



*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 November 20, 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/88210534708?pwd=59T0u4nYpvld9EgeYgcB0u2cn3K8GR.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. Wendy Bakker – Fitness Instructor
- 7. Consent Agenda**
 - 7.1. Approval of October Board Meeting Minutes
 - 7.2. Approval of October Executive Director Report
- 8. Financial Report**
 - 8.1. Approval of October Financial Report
- 9. Committee Reports**
 - 9.1. Pool Grand Opening wrap-up
 - 9.2. Communication Committee Update
- 10. Old Business**
 - 10.1. Sportsman implementation update
 - 10.2. Letter to patron from October correspondence
 - 10.3. IGA update
- 11. New Business**
 - 11.1. None
- 12. Executive Director Report**
 - 12.1. Department Reports and updates
- 13. Announcements / Calendar**
 - 13.1. December Board Meeting - 12/18
 - 13.2. SDAO conference in Seaside 2/6-2/8/2026
- 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

Employee of the Month
November 2025

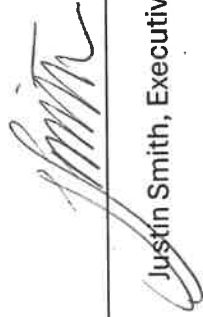
This certificate is proudly presented to

WENDY BAKKER

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 20th day of November, 2025



Justin Smith, Executive Director

Michael Howes, Board Chair



North County Recreation District

NCRD

Executive Session and Board Meeting

October 17, 2025 4:00 and 5:30 pm

Fireside Room and Zoom

The Executive Session was called to order by Chairman Michael Howes at 4:00 pm per ORS 192.660(2)(l) in order to review and evaluate the 6 month performance of the Executive Director, Justin Smith.

The Executive Session was adjourned at 4:59 pm.

The Board Meeting was called to order by Chairman, Michael Howes, at 5:30 pm.

Attendance:

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

Recorder: Jennie Meyers

Staff: James Massa, Marcus Runkle, Angie Terry Tim Schaeffer, Lucy Brook, Janet Schroeder, Crystal LaRoux (and husband),

Public: Dianne Bloom, Kate Altman, Barbara McCann, Sue Dindia-Gray, John Cline.

Recap of the Executive Session as reported by Chairman, Michael Howes:

The purpose of the Executive Session was to review the 6-month performance evaluation of Executive Director Justin Smith.

No vote or decisions were made regarding compensation.

It is noted that Justin has done an exceptional job and the Board is pleased to be able to continue to work with him in the management of NCRD.

Annual Evaluation will be done in March or April of 2026.

It was suggested that a template update of the evaluation form needs to be done to better align with the strategic goals that have been set by the Board and Justin. Michael and Doug will work on that update.

There was a motion to accept the evaluation done in the Executive Session made by Doug, second by Frankie.

The motion passed unanimously.

Howes – Yes

Knight – Yes

Laskey-Wilson – Yes

Sparks – Yes

Gallagher – Yes

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Declaration of Potential Conflict of Interest :

None

Public Comment:

Guidelines of the procedure that is followed to allow public comment were reiterated.

Dianne Bloom commented that she was able to see and hear much better on Zoom than in previous meetings.

Correspondence:

A letter from Jim Newell regarding his opinion of the new pool and the various functions was received. It had to do with the temperatures of the pools and depth. Justin will draft a letter of response.

Employee Recognition: Crystal LaRoux

Crystal has proven herself to be one of the most hardworking, dependable and dedicated members of the Aquatics Team since joining NCRD. Her passion for safety truly reflects the values of our organization and sets a high standard for other to follow. Congratulations to Crystal!!

Consent Agenda:

Minutes of the September 18, 2025 Board Meeting

There was a motion by Frankie, second by Mary to approve the minutes as presented.

The motion passed unanimously.

Howes – Yes

Knight – Yes

Laskey-Wilson – Yes

Sparks – Yes

Gallagher – Yes

Executive Director's Report for September 2025

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

The motion passed unanimously.

Howes – Yes

Knight – Yes

Laskey-Wilson – Yes

Sparks – Yes

Gallagher – Yes

Financial Report:

Discussion and explanation of some key factors occurred.

There was a motion by Doug, second by Frankie to accept the report as presented.

The motion passed unanimously.

Howes – Yes

Knight – Yes

Laskey-Wilson – Yes

Sparks – Yes

Gallagher – Yes

Committee Report:

New Pool Grand Opening on November 15 at 2:00 pm

Community notifications in progress.

Coordination of donations for the event from local business.

Entertainment being arranged

Give-Aways for adults and kids

Staffing by volunteers and staff

Decorations and tent rental being explored

OLD BUSINESS:

Sportsman Software discussion. Some glitches but for the most it is a program that will be used successfully. The Patron Member portal is on hold until we are confident the program is running as expected. The sign-in fobs are coming soon to allow instant check in by patrons. The youth program can now send invoices for child care by email.

③



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NEW BUSINESS:

Resolution 2025-10 second reading.

A resolution adopting the Surplus Property Disposal Policy was approved. Motion by Frankie second by Erin to adopt the Resolution 2025-10.

The motion passed unanimously.

Howes – Yes

Knight – Yes

Laskey-Wilson – Yes

Sparks – Yes

Gallagher – Yes

Executive Director's Report:

Fitness has increased usage considerably over the last month.

James has met with representatives from TBCC to confirm the contract for participation in classes. Neah Kah Nie School District has accepted a transition plan for students who qualify for personal training. New Equipment has been installed.

Youth and Sports is increasing participation. Soccer had 40 kids last term. This term up to 70 enrolled in the program. Nineteen kids a day are in the day care. Big shout out to Angie for a job well done.

Aquatics opened the new pool on September 15 with expanded hours, great attendance and swim lessons continuing. There is no shut down mid-day as was required at the old pool. Family Swim is a big hit. Looking at adding more classes.

Adult Activities progresses nicely. Book Club is a success, Art Group show in November is entitled "Light". Scone Friday has been going on for over 15 years with Jane's help. The Great Discussion is studying Medieval history.

Performing Arts Center has had very successful shows with musical groups and soloists, McMinnville Short Film Series and Riverbend Players, *The Invisible Man*.

