



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 September 18, 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@ncrdneahalem.org.

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

<https://us02web.zoom.us/j/83967259562?pwd=HHCTHTfLD1QQpvz05h7cP14iraFmlQ.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. Sue Dinda-Gray – Aquatics Director
- 7. Consent Agenda**
 - 7.1. Approval of August Board Meeting Minutes
 - 7.2. Approval of August Executive Director Report
- 8. Financial Report**
 - 8.1. Audit overview
 - 8.2. Approval of August Financial Report
- 9. Committee Reports**
 - 9.1. Pool Grand Opening
- 10. Old Business**
 - 10.1. Sportsman implementation update
- 11. New Business**
 - 11.1. Surplus property policy – First reading
 - 11.2. IGA – Nehalem Bay Fire and Rescue District and NCRD
 - 11.3. Executive Director Performance Review – Planning and Scheduling
- 12. Executive Director Report**
 - 12.1. Department Reports and updates
 - 12.2. District Hiring update
 - 12.3. Aquatics Transition Update
 - 12.3.1. Continuity of Programming and School Swim
- 13. Announcements / Calendar**
 - 13.1. October Board Meeting - 10/16
 - 13.2. Mudd Nick Foundation Fundraising Dinner 9/20
- 14. Board Comment**
 - 14.1. General Board Comments
- 15. Adjournment**

Accessibility: This meeting is accessible to all. 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

Appreciation for Sue Dindia-Gray

It is with deep gratitude and admiration that we recognize **Sue Dindia-Gray** for her many years of dedicated service to the North County Recreation District. Since the very beginning of the District, Sue has been at the heart of our aquatics programs—teaching generations of children how to swim, instilling in them both confidence and a lifelong respect for water safety.

Sue's leadership and vision have shaped not only our aquatics department, but also the very spirit of NCRD. Her creation and stewardship of the School Swim and Water Safety Program has touched countless lives, leaving an enduring legacy that will continue to ripple through our community for decades to come.

While it is a sad day for the District to see her step away from the role of Aquatics Director, we are excited for her next chapter. We know this is not goodbye—just a new lane for Sue to swim in—and we look forward to seeing her around the pool for many years to come.

On behalf of the Board, staff, and community, we thank Sue from the bottom of our hearts for her unwavering commitment, her passion, and her love for this community.

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North County Recreation District (NCRD)

Board Meeting

August 28, 2025 5:30 pm

Fireside Room and Via Zoom

Call to order by Chairman, Michael Howes at 5:30 pm.

Attendance:

Board: Michael Howes, Doug Sparks, Erin Laskey-Wilson, Frankie Knight III, Mary Gallagher

A quorum exists.

Recorder: Jennie Meyers

Staff: Justin Smith, Marcus Runkle, Kiley Konruff, Sue Dindia-Gray, Donna Morrow, John Cottrell, Janet Schroeder, Michele Churchill, Lucy Brook all in person.

Staff: Angie Terry, Lorraine Ortiz on Zoom

Public: In Person: Those who signed the Attendance Sheet: Sarah Nielsen, Dana Smith, Karen DeVault, Barbara McCann, Nani Waddoups, Misty Hadermann, Charlene Gernert, Karissa Hadermann, Dina Kempler.

Public: On Zoom: Darrel Winegar, David DeVault, Lisa Hooley, Ashley Cazanias, Brian, Lynn Steinberg, Laura Makohon, Laura Swanson.

Public Comment:

Sarah Nielson spoke regarding the placement of the scale in the Fitness Center and response from the Department Manager.

Karen DeVault asked when the new pool will be opened and wanted to know what was happening with that opening.

Charlene Gernert spoke about her involvement in NCRD over the last 27 years and how it has been a part of the community and the children. She said as a local and a part of NCRD she wants to hold the Board accountable for the community, the staff, kids and people in the community.

Correspondence: None is listed in the Board Packet, however a resignation letter from Sue Dindia-Gray was received after the packet was prepared addressed to the Board, which has been received by the board members.

Employee Recognition: Scott Crosman was recognized as being an asset in his role as a Fitness Attendant, consistently going above and beyond expectations. He approaches each responsibility with dedication and enthusiasm elevating the entire Fitness Center, creating a welcoming and supportive environment. Congratulations to Scott!!

Consent Agenda:

Minutes of the July 17, 2025 Board Meeting, minutes of the two Work Sessions of the Board dated July 8 and July 29.

Executive Director's Report for July 2025.

There was a motion by Frankie, second by Doug to approve the Consent Agenda as provided.

The motion passed unanimously.

Howes – Yes

Sparks – Yes

Laskey-Wilson – Yes

Knight – Yes

Gallagher – Yes

Financial Report:

Audit Deficiency Plan: Marcus reported that the current plan addresses all County and State requirements regarding Budget compliance.

Resolution 2025-07: A Resolution adopting a financial compliance action plan to address audit deficiencies identified in the 2023/2024 Annual Financial Report.

There was a motion by Frankie, second by Erin to approve Resolution 2025-07 as stated.

The motion passed unanimously.

Howes – Yes

Sparks – Yes

Laskey-Wilson – Yes

Knight – Yes

Gallagher – Yes

Financial Report:

Mary noted there is no beginning balance for the current 2025/2026 fiscal year for the Capital Asset Fund or the General Fund. It will appear on next month's report.

Marcus reported that the auditors are in the building. Their report will be available in November.

There was a motion by Mary, second by Doug to approve the financial report.

The motion passed unanimously.

Howes – Yes

Sparks – Yes

Laskey-Wilson – Yes

Knight – Yes

Gallagher – Yes

Committee Reports:

Pool Project Update

- Training in progress; use of equipment training
- Diving blocks installed
- Partech will be back to take care of some small fixes
- Working to balance the PH of the water
- Additional Baffles will be installed
- The slide is ready to be installed
- Minor punch list to go over
- Soft Opening is being planned.

A complete assessment of the Soft Opening is attached to these minutes. Further comments at the meeting as follows:

- Temporary Certificate of Occupancy is in place
- Sidewalks are still an issue with the City of Nehalem
- Cease the Legacy Pool to open the New Pool, no interruption
- Email date of the soft opening to the patrons
- No subcommittee is planned for the grand opening. The NCRD leadership will be responsible for the activities and communication to the community regarding the Grand Opening of the Aquatic Center in early November.
- A subcommittee made up of Doug, Mary and a members of the leadership team will be formed in order to properly keep the community advised about happenings around the District.
- **There was consensus of the Board that the Soft Opening Date is September 15, 2025.**

(It was decided to add an additional Public Comment section at the end of the meeting.)

OLD BUSINESS:

Sportsman Implementation Schedule. The schedule is attached to these minutes.

- Training staff: all of August
- Go Live: September 2
- Public Rollout Preparation: October 3
- Patron Training Sessions: First 2 weeks of October
- Public Launch: October 6 – Website live, Fobs activated, continued training
- Post Implementation Review: October 20-24 and 6 months at March 9-13

NEW BUSINESS:

Approval of Updated Mission Statement:

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

There was a motion by Frankie, second by Doug to adopt the updated Mission Statement as presented.

The motion passed unanimously.

Howes – Yes

Sparks – Yes

Laskey-Wilson – Yes

Knight – Yes

Gallagher – Yes

Approval of District goals from the planning sessions:

- Detailed cash flow analysis for the next 3 years.
- Open the new pool and close the Legacy Pool.
- Membership Software
- Implement basic HR Best Practices
- Consistent community involvement

There was a motion by Mary, second by Frankie to approve the goals as stated above.

The motion passed unanimously.

Howes – Yes

Sparks – Yes

Laskey-Wilson – Yes

Knight – Yes

Gallagher – Yes

Friends of NCRD Foundation Board Members adoption:

Resolution 2025-08 A resolution appointing members to the Friends of NCRD Foundation Board of Directors.

Jennie Meyers

Kaleen Wineinger

Ed Gallagher

There was a motion by Doug, second by Erin to adopt the initial board members as above.

The motion passed unanimously.

Howes – Yes

Sparks – Yes

Laskey-Wilson – Yes

Knight – Yes

Gallagher – Abstain (Ed Gallagher is Mary's spouse)

Surplus Property Policy:

Resolution 2025-05 A resolution adopting surplus property disposal policy.

Because the District is a government entity it is necessary to have a policy for proper disposal of property (chairs, tables, exercise equipment, printers, etc.). The resolution outlines the manner in which the District will manage the disposal. The Board determined that a first and second reading of the Resolution would be prudent and to take it up again at the next meeting.

Resolution 2025-06 A resolution declaring certain equipment as surplus property and authorizing disposal.

Specific to this resolution the equipment is as follows:

Freemotion 17.8 Elliptical Machine

Water Rower Machine

Precord Elliptical Machine

There was a motion by Frankie, second by Doug to approve Resolution 2025-06, allowing disposal of these 3 specific items in the manner described in the resolution.

The motion passed unanimously.

