museum	2000 · Accounts Pa...	Grants	0.00
Bill Pmt -C...	07/17/2025	26959	VOID: Field Trip to Air Museum	1st Security Bank - ...	2000 · Accounts Payable	0.00
Tillamook County Clerk						
Bill Pmt -C...	07/07/2025	26897	May 20, Elections	1st Security Bank - ...	2000 · Accounts Payable	-775.04
Tillamook PUD						
Bill	07/16/2025	29746	29746	2000 · Accounts Pa...	-SPLIT-	-3,037.47
Bill Pmt -C...	07/17/2025	26960	29746	1st Security Bank - ...	2000 · Accounts Payable	-3,037.47
Tim Schaeffer						
Bill	07/16/2025	Mats f...	VOID:	2000 · Accounts Pa...	New Aquatic Ctr & Pool Pr...	0.00
Bill Pmt -C...	07/17/2025	26961	VOID:	1st Security Bank - ...	2000 · Accounts Payable	0.00

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North County Recreation District Transaction List by Vendor July 2025

Type	Date	Num	Memo	Account	Split	Amount
ULINE						
Bill Pmt -C...	07/07/2025	26898	Order No.: NP061025	1st Security Bank - ...	2000 · Accounts Payable	-5,938.79
United States Treasury						
Liability Ch...	07/14/2025	E-pay	91-1826428 QB Tracking # 1653206826	1st Security Bank - ...	-SPLIT-	-133.44
Liability Ch...	07/14/2025	E-pay	91-1826428 QB Tracking # 1653238826	1st Security Bank - ...	-SPLIT-	-8,304.04
Liability Ch...	07/14/2025	E-pay	91-1826428 QB Tracking # 1653321826	1st Security Bank - ...	-SPLIT-	-848.38
USPS						
Bill Pmt -C...	07/07/2025	26899	Box Renewal	1st Security Bank - ...	2000 · Accounts Payable	-120.00
Walter E. Nelson Co.						
Bill Pmt -C...	07/07/2025	26900	Customer No.: 1928	1st Security Bank - ...	2000 · Accounts Payable	-364.90
Bill	07/16/2025	Inv# 1...	Customer No.: 1928	2000 · Accounts Pa...	-SPLIT-	-411.81
Bill Pmt -C...	07/17/2025	26962	Customer No.: 1928	1st Security Bank - ...	2000 · Accounts Payable	-411.81
Bill	07/23/2025	1516272	Customer No.: 1928	2000 · Accounts Pa...	-SPLIT-	-153.34
Bill	07/23/2025	1516273	Customer No.: 1928	2000 · Accounts Pa...	-SPLIT-	-237.85
Bill	07/25/2025	1516376	Customer No.: 1928	2000 · Accounts Pa...	-SPLIT-	-218.81
Bill	07/25/2025	1516911	Customer No.: 1928	2000 · Accounts Pa...	Janitorial Supplies	-23.29
Bill Pmt -C...	07/28/2025	27027		1st Security Bank - ...	2000 · Accounts Payable	-391.19
Water Gear Inc.						
Bill	07/30/2025	5272	VOID: Invoice No.: 5272	2000 · Accounts Pa...	1&2 Building,Sitework,Nat. ...	0.00
When2Work						
Bill	07/16/2025	69187...		2000 · Accounts Pa...	Professional Services	-1,036.00
Bill Pmt -C...	07/23/2025	26998		1st Security Bank - ...	2000 · Accounts Payable	-1,036.00

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North County Recreation District
Activities, Budget vs. Actual, General Fund, FY 2024-2025
Transactions through July 31, 2025 - 8.33% of budget year

Accrual Basis

	Activities				TOTAL		
	Jul 25	Budget	\$ Over Budget	% of Budget	Jul 25	Budget	% of Budget
Ordinary Income/Expense							
Income							
INCOME							
Beginning Fund Balance							
NWC - Restricted	0.00	200.00	-200.00	0.0%	0.00	200.00	0.0%
Scholarships	0.00	200.00	-200.00	0.0%	0.00	200.00	0.0%
Total NWC - Restricted							
Total Beginning Fund Balance	0.00	200.00	-200.00	0.0%	0.00	200.00	0.0%
User Fees and Charges							
Activities Fees	0.00	2,000.00	-2,000.00	0.0%	0.00	2,000.00	0.0%
Trip Fees & Transport - General	0.00	2,000.00	-2,000.00	0.0%	0.00	2,000.00	0.0%
Total Activities Fees	0.00	4,031.00	-4,031.00	0.0%	0.00	4,031.00	0.0%
User Fees and Charges - Other							
Total User Fees and Charges	0.00	6,031.00	-6,031.00	0.0%	0.00	6,031.00	0.0%
Grants and Scholarships							
Restricted	0.00	1,061.00	-1,061.00	0.0%	0.00	1,061.00	0.0%
Scholarships	0.00	1,061.00	-1,061.00	0.0%	0.00	1,061.00	0.0%
Total Restricted							
Total Grants and Scholarships	0.00	1,061.00	-1,061.00	0.0%	0.00	1,061.00	0.0%
Donations	0.00	200.00	-200.00	0.0%	0.00	200.00	0.0%
Total INCOME	0.00	7,492.00	-7,492.00	0.0%	0.00	7,492.00	0.0%
Total Income	0.00	7,492.00	-7,492.00	0.0%	0.00	7,492.00	0.0%
Gross Profit	0.00	7,492.00	-7,492.00	0.0%	0.00	7,492.00	0.0%
Expense							
PERSONNEL SERVICES							
ACTIVITIES							
Activities Coordinator	710.70	16,480.00	-15,769.30	4.3%	710.70	16,480.00	4.3%
Total ACTIVITIES	710.70	16,480.00	-15,769.30	4.3%	710.70	16,480.00	4.3%
6560 - Payroll Expenses	58.31	1,280.00	-1,221.69	4.6%	58.31	1,280.00	4.6%
Total PERSONNEL SERVICES	769.01	17,760.00	-16,990.99	4.3%	769.01	17,760.00	4.3%
MATERIALS & SERVICES							
Donations	0.00	200.00	-200.00	0.0%	0.00	200.00	0.0%
Supplies	0.00	1,000.00	-1,000.00	0.0%	0.00	1,000.00	0.0%
Activity/Event Fees	0.00	2,600.00	-2,600.00	0.0%	0.00	2,600.00	0.0%

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North County Recreation District
Activities, Budget vs. Actual, General Fund, FY 2024-2025
 Transactions through July 31, 2025 - 8.33% of budget year

Accrual Basis

	Activities				TOTAL		
	Jul 25	Budget	\$ Over Budget	% of Budget	Jul 25	Budget	% of Budget
Utilities							
Internet/Phone	207.70	200.00	7.70	103.9%	207.70	200.00	103.9%
Total Utilities	207.70	200.00	7.70	103.9%	207.70	200.00	103.9%
Total MATERIALS & SERVICES	207.70	4,000.00	-3,792.30	5.2%	207.70	4,000.00	5.2%
Total Expense	976.71	21,760.00	-20,783.29	4.5%	976.71	21,760.00	4.5%
Net Ordinary Income	-976.71	-14,268.00	13,291.29	6.8%	-976.71	-14,268.00	6.8%
Net Income	-976.71	-14,268.00	13,291.29	6.8%	-976.71	-14,268.00	6.8%

North County Recreation District
AQUATICS Budget vs. Actual, General Fund, FY 2024 - 2025
 Transactions through July 31, 2025 - 8.33% of budget year