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Aquatic Center update: The hot water issue has been fixed, also the chlorinator has been replaced. Both issues were resolved at no cost to the District.

Justin attended a Board of Director's Meeting with Eileen Aiken, our attorney, which was very useful.

Justin met with the design team for the donor wall. Opinions of the 3 offered designs were given. He will continue to work with the committee to decide on the best design.

Silver Sneakers and Healthy Contribution are two programs that will be used by senior patrons through their insurance companies. It is expected that the programs will be available shortly after the first of the year.

A structural engineer has been contacted to find out if it's appropriate to drain the old pool. A second opinion will be secured and Kloth Group will also weigh in.

Justin has had conversations with the Rockaway Beach City Manager regarding District expansion.

Hiring Update: Four applications have been received for the Aquatics Manager position. Marisa Bayout-Real has been awarded the position of Swim Manager. There is need for a maintenance assistant. A possibility to fill that position will be a part time contract worker to help Tim, our maintenance manager, and also do landscaping work.

Lifeguards are needed, additional Fitness attendants and swim instructors are also needed. The school swim program is going well. Additional classes for Parent-Tot classes in the pool are being considered.

Board Comments:

Mary thanked Justin for the great start over the last 6 months of his leading NCRD. There have been challenges but great accomplishments also. Justin has demonstrated a great deal of knowledge about leading the team.

Frankie commented that the Employee Recognition is an awesome program and should be continued in order to recognize individuals who go above and beyond in their work life.

Doug thanked Justin for the Grand Opening plans and the excellent communication that has happened due to his efforts. Thanks also to Michael for leading the evaluation process for Justin's 6-month review.

Erin stated – "Good Job!!"

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Michael noted that he appreciated Justin's work over the last 6 months and encourages continuation.

The next meeting is scheduled for November 20, 2025 at 5:30 pm.

The meeting was adjourned at 6:30 pm.

Respectfully submitted,

Jennie Meyers, Recorder

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October 2025 Executive Director Report

Correspondence

Letter from Jim Newell, disappointment about the pools design. We are looking to address some of the concerns and provide feedback to Jim in a letter.

Employee Recognition

Cristal Leroux – Head Lifeguard

Pool Grand Opening

- Refer to update paperwork in packet

Sportsman

- Things are going well although we have encountered some problems with scholarships, deposits, refunds and reporting. We are in constant communication with the company and are looking for remedies for these problems. Our next step will be implementing fobs.

Department Reports

Fitness

- Fitness had 1549 visits this month an increase of 100 from last year.
- Jame Met with JoAnn from TBCC to understand our partnership leading to a big push to get as many people signed up as possible, with literature next to sign-up sheets talking about our partnership.
- James met with Jackie from Neah-Kah-Nie HS Transition program to start once a month Personal training sessions.
- New equipment! Battle rope anchors have come in and will be placed in the upstairs gym. Plus, new sets of Fat Gipz in the weight room have been added.

Youth/Sports

- Number of Youth programs participants was 40 with 70 in sports.
- Sports had an increase of 37% from last years soccer program.
- Open 21 days this month averaging 19 kids a day.
- Futsal registration is now open.
- Basketball coming after Christmas break.

Aquatics

- September 15th was the soft opening of our brand-new aquatics facility! We had 95 swimmers show up on our very first day.
- Even though we have been open for half a month, we nearly **doubled** 361(2024) vs 787(2025) our number of swimmers for this time last year.
- Swim Safe Lessons have begun! Nehalem Elementary is sending their entire 4th grade over on Wednesday and 5th grade on Thursday. Thankfully they are split into two groups that rotate through a 35-minute lesson in the pool. This change allows the school to provide math instruction to students at the level they



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need AND gives instructors a much smaller student-to-instructor ration. Currently most swimmers are placed in a small group that is between 3 - 5 swimmers. We have expanded our hours so that we no longer shut down in the middle of the day, allowing our swimmers to swim as much as possible.

- Now that we have a larger facility, we can support multiple programs at the same time without having to compromise our patrons' needs!
- Family Swim has been a huge hit in our community, with at least 30+ patrons every Friday night since we have been open! With us reach capacity of our LG's last Friday!
- We have received a lot of positive feedback about how lovely the pools are and how clean we keep the locker rooms.
- There has been an interest in our local community in starting new programs such as, swim team, private lessons and an evening aqua fitness class.

Adult Activities

- The Book Club had an interesting and lively discussion on the September book via zoom and in person. We are going through the new library book kits. The current book is available through the Welcome Center up to 10 copies. Book Club books vary in topic from biography to history to mystery to science fiction.
- The Art Group is getting ready for the November community show. There will be many different mediums represented. We have a very talented group of artists in this area and I look forward to seeing what the theme of "Light" will bring.
- The Scone Friday tradition carries on, now in its 25th year – 15 of them at NCRD. It's amazing what a little bit of discussion can lead to...Riverbend Players, Art Group, deep sea fishing, major league baseball trips.
- Great Discussions is now studying English Medieval History. The lecturer (on DVD) is really interesting and the comments after are often "So that's why that happened". Drop ins are welcome and the lectures stand alone very well.

Performing Arts Center

Event Recap:

- On September 5th the Cuarteto Latinoamericano presented a wonderful concert. This happened in spite of the fact that one of the artists had a brief hospital stay earlier in the day. The musicians flew in from Boston and Mexico City
- On September 6th the Brent Follis Quartet gave an equally wonderful concert of jazz, gospel, and R&B featuring Saeeda Wright.
- On September 7th the McMinville Short Film Festival presented five short works on the environment.
- Riverbend Players moved in on the 12th to build the set for "The Invisible Man", and performances began September 26th.

Executive Director

- Hot water has been fixed at the new pool. An upgraded recirculation pump has been installed and some of the return piping replaced with 1" pipe.
- The chlorinator pump for the main pool was fixed after it failed
- I attended the board of director training last month with Eileen, great to get some professional development and learn more about public meetings.