Howes – Yes

Sparks – Yes

Laskey-Wilson – Yes

Knight – Yes

Gallagher – Yes

Pool Grand Opening:

It was determined that the Grand Opening will be in early November. Justin will have a proposal ready for the next Board Meeting as to specifics regarding time, agenda, donor wall, pavers, etc.

Executive Director's Report:

Justin reported regarding attendance in the various departments and various other items of note throughout the building.

Also he reported that the donor wall and Paver project is moving forward.

Wild Scapes Art Show netted over \$9,000.

More pool tours are being enjoyed.

Total Mechanical contract has been executed. (Maintenance of pool equipment)

Hired a maintenance person but he since has declined the employment offer.

Two resignations, Sue Dindia-Gray and Travis Champ.

A weekly newsletter to staff is going out every Friday called the Weekly Wave.

Grab bars have been installed in the pool areas where needed.

Klosh, project manager, is working on a check list to finalize the pool project.

Design for the donor wall is ongoing.

Announcements:

September Board Meeting is scheduled for September 17, 2025

Closed for Labor Day

Mudd Nick Foundation Fundraising event is 9/20

Public Comment:

Charlene Gernert urged the Board to honor and respect the folks who have been instrumental in the ongoing support for NCRD, the staff, community, kids and to be sure all are being taken care of.

Lucy Brook stated that a public statement of gratitude should be posted for those who have devoted 30 years to the success of NCRD. She also asked to have the Fireside Room unlocked for use of the public.

Board Comments:

Erin said that Sue's resignation was a surprise and hard to process. Thanks for the many years of service. Will be an adjustment.

Doug noted that there are lots of changes, not all are welcome and he appreciates that not everyone can change.

Mary would like to recognize Sue for her long term of service to the community and to the School Swim Program. Thanks to Sue for her service and best wishes for her future.

Frankie asked for grace from the public regarding the many changes in operation, personnel and culture of NCRD and to give the Board time to adjust to the new situations. We want to continue the legacy of NCRD. Communication is key; go to Justin, become involved. We are doing great things and need to embrace the challenges and move ahead with confidence. Thanks for the many years of service by Sue Dindia-Gray and Barbara McCann.

Michael: We all are human and are here because we are passionate about NCRD and want to make an impact. Please allow the Board to put our mark on NCRD. We invite everyone to come to the meetings. We are approachable and please meet with us. We appreciate the passion expressed tonight. Sue – we will miss you and thank you. Charlene – thanks for holding us accountable.

Sue made a comment that she had spoken to Justin some time ago and that her decision to resign was not a sudden, last minute decision.

The public was asked to stay after the meeting to meet one on one with staff or Board Members if they chose to do so.

The meeting was adjourned at 7:48 pm.

Respectfully submitted,

Jennie Meyers, Recorder



July 2025 Executive Director Report

Correspondence

None

Employee Recognition

Scott Crosman – Fitness Attendant

Pool Project

We have all but completed our training in the new pool area. Par-Tech is coming in next week to work on a few minor fixes/adjustments. We have been testing the water daily to stay up to date with the way it's working. Slide and Sounds Baffles are in the conversation of being installed. We are still having some issues with the sidewalks.

Sportsman

Implementation timeline in packet for reference. Marcus has done an outstanding job in creating the department and all the training.

Department Reports

Fitness

- 2407 visits for the month up 200 from July 2024
- New wipes have been implemented in the cardio, weight and spin room to help with sanitation. This takes place of all the towels and buckets that were in the hallway.
- We are planning to remove the broken equipment once approved.
- New rack has been installed in weight and spin rooms.
- Working on a complete inventory list of equipment.

Youth/Sports

- Number of Youth programs participants was 53 with 51 in sports, very similar to last year.
- Averaging 18 kids a day.
- Field trip in July, Maritime Museum, Astoria Column, Short Sands Beach, Tillamook Air Museum, Oregon Zoo and Tillamook Forest Center.
- Art Camp, Cooking Camp and Outdoor Adventure Camp all happened in July. Thank you to Ryan and Tara Holloway, Libby Golden, Kiley Knoruff, Nikki Hummell, and the wonderful people at Lower Nehalem Community Trust.
- Teeball/baseball ended July 16 with hats and ice-cream, Thank you to all the coaches, Trevor Costa, Josie Tayler-Howes, Coren Tradd, Jeff Gerhardt, Taylor Mersereau, Scott Roche and everyone who stepped in for a day or 4.



NORTH COUNTY Recreation District

Aquatics

- We had a combined 1535 visits to the pool in July.
- Continued work preparing for new pool programming, including creating a schedule and staffing plan, and training on all new protocols.
- Open Swims were popular and well attended for July.
- Recent Lifeguard certification went great in the new pool.
- New pool orientation went great with the pool staff. We had a bbq, tour and long Q&A.

Adult Activities

- Outdoors painting up and down the coast
- Book club continues to be going strong via zoom. July's book was Braiding Sweet Grass – a book of essays on natural history.

Executive Director

- Paver/tile were ordered and will be delivered in about 8 weeks. We ended up with 404!
- Wildscapes Art show finished and raised about \$9000.
- Completed more tours for community supporters. NES staff and Suzanne Weber is scheduled to stop by next week for a tour.
- Finalized contract with Total Mechanical
- Hired a new Maintenance Technician, he starts on Monday
- We had 2 resignations this past Friday, Travis and Sue's last days will be 9/5. Working on their succession plans.
- MossyTech has installed some new phones at the pool.
- Implemented internal staff communication for all staff to understand the managers schedules each week.
- Hand railings are installed at the new pool.
- Working on measurable goals to go along with the planning sessions we completed.
- Working with Klash on closing out the pool project.
- Working with design team for the donor recognition wall.
- Continued work on implementing some internal committees, Marketing, Safety, IDEA and Cheers.

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 Players
- **October 18th:** Comedy Sportz from Portland. Hilarious, audience participation improv!

North County Recreation District

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: **16.67%**

Through August 31, 2025	FY-to-Date	Annual Budget	Remaining	% Used
REVENUES--				
Activities	\$ -	\$ 7,492.00	\$ 7,492.00	0.00%
Aquatics	\$ 11,014.00	\$ 113,219.00	\$ 102,205.00	9.73%
Administration	\$ 33,423.48	\$ 318,174.00	\$ 284,750.52	10.50%
Fitness	\$ 21,175.00	\$ 159,843.00	\$ 138,668.00	13.25%
Performing Arts Center	\$ 4,341.30	\$ 87,950.00	\$ 83,608.70	4.94%
Youth Programs	\$ 21,644.60	\$ 112,671.00	\$ 91,026.40	19.21%
Non-Allocated	\$ 16,881.24	\$ 1,710,979.00	\$ 1,694,097.76	0.99%
Capital Asset Reserve Fund	\$ 176,390.17	\$ 434,769.00	\$ 258,378.83	40.57%
Aquatic Center Project Fund	\$ 230,000.00	\$ 406,600.00	\$ 176,600.00	56.57%
Total Revenues	\$ 514,869.79	\$ 3,351,697.00	\$ 2,836,827.21	15.36%
EXPENSES--				
AA Staffing	\$ 1,906.56	\$ 16,480.00	\$ 14,573.44	11.57%
AA PR Taxes and Benefits	\$ 156.39	\$ 1,280.00	\$ 1,123.61	12.22%
AA Materials, Supplies, and Services	\$ 233.50	\$ 4,000.00	\$ 3,766.50	5.84%
Sub-total AA Expenses	\$ 2,296.45	\$ 21,760.00	\$ 19,463.55	10.55%
AQ Staffing	\$ 54,221.41	\$ 264,957.00	\$ 210,735.59	20.46%
AQ PR Taxes and Benefits	\$ 15,819.23	\$ 127,338.00	\$ 111,518.77	12.42%
AQ Materials, Supplies, and Services	\$ 25,194.52	\$ 75,657.00	\$ 50,462.48	33.30%
Sub-total AQ Expenses	\$ 95,235.16	\$ 467,952.00	\$ 372,716.84	20.35%
AD Staffing	\$ 85,925.78	\$ 437,216.00	\$ 351,290.22	19.65%
AD PR Taxes and Benefits	\$ 40,910.76	\$ 100,718.00	\$ 59,807.24	40.62%
AD Materials, Supplies, and Services	\$ 30,420.11	\$ 217,700.00	\$ 187,279.89	13.97%
Sub-total AD Expenses	\$ 157,256.65	\$ 755,634.00	\$ 598,377.35	20.81%
FIT Staffing	\$ 39,517.23	\$ 211,652.00	\$ 172,134.77	18.67%
FIT PR Taxes and Benefits	\$ 12,576.83	\$ 31,341.00	\$ 18,764.17	40.13%
FIT Materials, Supplies, and Services	\$ 3,219.00	\$ 25,835.00	\$ 22,616.00	12.46%
Sub-total FIT Expenses	\$ 55,313.06	\$ 268,828.00	\$ 213,514.94	20.58%
PAC Staffing	\$ 3,453.13	\$ 38,135.00	\$ 34,681.87	9.06%
PAC PR Taxes and Benefits	\$ 269.40	\$ 2,962.00	\$ 2,692.60	9.10%
PAC Materials, Supplies, and Services	\$ 11,197.85	\$ 95,299.00	\$ 84,101.15	11.75%
Sub-total PAC Expenses	\$ 14,920.38	\$ 136,396.00	\$ 121,475.62	10.94%
YP Staffing	\$ 32,570.33	\$ 110,385.00	\$ 77,814.67	29.51%
YP PR Taxes and Benefits	\$ 9,754.55	\$ 23,215.00	\$ 13,460.45	42.02%
YP Materials, Supplies, and Services	\$ 11,259.98	\$ 38,056.00	\$ 26,796.02	29.59%
Sub-total YP Expenses	\$ 53,584.86	\$ 171,656.00	\$ 118,071.14	31.22%
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	\$ 129,014.11	\$ 406,600.00	\$ 277,585.89	31.73%
Sub-total ACPF Expenses	\$ 129,014.11	\$ 406,600.00	\$ 277,585.89	31.73%
Total Expenses	\$ 507,620.67	\$ 2,495,426.00	\$ 1,987,805.33	20.34%