Accrual Basis

	AQUATICS					TOTAL				
	Jul 25	Budget	\$ Over Budget	% of Budget	Jul 25	Budget	\$ Over Budget	% of Budget	Jul 25	% of Budget
Ordinary Income/Expense										
Income										
Beginning Fund Balance										
NWC - Restricted	0.00	2,000.00	-2,000.00	0.0%	0.00	2,000.00	-2,000.00	0.0%	0.00	0.0%
Scholarships	0.00	2,000.00	-2,000.00	0.0%	0.00	2,000.00	-2,000.00	0.0%	0.00	0.0%
Total NWC - Restricted	0.00	2,000.00	-2,000.00	0.0%	0.00	2,000.00	-2,000.00	0.0%	0.00	0.0%
Total Beginning Fund Balance	0.00	2,000.00	-2,000.00	0.0%	0.00	2,000.00	-2,000.00	0.0%	0.00	0.0%
User Fees and Charges	6,317.00	85,000.00	-78,683.00	7.4%	6,317.00	85,000.00	-78,683.00	7.4%	6,317.00	7.4%
Aquatics User Fees	0.00	2,400.00	-2,400.00	0.0%	0.00	2,400.00	-2,400.00	0.0%	0.00	0.0%
Pre-School Swim Fees	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
Total User Fees and Charges	6,317.00	87,400.00	-81,083.00	7.2%	6,317.00	87,400.00	-81,083.00	7.2%	6,317.00	7.2%
Grants and Scholarships										
Restricted										
Scholarships	0.00	3,000.00	-3,000.00	0.0%	0.00	3,000.00	-3,000.00	0.0%	0.00	0.0%
School Swim Program NKN #56	0.00	11,399.00	-11,399.00	0.0%	0.00	11,399.00	-11,399.00	0.0%	0.00	0.0%
Total Restricted	0.00	14,399.00	-14,399.00	0.0%	0.00	14,399.00	-14,399.00	0.0%	0.00	0.0%
Total Grants and Scholarships	0.00	14,399.00	-14,399.00	0.0%	0.00	14,399.00	-14,399.00	0.0%	0.00	0.0%
TBCC Contract	0.00	3,920.00	-3,920.00	0.0%	0.00	3,920.00	-3,920.00	0.0%	0.00	0.0%
Concessions Income	0.00	3,000.00	-3,000.00	0.0%	0.00	3,000.00	-3,000.00	0.0%	0.00	0.0%
Donations	0.00	2,500.00	-2,500.00	0.0%	0.00	2,500.00	-2,500.00	0.0%	0.00	0.0%
Total INCOME	6,317.00	113,219.00	-106,902.00	5.6%	6,317.00	113,219.00	-106,902.00	5.6%	6,317.00	5.6%
Total Income	6,317.00	113,219.00	-106,902.00	5.6%	6,317.00	113,219.00	-106,902.00	5.6%	6,317.00	5.6%
Gross Profit	6,317.00	113,219.00	-106,902.00	5.6%	6,317.00	113,219.00	-106,902.00	5.6%	6,317.00	5.6%
Expense										
PERSONNEL SERVICES										
ADMINISTRATION										
Welcome Center Staff	0.00	70,823.00	-70,823.00	0.0%	0.00	70,823.00	-70,823.00	0.0%	0.00	0.0%
Total ADMINISTRATION	0.00	70,823.00	-70,823.00	0.0%	0.00	70,823.00	-70,823.00	0.0%	0.00	0.0%
AQUATICS										
Aquatics Director/Asst. Ex. Dir.	5,356.39	70,334.00	-64,977.61	7.6%	5,356.39	70,334.00	-64,977.61	7.6%	5,356.39	7.6%
Swim Program Manager	1,872.19	27,316.00	-25,443.81	6.9%	1,872.19	27,316.00	-25,443.81	6.9%	1,872.19	6.9%
Aquatics Instructors	3,384.22	47,380.00	-43,995.78	7.1%	3,384.22	47,380.00	-43,995.78	7.1%	3,384.22	7.1%
Aquatics Maintenance	0.00	12,747.00	-12,747.00	0.0%	0.00	12,747.00	-12,747.00	0.0%	0.00	0.0%
Lifeguards	8,466.41	107,180.00	-98,713.59	7.9%	8,466.41	107,180.00	-98,713.59	7.9%	8,466.41	7.9%
Total AQUATICS	19,079.21	264,957.00	-245,877.79	7.2%	19,079.21	264,957.00	-245,877.79	7.2%	19,079.21	7.2%
6560 - Payroll Expenses	1,549.65	26,862.00	-25,312.35	5.8%	1,549.65	26,862.00	-25,312.35	5.8%	1,549.65	5.8%
Health Insurance	0.00	22,968.00	-22,968.00	0.0%	0.00	22,968.00	-22,968.00	0.0%	0.00	0.0%
Retirement, NCRD Contribution	471.27	6,685.00	-6,213.73	7.0%	471.27	6,685.00	-6,213.73	7.0%	471.27	7.0%
Total PERSONNEL SERVICES	21,100.13	392,295.00	-371,194.87	5.4%	21,100.13	392,295.00	-371,194.87	5.4%	21,100.13	5.4%
MATERIALS & SERVICES										
Inspections & Licenses	246.40	700.00	-453.60	35.2%	246.40	700.00	-453.60	35.2%	246.40	35.2%
Concessions Expenses	0.00	2,500.00	-2,500.00	0.0%	0.00	2,500.00	-2,500.00	0.0%	0.00	0.0%
Pool Chemicals	772.66	17,000.00	-16,227.34	4.5%	772.66	17,000.00	-16,227.34	4.5%	772.66	4.5%
Pool Materials	394.58	8,000.00	-7,605.42	4.9%	394.58	8,000.00	-7,605.42	4.9%	394.58	4.9%
Training/Certifications	602.40	8,000.00	-7,397.60	7.5%	602.40	8,000.00	-7,397.60	7.5%	602.40	7.5%

North County Recreation District
AQUATICS Budget vs. Actual, General Fund, FY 2024 - 2025
 Transactions through July 31, 2025 - 8.33% of budget year

Accrual Basis

	AquatICS				TOTAL			
	Jul 25	Budget	\$ Over Budget	% of Budget	Jul 25	Budget	\$ Over Budget	% of Budget
Utilities								
Electricity	332.69	7,500.00	-7,167.31	4.4%	332.69	7,500.00	-7,167.31	4.4%
Oil	4,293.00	0.00	4,293.00	100.0%	4,293.00	0.00	4,293.00	100.0%
Sewer	315.00	800.00	-485.00	39.4%	315.00	800.00	-485.00	39.4%
Internet/Phone	649.11	4,657.00	-4,007.89	13.9%	649.11	4,657.00	-4,007.89	13.9%
Water	35.48	4,000.00	-3,964.52	0.9%	35.48	4,000.00	-3,964.52	0.9%
Propane	0.00	22,500.00	-22,500.00	0.0%	0.00	22,500.00	-22,500.00	0.0%
Total Utilities	5,625.28	39,457.00	-33,831.72	14.3%	5,625.28	39,457.00	-33,831.72	14.3%
Total MATERIALS & SERVICES	7,641.32	75,657.00	-68,015.68	10.1%	7,641.32	75,657.00	-68,015.68	10.1%
Total Expense	28,741.45	467,952.00	-439,210.55	6.1%	28,741.45	467,952.00	-439,210.55	6.1%
Net Ordinary Income	-22,424.45	-354,733.00	332,308.55	6.3%	-22,424.45	-354,733.00	332,308.55	6.3%
Net Income	-22,424.45	-354,733.00	332,308.55	6.3%	-22,424.45	-354,733.00	332,308.55	6.3%

North County Recreation District
ADMIN Budget vs. Actual, General Fund, FY 2024-2025
Transactions through July 31, 2025 - 8.33% of budget year

Accrual Basis

	Administration				TOTAL			
	Jul 25	Budget	\$ Over Budget	% of Budget	Jul 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
Grants and Scholarships								
Restricted								
Grants	0.00	240,000.00	-240,000.00	0.0%	0.00	240,000.00	-240,000.00	0.0%
Total Restricted	0.00	240,000.00	-240,000.00	0.0%	0.00	240,000.00	-240,000.00	0.0%
Total Grants and Scholarships	0.00	240,000.00	-240,000.00	0.0%	0.00	240,000.00	-240,000.00	0.0%
Preschool Teacher Reimbursement	0.00	48,299.00	-48,299.00	0.0%	0.00	48,299.00	-48,299.00	0.0%
Dedicated Space Rental	850.00	12,000.00	-11,150.00	7.1%	850.00	12,000.00	-11,150.00	7.1%
Community Center Room Rentals	0.00	3,375.00	-3,375.00	0.0%	0.00	3,375.00	-3,375.00	0.0%
Preschool Rental								
Total Dedicated Space Rental	850.00	15,375.00	-14,525.00	5.5%	850.00	15,375.00	-14,525.00	5.5%
Donations	0.00	5,000.00	-5,000.00	0.0%	0.00	5,000.00	-5,000.00	0.0%
Interest								
General Fund	0.00	6,500.00	-6,500.00	0.0%	0.00	6,500.00	-6,500.00	0.0%
Total Interest	0.00	6,500.00	-6,500.00	0.0%	0.00	6,500.00	-6,500.00	0.0%
Misc Income	2,983.02	3,000.00	-16.98	99.4%	2,983.02	3,000.00	-16.98	99.4%
Total INCOME	3,833.02	318,174.00	-314,340.98	1.2%	3,833.02	318,174.00	-314,340.98	1.2%
Total Income	3,833.02	318,174.00	-314,340.98	1.2%	3,833.02	318,174.00	-314,340.98	1.2%
Gross Profit	3,833.02	318,174.00	-314,340.98	1.2%	3,833.02	318,174.00	-314,340.98	1.2%
Expense								
PERSONNEL SERVICES								
ADMINISTRATION								
Maintenance II	5,912.41	50,346.00	-44,433.59	11.7%	5,912.41	50,346.00	-44,433.59	11.7%
Executive Director	8,000.00	104,000.00	-96,000.00	7.7%	8,000.00	104,000.00	-96,000.00	7.7%
Finance Manager	6,658.40	93,194.00	-86,535.60	7.1%	6,658.40	93,194.00	-86,535.60	7.1%
Welcome Center Staff	7,135.50	66,443.00	-59,307.50	10.7%	7,135.50	66,443.00	-59,307.50	10.7%
Pre-School Teacher	0.00	49,748.00	-49,748.00	0.0%	0.00	49,748.00	-49,748.00	0.0%
Custodial Staff	1,336.00	22,496.00	-21,160.00	5.9%	1,336.00	22,496.00	-21,160.00	5.9%
Maintenance Supervisor	5,103.39	50,989.00	-45,885.61	10.0%	5,103.39	50,989.00	-45,885.61	10.0%
Total ADMINISTRATION	34,145.70	437,216.00	-403,070.30	7.8%	34,145.70	437,216.00	-403,070.30	7.8%
6560 - Payroll Expenses	12,185.39	34,977.00	-22,791.61	34.8%	12,185.39	34,977.00	-22,791.61	34.8%
Health Insurance	0.00	45,936.00	-45,936.00	0.0%	0.00	45,936.00	-45,936.00	0.0%
Workers' Comp. Insurance	0.00	5,356.00	-5,356.00	0.0%	0.00	5,356.00	-5,356.00	0.0%
Retirement, NCRD Contribution	993.09	14,449.00	-13,455.91	6.9%	993.09	14,449.00	-13,455.91	6.9%
Total PERSONNEL SERVICES	47,324.18	537,934.00	-490,609.82	8.8%	47,324.18	537,934.00	-490,609.82	8.8%
MATERIALS & SERVICES								
Misc.								
Grants	120.00	5,000.00	-4,880.00	2.4%	120.00	5,000.00	-4,880.00	2.4%
Donations	0.00	10,000.00	-10,000.00	0.0%	0.00	10,000.00	-10,000.00	0.0%
Maintenance Materials/Supplies	638.56	5,000.00	-5,000.00	0.0%	638.56	5,000.00	-5,000.00	0.0%
Main Bldg. - Groundskeep/Maint	6,661.64	1,500.00	-861.44	42.6%	6,661.64	1,500.00	-861.44	42.6%
Janitorial Supplies	633.29	30,000.00	-23,338.36	22.2%	6,661.64	30,000.00	-23,338.36	22.2%
Champ Fld. - Groundskeep/Maint	0.00	4,500.00	-3,866.71	14.1%	633.29	4,500.00	-3,866.71	14.1%
Inspections & Licenses	0.00	4,000.00	-4,000.00	0.0%	0.00	4,000.00	-4,000.00	0.0%
Office/Program Equipment	1,760.55	3,500.00	-3,500.00	0.0%	1,760.55	3,500.00	-3,500.00	0.0%
		10,000.00	-8,239.45	17.6%		10,000.00	-8,239.45	17.6%