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- I have been having meetings with the design team for the new pool. I have shared all feedback with them. Design #2 was the overall favorite. Share more when available.
- Continuing the conversation for healthy contributions, patron insurance membership program.
- Tim and I met with a structural engineer to discuss the legacy pool and see what concerns there are about draining the pool. He noted that there was no concern from him about draining the pool and leaving it temporarily empty but we should not look at this for the long term. We are continuing this conversation. The pool is on a very slow drain currently about halfway.
- I met with the City Manager of Rockaway to discuss partnership opportunities and potential future district expansion.
- I met with Adventist Health about their recognition; they gave me a proposal that exceeded what I expected. This will be an ongoing conversation that may need the board's input.
- Continuing to work on the grand opening.
-

Hiring Update:

- We have closed the Aquatics Director search; we have 4 candidates and will be conducting interviews next week.
- The Swim Program manager role has been filled. Marisa accepted the position today after completing interviews earlier this week.
- Our Maintenance Technician fell through once again, we are looking to fill the gap with some temporary PT help while we reassess and start the process again.
- We are currently hiring Aquatics staff including lifeguards, swim instructors and fitness instructors.
- We are in the middle of a transitional period with the Aquatics Department. We are hiring a new Aquatics Director and just officially hired a Swim Program Manager, we have Adam as our interim Aquatics Director and Marisa as our Swim Program Manager. Hope to finalize the department leadership in the coming weeks.

Upcoming events:

- October 18th ComedySportz from Portland
- October 19th ComedySportz Improv class
- October 25th 3:30 Nehalem Valley Historical Society presents The 1920's Ku Klux Klan in Oregon with PSU Professor Emeritus David Horowitz
- Oct 25th 7:00 New York comedian Pedro Gonzalez, a veteran of The Late Show with Stephen Colbert
- Nov. 1st Liberace and Liza - A Tribute: from Studio 54 in New York City, San Francisco, and now our stage
- Nov. 8th Petty Fever: a six piece full production tribute to Tom Petty and the Heartbreakers
- Nov 9th Owen Nicholson Memorial

December 5 – *Riverbend Players* present *The Holiday Channel Christmas Wonderthon*



North County Recreation District

REVENUE & EXPENSE NARRATIVE THROUGH OCTOBER 31, 2025 (33.33% OF FISCAL YEAR COMPLETED)

This financial narrative summarizes the District's year-to-date (YTD) revenues and expenditures as compared to the adopted annual budget. At one-third of the way through the fiscal year, the expected benchmark for linear financial activity is 33.33%. Variances above or below this benchmark primarily reflect the District's seasonal operating patterns and timing of both revenue recognition and major expenditures.

REVENUE ANALYSIS

As of October 31, 2025, the District has recognized 18.42% of its annual revenue budget, totaling \$617,280.71 against an annual projection of \$3,351,697.00. This variance from the 33.33% benchmark is expected and reflects NCRD's normal revenue cycle rather than a performance deficit.

The District's primary revenue source, property taxes, is received almost entirely during November through January. At the time of this report, those revenues had not yet been posted. As a result, YTD revenues appear significantly below the expected linear pace. Historically, NCRD's revenue curve is non-linear and increases sharply immediately following the November tax deadline.

PROGRAM & DEPARTMENTAL REVENUES

Non-tax revenues from Aquatics, Fitness, Youth Programs, Performing Arts, and Administration are tracking within normal seasonal ranges for early fiscal-year operations. These revenues vary month-to-month based on:

- Program sessions and registrations
- Membership cycles
- Facility utilization
- Event schedules
- Seasonal participation patterns

The current YTD revenue position is normal and predictable based on the District's funding model. Revenues are expected to align with budget targets once tax distributions are received during the next reporting period. There are no concerning trends within departmental revenue streams at this time.

EXPENSE ANALYSIS

Total District expenditures stand at 32.72% of the annual budget, or \$816,573.67 out of \$2,495,426.00. This is closely aligned with the 33.33% benchmark and indicates the District is pacing its spending appropriately for this stage of the fiscal year.

Expense categories exceeding the one-third mark typically reflect known timing patterns:

- Annual/semi-annual payments such as insurance premiums, licensing, contracted services, and dues
- Front-loaded supply purchasing for fall program launches
- Staffing increases related to Aquatics and Fitness programming, particularly as the new Aquatics Center reached full operational status
- One-time or early-year operational adjustments associated with the opening of new facilities



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- Adjustments to the financials for outstanding items from the prior fiscal year (benefits payments due to inaccessible accounts).

While these appear elevated on paper, they are consistent with expected operational cycles and will normalize as the fiscal year progresses.

Categories below the one-third benchmark generally indicate:

- Seasonality (e.g., Youth Programs and Fitness ramping for winter/spring)
- Vacant or recently filled positions that temporarily reduce personnel costs
- Planned spending scheduled later in the fiscal year
- Delayed purchasing or ongoing quotes/bids for materials and services

No under-spending trends raise operational concerns at this time.

- Aquatics shows higher early-year spending due to staffing, training, and supply needs tied to the opening of the new Aquatics Center.
- Performing Arts Center and Youth Programs exhibit seasonal pacing, typical for fall.
- Administration and Fitness show moderate, expected expenditure levels consistent with their year-round operations.

Overall, departmental spending is aligned with operational needs and program schedules.

FINANCIAL STEWARDSHIP & OUTLOOK

The District continues to demonstrate strong financial stewardship. Revenue variances are a function of timing, not performance, and will correct with the arrival of tax revenue in the next reporting cycle. Expenditures are being managed responsibly, with actual spending nearly mirroring the fiscal-year benchmark.

There are currently no indicators of fiscal stress or budgetary deviations requiring corrective action. The District remains well-positioned to meet its operational goals, honor its program commitments, and maintain stable financial footing throughout the remainder of the fiscal year.

Respectfully Submitted,

A handwritten signature in black ink that reads "Marcus Koczenasz-Runkle".