Green Favorable
Yellow Concerned
Red Unfavorable

11

North County Recreation District
Budget vs. Actual, General Fund, FY 2025 - 2026
Transactions through August 31, 2025 - 16.67% of budget year

Accrual Basis

	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
INCOME				
Beginning Fund Balance				
NWC - Restricted Scholarships	0.00	2,200.00	-2,200.00	0.0%
Total NWC - Restricted	0.00	2,200.00	-2,200.00	0.0%
NWC - Unrestricted	0.00	424,128.00	-424,128.00	0.0%
Total Beginning Fund Balance	0.00	426,328.00	-426,328.00	0.0%
User Fees and Charges				
Activities Fees				
Trip Fees & Transport - General	0.00	2,000.00	-2,000.00	0.0%
Total Activities Fees	0.00	2,000.00	-2,000.00	0.0%
Aquatics User Fees	10,774.00	85,000.00	-74,226.00	12.7%
Fitness User Fees				
Fitness Personal Training	0.00	8,000.00	-8,000.00	0.0%
Fitness User Fees - Other	21,175.00	127,600.00	-106,425.00	16.6%
Total Fitness User Fees	21,175.00	135,600.00	-114,425.00	15.6%
Youth Program	12,644.60	61,500.00	-48,855.40	20.6%
Youth Sports	0.00	11,700.00	-11,700.00	0.0%
Youth Camps	0.00	7,960.00	-7,960.00	0.0%
Pre-School Swim Fees	240.00	2,400.00	-2,160.00	10.0%
User Fees and Charges - Other	0.00	4,031.00	-4,031.00	0.0%
Total User Fees and Charges	44,833.60	310,191.00	-265,357.40	14.5%
Ticket Sales	0.00	8,000.00	-8,000.00	0.0%
Riverbend Players	4,341.30	16,000.00	-11,658.70	27.1%
Fundraising Income				
Unrestricted				
Event Fundraising- Participants	0.00	5,000.00	-5,000.00	0.0%
Event Fundraising - Sponsors	0.00	5,000.00	-5,000.00	0.0%
Total Unrestricted	0.00	10,000.00	-10,000.00	0.0%
Total Fundraising Income	0.00	10,000.00	-10,000.00	0.0%
Grants and Scholarships				
Restricted				
Grants	9,000.00	312,000.00	-303,000.00	2.9%
Scholarships	0.00	19,735.00	-19,735.00	0.0%
School Swim Program NKN #56	0.00	11,399.00	-11,399.00	0.0%
Total Restricted	9,000.00	343,134.00	-334,134.00	2.6%
Total Grants and Scholarships	9,000.00	343,134.00	-334,134.00	2.6%
Preschool Teacher Reimbursement	5,111.06	48,299.00	-43,187.94	10.6%
Dedicated Space Rental				
Community Center Room Rentals	1,685.00	14,200.00	-12,515.00	11.9%
Preschool Rental	350.00	3,375.00	-3,025.00	10.4%
Total Dedicated Space Rental	2,035.00	17,575.00	-15,540.00	11.6%
Event Sponsorship	0.00	4,000.00	-4,000.00	0.0%
TBCC Contract	0.00	14,000.00	-14,000.00	0.0%
Concessions Income	0.00	3,000.00	-3,000.00	0.0%
Donations	0.00	13,450.00	-13,450.00	0.0%
Interest				
General Fund	22,577.01	6,500.00	16,077.01	347.3%
Total Interest	22,577.01	6,500.00	16,077.01	347.3%
Taxes (previously levied)	3,933.69	32,550.00	-28,616.31	12.1%
Taxes (current year)	12,947.55	1,254,301.00	-1,241,353.45	1.0%
Misc Income	3,679.02	3,000.00	679.02	122.6%
Copier Fees	21.39			
Total INCOME	108,479.62	2,510,328.00	-2,401,848.38	4.3%
Total Income	108,479.62	2,510,328.00	-2,401,848.38	4.3%
Gross Profit	108,479.62	2,510,328.00	-2,401,848.38	4.3%
Expense				
DEBT SERVICE				
FF&C Obligation Principal - Jun	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%
FF&C Obligation Interest - Dec.	0.00	50,700.00	-50,700.00	0.0%
Total DEBT SERVICE	0.00	281,400.00	-281,400.00	0.0%

North County Recreation District
Budget vs. Actual, General Fund, FY 2025 - 2026
Transactions through August 31, 2025 - 16.67% of budget year

Accrual Basis

	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
PERSONNEL SERVICES				
ACTIVITIES				
Activities Coordinator	1,906.56	16,480.00	-14,573.44	11.6%
Total ACTIVITIES	1,906.56	16,480.00	-14,573.44	11.6%
ADMINISTRATION				
Maintenance II	11,308.59	50,346.00	-39,037.41	22.5%
Executive Director	20,000.00	104,000.00	-84,000.00	19.2%
Finance Manager	17,047.00	93,194.00	-76,147.00	18.3%
Welcome Center Staff	20,193.56	137,266.00	-117,072.44	14.7%
Pre-School Teacher	0.00	49,748.00	-49,748.00	0.0%
Custodial Staff	2,776.00	22,496.00	-19,720.00	12.3%
Maintenance Supervisor	14,076.24	50,989.00	-36,912.76	27.6%
Maintenance and Gardening	983.14	0.00	983.14	100.0%
Total ADMINISTRATION	86,384.53	508,039.00	-421,654.77	17.0%
AQUATICS				
Aquatics Director/Ast. Ex. Dir.	13,779.70	70,334.00	-56,554.30	19.6%
Swim Program Manager	5,440.09	27,316.00	-21,875.91	19.9%
Aquatics Instructors	7,130.99	47,380.00	-40,249.01	15.1%
Aquatics Maintenance	0.00	12,747.00	-12,747.00	0.0%
Lifeguards	27,870.63	107,180.00	-79,309.37	26.0%
Total AQUATICS	54,221.41	264,957.00	-210,735.59	20.5%
FITNESS				
Personal Trainer	410.33	8,570.00	-8,159.67	4.8%
Fitness Director	11,226.90	60,255.00	-49,028.10	18.6%
Fitness Supervisor	4,568.76	25,709.00	-21,140.24	17.8%
Fitness Attendant	15,021.41	69,779.00	-54,757.59	21.5%
Fitness Instructor	8,289.83	47,339.00	-39,049.17	17.5%
Total FITNESS	39,517.23	211,652.00	-172,134.77	18.7%
PERFORMING ARTS CENTER				
PAC Coordinator	3,421.25	29,565.00	-26,143.75	11.6%
PAC Assistants	31.88	8,570.00	-8,538.12	0.4%
Total PERFORMING ARTS CENTER	3,453.13	38,135.00	-34,681.87	9.1%
YOUTH				
Youth Program Director	10,863.65	59,740.00	-48,876.35	18.2%
Youth Program Assistants	21,706.68	46,360.00	-24,653.32	46.8%
Youth Sports Assistants	0.00	4,285.00	-4,285.00	0.0%
Total YOUTH	32,570.33	110,385.00	-77,814.67	29.5%
6560 - Payroll Expenses	54,162.24	91,844.00	-37,681.76	59.0%
Health Insurance	20,295.84	91,872.00	-71,576.16	22.1%
Workers' Comp. Insurance	1,646.94	5,356.00	-3,709.06	30.7%
Retirement, NCRD Contribution	3,382.14	26,959.00	-23,576.86	12.5%
Total PERSONNEL SERVICES	297,540.35	1,365,679.00	-1,068,138.65	21.8%
MATERIALS & SERVICES				
Misc.	3,716.00	5,000.00	-1,284.00	74.3%
Grants	8,433.11	72,000.00	-63,566.89	11.7%
Fitness Event Fundraising	0.00	10,000.00	-10,000.00	0.0%
Donations	0.00	6,200.00	-6,200.00	0.0%
Maintenance Equipment/Repairs	616.58	3,000.00	-2,383.42	20.6%
Maintenance Materials/Supplies	1,134.67	1,500.00	-365.33	75.6%
Main Bldg. - Groundskeep/Maint	6,749.52	30,000.00	-23,250.48	22.5%
Janitorial Supplies	633.29	4,500.00	-3,866.71	14.1%
Champ Fld. - Groundskeep/Maint	0.00	4,000.00	-4,000.00	0.0%
Inspections & Licenses	246.40	4,200.00	-3,953.60	5.9%
Concessions Expenses	0.00	2,500.00	-2,500.00	0.0%
Artist Fees	9,243.12	22,000.00	-12,756.88	42.0%
Equipment	2,093.99	11,000.00	-8,906.01	19.0%
Office/Program Equipment	1,954.39	10,000.00	-8,045.61	19.5%
Pool Chemicals	1,087.01	17,000.00	-15,912.99	6.4%
Pool Materials	1,090.52	8,000.00	-6,909.48	13.6%
Supplies				
Office/Program Supplies	5,059.01	17,000.00	-11,940.99	29.8%
Sports Supplies	12.99	3,000.00	-2,987.01	0.4%
Supplies - Other	415.97	3,000.00	-2,584.03	13.9%
Total Supplies	5,487.97	23,000.00	-17,512.03	23.9%
Advertising	55.00	4,000.00	-3,945.00	1.4%
Ads/Print/Newsletter/PR/Promo	340.00	4,000.00	-3,660.00	8.5%
Camps and Workshops	575.04	14,000.00	-13,424.96	4.1%
Activity/Event Fees	0.00	2,600.00	-2,600.00	0.0%
Property and Casualty Insurance	0.00	39,900.00	-39,900.00	0.0%
Professional Services	3,606.29	49,000.00	-45,393.71	7.4%