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North County Recreation District
ADMIN Budget vs. Actual, General Fund, FY 2024-2025

Transactions through July 31, 2025 - 8.33% of budget year

Accrual Basis

	Administration					TOTAL	
	Jul 25	Budget	\$ Over Budget	% of Budget	Jul 25	Budget	% of Budget
Supplies							
Office/Program Supplies	3,045.98	11,000.00	-7,954.02	27.7%	3,045.98	11,000.00	27.7%
Total Supplies	3,045.98	11,000.00	-7,954.02	27.7%	3,045.98	11,000.00	27.7%
Ads/Print/Newsletter/PR/Promo	320.00	2,500.00	-2,180.00	12.8%	320.00	2,500.00	12.8%
Property and Casualty Insurance	0.00	39,900.00	-39,900.00	0.0%	0.00	39,900.00	0.0%
Professional Services	2,802.29	49,000.00	-46,197.71	5.7%	2,802.29	49,000.00	5.7%
Training/Certifications	85.00	5,000.00	-4,915.00	1.7%	85.00	5,000.00	1.7%
Transportation/Lodging/Mileage	0.00	1,500.00	-1,500.00	0.0%	0.00	1,500.00	0.0%
Bank Charges	1,320.39	5,400.00	-4,079.61	24.5%	1,320.39	5,400.00	24.5%
Utilities							
Electricity	665.34	9,000.00	-8,334.66	7.4%	665.34	9,000.00	7.4%
Garbage	0.00	3,000.00	-3,000.00	0.0%	0.00	3,000.00	0.0%
Sewer	315.00	1,300.00	-985.00	24.2%	315.00	1,300.00	24.2%
Internet/Phone	2,124.78	12,600.00	-10,475.22	16.9%	2,124.78	12,600.00	16.9%
Water	35.47	3,500.00	-3,464.53	1.0%	35.47	3,500.00	1.0%
Propane	0.00	500.00	-500.00	0.0%	0.00	500.00	0.0%
Total Utilities	3,140.59	29,900.00	-26,759.41	10.5%	3,140.59	29,900.00	10.5%
Total MATERIALS & SERVICES	20,528.29	217,700.00	-197,171.71	9.4%	20,528.29	217,700.00	9.4%
Total Expense	67,852.47	755,634.00	-687,781.53	9.0%	67,852.47	755,634.00	9.0%
Net Ordinary Income	-64,019.45	-437,460.00	373,440.55	14.6%	-64,019.45	-437,460.00	14.6%
Net Income	-64,019.45	-437,460.00	373,440.55	14.6%	-64,019.45	-437,460.00	14.6%

North County Recreation District
FITNESS Budget vs. Actual, General Fund, FY 2024 - 2025
 Transactions through Jan. 31, 2025 - 58.33% of budget year

Accrual Basis

	Fitness				TOTAL			
	Jul 25	Budget	\$ Over Budget	% of Budget	Jul 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
INCOME								
User Fees and Charges								
Fitness User Fees	0.00	8,000.00	-8,000.00	0.0%	0.00	8,000.00	-8,000.00	0.0%
Fitness Personal Training	12,481.00	127,600.00	-115,119.00	9.8%	12,481.00	127,600.00	-115,119.00	9.8%
Fitness User Fees - Other								
Total Fitness User Fees	12,481.00	135,600.00	-123,119.00	9.2%	12,481.00	135,600.00	-123,119.00	9.2%
Total User Fees and Charges	12,481.00	135,600.00	-123,119.00	9.2%	12,481.00	135,600.00	-123,119.00	9.2%
Fundraising Income								
Unrestricted								
Event Fundraising - Participants	0.00	5,000.00	-5,000.00	0.0%	0.00	5,000.00	-5,000.00	0.0%
Event Fundraising - Sponsors	0.00	5,000.00	-5,000.00	0.0%	0.00	5,000.00	-5,000.00	0.0%
Total Unrestricted	0.00	10,000.00	-10,000.00	0.0%	0.00	10,000.00	-10,000.00	0.0%
Total Fundraising Income	0.00	10,000.00	-10,000.00	0.0%	0.00	10,000.00	-10,000.00	0.0%
Grants and Scholarships								
Restricted								
Scholarships	0.00	4,163.00	-4,163.00	0.0%	0.00	4,163.00	-4,163.00	0.0%
Total Restricted	0.00	4,163.00	-4,163.00	0.0%	0.00	4,163.00	-4,163.00	0.0%
Total Grants and Scholarships	0.00	4,163.00	-4,163.00	0.0%	0.00	4,163.00	-4,163.00	0.0%
TBCC Contract	0.00	10,080.00	-10,080.00	0.0%	0.00	10,080.00	-10,080.00	0.0%
Total INCOME	12,481.00	159,843.00	-147,362.00	7.8%	12,481.00	159,843.00	-147,362.00	7.8%
Total Income	12,481.00	159,843.00	-147,362.00	7.8%	12,481.00	159,843.00	-147,362.00	7.8%
Gross Profit	12,481.00	159,843.00	-147,362.00	7.8%	12,481.00	159,843.00	-147,362.00	7.8%
Expense								
PERSONNEL SERVICES								
FITNESS								
Personal Trainer	51.93	8,570.00	-8,518.07	0.6%	51.93	8,570.00	-8,518.07	0.6%
Fitness Director	4,880.76	60,255.00	-55,374.24	8.1%	4,880.76	60,255.00	-55,374.24	8.1%
Fitness Supervisor	1,837.20	25,709.00	-23,871.80	7.1%	1,837.20	25,709.00	-23,871.80	7.1%
Fitness Attendant	6,071.47	69,779.00	-63,707.53	8.7%	6,071.47	69,779.00	-63,707.53	8.7%
Fitness Instructor	2,466.62	47,339.00	-44,872.38	5.2%	2,466.62	47,339.00	-44,872.38	5.2%
Total FITNESS	15,307.98	211,652.00	-196,344.02	7.2%	15,307.98	211,652.00	-196,344.02	7.2%
6560 - Payroll Expenses	1,257.84	16,932.00	-15,674.16	7.4%	1,257.84	16,932.00	-15,674.16	7.4%
Health Insurance	0.00	11,484.00	-11,484.00	0.0%	0.00	11,484.00	-11,484.00	0.0%
Retirement, NCRD Contribution	0.00	2,925.00	-2,925.00	0.0%	0.00	2,925.00	-2,925.00	0.0%
Total PERSONNEL SERVICES	16,565.82	242,993.00	-226,427.18	6.8%	16,565.82	242,993.00	-226,427.18	6.8%
MATERIALS & SERVICES								
Fitness Event Fundraising	0.00	10,000.00	-10,000.00	0.0%	0.00	10,000.00	-10,000.00	0.0%
Maintenance Equipment/Repairs	616.58	3,000.00	-2,383.42	20.6%	616.58	3,000.00	-2,383.42	20.6%
Equipment	1,019.92	3,500.00	-2,480.08	29.1%	1,019.92	3,500.00	-2,480.08	29.1%
Supplies	0.00	2,000.00	-2,000.00	0.0%	0.00	2,000.00	-2,000.00	0.0%
Training/Certifications	0.00	2,000.00	-2,000.00	0.0%	0.00	2,000.00	-2,000.00	0.0%

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North County Recreation District
FITNESS Budget vs. Actual, General Fund, FY 2024 - 2025
 Transactions through Jan. 31, 2025 - 58.33% of budget year

Accrual Basis

	Fitness				TOTAL			
	Jul 25	Budget	\$ Over Budget	% of Budget	Jul 25	Budget	\$ Over Budget	% of Budget
Utilities								
Electricity	216.25	2,480.00	-2,263.75	8.7%	216.25	2,480.00	-2,263.75	8.7%
Internet/Phone	640.01	2,855.00	-2,214.99	22.4%	640.01	2,855.00	-2,214.99	22.4%
Total Utilities	856.26	5,335.00	-4,478.74	16.0%	856.26	5,335.00	-4,478.74	16.0%
Total MATERIALS & SERVICES	2,492.76	25,835.00	-23,342.24	9.6%	2,492.76	25,835.00	-23,342.24	9.6%
Total Expense	19,058.58	268,828.00	-249,769.42	7.1%	19,058.58	268,828.00	-249,769.42	7.1%
Net Ordinary Income	-6,577.58	-108,985.00	102,407.42	6.0%	-6,577.58	-108,985.00	102,407.42	6.0%
Net Income	-6,577.58	-108,985.00	102,407.42	6.0%	-6,577.58	-108,985.00	102,407.42	6.0%