Marcus Koczenasz-Runkle, SHRM-CP
Finance Manager/ Budget Officer

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: **33.33%**

Through October 31, 2025	FY-to-Date	Annual Budget	Remaining	% Used
REVENUES--				
Activities	\$ -	\$ 7,492.00	\$ 7,492.00	0.00%
Aquatics	\$ 34,230.43	\$ 113,219.00	\$ 78,988.57	30.23%
Administration	\$ 73,257.58	\$ 318,174.00	\$ 244,916.42	23.02%
Fitness	\$ 42,514.50	\$ 159,843.00	\$ 117,328.50	26.60%
Performing Arts Center	\$ 8,683.30	\$ 87,950.00	\$ 79,266.70	9.87%
Youth Programs	\$ 32,424.20	\$ 112,671.00	\$ 80,246.80	28.78%
Non-Allocated	\$ 19,780.53	\$ 1,710,979.00	\$ 1,691,198.47	1.16%
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	\$ 617,280.71	\$ 3,351,697.00	\$ 2,734,416.29	18.42%
EXPENSES--				
AA Staffing	\$ 3,238.79	\$ 16,480.00	\$ 13,241.21	19.65%
AA PR Taxes and Benefits	\$ 265.67	\$ 1,280.00	\$ 1,014.33	20.76%
AA Materials, Supplies, and Services	\$ 407.77	\$ 4,000.00	\$ 3,592.23	10.19%
Sub-total AA Expenses	\$ 3,912.23	\$ 21,760.00	\$ 17,847.77	17.98%
AQ Staffing	\$ 104,901.84	\$ 264,957.00	\$ 160,055.16	39.59%
AQ PR Taxes and Benefits	\$ 34,858.50	\$ 127,338.00	\$ 92,479.50	27.37%
AQ Materials, Supplies, and Services	\$ 51,181.38	\$ 75,657.00	\$ 24,475.62	67.65%
Sub-total AQ Expenses	\$ 190,941.72	\$ 467,952.00	\$ 277,010.28	40.80%
AD Staffing	\$ 159,122.91	\$ 437,216.00	\$ 278,093.09	36.39%
AD PR Taxes and Benefits	\$ 56,334.11	\$ 100,718.00	\$ 44,383.89	55.93%
AD Materials, Supplies, and Services	\$ 74,636.45	\$ 217,700.00	\$ 143,063.55	34.28%
Sub-total AD Expenses	\$ 290,093.47	\$ 755,634.00	\$ 465,540.53	38.39%
FIT Staffing	\$ 69,212.46	\$ 211,652.00	\$ 142,439.54	32.70%
FIT PR Taxes and Benefits	\$ 15,850.32	\$ 31,341.00	\$ 15,490.68	50.57%
FIT Materials, Supplies, and Services	\$ 7,018.14	\$ 25,835.00	\$ 18,816.86	27.17%
Sub-total FIT Expenses	\$ 92,080.92	\$ 268,828.00	\$ 176,747.08	34.25%
PAC Staffing	\$ 6,946.92	\$ 38,135.00	\$ 31,188.08	18.22%
PAC PR Taxes and Benefits	\$ 542.81	\$ 2,962.00	\$ 2,419.19	18.33%
PAC Materials, Supplies, and Services	\$ 22,756.80	\$ 95,299.00	\$ 72,542.20	23.88%
Sub-total PAC Expenses	\$ 30,246.53	\$ 136,396.00	\$ 106,149.47	22.18%
YP Staffing	\$ 46,804.97	\$ 110,385.00	\$ 63,580.03	42.40%
YP PR Taxes and Benefits	\$ 12,687.53	\$ 23,215.00	\$ 10,527.47	54.65%
YP Materials, Supplies, and Services	\$ 17,255.96	\$ 38,056.00	\$ 20,800.04	45.34%
Sub-total YP Expenses	\$ 76,748.46	\$ 171,656.00	\$ 94,907.54	44.71%
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	\$ 132,550.34	\$ 406,600.00	\$ 274,049.66	32.60%
Sub-total ACPF Expenses	\$ 132,550.34	\$ 406,600.00	\$ 274,049.66	32.60%
Total Expenses	\$ 816,573.67	\$ 2,495,426.00	\$ 1,678,852.33	32.72%

Green	Favorable
Yellow	Concerned
Red	Unfavorable

North County Recreation District
NON-ALLOC Budget vs. Actual, General Fund, FY 2025 - 2026
Transactions through Oct. 31, 2025 - 33.33% of budget year

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	Non-Allocated				TOTAL			
	Jul - Oct 25	Budget	\$ Over Budget	% of Budget	Jul - Oct 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
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)	4,640.82	32,550.00	-27,909.18	14.3%	4,640.82	32,550.00	-27,909.18	14.3%
Taxes (current year)	15,139.71	1,254,301.00	-1,239,161.29	1.2%	15,139.71	1,254,301.00	-1,239,161.29	1.2%
Total INCOME	19,780.53	1,710,979.00	-1,691,198.47	1.2%	19,780.53	1,710,979.00	-1,691,198.47	1.2%
Total Income	19,780.53	1,710,979.00	-1,691,198.47	1.2%	19,780.53	1,710,979.00	-1,691,198.47	1.2%
Gross Profit	19,780.53	1,710,979.00	-1,691,198.47	1.2%	19,780.53	1,710,979.00	-1,691,198.47	1.2%
Expense								
DEBT SERVICE								
FF&G Obligation Principal - Jun	0.00	180,000.00	-180,000.00	0.0%	0.00	180,000.00	-180,000.00	0.0%
FF&G Obligation Interest - June	0.00	50,700.00	-50,700.00	0.0%	0.00	50,700.00	-50,700.00	0.0%
FF&G 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	19,780.53	1,409,579.00	-1,389,798.47	1.4%	19,780.53	1,409,579.00	-1,389,798.47	1.4%
Net Income	19,780.53	1,409,579.00	-1,389,798.47	1.4%	19,780.53	1,409,579.00	-1,389,798.47	1.4%

North County Recreation District
Budget vs. Actual, Capital Asset Reserve Fund, FY 2024-2025
Transactions through Oct. 31, 2025 - 33.33% of budget year