North County Recreation District
Budget vs. Actual, General Fund, FY 2025 - 2026
Transactions through August 31, 2025 - 16.67% of budget year

Accrual Basis

	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
Training/Certifications	1,873.14	16,200.00	-14,326.86	11.6%
Transportation/Lodging/Mileage	0.00	1,500.00	-1,500.00	0.0%
Bank Charges	1,728.96	5,400.00	-3,671.04	32.0%
Utilities				
Electricity	4,734.82	24,984.00	-20,249.18	19.0%
Garbage	241.07	3,000.00	-2,758.93	8.0%
Oil	6,527.44	0.00	6,527.44	100.0%
Sewer	720.00	2,516.00	-1,796.00	28.6%
Internet/Phone	4,921.09	24,032.00	-19,110.91	20.5%
Water	4,602.88	8,515.00	-3,912.12	54.1%
Propane	9,112.66	23,000.00	-13,887.34	39.6%
Total Utilities	30,859.96	86,047.00	-55,187.04	35.9%
Total MATERIALS & SERVICES	81,524.96	456,547.00	-375,022.04	17.9%
CONTINGENCIES	0.00	20,000.00	-20,000.00	0.0%
Total Expense	379,065.31	2,123,626.00	-1,744,560.69	17.8%
Net Ordinary Income	-270,585.69	386,702.00	-657,287.69	-70.0%
Net Income	-270,585.69	386,702.00	-657,287.69	-70.0%

North County Recreation District
Activities, Budget vs. Actual, General Fund, FY 2025-2026
 Transactions through August 31, 2025 - 16.67% of budget year

15

	Activities				TOTAL			
	Jul - Aug 25	Budget	\$ Over Budget	% of Budget	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
INCOME								
Beginning Fund Balance								
NWC - Restricted								
Scholarships	0.00	200.00	-200.00	0.0%	0.00	200.00	-200.00	0.0%
Total NWC - Restricted	0.00	200.00	-200.00	0.0%	0.00	200.00	-200.00	0.0%
Total Beginning Fund Balance	0.00	200.00	-200.00	0.0%	0.00	200.00	-200.00	0.0%
User Fees and Charges								
Activities Fees								
Trip Fees & Transport - General	0.00	2,000.00	-2,000.00	0.0%	0.00	2,000.00	-2,000.00	0.0%
Total Activities Fees	0.00	2,000.00	-2,000.00	0.0%	0.00	2,000.00	-2,000.00	0.0%
User Fees and Charges - Other	0.00	4,031.00	-4,031.00	0.0%	0.00	4,031.00	-4,031.00	0.0%
Total User Fees and Charges	0.00	6,031.00	-6,031.00	0.0%	0.00	6,031.00	-6,031.00	0.0%
Grants and Scholarships								
Restricted								
Scholarships	0.00	1,061.00	-1,061.00	0.0%	0.00	1,061.00	-1,061.00	0.0%
Total Restricted	0.00	1,061.00	-1,061.00	0.0%	0.00	1,061.00	-1,061.00	0.0%
Total Grants and Scholarships	0.00	1,061.00	-1,061.00	0.0%	0.00	1,061.00	-1,061.00	0.0%
Donations	0.00	200.00	-200.00	0.0%	0.00	200.00	-200.00	0.0%
Total INCOME	0.00	7,492.00	-7,492.00	0.0%	0.00	7,492.00	-7,492.00	0.0%
Total Income	0.00	7,492.00	-7,492.00	0.0%	0.00	7,492.00	-7,492.00	0.0%
Gross Profit	0.00	7,492.00	-7,492.00	0.0%	0.00	7,492.00	-7,492.00	0.0%
Expense								
PERSONNEL SERVICES								
ACTIVITIES								
Activities Coordinator	1,906.56	16,480.00	-14,573.44	11.6%	1,906.56	16,480.00	-14,573.44	11.6%
Total ACTIVITIES	1,906.56	16,480.00	-14,573.44	11.6%	1,906.56	16,480.00	-14,573.44	11.6%
6550 - Payroll Expenses	156.39	1,280.00	-1,123.61	12.2%	156.39	1,280.00	-1,123.61	12.2%
Total PERSONNEL SERVICES	2,062.95	17,760.00	-15,697.05	11.6%	2,062.95	17,760.00	-15,697.05	11.6%
MATERIALS & SERVICES								
Donations	0.00	200.00	-200.00	0.0%	0.00	200.00	-200.00	0.0%
Supplies	0.00	1,000.00	-1,000.00	0.0%	0.00	1,000.00	-1,000.00	0.0%
Activity/Event Fees	0.00	2,600.00	-2,600.00	0.0%	0.00	2,600.00	-2,600.00	0.0%

Accrual Basis

North County Recreation District
Activities, Budget vs. Actual, General Fund, FY 2025-2026
Transactions through August 31, 2025 - 16.67% of budget year

16

	Activities				TOTAL			
	Jul - Aug 25	Budget	\$ Over Budget	% of Budget	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
Utilities								
Internet/Phone	233.50	200.00	33.50	116.8%	233.50	200.00	33.50	116.8%
Total Utilities	233.50	200.00	33.50	116.8%	233.50	200.00	33.50	116.8%
Total MATERIALS & SERVICES	233.50	4,000.00	-3,766.50	5.8%	233.50	4,000.00	-3,766.50	5.8%
Total Expense	2,296.45	21,760.00	-19,463.55	10.6%	2,296.45	21,760.00	-19,463.55	10.6%
Net Ordinary Income	-2,296.45	-14,268.00	11,971.55	16.1%	-2,296.45	-14,268.00	11,971.55	16.1%
Net Income	-2,296.45	-14,268.00	11,971.55	16.1%	-2,296.45	-14,268.00	11,971.55	16.1%

5

Accrual Basis

North County Recreation District
ADMIN Budget vs. Actual, General Fund, FY 2025-2026
Transactions through August 31, 2025 - 16.67% of budget year