North County Recreation District PAC Budget vs. Actual, General Fund, FY 2024-2025

Transactions through July 31, 2025 - 8.33% of budget year

Accrual Basis

	Performing Arts Center				TOTAL			
	Jul 25	Budget	\$ Over Budget	% of Budget	Jul 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
INCOME								
Ticket Sales	0.00	8,000.00	-8,000.00	0.0%	0.00	8,000.00	-8,000.00	0.0%
Riverbend Players	4,341.30	16,000.00	-11,658.70	27.1%	4,341.30	16,000.00	-11,658.70	27.1%
Grants and Scholarships								
Restricted								
Grants	0.00	57,000.00	-57,000.00	0.0%	0.00	57,000.00	-57,000.00	0.0%
Total Restricted	0.00	57,000.00	-57,000.00	0.0%	0.00	57,000.00	-57,000.00	0.0%
Total Grants and Scholarships	0.00	57,000.00	-57,000.00	0.0%	0.00	57,000.00	-57,000.00	0.0%
Dedicated Space Rental								
Community Center Room Rentals	0.00	2,200.00	-2,200.00	0.0%	0.00	2,200.00	-2,200.00	0.0%
Total Dedicated Space Rental	0.00	2,200.00	-2,200.00	0.0%	0.00	2,200.00	-2,200.00	0.0%
Event Sponsorship	0.00	4,000.00	-4,000.00	0.0%	0.00	4,000.00	-4,000.00	0.0%
Donations	0.00	750.00	-750.00	0.0%	0.00	750.00	-750.00	0.0%
Total INCOME	4,341.30	87,950.00	-83,608.70	4.9%	4,341.30	87,950.00	-83,608.70	4.9%
Total Income	4,341.30	87,950.00	-83,608.70	4.9%	4,341.30	87,950.00	-83,608.70	4.9%
Gross Profit	4,341.30	87,950.00	-83,608.70	4.9%	4,341.30	87,950.00	-83,608.70	4.9%
Expense								
PERSONNEL SERVICES								
PERFORMING ARTS CENTER								
PAC Coordinator	1,748.00	29,565.00	-27,817.00	5.9%	1,748.00	29,565.00	-27,817.00	5.9%
PAC Assistants	0.00	8,570.00	-8,570.00	0.0%	0.00	8,570.00	-8,570.00	0.0%
Total PERFORMING ARTS CENTER	1,748.00	38,135.00	-36,387.00	4.6%	1,748.00	38,135.00	-36,387.00	4.6%
6560 - Payroll Expenses	136.30	2,962.00	-2,825.70	4.6%	136.30	2,962.00	-2,825.70	4.6%
Total PERSONNEL SERVICES	1,884.30	41,097.00	-39,212.70	4.6%	1,884.30	41,097.00	-39,212.70	4.6%
MATERIALS & SERVICES								
Grants	0.00	57,000.00	-57,000.00	0.0%	0.00	57,000.00	-57,000.00	0.0%
Artist Fees	0.00	22,000.00	-22,000.00	0.0%	0.00	22,000.00	-22,000.00	0.0%
Equipment	449.00	5,000.00	-4,551.00	9.0%	449.00	5,000.00	-4,551.00	9.0%
Advertising	0.00	4,000.00	-4,000.00	0.0%	0.00	4,000.00	-4,000.00	0.0%
Ads/Print/Newsletter/Promo	0.00	1,500.00	-1,500.00	0.0%	0.00	1,500.00	-1,500.00	0.0%
Utilities								
Electricity	232.88	3,120.00	-2,887.12	7.5%	232.88	3,120.00	-2,887.12	7.5%
Sewer	90.00	416.00	-326.00	21.6%	90.00	416.00	-326.00	21.6%
Internet/Phone	225.90	1,248.00	-1,022.10	18.1%	225.90	1,248.00	-1,022.10	18.1%
Water	0.00	1,015.00	-1,015.00	0.0%	0.00	1,015.00	-1,015.00	0.0%
Total Utilities	548.78	5,799.00	-5,250.22	9.5%	548.78	5,799.00	-5,250.22	9.5%
Total MATERIALS & SERVICES	997.78	95,299.00	-94,301.22	1.0%	997.78	95,299.00	-94,301.22	1.0%
Total Expense	2,882.08	136,396.00	-133,513.92	2.1%	2,882.08	136,396.00	-133,513.92	2.1%
Net Ordinary Income	1,459.22	-48,446.00	49,905.22	-3.0%	1,459.22	-48,446.00	49,905.22	-3.0%
Net Income	1,459.22	-48,446.00	49,905.22	-3.0%	1,459.22	-48,446.00	49,905.22	-3.0%

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North County Recreation District
YOUTH Budget vs. Actual, General Fund, FY 2024 - 2025
 Transactions through July 31, 2025 - 8.33% of budget year

Accrual Basis

	Youth				TOTAL			
	Jul 25	Budget	\$ Over Budget	% of Budget	Jul 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
INCOME								
User Fees and Charges								
Youth Program	7,172.60	61,500.00	-54,327.40	11.7%	7,172.60	61,500.00	-54,327.40	11.7%
Youth Sports	0.00	11,700.00	-11,700.00	0.0%	0.00	11,700.00	-11,700.00	0.0%
Youth Camps	0.00	7,960.00	-7,960.00	0.0%	0.00	7,960.00	-7,960.00	0.0%
Total User Fees and Charges	7,172.60	81,160.00	-73,987.40	8.8%	7,172.60	81,160.00	-73,987.40	8.8%
Grants and Scholarships								
Restricted								
Grants	9,000.00	15,000.00	-6,000.00	60.0%	9,000.00	15,000.00	-6,000.00	60.0%
Scholarships	0.00	11,511.00	-11,511.00	0.0%	0.00	11,511.00	-11,511.00	0.0%
Total Restricted	9,000.00	26,511.00	-17,511.00	33.9%	9,000.00	26,511.00	-17,511.00	33.9%
Total Grants and Scholarships	9,000.00	26,511.00	-17,511.00	33.9%	9,000.00	26,511.00	-17,511.00	33.9%
Donations	0.00	5,000.00	-5,000.00	0.0%	0.00	5,000.00	-5,000.00	0.0%
Total INCOME	16,172.60	112,671.00	-96,498.40	14.4%	16,172.60	112,671.00	-96,498.40	14.4%
Total Income	16,172.60	112,671.00	-96,498.40	14.4%	16,172.60	112,671.00	-96,498.40	14.4%
Gross Profit	16,172.60	112,671.00	-96,498.40	14.4%	16,172.60	112,671.00	-96,498.40	14.4%
Expense								
PERSONNEL SERVICES								
YOUTH								
Youth Program Director	4,307.27	59,740.00	-55,432.73	7.2%	4,307.27	59,740.00	-55,432.73	7.2%
Youth Program Assistants	7,677.10	46,360.00	-38,682.90	16.6%	7,677.10	46,360.00	-38,682.90	16.6%
Youth Sports Assistants	0.00	4,285.00	-4,285.00	0.0%	0.00	4,285.00	-4,285.00	0.0%
Total YOUTH	11,984.37	110,385.00	-98,400.63	10.9%	11,984.37	110,385.00	-98,400.63	10.9%
6560 - Payroll Expenses	983.31	8,831.00	-7,847.69	11.1%	983.31	8,831.00	-7,847.69	11.1%
Health Insurance	0.00	11,484.00	-11,484.00	0.0%	0.00	11,484.00	-11,484.00	0.0%
Retirement, NCRD Contribution	86.15	2,900.00	-2,813.85	3.0%	86.15	2,900.00	-2,813.85	3.0%
Total PERSONNEL SERVICES	13,053.83	133,600.00	-120,546.17	9.8%	13,053.83	133,600.00	-120,546.17	9.8%
MATERIALS & SERVICES								
Grants	5,971.22	5,000.00	971.22	119.4%	5,971.22	5,000.00	971.22	119.4%
Donations	0.00	1,000.00	-1,000.00	0.0%	0.00	1,000.00	-1,000.00	0.0%
Equipment	0.00	2,500.00	-2,500.00	0.0%	0.00	2,500.00	-2,500.00	0.0%
Supplies								
Office/Program Supplies	983.17	6,000.00	-5,016.83	16.4%	983.17	6,000.00	-5,016.83	16.4%
Sports Supplies	12.99	3,000.00	-2,987.01	0.4%	12.99	3,000.00	-2,987.01	0.4%
Total Supplies	996.16	9,000.00	-8,003.84	11.1%	996.16	9,000.00	-8,003.84	11.1%
Camps and Workshops	575.04	14,000.00	-13,424.96	4.1%	575.04	14,000.00	-13,424.96	4.1%
Training/Certifications	0.00	1,200.00	-1,200.00	0.0%	0.00	1,200.00	-1,200.00	0.0%

North County Recreation District
YOUTH Budget vs. Actual, General Fund, FY 2024 - 2025
 Transactions through July 31, 2025 - 8.33% of budget year