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	Capital Assets Reserve Fund				TOTAL			
	Jul - Oct 25	Budget	\$ Over Budget	% of Budget	Jul - Oct 25	Budget	\$ Over 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	-65,550.00	0.0%
Working Capital from Prior Yrs.	0.00	65,550.00	-65,550.00	0.0%	0.00	65,550.00	-65,550.00	0.0%
Total Capital Fund Balance Forward	176,390.17	369,219.00	-192,828.83	47.8%	176,390.17	369,219.00	-192,828.83	47.8%
State Timber Revenue								
Total INCOME	176,390.17	434,769.00	-258,378.83	40.6%	176,390.17	434,769.00	-258,378.83	40.6%
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	0.00	10,000.00	-10,000.00	0.0%	0.00	10,000.00	-10,000.00	0.0%
Fitness Center Equipment	0.00	100,000.00	-100,000.00	0.0%	0.00	100,000.00	-100,000.00	0.0%
Additional Future Projects CIP								
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%

North County Recreation District
Budget vs. Actual, New Aquatics Ctr Proj. Fund, FY 2025-2026

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Accrual Basis

Transactions through Oct. 31, 2025 - 33.33% of budget year

	New Aquatics Center Proj. Fund				TOTAL			
	Jul - Oct 25	Budget	\$ Over Budget	% of Budget	Jul - Oct 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,Stework,Nat. pool	132,550.34	0.00	132,550.34	100.0%	132,550.34	0.00	132,550.34	100.0%
Total CAPITAL OUTLAY	132,550.34	0.00	132,550.34	100.0%	132,550.34	0.00	132,550.34	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	132,550.34	406,600.00	-274,049.66	32.6%	132,550.34	406,600.00	-274,049.66	32.6%
Net Ordinary Income	97,449.66	0.00	97,449.66	100.0%	97,449.66	0.00	97,449.66	100.0%
Net Income	97,449.66	0.00	97,449.66	100.0%	97,449.66	0.00	97,449.66	100.0%

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Accrual Basis

North County Recreation District
Budget vs. Actual, General Fund, FY 2024 - 2025
Transactions through Oct. 31, 2025 - 33.33% of budget year

	Jul '24 - Oct 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
INCOME				
Beginning Fund Balance				
NWC - Restricted	2,500.00	2,000.00	500.00	125.0%
Donations	200.00	2,400.00	-2,200.00	8.3%
Scholarships				
Total NWC - Restricted	2,700.00	4,400.00	-1,700.00	61.4%
NWC - Unrestricted	1,202,362.00	1,240,942.00	-38,580.00	96.9%
Total Beginning Fund Balance	1,205,062.00	1,245,342.00	-40,280.00	96.8%
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	81,133.93	140,000.00	-58,866.07	58.0%
Fitness User Fees				
Fitness Personal Training	0.00	8,000.00	-8,000.00	0.0%
Fitness User Fees - Other	175,022.19	243,600.00	-68,577.81	71.8%
Total Fitness User Fees	175,022.19	251,600.00	-76,577.81	69.6%
Youth Program	56,544.04	97,500.00	-40,955.96	58.0%
Youth Sports	10,401.00	18,700.00	-8,299.00	55.6%
Youth Camps	3,522.00	13,460.00	-9,938.00	26.2%
Pre-School Swim Fees	800.00	4,800.00	-4,000.00	16.7%
User Fees and Charges - Other	250.00	4,331.00	-4,081.00	5.8%
Total User Fees and Charges	327,673.16	532,391.00	-204,717.84	61.5%
Ticket Sales	9,124.00	16,000.00	-6,876.00	57.0%
Riverbend Players	19,800.97	32,000.00	-12,199.03	61.9%
Fundraising Income				
Unrestricted				
Event Fundraising- Participants	8,800.60	12,000.00	-3,199.40	73.3%
Event Fundraising - Sponsors	4,106.00	10,000.00	-5,894.00	41.1%
Total Unrestricted	12,906.60	22,000.00	-9,093.40	58.7%
Total Fundraising Income	12,906.60	22,000.00	-9,093.40	58.7%

North County Recreation District

Budget vs. Actual, General Fund, FY 2024 - 2025

Transactions through Oct. 31, 2025 - 33.33% of budget year



Accrual Basis	Jul '24 - Oct 25	Budget	\$ Over Budget	% of Budget
Grants and Scholarships				
Restricted				
Grants	24,900.00	323,000.00	-298,100.00	7.7%
Scholarships	17,012.80	34,735.00	-17,722.20	49.0%
School Swim Program NKN #56	11,067.00	22,466.00	-11,399.00	49.3%
Total Restricted	52,979.80	380,201.00	-327,221.20	13.9%
Grants and Scholarships - Other	0.00	15,000.00	-15,000.00	0.0%
Total Grants and Scholarships	52,979.80	395,201.00	-342,221.20	13.4%
Preschool Teacher Reimbursement	46,731.05	94,298.00	-47,566.95	49.6%
Dedicated Space Rental				
Community Center Room Rentals	15,788.50	26,200.00	-10,411.50	60.3%
Preschool Rental	3,150.00	6,525.00	-3,375.00	48.3%
Dedicated Space Rental - Other	900.00			
Total Dedicated Space Rental	19,838.50	32,725.00	-12,886.50	60.6%
Event Sponsorship	2,984.28	5,000.00	-2,015.72	59.7%
TBCC Contract	5,960.24	21,250.00	-15,289.76	28.0%
Concessions Income	320.00	5,250.00	-4,930.00	6.1%
Donations	13,649.75	32,900.00	-19,250.25	41.5%
Interest				
General Fund	183,948.35	36,500.00	147,448.35	504.0%
Total Interest	183,948.35	36,500.00	147,448.35	504.0%
Taxes (previously levied)	39,909.47	63,550.00	-23,640.53	62.8%
Taxes (current year)	1,440,719.14	2,435,069.00	-994,349.86	59.2%
Misc Income	11,465.39	9,000.00	2,465.39	127.4%
Total INCOME	3,393,072.70	4,978,476.00	-1,585,403.30	68.2%
Total Income	3,393,072.70	4,978,476.00	-1,585,403.30	68.2%
Gross Profit	3,393,072.70	4,978,476.00	-1,585,403.30	68.2%
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 2024 - 2025