	Administration				TOTAL			
	Jul - Aug 25	Budget	\$ Over Budget	% of Budget	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
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	5,111.06	48,299.00	-43,187.94	10.6%	5,111.06	48,299.00	-43,187.94	10.6%
Dedicated Space Rental	1,685.00	12,000.00	-10,315.00	14.0%	1,685.00	12,000.00	-10,315.00	14.0%
Community Center Room Rentals	350.00	3,375.00	-3,025.00	10.4%	350.00	3,375.00	-3,025.00	10.4%
Preschool Rental	2,035.00	15,375.00	-13,340.00	13.2%	2,035.00	15,375.00	-13,340.00	13.2%
Total Dedicated Space Rental	0.00	5,000.00	-5,000.00	0.0%	0.00	5,000.00	-5,000.00	0.0%
Donations	22,577.01	6,500.00	16,077.01	347.3%	22,577.01	6,500.00	16,077.01	347.3%
Interest	22,577.01	6,500.00	16,077.01	347.3%	22,577.01	6,500.00	16,077.01	347.3%
General Fund	22,577.01	6,500.00	16,077.01	347.3%	22,577.01	6,500.00	16,077.01	347.3%
Total Interest	3,679.02	3,000.00	679.02	122.6%	3,679.02	3,000.00	679.02	122.6%
Misc Income	21.39	0.00	21.39	100.0%	21.39	0.00	21.39	100.0%
Copier Fees	33,423.48	318,174.00	-284,750.52	10.5%	33,423.48	318,174.00	-284,750.52	10.5%
Total INCOME	33,423.48	318,174.00	-284,750.52	10.5%	33,423.48	318,174.00	-284,750.52	10.5%
Total Income	33,423.48	318,174.00	-284,750.52	10.5%	33,423.48	318,174.00	-284,750.52	10.5%
Gross Profit	33,423.48	318,174.00	-284,750.52	10.5%	33,423.48	318,174.00	-284,750.52	10.5%
Expense								
PERSONNEL SERVICES								
ADMINISTRATION								
Maintenance II	11,308.59	50,346.00	-39,037.41	22.5%	11,308.59	50,346.00	-39,037.41	22.5%
Executive Director	20,000.00	104,000.00	-84,000.00	19.2%	20,000.00	104,000.00	-84,000.00	19.2%
Finance Manager	17,047.00	93,194.00	-76,147.00	18.3%	17,047.00	93,194.00	-76,147.00	18.3%
Welcome Center Staff	19,734.81	66,443.00	-46,708.19	29.7%	19,734.81	66,443.00	-46,708.19	29.7%
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	2,776.00	22,486.00	-19,720.00	12.3%	2,776.00	22,486.00	-19,720.00	12.3%
Custodial Supervisor	14,076.24	50,989.00	-36,912.76	27.6%	14,076.24	50,989.00	-36,912.76	27.6%
Maintenance and Gardening	983.14	0.00	983.14	100.0%	983.14	0.00	983.14	100.0%
Total ADMINISTRATION	85,925.78	437,216.00	-351,290.22	19.7%	85,925.78	437,216.00	-351,290.22	19.7%
6560 - Payroll Expenses	24,445.38	34,977.00	-10,531.62	69.9%	24,445.38	34,977.00	-10,531.62	69.9%
Health Insurance	12,839.56	45,936.00	-33,096.44	28.0%	12,839.56	45,936.00	-33,096.44	28.0%
Workers' Comp. Insurance	1,646.94	5,356.00	-3,709.06	30.7%	1,646.94	5,356.00	-3,709.06	30.7%
Retirement, NCRD Contribution	1,978.88	14,449.00	-12,470.12	13.7%	1,978.88	14,449.00	-12,470.12	13.7%
Total PERSONNEL SERVICES	126,836.54	537,934.00	-411,097.46	23.6%	126,836.54	537,934.00	-411,097.46	23.6%
MATERIALS & SERVICES								
Misc.	3,716.00	5,000.00	-1,284.00	74.3%	3,716.00	5,000.00	-1,284.00	74.3%
Grants	0.00	10,000.00	-10,000.00	0.0%	0.00	10,000.00	-10,000.00	0.0%
Donations	0.00	5,000.00	-5,000.00	0.0%	0.00	5,000.00	-5,000.00	0.0%
Maintenance Materials/Supplies	1,134.67	1,500.00	-365.33	75.6%	1,134.67	1,500.00	-365.33	75.6%
Main Bldg. - Groundskeep/Maint	6,749.52	30,000.00	-23,250.48	22.5%	6,749.52	30,000.00	-23,250.48	22.5%
Janitorial Supplies	633.29	4,500.00	-3,866.71	14.1%	633.29	4,500.00	-3,866.71	14.1%
Champ Fld. - Groundskeep/Maint	0.00	4,000.00	-4,000.00	0.0%	0.00	4,000.00	-4,000.00	0.0%
Inspections & Licenses	0.00	3,500.00	-3,500.00	0.0%	0.00	3,500.00	-3,500.00	0.0%
Office/Program Equipment	1,954.39	10,000.00	-8,045.61	19.5%	1,954.39	10,000.00	-8,045.61	19.5%

Accrual Basis

North County Recreation District
ADMIN Budget vs. Actual, General Fund, FY 2025-2026
 Transactions through August 31, 2025 - 16.67% of budget year

	Administration				TOTAL			
	Jul - Aug 25	Budget	\$ Over Budget	% of Budget	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
Supplies								
Office/Program Supplies	3,853.45	11,000.00	-7,146.55	35.0%	3,853.45	11,000.00	-7,146.55	35.0%
Total Supplies	3,853.45	11,000.00	-7,146.55	35.0%	3,853.45	11,000.00	-7,146.55	35.0%
Ads/Print/Newsletter/PR/Promo	340.00	2,500.00	-2,160.00	13.6%	340.00	2,500.00	-2,160.00	13.6%
Property and Casualty Insurance	0.00	39,900.00	-39,900.00	0.0%	0.00	39,900.00	-39,900.00	0.0%
Professional Services	3,606.29	49,000.00	-45,393.71	7.4%	3,606.29	49,000.00	-45,393.71	7.4%
Training/Certifications	86.00	5,000.00	-4,915.00	1.7%	86.00	5,000.00	-4,915.00	1.7%
Transportation/Lodging/Mileage	0.00	1,500.00	-1,500.00	0.0%	0.00	1,500.00	-1,500.00	0.0%
Bank Charges	1,728.96	5,400.00	-3,671.04	32.0%	1,728.96	5,400.00	-3,671.04	32.0%
Utilities								
Electricity	1,330.69	9,000.00	-7,669.32	14.8%	1,330.69	9,000.00	-7,669.32	14.8%
Garbage	241.07	3,000.00	-2,758.93	8.0%	241.07	3,000.00	-2,758.93	8.0%
Sewer	315.00	1,300.00	-985.00	24.2%	315.00	1,300.00	-985.00	24.2%
Internet/Phone	2,430.36	12,600.00	-10,169.64	19.3%	2,430.36	12,600.00	-10,169.64	19.3%
Water	2,301.43	3,500.00	-1,198.57	65.8%	2,301.43	3,500.00	-1,198.57	65.8%
Propane	0.00	500.00	-500.00	0.0%	0.00	500.00	-500.00	0.0%
Total Utilities	6,618.54	29,900.00	-23,281.46	22.1%	6,618.54	29,900.00	-23,281.46	22.1%
Total MATERIALS & SERVICES	30,420.11	217,700.00	-187,279.89	14.0%	30,420.11	217,700.00	-187,279.89	14.0%
Total Expense	157,256.65	755,634.00	-598,377.35	20.8%	157,256.65	755,634.00	-598,377.35	20.8%
Net Ordinary Income	-123,833.17	-437,460.00	313,626.83	28.3%	-123,833.17	-437,460.00	313,626.83	28.3%
Net Income	-123,833.17	-437,460.00	313,626.83	28.3%	-123,833.17	-437,460.00	313,626.83	28.3%

61

Accrual Basis

North County Recreation District
AQUATICS Budget vs. Actual, General Fund, FY 2025 - 2026
Transactions through August 31, 2025 - 16.67% of Budget year