Accrual Basis

	Youth				TOTAL			
	Jul 25	Budget	\$ Over Budget	% of Budget	Jul 25	Budget	\$ Over Budget	% of Budget
Utilities								
Electricity	216.25	2,884.00	-2,667.75	7.5%	216.25	2,884.00	-2,667.75	7.5%
Internet/Phone	432.29	2,472.00	-2,039.71	17.5%	432.29	2,472.00	-2,039.71	17.5%
Total Utilities	648.54	5,356.00	-4,707.46	12.1%	648.54	5,356.00	-4,707.46	12.1%
Total MATERIALS & SERVICES								
	8,190.96	38,056.00	-29,865.04	21.5%	8,190.96	38,056.00	-29,865.04	21.5%
Total Expense	21,244.79	171,656.00	-150,411.21	12.4%	21,244.79	171,656.00	-150,411.21	12.4%
Net Ordinary Income	-5,072.19	-58,985.00	53,912.81	8.6%	-5,072.19	-58,985.00	53,912.81	8.6%
Net Income	-5,072.19	-58,985.00	53,912.81	8.6%	-5,072.19	-58,985.00	53,912.81	8.6%

North County Recreation District
NON-ALLOC Budget vs. Actual, General Fund, FY 2024 - 2025
Transactions through July 31, 2025 - 8.33% of budget year

Accrual Basis

	Jul 25	Non-Allocated		% of Budget	Jul 25	Budget	TOTAL	
		Budget	\$ Over Budget				\$ Over Budget	% of Budget
Ordinary Income/Expense	0.00	424,128.00	-424,128.00	0.0%	0.00	424,128.00	-424,128.00	0.0%
Income								
INCOME								
Beginning Fund Balance	0.00	424,128.00	-424,128.00	0.0%	0.00	424,128.00	-424,128.00	0.0%
NWC - Unrestricted								
Total Beginning Fund Balance	0.00	424,128.00	-424,128.00	0.0%	0.00	424,128.00	-424,128.00	0.0%
Taxes (previously levied)	2,288.19	32,550.00	-30,261.81	7.0%	2,288.19	32,550.00	-30,261.81	7.0%
Taxes (current year)	7,604.68	1,254,301.00	-1,246,696.32	0.6%	7,604.68	1,254,301.00	-1,246,696.32	0.6%
Total INCOME	9,892.87	1,710,979.00	-1,701,086.13	0.6%	9,892.87	1,710,979.00	-1,701,086.13	0.6%
Total Income	9,892.87	1,710,979.00	-1,701,086.13	0.6%	9,892.87	1,710,979.00	-1,701,086.13	0.6%
Gross Profit	9,892.87	1,710,979.00	-1,701,086.13	0.6%	9,892.87	1,710,979.00	-1,701,086.13	0.6%
Expense								
DEBT SERVICE								
FF&C Obligation Principal - Jun	0.00	180,000.00	-180,000.00	0.0%	0.00	180,000.00	-180,000.00	0.0%
FF&C Obligation Interest - June	0.00	50,700.00	-50,700.00	0.0%	0.00	50,700.00	-50,700.00	0.0%
FF&C Obligation Interest - Dec.	0.00	50,700.00	-50,700.00	0.0%	0.00	50,700.00	-50,700.00	0.0%
Total DEBT SERVICE	0.00	281,400.00	-281,400.00	0.0%	0.00	281,400.00	-281,400.00	0.0%
CONTINGENCIES								
Total Expense	0.00	20,000.00	-20,000.00	0.0%	0.00	20,000.00	-20,000.00	0.0%
Net Ordinary Income	9,892.87	301,400.00	-301,400.00	0.0%	9,892.87	301,400.00	-301,400.00	0.0%
Net Income	9,892.87	1,409,579.00	-1,399,686.13	0.7%	9,892.87	1,409,579.00	-1,399,686.13	0.7%
	9,892.87	1,409,579.00	-1,399,686.13	0.7%	9,892.87	1,409,579.00	-1,399,686.13	0.7%

North County Recreation District
Budget vs. Actual, Capital Asset Reserve Fund, FY 2024-2025
 Transactions through July 31, 2025 - 8.33% of budget year

Accrual Basis

	Capital Assets Reserve Fund					TOTAL	
	Jul 25	Budget	\$ Over Budget	% of Budget	Jul 25	Budget	% of Budget
Ordinary Income/Expense							
Income							
INCOME							
Capital Fund Balance Forward	0.00	65,550.00	-65,550.00	0.0%	0.00	65,550.00	0.0%
Working Capital from Prior Yrs.							
Total Capital Fund Balance Forward	0.00	65,550.00	-65,550.00	0.0%	0.00	65,550.00	0.0%
State Timber Revenue	0.00	369,219.00	-369,219.00	0.0%	0.00	369,219.00	0.0%
Total INCOME	0.00	434,769.00	-434,769.00	0.0%	0.00	434,769.00	0.0%
Total Income	0.00	434,769.00	-434,769.00	0.0%	0.00	434,769.00	0.0%
Gross Profit	0.00	434,769.00	-434,769.00	0.0%	0.00	434,769.00	0.0%
Expense							
CAPITAL OUTLAY							
Capital Expansion & Improvement							
Fitness Center Equipment	0.00	10,000.00	-10,000.00	0.0%	0.00	10,000.00	0.0%
Additional Future Projects CIP	0.00	100,000.00	-100,000.00	0.0%	0.00	100,000.00	0.0%
Total Capital Expansion & Improvement	0.00	110,000.00	-110,000.00	0.0%	0.00	110,000.00	0.0%
Total CAPITAL OUTLAY	0.00	110,000.00	-110,000.00	0.0%	0.00	110,000.00	0.0%
Transfers							
Transfer to Aquatic Center	0.00	156,600.00	-156,600.00	0.0%	0.00	156,600.00	0.0%
Total Transfers	0.00	156,600.00	-156,600.00	0.0%	0.00	156,600.00	0.0%
Total Expense	0.00	266,600.00	-266,600.00	0.0%	0.00	266,600.00	0.0%
Net Ordinary Income	0.00	168,169.00	-168,169.00	0.0%	0.00	168,169.00	0.0%
Net Income	0.00	168,169.00	-168,169.00	0.0%	0.00	168,169.00	0.0%

North County Recreation District
Budget vs. Actual, New Aquatics Ctr Proj. Fund, FY 2024-2025
 Transactions through July 31, 2025- 8.33% of budget year

Accrual Basis

	Jul 25	New Aquatics Center Proj. Fund			Jul 25	TOTAL		
		Budget	\$ Over Budget	% of Budget		Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
INCOME								
Donations								
Restricted	230,000.00				230,000.00	0.00	230,000.00	100.0%
Total Donations	230,000.00				230,000.00	0.00	230,000.00	100.0%
Interest								
New Pool Fund Interest	0.08	0.00	0.08	100.0%	0.08	0.00	0.08	100.0%
Total Interest	0.08	0.00	0.08	100.0%	0.08	0.00	0.08	100.0%
Restricted Fund Balance Forward	0.00	250,000.00	-250,000.00	0.0%	0.00	250,000.00	-250,000.00	0.0%
Total INCOME	230,000.08	250,000.00	-19,999.92	92.0%	230,000.08	250,000.00	-19,999.92	92.0%
Transfers from other accounts								
From Capital Reserve Fund	0.00	156,600.00	-156,600.00	0.0%	0.00	156,600.00	-156,600.00	0.0%
Total Transfers from other accounts	0.00	156,600.00	-156,600.00	0.0%	0.00	156,600.00	-156,600.00	0.0%
Total Income	230,000.08	406,600.00	-176,599.92	56.6%	230,000.08	406,600.00	-176,599.92	56.6%
Gross Profit	230,000.08	406,600.00	-176,599.92	56.6%	230,000.08	406,600.00	-176,599.92	56.6%
Expense								
CAPITAL OUTLAY								
1&2 Building,Stework,Nat. pool	78,672.24	0.00	78,672.24	100.0%	78,672.24	0.00	78,672.24	100.0%
Capital Expansion & Improvement	160.44				160.44	0.00	160.44	100.0%
Fire Alarm System	160.44				160.44	0.00	160.44	100.0%
Total Capital Expansion & Improvement	78,832.68	0.00	78,832.68	100.0%	78,832.68	0.00	78,832.68	100.0%
Total CAPITAL OUTLAY	78,832.68	0.00	78,832.68	100.0%	78,832.68	0.00	78,832.68	100.0%
DEBT SERVICE								
FF&C Loan Debt Service	0.00	194,300.00	-194,300.00	0.0%	0.00	194,300.00	-194,300.00	0.0%
GO Obligation Bond Payments	0.00	212,300.00	-212,300.00	0.0%	0.00	212,300.00	-212,300.00	0.0%
Total DEBT SERVICE	0.00	406,600.00	-406,600.00	0.0%	0.00	406,600.00	-406,600.00	0.0%
MATERIALS & SERVICES								
Utilities								
Electricity	1,374.06				1,374.06	0.00	1,374.06	100.0%
Propane	9,112.66				9,112.66	0.00	9,112.66	100.0%
Total Utilities	10,486.72				10,486.72	0.00	10,486.72	100.0%
Total MATERIALS & SERVICES	10,486.72				10,486.72	0.00	10,486.72	100.0%
Total Expense	89,319.40	406,600.00	-317,280.60	22.0%	89,319.40	406,600.00	-317,280.60	22.0%
Net Ordinary Income	140,680.68	0.00	140,680.68	100.0%	140,680.68	0.00	140,680.68	100.0%
Net Income	140,680.68	0.00	140,680.68	100.0%	140,680.68	0.00	140,680.68	100.0%

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Soft Opening Plan – New Pool Facility

Introduction

The soft opening of NCRD's new pool facility will mark a significant milestone for our community. While the grand opening is planned for a later date, once the donor recognition wall and remaining details are complete, the soft opening allows us to begin serving patrons immediately and transition operations from the old facility.