Transactions through Oct. 31, 2025 - 33.33% of budget year

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Accrual Basis

	Jul '24 - Oct 25	Budget	\$ Over Budget	% of Budget
PERSONNEL SERVICES				
ACTIVITIES				
Activities Coordinator	19,820.03	37,670.00	-17,849.97	52.6%
Total ACTIVITIES	19,820.03	37,670.00	-17,849.97	52.6%
ADMINISTRATION				
Maintenance II	39,706.37	76,323.00	-36,616.63	52.0%
Admin specialist	52,449.93	53,560.00	-1,110.07	97.9%
Executive Director	143,750.38	188,000.00	-44,249.62	76.5%
Finance Manager	81,448.39	158,717.00	-77,268.61	51.3%
Welcome Center Staff	73,333.99	198,324.00	-124,990.01	37.0%
Pre-School Teacher	47,890.78	92,341.00	-44,450.22	51.9%
Custodial Staff	20,782.89	63,202.00	-42,419.11	32.9%
Facility Operations Manager	34,054.38	48,204.00	-14,149.62	70.6%
Maintenance Supervisor	69,167.14	98,122.00	-28,954.86	70.5%
Maintenance and Gardening	17,332.61	22,495.00	-5,162.39	77.1%
Total ADMINISTRATION	579,916.86	999,288.00	-419,371.14	58.0%
AQUATICS				
Aquatics Director/Ast. Ex. Dir.	100,325.00	140,669.00	-40,344.00	71.3%
Swin Program Manager	30,761.30	86,222.00	-55,460.70	35.7%
Aquatics Instructors	55,285.09	153,614.00	-98,328.91	36.0%
Aquatics Maintenance	17,313.00	35,242.00	-17,929.00	49.1%
Lifeguards	99,470.73	246,619.00	-147,148.27	40.3%
Total AQUATICS	303,155.12	662,366.00	-359,210.88	45.8%
FITNESS				
Personal Trainer	702.83	8,570.00	-7,867.17	8.2%
Fitness Director	71,900.53	115,256.00	-43,354.47	62.4%
Fitness Supervisor	29,572.23	51,709.00	-22,136.77	57.2%
Fitness Attendant	93,016.46	139,186.00	-46,169.54	66.8%
Fitness Instructor	54,647.07	94,213.00	-39,565.93	58.0%
Total FITNESS	249,839.12	408,933.00	-159,093.88	61.1%
PERFORMING ARTS CENTER				
PAC Coordinator	35,311.77	57,957.00	-22,645.23	60.9%
PAC Assistants	1,839.12	16,056.00	-14,216.88	11.5%
Total PERFORMING ARTS CENTER	37,150.89	74,015.00	-36,864.11	50.2%

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Accrual Basis

North County Recreation District
Budget vs. Actual, General Fund, FY 2024 - 2025
Transactions through Oct. 31, 2025 - 33.33% of budget year

	Jul '24 - Oct 25	Budget	\$ Over Budget	% of Budget
YOUTH				
Youth Program Director	73,004.42	114,907.00	-41,902.58	63.5%
Youth Program Assistants	75,559.88	104,761.00	-29,201.12	72.1%
Youth Sports Coordinator	1,409.57	4,249.00	-2,839.43	33.2%
Youth Sports Assistants	0.00	4,285.00	-4,285.00	0.0%
Total YOUTH	149,973.87	228,202.00	-78,228.13	65.7%
6560 - Payroll Expenses	145,529.71	192,710.00	-47,180.29	75.5%
Health Insurance	94,707.17	204,418.00	-109,710.83	46.3%
Workers' Comp. Insurance	9,264.09	10,556.00	-1,291.91	87.8%
Retirement, NCRD Contribution	27,684.18	59,909.00	-32,224.82	46.2%
Total PERSONNEL SERVICES	1,617,041.04	2,878,067.00	-1,261,025.96	56.2%
MATERIALS & SERVICES				
Misc.	9,099.43	12,500.00	-3,400.57	72.8%
Grants	22,519.20	98,000.00	-75,480.80	23.0%
Fitness Event Fundraising	3,451.67	22,000.00	-18,548.33	15.7%
Misc. Supplies	520.08	1,550.00	-1,029.92	33.6%
Minor Equipment	223.95	3,000.00	-2,776.05	7.5%
Donations	5,315.00	25,650.00	-20,335.00	20.7%
Equipment Maintenance	2,719.22	1,650.00	1,069.22	164.8%
Maintenance Equipment/Repairs	10,669.58	11,000.00	-330.42	97.0%
Maintenance Materials/Supplies	7,547.22	4,500.00	3,047.22	167.7%
Main Bldg. - Groundskeep/Maint	33,978.46	45,500.00	-11,521.54	74.7%
Janitorial Supplies	5,574.59	9,000.00	-3,425.41	61.9%
Champ Fld. - Groundskeep/Maint	2,231.34	6,500.00	-4,268.66	34.3%
Inspections & Licenses	8,216.40	7,910.00	306.40	103.9%
Concessions Expenses	0.00	4,500.00	-4,500.00	0.0%
Artist Fees	35,923.34	42,000.00	-6,076.66	85.5%
Equipment	7,726.03	22,300.00	-14,573.97	34.6%
Office/Program Equipment	14,992.05	19,500.00	-4,507.95	76.9%
Pool Chemicals	12,172.05	29,000.00	-16,827.95	42.0%
Pool Materials	17,011.19	26,000.00	-8,988.81	65.4%
Supplies				
Office/Program Supplies	33,440.20	27,500.00	5,940.20	121.6%
Classroom Supplies	5,652.67	4,000.00	1,652.67	141.3%
Printing & Supplies	1,297.83	1,500.00	-202.17	86.5%
Sports Supplies	2,249.87	8,000.00	-5,750.13	28.1%
Supplies - Other	2,960.53	4,850.00	-1,889.47	61.0%
Total Supplies	45,601.10	45,850.00	-248.90	99.5%

North County Recreation District **Budget vs. Actual, General Fund, FY 2024 - 2025** Transactions through Oct. 31, 2025 - 33.33% of budget year