Ordinary Income/Expense Income	AQUATICS				TOTAL			
	Jul - Aug 25	Budget	\$ Over Budget	% of Budget	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
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%
Scholarships	0.00	2,000.00	-2,000.00	0.0%	0.00	2,000.00	-2,000.00	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%
Total Beginning Fund Balance								
User Fees and Charges	10,774.00	85,000.00	-74,226.00	12.7%	10,774.00	85,000.00	-74,226.00	12.7%
Aquatics User Fees	240.00	2,400.00	-2,160.00	10.0%	240.00	2,400.00	-2,160.00	10.0%
Pre-School Swim Fees								
Total User Fees and Charges	11,014.00	87,400.00	-76,386.00	12.6%	11,014.00	87,400.00	-76,386.00	12.6%
Grants and Scholarships								
Restricted	0.00	3,000.00	-3,000.00	0.0%	0.00	3,000.00	-3,000.00	0.0%
Scholarships	0.00	11,399.00	-11,399.00	0.0%	0.00	11,399.00	-11,399.00	0.0%
School Swim Program NKN #56	0.00	14,399.00	-14,399.00	0.0%	0.00	14,399.00	-14,399.00	0.0%
Total Restricted	0.00	14,399.00	-14,399.00	0.0%	0.00	14,399.00	-14,399.00	0.0%
Total Grants and Scholarships	0.00	14,399.00	-14,399.00	0.0%	0.00	14,399.00	-14,399.00	0.0%
TBCC Contract	0.00	3,920.00	-3,920.00	0.0%	0.00	3,920.00	-3,920.00	0.0%
Concessions Income	0.00	3,000.00	-3,000.00	0.0%	0.00	3,000.00	-3,000.00	0.0%
Donations	0.00	2,500.00	-2,500.00	0.0%	0.00	2,500.00	-2,500.00	0.0%
Total INCOME	11,014.00	113,219.00	-102,205.00	9.7%	11,014.00	113,219.00	-102,205.00	9.7%
Total Income	11,014.00	113,219.00	-102,205.00	9.7%	11,014.00	113,219.00	-102,205.00	9.7%
Gross Profit	11,014.00	113,219.00	-102,205.00	9.7%	11,014.00	113,219.00	-102,205.00	9.7%
Expense								
PERSONNEL SERVICES								
ADMINISTRATION								
Welcome Center Staff	458.75	70,823.00	-70,364.25	0.6%	458.75	70,823.00	-70,364.25	0.6%
Total ADMINISTRATION	458.75	70,823.00	-70,364.25	0.6%	458.75	70,823.00	-70,364.25	0.6%
AQUATICS								
Aquatics Director/Asst. Ex. Dir.	13,779.70	70,334.00	-56,554.30	19.6%	13,779.70	70,334.00	-56,554.30	19.6%
Swim Program Manager	5,440.09	27,316.00	-21,875.91	19.9%	5,440.09	27,316.00	-21,875.91	19.9%
Aquatics Instructors	7,130.99	47,380.00	-40,249.01	15.1%	7,130.99	47,380.00	-40,249.01	15.1%
Aquatics Maintenance	0.00	12,747.00	-12,747.00	0.0%	0.00	12,747.00	-12,747.00	0.0%
Lifeguards	27,870.63	107,180.00	-79,309.37	26.0%	27,870.63	107,180.00	-79,309.37	26.0%
Total AQUATICS	54,221.41	264,957.00	-210,735.59	20.5%	54,221.41	264,957.00	-210,735.59	20.5%
6560 - Payroll Expenses	11,876.43	26,862.00	-14,985.57	44.2%	11,876.43	26,862.00	-14,985.57	44.2%
Health Insurance	2,783.01	22,968.00	-20,184.99	12.1%	2,783.01	22,968.00	-20,184.99	12.1%
Retirement, NCRD Contribution	1,159.79	6,685.00	-5,525.21	17.3%	1,159.79	6,685.00	-5,525.21	17.3%
Total PERSONNEL SERVICES	70,499.39	392,295.00	-321,795.61	18.0%	70,499.39	392,295.00	-321,795.61	18.0%
MATERIALS & SERVICES								
Inspections & Licenses	246.40	700.00	-453.60	35.2%	246.40	700.00	-453.60	35.2%
Concessions Expenses	0.00	2,500.00	-2,500.00	0.0%	0.00	2,500.00	-2,500.00	0.0%
Pool Chemicals	1,087.01	17,000.00	-15,912.99	6.4%	1,087.01	17,000.00	-15,912.99	6.4%
Pool Materials	1,090.52	8,000.00	-6,909.48	13.6%	1,090.52	8,000.00	-6,909.48	13.6%
Training/Certifications	1,688.14	8,000.00	-6,311.86	21.1%	1,688.14	8,000.00	-6,311.86	21.1%

20

Accrual Basis

North County Recreation District
AQUATICS Budget vs. Actual, General Fund, FY 2025 - 2026
Transactions through August 31, 2025 - 16.67% of budget year

	Aquatics				TOTAL			
	Jul - Aug 25	Budget	\$ Over Budget	% of Budget	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
Utilities								
Electricity	2,073.38	7,500.00	-5,426.62	27.6%	2,073.38	7,500.00	-5,426.62	27.6%
Oil	6,527.44	0.00	6,527.44	100.0%	6,527.44	0.00	6,527.44	100.0%
Sewer	315.00	800.00	-485.00	39.4%	315.00	800.00	-485.00	39.4%
Internet/Phone	752.52	4,657.00	-3,904.48	16.2%	752.52	4,657.00	-3,904.48	16.2%
Water	2,301.45	4,000.00	-1,698.55	57.5%	2,301.45	4,000.00	-1,698.55	57.5%
Propane	9,112.66	22,500.00	-13,387.34	40.5%	9,112.66	22,500.00	-13,387.34	40.5%
Total Utilities	21,082.45	39,457.00	-18,374.55	53.4%	21,082.45	39,457.00	-18,374.55	53.4%
Total MATERIALS & SERVICES	25,194.52	75,657.00	-50,462.48	33.3%	25,194.52	75,657.00	-50,462.48	33.3%
Total Expense	95,693.91	467,952.00	-372,258.09	20.4%	95,693.91	467,952.00	-372,258.09	20.4%
Net Ordinary Income	-84,679.91	-354,733.00	270,053.09	23.9%	-84,679.91	-354,733.00	270,053.09	23.9%
Net Income	-84,679.91	-354,733.00	270,053.09	23.9%	-84,679.91	-354,733.00	270,053.09	23.9%

12

Accrual Basis

North County Recreation District
FITNESS Budget vs. Actual, General Fund, FY 2025 - 2026
Transactions through August 31, 2025 - 16.67% of budget year

	FITNESS					TOTAL				
	Jul - Aug 25	Budget	\$ Over Budget	% of Budget	Jul - Aug 25	Budget	\$ Over Budget	% of Budget		
Ordinary Income/Expense										
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	21,175.00	127,600.00	-106,425.00	16.6%	21,175.00	127,600.00	-106,425.00	16.6%		
Fitness User Fees - Other										
Total Fitness User Fees	21,175.00	135,600.00	-114,425.00	15.6%	21,175.00	135,600.00	-114,425.00	15.6%		
Total User Fees and Charges	21,175.00	135,600.00	-114,425.00	15.6%	21,175.00	135,600.00	-114,425.00	15.6%		
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	21,175.00	159,843.00	-138,668.00	13.2%	21,175.00	159,843.00	-138,668.00	13.2%		
Total Income	21,175.00	159,843.00	-138,668.00	13.2%	21,175.00	159,843.00	-138,668.00	13.2%		
Gross Profit	21,175.00	159,843.00	-138,668.00	13.2%	21,175.00	159,843.00	-138,668.00	13.2%		
Expense										
PERSONNEL SERVICES										
PERSONNEL										
Personal Trainer	410.33	8,570.00	-8,159.67	4.8%	410.33	8,570.00	-8,159.67	4.8%		
Fitness Director	11,226.90	60,255.00	-49,028.10	18.6%	11,226.90	60,255.00	-49,028.10	18.6%		
Fitness Supervisor	4,568.76	25,709.00	-21,140.24	17.8%	4,568.76	25,709.00	-21,140.24	17.8%		
Fitness Attendant	15,021.41	69,779.00	-54,757.59	21.5%	15,021.41	69,779.00	-54,757.59	21.5%		
Fitness Instructor	8,289.83	47,339.00	-39,049.17	17.5%	8,289.83	47,339.00	-39,049.17	17.5%		
Total FITNESS	39,517.23	211,652.00	-172,134.77	18.7%	39,517.23	211,652.00	-172,134.77	18.7%		
6560 - Payroll Expenses	10,669.86	16,932.00	-6,262.14	63.0%	10,669.86	16,932.00	-6,262.14	63.0%		
Health Insurance	1,890.78	11,484.00	-9,593.22	16.4%	1,890.78	11,484.00	-9,593.22	16.4%		
Retirement, NCRD Contribution	26.19	2,925.00	-2,898.81	0.9%	26.19	2,925.00	-2,898.81	0.9%		
Total PERSONNEL SERVICES	52,094.06	242,993.00	-190,898.94	21.4%	52,094.06	242,993.00	-190,898.94	21.4%		
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	415.97	2,000.00	-1,584.03	20.8%	415.97	2,000.00	-1,584.03	20.8%		
Training/Certifications	0.00	2,000.00	-2,000.00	0.0%	0.00	2,000.00	-2,000.00	0.0%		

North County Recreation District

FITNESS Budget vs. Actual, General Fund, FY 2025 - 2026

Transactions through August 31, 2025 - 16.67% of budget year

Accrual Basis

	Fitness				TOTAL			
	Jul - Aug 25	Budget	\$ Over Budget	% of Budget	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
Utilities								
Electricity	432.50	2,480.00	-2,047.50	17.4%	432.50	2,480.00	-2,047.50	17.4%
Internet/Phone	734.03	2,855.00	-2,120.97	25.7%	734.03	2,855.00	-2,120.97	25.7%
Total Utilities	1,166.53	5,335.00	-4,168.47	21.9%	1,166.53	5,335.00	-4,168.47	21.9%
Total MATERIALS & SERVICES	3,219.00	25,835.00	-22,616.00	12.5%	3,219.00	25,835.00	-22,616.00	12.5%
Total Expense	55,313.06	268,828.00	-213,514.94	20.6%	55,313.06	268,828.00	-213,514.94	20.6%
Net Ordinary Income	-34,138.06	-108,985.00	74,846.94	31.3%	-34,138.06	-108,985.00	74,846.94	31.3%
Net Income	-34,138.06	-108,985.00	74,846.94	31.3%	-34,138.06	-108,985.00	74,846.94	31.3%

North County Recreation District
PAC Budget vs. Actual, General Fund, FY 2025-2026
Transactions through August 31, 2025 - 16.67% of budget year