Operations Plan

Pool operations will expand to full-day hours with no mid-day downtime. A finalized pool schedule will be implemented to guide programming, lane use, and recreational swimming times. Staff coverage will be adjusted to ensure consistent and reliable service across all operational hours.

Staff & Manager Involvement

Managers will be present at opening each day to welcome patrons and oversee the start of operations. Additional manager's presence will be scheduled at key times during the day to monitor the building, assist staff, and address patron needs. Front-line staff, including lifeguards and front desk attendants, will provide a high-touch welcome, orienting patrons to the facility and ensuring smooth operations.

Patron Experience

Patrons will be greeted upon arrival and provided with a brief orientation to the new facility, including locker rooms, entrances/exits, and new pool features. Staff will emphasize safety, clear communication, and hospitality to ensure patrons feel comfortable and celebrated during their first visits.

Communication Strategy

A public announcement will be made to notify the community of the soft opening. This communication will highlight that the facility is now operational, while making it clear that this is not the grand opening event. Messaging will be shared through staff, board members, Facebook, and the Farmers Market — our strongest current community outreach points. Longer-term improvements to communication channels are in development but will take time and resources.

Monitoring and Feedback

Managers will collect feedback to document patron experience, operational issues, and staff observations. This information will be reviewed regularly to make adjustments and improvements in real time. The feedback will also inform the planning of the grand opening celebration and ongoing operational improvements.

Timeline

- Soft Opening Launch Date: TBD
- Full Pool Schedule Begins: TBD
- Grand Opening: Create committee to plan Grand Opening following the completion of the donor recognition wall and final preparations.

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North County Recreation District

Main Pool Winter Schedule

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
6am		Lap Swim	Lap Swim	Lap Swim	Lap Swim	Lap Swim		
7am								
8am								
		Lap Swim / AM Fitness	Lap Swim / AM Fitness	Lap Swim / AM Fitness				
9am		Lap Swim	Aqua Yoga	Lap Swim				
10am		Lap Swim / Water Walk	Swim Safe Program	Lap Swim / Water Walk	Swim Safe Program	Lap Swim / Water Walk		
11am		Lap Swim	Lap Swim	Lap Swim	Lap Swim	Lap Swim	Lap Swim	
12pm			Swim Safe Program	Swim Safe Program	Swim Safe Program		Open Swim	
1pm			Lap Swim	Lap Swim / Water Walk	Lap Swim	Lap Swim / Water Walk		Lap Swim
2pm			Lap Swim / Water Walking	Family Swim	Lap Swim / Water Walking	Family Swim		
3pm			Lap Swim		Lap Swim			
4pm								
5pm		Family Swim	Lap Swim / Water Walking	Family Swim	Lap Swim / Water Walking	Family Swim		
6pm			Lap Swim		Lap Swim			
7pm								
8pm								
9pm								

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Therapy Pool Winter Schedule

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
6am		Water Wellness Hour	Water Wellness Hour	Water Wellness Hour	Water Wellness Hour	Water Wellness Hour	
7am							
8am		AM Fit		AM Fit		AM Fit	
9am		Adaptive Swim	Parent Tot	Aqua Yoga	Parent Tot	Adaptive Swim	
10am							
11am		Water Walking	Swim Safe Program	Water Walking	Swim Safe Program	Water Walking	
12pm		Adaptive Swim	Self-guided Swim	Adaptive Swim	Self-guided Swim	Adaptive Swim	Lap Swim
1pm							
2pm		Quiet Waters	Swim Safe Program	Swim Safe Program	Swim Safe Program	Quiet Waters	Open Swim
3pm							
4pm		Water Walking	Self-guided Swim	Water Walking	Self-guided Swim	Water Walking	Lap Swim
5pm							
6pm		Self-guided Swim	Water Walking	Family Swim	Water Walking		
			Self-guided Swim		Self-guided Swim	Family Swim	
7pm							
8pm							
9pm							

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North County Recreation District

Sportsman Software Implementation Schedule

District Go-Live Date: September 2, 2025

Patron Website Launch Date: October 6, 2025

Fob Access Go-Live Date: October 6, 2025

Phase 1 – Final Preparations & Internal Training

August 12 – September 1, 2025

- August 12–16 – Finalize software setup, user permissions, and configurations.
- August 18–29 – Internal staff department-specific trainings (Welcome Center, Fitness, Aquatics, Admin).
- August 25–29 – System testing & troubleshooting.
- August 29 – Pre-launch readiness review (final data verification, backup, and contingency plans).

Phase 2 – Internal Launch

September 2, 2025 – District-Wide Go Live

- Staff begins using Sportsman software for all registrations, scheduling, sales, and reporting.
- Ongoing staff support sessions (drop-in Q\&A twice a week through September).

Phase 3 – Public Rollout Preparation

September 8 – October 3, 2025

- Marketing & communications campaign announcing upcoming patron portal & fob system.
- Create and test online instructional materials (videos, step-by-step guides, FAQs).
- Prepare physical signage and handouts for front desk and facilities.
- Website update to add sportsman portal.

Phase 4 – Patron Training Sessions

Offer training opportunities to patrons on the new sportsman software from the user interface side. Go over navigating the website, registering for activities, and renewing membership.

September 29 – October 3, 2025

- Monday, September 29, 2025: 9:00 AM – 10:30 AM
- Tuesday, September 30, 2025: 5:30 PM – 7:00 PM

October 6 – October 10, 2025

- Thursday, October 9, 2025: 1:00 PM – 2:30 PM
- Friday, October 10, 2025: 11:30 AM – 1:00 PM

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North County Recreation District

Phase 5 – Public Launch

October 6, 2025

- Patron Website Live – Online registration, account management, and payments open to the public.
- Fobs Activated – Patrons can access facilities using their issued fobs.
- Continue patron training sessions (see above).
- Onsite support staff available for first two weeks post-launch.

Phase 6 – Post-Implementation Review

October 20 – 24, 2025

- Collect feedback from staff and patrons.
- Address ongoing technical issues or adjustments.
- Finalize process documentation.
- Transition to normal operations.

March 9 – 13, 2025 (6 month follow up)

- Collect feedback from staff and patrons.
- Address ongoing technical issues or adjustments.

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NCRD

Strategic Planning Sessions - July 8th and 29th, 2025

August 13, 2025

Session 1, 7/8/2025



Mission Statement Updates:

During the 7/8 Strategic Planning meeting, the board first discussed the existing Mission Statement and decided to update it. Justin and Michael further edited this offline, arriving at a V3 to be proposed for board approval in the 8/28 regular board meeting.

Existing Mission Statement:

The mission of North County Recreation District is to promote the educational, recreational, social and physical well-being of the entire north Tillamook County community by offering activities for all ages and abilities in an inviting environment.

New versions:

V1 "To support health and well-being through educational, physical, social, and cultural opportunities for all ages and abilities."

—> from strategy meeting 7/8

V2 "To support community, health and well-being by offering educational, physical, social, and cultural opportunities for all ages and abilities."

—> rough pass, Michael and Justin 8/8

V3 **"To support the health and well-being of our community by offering educational, physical, social, and cultural opportunities for all ages and abilities."**

—> proposed final wording, Michael and Justin 8/8

Session 1 Summary, 7/8/2025

After aligning on a proposed new mission statement, the board next began a broad "long term" and "short term" brainstorming session. The white board from this session is summarized below:

Long Term	Short Term
Clear measurement of of success (internal and external)	Open pool!
Re-branding	Old Pool - Secure - Re-purpose
Reshape and formalize pickle ball relationship	Launch new programming
No deferred maintenance	Form advisory councils to get feedback (create feedback loop!)
New facilities to expand programming	Expanded programming hours - leverage volunteers and staff
Vibrant community connections	Consider organization efficiencies
Stable long term funding - Sustainable - Prolific foundation	Address talent management - including HR
Focus on talent - performance - - salary - - clarity on core competency vs outsource	Capital Improvements List - 1, 2, 3yr needs, etc.
Customer centric operations and program excellence	Targeted fundraising [Friends, NCRD, Board]
Summer meal program	Cost Recovery Analysis
Standard of excellence for district facilities and landscaping	Consistent Community Engagement
Re-purpose metal playground area	Software Implementation
	Uniform pricing structure

Session 1 Summary, 7/8/2025

- assist
thought
- Long Term
- ☐ Clear measurements of success (internal & external)
 - ☐ Re-branding
 - ☐ ReShape and formalize pickle ball relationship
 - ☐ NO deferred maintenance
 - ☐ new facilities to expand program
 - ☐ vibrant community connections
 - ☐ stable long term funding
 - sustainable
 - private foundation
 - ☐ Focus on Talent
 - performance
 - salary
 - clarity on core competency vs. outcomes
 - ☐ Build out core competencies & program excellence
 - ☐ Streamline program
 - ☐ Signaling of excellence for district facilities and programming
 - ☐ Re-purpose metal playground area
- Short term
- ☐ open pool!
 - ☐ old pool
 - secure
 - re-purpose
 - ☐ launch new programming
 - ☐ Form advisory councils to get feedback. [create feedback loop!]
 - ☐ expanded programming hours
 - leverage volunteers and staff
 - ☐ Consider organizational efficiencies
 - ☐ address Talent Management
 - including HR
 - ☐ Capital Improvements List
 - 1, 2, 3 yr needs, jobs
 - targeted fundraising (events, meals, bowls)
 - cost recovery analysis
 - ☐ consistent Community Engagement
 - ☐ Software Implementation
 - ☐ uniform pricing structure

Session 2, 7/29/2025



For the start of this session, the board first created “categories” or buckets from the “long term goals” identified in the 7/8/25 session. The short term goals were then placed into categories and further refined and detailed out as needed for clarity and action.