Accrual Basis

	Jul '24 - Oct 25	Budget	\$ Over Budget	% of Budget
Advertising	8,006.29	14,000.00	-5,993.71	57.2%
Ads/Print/Newsletter/P/R/Promo	3,695.61	6,500.00	-2,804.39	56.9%
Camps and Workshops	8,328.82	28,000.00	-19,671.18	29.7%
Activity/Event Fees	0.00	2,600.00	-2,600.00	0.0%
Property and Casualty Insurance	37,466.00	38,000.00	-534.00	98.6%
Property and Casualty Insurance - Other	0.00	39,900.00	-39,900.00	0.0%
Total Property and Casualty Insurance	37,466.00	77,900.00	-40,434.00	48.1%
Professional Services	74,864.55	85,000.00	-10,135.45	88.1%
Training/Certifications	10,247.88	28,150.00	-17,902.12	36.4%
Transportation/Lodging/Mileage	285.12	2,250.00	-1,964.88	12.7%
Bank Charges	8,159.63	10,800.00	-2,640.37	75.6%
Utilities				
Electricity	33,196.73	46,284.00	-13,087.27	71.7%
Garbage	3,863.91	5,844.00	-1,980.09	66.1%
Oil	48,825.66	50,000.00	-1,174.34	97.7%
Sewer	4,248.00	5,516.00	-1,268.00	77.0%
Internet/Phone	37,819.75	48,056.00	-10,236.25	78.7%
Water	18,247.73	18,265.00	-17.27	99.9%
Propane	30,217.48	23,500.00	6,717.48	128.6%
Total Utilities	176,419.26	197,465.00	-21,045.74	89.3%
Total MATERIALS & SERVICES	572,965.06	890,575.00	-317,609.94	64.3%
CONTINGENCIES				
General Operating Contingency	0.00	40,000.00	-40,000.00	0.0%
CONTINGENCIES - Other	0.00	20,000.00	-20,000.00	0.0%
Total CONTINGENCIES	0.00	60,000.00	-60,000.00	0.0%
Total Expense	2,190,006.10	4,110,042.00	-1,920,035.90	53.3%
Net Ordinary Income	1,203,066.60	868,434.00	334,632.60	138.5%
Other Income/Expense				
Refunds	6,384.88			
Total Other Income	6,384.88			
Net Other Income	6,384.88			
Net Income	1,209,451.48	868,434.00	341,017.48	139.3%

North County Recreation District

Balance Sheet w/ Prev Month Comparison

As of October 31, 2025

Accrual Basis

	Oct 31, 25	Sep 30, 25	% Change
ASSETS			
Current Assets			
Checking/Savings			
1st Security Bank - CKNG	131,846.91	247,554.68	-46.7%
1st Security Bank- DEBIT	4,496.74	4,851.30	-7.3%
LGIP	2,830,415.82	2,816,554.72	0.5%
LGIP_NEW_POOL			
FF&C Obligation Proceeds (LGIP)	11,383.31	11,383.31	0.0%
LGIP_NEW_POOL - Other	-11,383.28	-11,362.41	-0.2%
Total LGIP_NEW_POOL	0.03	20.90	-99.9%
Edward Jones	2.70	2.70	0.0%
Petty Cash	350.62	350.62	0.0%
Total Checking/Savings	2,967,112.82	3,069,334.92	-3.3%
Total Current Assets	2,967,112.82	3,069,334.92	-3.3%
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	6,006,424.37	6,108,646.47	-1.7%
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 - Accounts Payable	2,036.47	5,455.49	-62.7%
Total Accounts Payable	2,036.47	5,455.49	-62.7%
Other Current Liabilities			
Accrued Vacation Pay	22,079.87	22,079.87	0.0%
2100 - Payroll Liabilities			
Med Company	597.09	519.02	15.0%
Med Employee	597.09	519.02	15.0%
OR Unemp	-412.35	-200.01	-106.2%
OR WBF	-86.62	93.14	-193.0%
OR Withholding	2,745.00	2,487.00	10.4%
Retirement, NCRD Contribution	5,200.98	4,536.73	14.6%
SS Company	2,550.98	2,217.09	15.1%
SS Employee	2,550.98	2,217.09	15.1%
Withholding	2,307.00	2,110.00	9.3%
2100 - Payroll Liabilities - Other	16,865.28	17,891.58	-5.7%
Total 2100 - Payroll Liabilities	32,915.43	32,390.66	1.6%
Total Other Current Liabilities	54,995.30	54,470.53	1.0%
Total Current Liabilities	57,031.77	59,926.02	-4.8%
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	10,247,842.27	10,250,736.52	0.0%

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

Accrual Basis

	Oct 31, 25	Sep 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	21,226,736.56	21,226,736.56	0.0%
Net Income	-195,570.21	-96,242.36	-103.2%
Total Equity	-4,241,417.90	-4,142,090.05	-2.4%
TOTAL LIABILITIES & EQUITY	6,006,424.37	6,108,646.47	-1.7%