Accrual Basis	Performing Arts Center						TOTAL		
	Jul - Aug 25	Budget	\$ Over Budget	% of Budget	Jul - Aug 25	Budget	\$ Over Budget	% of Budget	
Ordinary Income/Expense Income	INCOME								
	Ticket Sales	0.00	8,000.00	0.0%	0.00	8,000.00	-8,000.00	0.0%	
	Riverband Players	4,341.30	16,000.00	27.1%	4,341.30	16,000.00	-11,658.70	27.1%	
	Grants and Scholarships								
	Restricted Grants	0.00	57,000.00	0.0%	0.00	57,000.00	-57,000.00	0.0%	
	Total Restricted	0.00	57,000.00	0.0%	0.00	57,000.00	-57,000.00	0.0%	
	Total Grants and Scholarships	0.00	57,000.00	0.0%	0.00	57,000.00	-57,000.00	0.0%	
	Dedicated Space Rental								
	Community Center Room Rentals	0.00	2,200.00	0.0%	0.00	2,200.00	-2,200.00	0.0%	
	Total Dedicated Space Rental	0.00	2,200.00	0.0%	0.00	2,200.00	-2,200.00	0.0%	
Expense	Event Sponsorship	0.00	4,000.00	0.0%	0.00	4,000.00	-4,000.00	0.0%	
	Donations	0.00	750.00	0.0%	0.00	750.00	-750.00	0.0%	
	Total INCOME	4,341.30	87,950.00	4.9%	4,341.30	87,950.00	-83,608.70	4.9%	
	Total Income	4,341.30	87,950.00	4.9%	4,341.30	87,950.00	-83,608.70	4.9%	
	Gross Profit	4,341.30	87,950.00	4.9%	4,341.30	87,950.00	-83,608.70	4.9%	
	PERSONNEL SERVICES								
	PERFORMING ARTS CENTER								
	PAC Coordinator	3,421.25	29,566.00	11.6%	3,421.25	29,566.00	-26,143.75	11.6%	
	PAC Assistants	31.88	8,570.00	0.4%	31.88	8,570.00	-8,538.12	0.4%	
	Total PERFORMING ARTS CENTER	3,453.13	38,135.00	9.1%	3,453.13	38,135.00	-34,681.87	9.1%	
6550 - Payroll Expenses	Total PERSONNEL SERVICES	269.40	2,962.00	9.1%	269.40	2,962.00	-2,692.60	9.1%	
	3,722.53	41,097.00	-37,374.47	9.1%	3,722.53	41,097.00	-37,374.47	9.1%	
	MATERIALS & SERVICES								
	Grants	0.00	57,000.00	0.0%	0.00	57,000.00	-57,000.00	0.0%	
	Artist Fees	9,243.12	22,000.00	42.0%	9,243.12	22,000.00	-12,756.88	42.0%	
	Equipment	1,074.07	5,000.00	21.5%	1,074.07	5,000.00	-3,925.93	21.5%	
	Advertising	55.00	4,000.00	1.4%	55.00	4,000.00	-3,945.00	1.4%	
	Adse/Print/Lewster/PR/Promo	0.00	1,500.00	0.0%	0.00	1,500.00	-1,500.00	0.0%	
	Utilities								
	Electricity	465.76	3,120.00	14.9%	465.76	3,120.00	-2,654.24	14.9%	
Total MATERIALS & SERVICES	Sewer	90.00	416.00	21.6%	90.00	416.00	-326.00	21.6%	
	Internet/Phone	269.90	1,248.00	21.6%	269.90	1,248.00	-978.10	21.6%	
	Water	0.00	1,015.00	0.0%	0.00	1,015.00	-1,015.00	0.0%	
	Total Utilities	825.66	5,799.00	14.2%	825.66	5,799.00	-4,973.34	14.2%	
	Total MATERIALS & SERVICES	11,197.85	95,299.00	11.8%	11,197.85	95,299.00	-84,101.15	11.8%	
	Total Expense	14,920.38	136,396.00	10.9%	14,920.38	136,396.00	-121,475.62	10.9%	
	Net Ordinary Income	-10,579.08	-48,446.00	21.8%	-10,579.08	-48,446.00	37,866.92	21.8%	
	Net Income	-10,579.08	-48,446.00	21.8%	-10,579.08	-48,446.00	37,866.92	21.8%	

Accrual Basis

North County Recreation District
YOUTH Budget vs. Actual, General Fund, FY 2025 - 2026
Transactions through August 31, 2025 - 16.67% of budget year

	Youth				TOTAL			
	Jul - Aug 25	Budget	\$ Over Budget	% of Budget	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense Income								
Income								
User Fees and Charges	12,644.60	61,500.00	-48,855.40	20.6%	12,644.60	61,500.00	-48,855.40	20.6%
Youth Program	0.00	11,700.00	-11,700.00	0.0%	0.00	11,700.00	-11,700.00	0.0%
Youth Sports	0.00	7,960.00	-7,960.00	0.0%	0.00	7,960.00	-7,960.00	0.0%
Youth Camps								
Total User Fees and Charges	12,644.60	81,160.00	-68,515.40	15.6%	12,644.60	81,160.00	-68,515.40	15.6%
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	21,644.60	112,671.00	-91,026.40	19.2%	21,644.60	112,671.00	-91,026.40	19.2%
Total Income	21,644.60	112,671.00	-91,026.40	19.2%	21,644.60	112,671.00	-91,026.40	19.2%
Gross Profit	21,644.60	112,671.00	-91,026.40	19.2%	21,644.60	112,671.00	-91,026.40	19.2%
Expense								
PERSONNEL SERVICES								
YOUTH								
Youth Program Director	10,863.65	59,740.00	-48,876.35	18.2%	10,863.65	59,740.00	-48,876.35	18.2%
Youth Program Assistants	21,706.68	46,360.00	-24,653.32	46.8%	21,706.68	46,360.00	-24,653.32	46.8%
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	32,570.33	110,385.00	-77,814.67	29.5%	32,570.33	110,385.00	-77,814.67	29.5%
6560 - Payroll Expenses	6,744.78	8,831.00	-2,086.22	76.4%	6,744.78	8,831.00	-2,086.22	76.4%
Health Insurance	2,792.49	11,484.00	-8,691.51	24.3%	2,792.49	11,484.00	-8,691.51	24.3%
Retirement, NCRD Contribution	2,17.28	2,900.00	-2,682.72	7.5%	2,17.28	2,900.00	-2,682.72	7.5%
Total PERSONNEL SERVICES	42,324.88	133,600.00	-91,275.12	31.7%	42,324.88	133,600.00	-91,275.12	31.7%
MATERIALS & SERVICES								
Grants	8,433.11	5,000.00	3,433.11	166.7%	8,433.11	5,000.00	3,433.11	166.7%
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	1,205.56	6,000.00	-4,794.44	20.1%	1,205.56	6,000.00	-4,794.44	20.1%
Sports Supplies	12.99	3,000.00	-2,987.01	0.4%	12.99	3,000.00	-2,987.01	0.4%
Total Supplies	1,218.55	9,000.00	-7,781.45	13.5%	1,218.55	9,000.00	-7,781.45	13.5%
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	100.00	1,200.00	-1,100.00	8.3%	100.00	1,200.00	-1,100.00	8.3%

Accrual Basis

North County Recreation District
YOUTH Budget vs. Actual, General Fund, FY 2025 - 2026
Transactions through August 31, 2025 - 16.67% of budget year

25

	Youth				TOTAL			
	Jul - Aug 25	Budget	\$ Over Budget	% of Budget	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
Utilities								
Electricity	432.50	2,884.00	-2,451.50	15.0%	432.50	2,884.00	-2,451.50	15.0%
Internet/Phone	500.78	2,472.00	-1,971.22	20.3%	500.78	2,472.00	-1,971.22	20.3%
Total Utilities	933.28	5,356.00	-4,422.72	17.4%	933.28	5,356.00	-4,422.72	17.4%
Total MATERIALS & SERVICES	11,259.98	38,056.00	-26,796.02	29.6%	11,259.98	38,056.00	-26,796.02	29.6%
Total Expense	53,584.86	171,656.00	-118,071.14	31.2%	53,584.86	171,656.00	-118,071.14	31.2%
Net Ordinary Income	-31,940.26	-58,985.00	27,044.74	54.1%	-31,940.26	-58,985.00	27,044.74	54.1%
Net Income	-31,940.26	-58,985.00	27,044.74	54.1%	-31,940.26	-58,985.00	27,044.74	54.1%

92

Accrual Basis

North County Recreation District
NON-ALLOC Budget vs. Actual, General Fund, FY 2025 - 2026
Transactions through August 31, 2025 - 16.67% of budget year