Financial Health	Facilities	Programming and Operational Excellence	People/Talent	Community Connections
Detailed cash flow analysis for the next 3 years	Quantify day to day operations AND capital improvement needs (facility health assessment)	Membership Software	Review organization / propose efficiencies	From advisory councils (department specific to get feedback)
Revenue generation to support cash flow analysis/goals	Open pool (and close old pool)	Uniform pricing structure	Develop robust volunteer programs (consistent across NCRD)	Consistent community engagement
Cost recovery analysis	Repurpose old pool	Teen/Youth programming	Set goals and objective for all employees with formal annual reviews	
Consider re-districting		Expand programming hours	Implement basic HR best practices	
		Launch new programming		
		Expand swim programming		
		Data driven decisions		
		Digitize and update employee and district policy manuals		

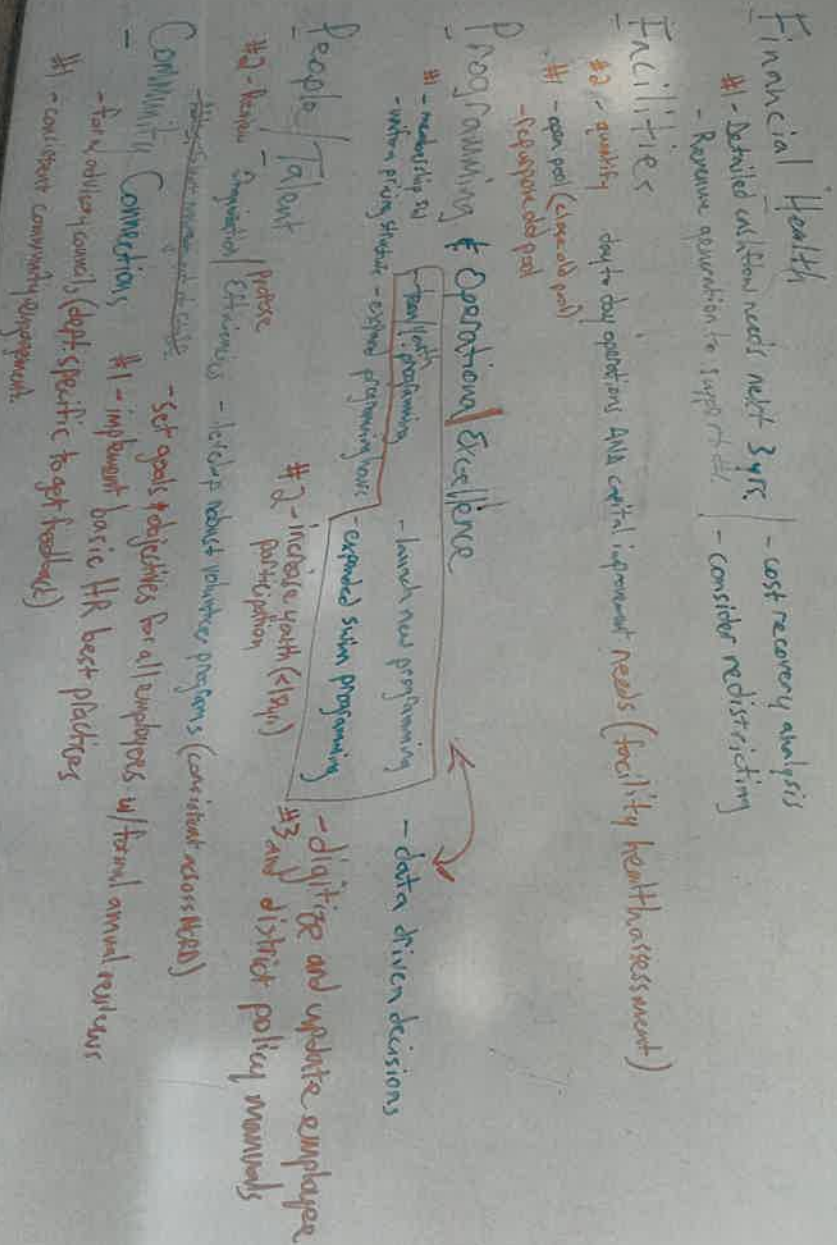
Session 2, 7/29/2025



After short term goals were categorized, their relative priorities were discussed. The #1 priorities for each category are highlighted below. These will be used to both guide the district and to inform Justin's goals.

Financial Health	Facilities	Programming and Operational Excellence	People/Talent	Community Connections
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Cost recovery analysis	Repurpose old pool	Programming:	Set goals and objective for all employees with formal annual reviews	
Consider re-districting		- Teen/youth programming - Expand programming hours - Launch new programming	Implement basic HR best practices	
		Expand swim programming		
		Data driven decisions		
		Digitize and update employee and district policy manuals		

Session 2, 7/29/2025



NCCRD

Strategic Planning Sessions - July 8th and 29th, 2025

August 13, 2025

Session 1, 7/8/2025

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Standard of excellence for district facilities and landscaping	Consistent Community Engagement
Re-purpose metal playground area	Software Implementation
	Uniform pricing structure

Session 1 Summary, 7/8/2025

Long Term

- Clear measurements of success (internal & external)
- Re-branding
- reshape and formalize pickle ball relationship
- NO deferred maintenance
- new facilities to expand program

asset
weight

□ vibrant community connections

- stable long term funding
 - sustainable
 - private foundation
- Focus on Talent
 - performance
 - salary
 - clarity on core competency vs. outcome
- Build core capacity & program excellence
- Summer meal program
- Strategical of excellence for district facilities and landscaping
- Re-purpose metal playground area

Short term

- open pool!
- old pool
 - secure
 - re-purpose
- launch new programming
- Form advisory councils to get feedback. [create feedback loop]
- expanded programming hours
 - leverage volunteers and staff
- Consider operational efficiencies
- address Talent Management
 - including HR
- Capital Improvements List
 - 1, 2, 3 yr needs
 - targeted funding (private, local, bond)
 - cost recovery analysis
- consistent Community Engagement
- Software Implementation
- uniform pricing structure

Session 2, 7/29/2025



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Consider re-districting		Expand programming hours	Implement basic HR best practices	
		Launch new programming		
		Expand swim programming		
		Data driven decisions		
		Digitize and update employee and district policy manuals		

Session 2, 7/29/2025



After short term goals were categorized, their relative priorities were discussed. The #1 priorities for each category are highlighted below. These will be used to both guide the district and to inform Justin's goals.

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Consider re-districting			Implement basic HR best practices	
		Expand swim programming		
		Data driven decisions		
		Digitize and update employee and district policy manuals		

Session 2, 7/29/2025

Financial Health

- #1 - Detailed cash flow needs next 3 yrs
- Revenue generation to support etc.
- cost recovery analysis
- consider redistributing

Facilities

- #2 - quantify day to day operations AND capital improvement needs (facility health assessment)
- #1 - open pool (close old pool)
- repurpose old pool

Programming & Operational Excellence

- #1 - membership as
- water pricing strategy - expand programming hours
- launch new programming
- expanded swim programming
- data driven decisions

People/Talent

- #2 - Human Organization Efficiency
- develop robust volunteer programs (consistent across NCRD)

Community Connections

- set goals & objectives for all employees w/ formal annual reviews
- #1 - implement basic HR best practices
- form advisory councils (dept specific to get feedback)
- #1 - consistent community engagement



North County Recreation District

North County Recreation District

Marcus Runkle
36155 9th Street
Nehalem, OR 97131

August 22, 2025

North County Recreation District
Board of Directors
36155 9th Street
Nehalem, OR 97131

Dear NCRD Board,

As Finance Manager for North County Recreation District and liaison to the Friends of NCRD Foundation, I am pleased to recommend the appointment of three highly qualified individuals to the Foundation's Board of Directors. Each has expressed strong commitment to advancing the mission of NCRD and supporting the Foundation's important role in strengthening community resources.

I recommend the following appointments:

- **Jennie Meyers**, term expiring **July 30, 2026**
- **Kaleen Wineinger**, term expiring **July 30, 2027**
- **Ed Gallagher**, term expiring **July 30, 2028**

Their professional backgrounds, community engagement, and dedication to NCRD's vision will be a tremendous asset to the Foundation. I am confident that their service will contribute to the continued success of both organizations.

Thank you for your consideration of these appointments.

Sincerely,

A handwritten signature in blue ink, appearing to read "Marcus Runkle", is written over a printed name.

Marcus Runkle, SHRM-CP

Finance Manager
District Liaison to Friends of NCRD Foundation

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North County Recreation District

RESOLUTION NO. 2025-08

A RESOLUTION APPOINTING MEMBERS TO THE FRIENDS OF NCRD FOUNDATION BOARD OF DIRECTORS

WHEREAS, the North County Recreation District ("NCRD" or "District") benefits from a 501(c)(3) supporting organization known as the Friends of NCRD Foundation (the "Foundation"), which assists the District through fundraising, community engagement, and philanthropic support; and

WHEREAS, the Foundation's effectiveness depends upon an active, diverse, and duly appointed Board of Directors; and

WHEREAS, the NCRD Board of Directors has identified qualified individuals who are willing to serve and to contribute their time and expertise to the Foundation;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the North County Recreation District that the following individuals are hereby appointed to the Friends of NCRD Foundation Board of Directors for the terms indicated:

1. **Jennie Meyers** — term expires **July 30, 2026**.
2. **Kaleen Wineinger** — term expires **July 30, 2027**.
3. **Ed Gallagher** — term expires **July 30, 2028**.

BE IT FURTHER RESOLVED that the District staff is authorized and directed to provide notice of these appointments to the Foundation and to take any administrative steps necessary to effectuate this action.

BE IT FURTHER RESOLVED that this Resolution shall take effect immediately upon its adoption.

ADOPTED this _____ day of _____, 2025, by the Board of Directors of the North County Recreation District.

Chair, Board of Directors

Secretary, Board of Directors

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North County Recreation District

NORTH COUNTY RECREATION DISTRICT

BOARD OF DIRECTORS

RESOLUTION NO. 2025-05

A RESOLUTION ADOPTING SURPLUS PROPERTY DISPOSAL POLICY

1. Purpose

The purpose of this policy is to establish standardized procedures for the identification, declaration, and disposal of surplus property owned by the North County Recreation District (NCRD) in accordance with ORS 279A.280 and applicable local regulations. This policy ensures that the disposal of surplus items is conducted in a transparent, accountable, and cost-effective manner, while maximizing value to the District and the public.

2. Definitions

- **Surplus Property:** Any equipment, furnishings, vehicles, or other tangible assets owned by NCRD that are outdated, broken, underutilized, replaced by newer items, or otherwise deemed unnecessary for District operations.
- **Disposal:** The process of selling, donating, recycling, or discarding surplus property in compliance with this policy and applicable laws.

3. Policy Exclusion

This policy does not apply to surplus property with an estimated fair market value of less than \$1,000. Such items may be disposed of at the discretion of the Executive Director without requiring Board approval or adherence to the formal surplus process outlined herein. Disposal of such items should still be conducted in a responsible and lawful manner.

4. Identification of Surplus Property

1. Department supervisors shall periodically review equipment and assets to determine if any items are no longer needed.
2. Items may be considered surplus if they are:
 - Non-operational and not cost-effective to repair.
 - Functionally obsolete or technologically outdated.
 - Underutilized and not anticipated to be needed in the future.
 - Replaced by newer items performing the same function.

5. Declaration of Surplus Property

1. The Executive Director or their designee will compile a list of proposed surplus items with an estimated value of \$1,000 or more.
2. The list will be presented to the NCRD Board of Directors for formal declaration as surplus property.
3. A Board resolution declaring items as surplus shall be adopted prior to disposal.

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North County Recreation District

6. Disposal Methods

A. Primary Disposal Method – Public Surplus Auction

- NCRD will utilize www.publicsurplus.com as the official platform for the sale of surplus equipment.
- All surplus items will be publicly advertised to ensure equitable access, including:
 - Posting on NCRD's official website.
 - Posting on NCRD's social media platforms.
 - Publishing a public notice in the Headlight Herald.
- All public notices and online announcements will direct interested parties to Public Surplus for details and participation.

B. Alternative Disposal Methods

- If items are not sold via Public Surplus, NCRD may:
 - Donate to another governmental agency, nonprofit organization, or community program.
 - Recycle in accordance with applicable environmental regulations.
 - Dispose of through approved waste management services.

7. Documentation & Reporting

A. Staff will maintain records of all surplus property valued at \$1,000 or more, including:

- Description of the item.
- Method of disposal.
- Date of disposal.
- Sale price (if applicable).
- Recipient (if donated).

B. The Executive Director or designee will provide surplus disposal reports to the Board of Directors as needed.

8. Compliance

Failure to follow the procedures outlined in this policy may result in disciplinary action and may be considered a violation of applicable state and local laws.

9. Effective Date

ADOPTED this _____ day of _____, 2025, by the Board of Directors of the North County Recreation District.

Chair, Board of Directors

Secretary, Board of Directors

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North County Recreation District

RESOLUTION NO. 2025-06

A RESOLUTION DECLARING CERTAIN EQUIPMENT AS SURPLUS PROPERTY AND AUTHORIZING DISPOSAL

WHEREAS, the North County Recreation District (NCRD) is the legal custodian of certain equipment used in its public facilities and programming; and

WHEREAS, the NCRD has identified several items of equipment that are outdated, broken, underutilized, or replaced by newer equipment and are no longer necessary for district operations; and

WHEREAS, it is in the public interest to declare these items surplus and authorize their disposal in accordance with ORS 279A.280 and applicable district policies;

NOW, THEREFORE, BE IT RESOLVED THAT the Board of Directors of the North County Recreation District hereby declares the following items to be surplus property:

Surplus Items:

1. **Freemotion f7.8 Elliptical Machine** – Non-operational
2. **Water Rower Machine** – Non-operational
3. **Precor Elliptical Machine** – Non-operational

Authorized Disposal Plan:

- NCRD shall utilize www.publicsurplus.com as the official platform for all surplus equipment sales.
- All surplus items will be advertised publicly to ensure transparency and equitable access, including:
 - Posting on NCRD's official website
 - Sharing via NCRD's social media platforms
 - Publishing a public notice in the Headlight Herald
- All public notices and online announcements will direct interested parties to Public Surplus for item details and participation in the sale process.
- Items not sold through Public Surplus may be responsibly disposed of in accordance with applicable local and state regulations.

BE IT FURTHER RESOLVED, that NCRD staff are authorized to execute the listing, advertising, and documentation of the disposal of the above items, and to report the results of this surplus process to the Board as needed.

ADOPTED this ____ day of _____, 2025, by the Board of Directors of the North County Recreation District.

Chair, Board of Directors

Secretary, Board of Directors

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Public Notice (Newspaper Format)

North County Recreation District – Notice of Surplus Property Sale

The North County Recreation District (NCRD) hereby provides public notice that it has declared the following equipment as surplus and will make these items available for public sale:

- Freemotion f7.8 Elliptical Machine
- Water Rower Machine
- Precor Elliptical Machine

All items will be sold through Public Surplus, an online government auction platform, available at: www.publicsurplus.com

Interested parties can view, bid, and purchase these surplus items by visiting the Public Surplus website and searching for “North County Recreation District” under the agency list.

For more information, please contact NCRD Administration at marcusr@ncrdnehalem.org or (971) 308-0311.

Website/Social Media Version

Surplus Equipment Sale – NCRD is Clearing Space!

We’re making room for updated equipment at North County Recreation District—and that means some of our older or unused items are now available to the public!

Surplus Items Include:

- Freemotion f7.8 Elliptical (out of order)
- Water Rower Machine
- Precor Elliptical Machine

All items are being sold via Public Surplus, our official online auction partner.

Browse and bid here: www.publicsurplus.com

(Search for “North County Recreation District” under Agencies)

Questions? Contact NCRD Administration at marcusr@ncrdnehalem.org or (971) 308-0311.

Let me know if you'd like these notices customized further with your contact info or graphics for social media—happy to help prepare a Canva version if needed!



Proposal to Establish a Grand Opening Committee

North County Recreation District (NCRD) – New Pool Facility

Purpose

The Grand Opening of the new NCRD pool facility marks a historic milestone for our community. To ensure the event is successful, well-organized, and representative of our values, staff recommends the formation of a **Grand Opening Committee**. This committee will guide planning efforts, coordinate with staff and volunteers, and ensure recognition of donors, partners, and community members who made this project possible.

Committee Description

The Grand Opening Committee will serve as a temporary working group tasked with planning and executing the celebration event for the new pool. The committee will coordinate logistics, marketing, and hospitality to deliver a professional and memorable event. Members will collaborate closely with NCRD staff, the Board of Directors, and community partners to ensure that the event reflects NCRD's mission and commitment to the community.

Proposed Responsibilities

1. Chair

- Provide overall leadership and direction
- Facilitate committee meetings
- Ensure alignment with district goals and board expectations

2. Event Logistics

- Oversee event setup, staging, and equipment needs
- Coordinate with facility staff and contractors
- Develop detailed event-day run-of-show

3. Community Engagement & Marketing

- Manage public outreach, press releases, and social media promotion
- Work with staff to ensure consistent messaging
- Invite dignitaries, community partners, and media

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North County Recreation District

4. Donor Recognition & Sponsorship

- Coordinate unveiling of donor recognition wall and signage
- Ensure donor and partner acknowledgements during the event
- Manage sponsor involvement

5. Program & Activities

- Develop ribbon-cutting ceremony and pool demonstrations
- Organize entertainment and children's activities
- Arrange guided tours of the new facility

6. Hospitality & Volunteer

- Organize refreshments and reception setup
- Coordinate volunteers to assist with guest services
- Ensure accessibility accommodations

7. Finance & Budget Oversight

- Track event expenses against approved budget
- Coordinate reimbursements and vendor payments

Meeting Schedule

- Weekly meetings leading up to the event
- Progress updates provided to the NCRD Board of Directors
- Final walkthrough of event schedule and site prior to opening

Recommendation

It is recommended that the Board of Directors approve the formation of the Grand Opening Committee and appoint members to fill the above roles. The committee will dissolve upon successful completion of the grand opening event.

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