	Non-Allocated				TOTAL			
	Jul - Aug 25	Budget	\$ Over Budget	% of Budget	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
Beginning Fund Balance								
NWC - Unrestricted	0.00	424,128.00	-424,128.00	0.0%	0.00	424,128.00	-424,128.00	0.0%
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)	3,933.69	32,550.00	-28,616.31	12.1%	3,933.69	32,550.00	-28,616.31	12.1%
Taxes (current year)	12,947.55	1,254,301.00	-1,241,353.45	1.0%	12,947.55	1,254,301.00	-1,241,353.45	1.0%
Total INCOME	16,881.24	1,710,979.00	-1,694,097.76	1.0%	16,881.24	1,710,979.00	-1,694,097.76	1.0%
Total Income	16,881.24	1,710,979.00	-1,694,097.76	1.0%	16,881.24	1,710,979.00	-1,694,097.76	1.0%
Gross Profit	16,881.24	1,710,979.00	-1,694,097.76	1.0%	16,881.24	1,710,979.00	-1,694,097.76	1.0%
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	0.00	20,000.00	-20,000.00	0.0%	0.00	20,000.00	-20,000.00	0.0%
Total Expense	0.00	301,400.00	-301,400.00	0.0%	0.00	301,400.00	-301,400.00	0.0%
Net Ordinary Income	16,881.24	1,409,579.00	-1,392,697.76	1.2%	16,881.24	1,409,579.00	-1,392,697.76	1.2%
Net Income	16,881.24	1,409,579.00	-1,392,697.76	1.2%	16,881.24	1,409,579.00	-1,392,697.76	1.2%

Accrual Basis

North County Recreation District
Budget vs. Actual, Capital Asset Reserve Fund, FY 2025-2026
 Transactions through August 31, 2025 - 16.67% of budget year

(52)

	Capital Assets Reserve Fund				TOTAL			
	Jul - Aug 25	Budget	\$ Over Budget	% of Budget	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
INCOME								
Capital Fund Balance Forward								
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	-65,550.00	0.0%
State Timber Revenue	0.00	65,550.00	-65,550.00	0.0%	0.00	65,550.00	-65,550.00	0.0%
Total INCOME	176,390.17	369,219.00	-192,828.83	47.8%	176,390.17	369,219.00	-192,828.83	47.8%
Total Income	176,390.17	434,769.00	-258,378.83	40.6%	176,390.17	434,769.00	-258,378.83	40.6%
Gross Profit	176,390.17	434,769.00	-258,378.83	40.6%	176,390.17	434,769.00	-258,378.83	40.6%
Expense								
CAPITAL OUTLAY								
Capital Expansion & Improvement								
Fitness Center Equipment	0.00	10,000.00	-10,000.00	0.0%	0.00	10,000.00	-10,000.00	0.0%
Additional Future Projects CIP	0.00	100,000.00	-100,000.00	0.0%	0.00	100,000.00	-100,000.00	0.0%
Total Capital Expansion & Improvement	0.00	110,000.00	-110,000.00	0.0%	0.00	110,000.00	-110,000.00	0.0%
Total CAPITAL OUTLAY	0.00	110,000.00	-110,000.00	0.0%	0.00	110,000.00	-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	-156,600.00	0.0%
Total Transfers	0.00	156,600.00	-156,600.00	0.0%	0.00	156,600.00	-156,600.00	0.0%
Total Expense	0.00	266,600.00	-266,600.00	0.0%	0.00	266,600.00	-266,600.00	0.0%
Net Ordinary Income	176,390.17	168,169.00	8,221.17	104.9%	176,390.17	168,169.00	8,221.17	104.9%
Net Income	176,390.17	168,169.00	8,221.17	104.9%	176,390.17	168,169.00	8,221.17	104.9%

Accrual Basis

North County Recreation District
Budget vs. Actual, New Aquatics Ctr Proj. Fund, FY 2025-2026
 Transactions through August 31, 2025 - 16.67% of budget year

28

	New Aquatics Center Proj. Fund				TOTAL			
	Jul - Aug 25	Budget	\$ Over Budget	% of Budget	Jul - Aug 25	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%
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	230,000.00	250,000.00	-20,000.00	92.0%	230,000.00	250,000.00	-20,000.00	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	230,000.00	406,600.00	-176,600.00	56.6%	230,000.00	406,600.00	-176,600.00	56.6%
Gross Profit	230,000.00	406,600.00	-176,600.00	56.6%	230,000.00	406,600.00	-176,600.00	56.6%
Expense								
CAPITAL OUTLAY								
1&2 Building,Stitework,Nat. pool	100,985.89	0.00	100,985.89	100.0%	100,985.89	0.00	100,985.89	100.0%
Total CAPITAL OUTLAY	100,985.89	0.00	100,985.89	100.0%	100,985.89	0.00	100,985.89	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%
Total Expense	100,985.89	406,600.00	-305,614.11	24.8%	100,985.89	406,600.00	-305,614.11	24.8%
Net Ordinary Income	129,014.11	0.00	129,014.11	100.0%	129,014.11	0.00	129,014.11	100.0%
Net Income	129,014.11	0.00	129,014.11	100.0%	129,014.11	0.00	129,014.11	100.0%



North County Recreation District

Pool Grand Opening Planning

We are planning a festive Grand Opening to officially celebrate the new Aquatics Center! The event will include a ribbon cutting, guided tours of the new facility, and opportunities for the community to enjoy the new pool. To make the day extra special, we suggest hiring a DJ to provide music and energy, setting up a large tent over a portion of the parking lot for shelter and gathering space, and creating a formal guest list to invite key donors, community partners, local officials, and media representatives.

For refreshments, we recommend partnering with Wanda's to provide local treats and desserts for guests. Additionally, we can prepare swag bags with branded items (such as towels, swim caps, or water bottles) to give away as a thank-you to attendees.

For timing, we recommend hosting the event on a Saturday in November before Thanksgiving to maximize community attendance. Suggested dates include November 1, November 8, or November 15.



North County Recreation District

NORTH COUNTY RECREATION DISTRICT

BOARD OF DIRECTORS

RESOLUTION NO. 2025-10

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). 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.



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

31



INTERGOVERNMENTAL AGREEMENT

**Between Nehalem Bay Fire District and North County Recreation District
Regarding Firefighter Facility Access**

I. PARTIES

This Intergovernmental Agreement ("Agreement") is entered into between the **Nehalem Bay Fire District** ("NBFD") and the **North County Recreation District** ("NCRD"), collectively referred to as "the Parties."

II. PURPOSE

The purpose of this Agreement is to provide active NBFD firefighters with free access to NCRD facilities as a benefit recognizing their service to the community, and to establish the terms and responsibilities of each Party in administering this program.

III. TERMS OF AGREEMENT

1. Facility Access

- NCRD shall provide each active firefighter of NBFD with a complimentary individual facility pass.
- The pass shall grant access to all standard NCRD facilities available to the general public under a regular membership.
- The pass shall not include special programs, classes, rentals, or other fee-based services unless specifically approved by NCRD.

2. Eligibility

- Eligibility is limited to firefighters currently serving with NBFD in an active capacity.
- Family members or non-firefighter personnel are not included under this Agreement.

3. Verification of Eligibility

- NBFD shall provide NCRD with an **updated roster of eligible firefighters annually**, on or around **July 1 of each fiscal year**.
- Additions or removals during the year shall be reported to NCRD within 30 days of the change.

4. Term

- This Agreement shall commence on the date of the last signature and remain in effect until terminated by either Party with thirty (30) days' written notice.

5. Liability and Indemnification

- Firefighters using NCRD facilities shall abide by all rules and policies of NCRD.
- NCRD assumes no responsibility for injuries or accidents occurring during facility use.



North County Recreation District

- Each Party agrees to be responsible for its own officers, employees, and agents, and nothing in this Agreement shall be construed as waiving any immunities or limitations under the Oregon Tort Claims Act.

IV. AMENDMENTS

This Agreement may be amended only in writing, signed by both Parties.

V. TERMINATION

Either Party may terminate this Agreement for any reason with thirty (30) days' written notice to the other Party.

VI. SIGNATURES

North County Recreation District

By: _____

Name: Justin Smith

Title: Executive Director

Date: _____

Nehalem Bay Fire District

By: _____

Name: _____

Title: _____

Date: _____

33



North County Recreation District

Aquatics Transition Update

Following Sue's resignation effective September 6, we have put in place a structured 30-day transition plan beginning September 15 and concluding October 15. During this time, Marisa will serve as the interim Swim Program Manager, leading the school swim programs and working directly with our community partners. Adam will provide leadership support for aquatics operations and facility needs. I will continue to work closely with both to ensure a smooth handoff and stability for the department.

If Sue chooses not to participate in this transition, I have already reached out to another aquatics professional who can provide mentorship to staff and help cover any gaps created by not currently having a WSI on staff. Since our Swim Safe program is not a Red Cross program, we are not out of compliance without a WSI, and I am working with the Red Cross to schedule a training for staff to strengthen our certifications moving forward.

Our community partners are enthusiastic about collaborating with Marisa, and I am confident that with her leadership, Adam's support, and additional mentoring resources if needed, the program will remain strong and continue to grow during this transition.

34