North County Recreation District Transaction List by Vendor October 2025

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Type	Date	Num	Memo	Account	Split	Amount
amazon business						
Check	10/15/2025	ACH		1st Security Bank - ...	-SPLIT-	-4,880.67
Angle Terry						
Bill	10/30/2025	Mileag...	Youth Supplies	2000 · Accounts Pa...	Transportation/Lodging/Mil...	-30.80
Bill Pmt -C...	10/31/2025	27241	Youth Supplies	1st Security Bank - ...	2000 · Accounts Payable	-30.80
Backflow Valve Services						
Bill	10/22/2025	12787	Invoice No.: 11626	2000 · Accounts Pa...	Inspections & Licenses	-425.00
Bill Pmt -C...	10/31/2025	27242	Invoice No.: 11626	1st Security Bank - ...	2000 · Accounts Payable	-425.00
CBRE Design Collective, Inc.						
Bill Pmt -C...	10/17/2025	27212	Pool Commissioning Service	1st Security Bank - ...	2000 · Accounts Payable	-1,240.00
Bill	10/30/2025	PJ100...	Pool Commissioning Service	2000 · Accounts Pa...	1&2 Building, Sitework, Nat. ...	-2,469.00
Bill Pmt -C...	10/31/2025	27243	Pool Commissioning Service	1st Security Bank - ...	2000 · Accounts Payable	-2,469.00
Center Pointe Signs						
Check	10/16/2025	ACH		1st Security Bank - ...	1&2 Building, Sitework, Nat. ...	-6,249.75
Centric Elevator						
Bill	10/01/2025	82882	Elevator	2000 · Accounts Pa...	Professional Services	-550.06
Bill Pmt -C...	10/17/2025	27213	Elevator	1st Security Bank - ...	2000 · Accounts Payable	-550.06
Charter Communications						
Bill	10/30/2025	17654...	Acct #176540201	2000 · Accounts Pa...	-SPLIT-	-260.00
Bill Pmt -C...	10/31/2025	27244	Acct #176540201	1st Security Bank - ...	2000 · Accounts Payable	-260.00
Chinook Library Network						
Bill	10/30/2025	081325		2000 · Accounts Pa...	Classroom Supplies	-12.95
Bill Pmt -C...	10/31/2025	27245		1st Security Bank - ...	2000 · Accounts Payable	-12.95
Christine Vo						
Bill Pmt -C...	10/31/2025	27246	Contractor - Summer Camp	1st Security Bank - ...	2000 · Accounts Payable	-306.00
CIS Trust						
Liability Ch...	10/22/2025	27237		1st Security Bank - ...	2100 · Payroll Liabilities	-295.53
Liability Ch...	10/22/2025	27238		1st Security Bank - ...	2100 · Payroll Liabilities	-183.38
City of Manzanita.						
Bill	10/06/2025	092525		2000 · Accounts Pa...	Water	-59.54
Bill Pmt -C...	10/08/2025	27199	536.01	1st Security Bank - ...	2000 · Accounts Payable	-59.54
City of Nehalem						
Bill	10/08/2025	100825	Water Connection	2000 · Accounts Pa...	-SPLIT-	-579.60
Bill Pmt -C...	10/08/2025	27200	Water Connection	1st Security Bank - ...	2000 · Accounts Payable	-579.60
Clearent LLC						
Check	10/07/2025	ACH		1st Security Bank - ...	Bank Charges	-772.67
Columbia Locksmith, LLC						
Bill Pmt -C...	10/17/2025	27214	INV #122180	1st Security Bank - ...	2000 · Accounts Payable	-210.00
David Wiegand						
Bill	10/27/2025	103125	Reimbursement	2000 · Accounts Pa...	-SPLIT-	-355.38
Bill Pmt -C...	10/31/2025	27247	Reimbursement	1st Security Bank - ...	2000 · Accounts Payable	-355.38
Deer Island Studios						
Bill	10/30/2025	2089	Invoice No.: 1954	2000 · Accounts Pa...	Professional Services	-42.50
Bill Pmt -C...	10/31/2025	27248	Invoice No.: 1954	1st Security Bank - ...	2000 · Accounts Payable	-42.50
Ferrellgas						
Bill	10/08/2025	50096...	ACCT# 49454438	2000 · Accounts Pa...	Propane	-2,660.76
Bill Pmt -C...	10/08/2025	27201	ACCT# 49454438	1st Security Bank - ...	2000 · Accounts Payable	-2,660.76

North County Recreation District
Transaction List by Vendor
October 2025

Type	Date	Num	Memo	Account	Split	Amount
First Citizens Bank & Trust Co.						
Bill	10/01/2025		Customer No.: 1844814	2000 · Accounts Pa...	Office/Program Equipment	-526.69
Bill	10/08/2025	47880...	Customer No.: 1844814	2000 · Accounts Pa...	Office/Program Equipment	-526.69
Bill Pmt -C...	10/08/2025	27202	Customer No.: 1844814	1st Security Bank - ...	2000 · Accounts Payable	-526.69
Bill Pmt -C...	10/17/2025	27215	Customer No.: 1844814	1st Security Bank - ...	2000 · Accounts Payable	-526.69
HR Answers						
Bill	10/04/2025	108961	Professional Services Aug 2025	2000 · Accounts Pa...	Professional Services	-129.00
In Sequins Productions LLC						
Bill	10/31/2025	103125	Liberace and Liza	2000 · Accounts Pa...	Artist Fees	-1,400.00
Intuit						
Bill	10/30/2025	2025E...	w-2 order	2000 · Accounts Pa...	Office/Program Equipment	-141.99
Bill Pmt -C...	10/31/2025	27249	w-2 order	1st Security Bank - ...	2000 · Accounts Payable	-141.99
Kiley Konruff						
Bill	10/16/2025	101625	Reimbursement	2000 · Accounts Pa...	Office/Program Supplies	-31.43
Bill Pmt -C...	10/17/2025	27216		1st Security Bank - ...	2000 · Accounts Payable	-98.92
Klosh Group						
Bill	10/01/2025	2025473	New Pool	2000 · Accounts Pa...	-SPLIT-	-1,103.00
Bill Pmt -C...	10/17/2025	27217	New Pool	1st Security Bank - ...	2000 · Accounts Payable	-1,103.00
Koontz, Blasquez & Associates, P.C.						
Bill	10/30/2025	80459	Client No.: M000288	2000 · Accounts Pa...	Professional Services	-2,000.00
Bill Pmt -C...	10/31/2025	27250	Client No.: M000288	1st Security Bank - ...	2000 · Accounts Payable	-2,000.00
LGL						
Bill	10/02/2025	14139	Invoice #13976	2000 · Accounts Pa...	Professional Services	-912.00
Bill Pmt -C...	10/17/2025	27218	Invoice #13976	1st Security Bank - ...	2000 · Accounts Payable	-912.00
Manzanita Lumber						
Bill	10/03/2025	27203	September 2025 Charges	2000 · Accounts Pa...	-SPLIT-	-382.01
Bill Pmt -C...	10/08/2025		September 2025 Charges	1st Security Bank - ...	2000 · Accounts Payable	-382.01
MKI Artists						
Check	10/06/2025	ACH	Cancellation Fee	1st Security Bank - ...	Artist Fees	-3,250.00
MossyTech						
Bill	10/01/2025	11765	IT Services Remote	2000 · Accounts Pa...	-SPLIT-	-2,065.00
Bill	10/06/2025	11746	IT Services Remote	2000 · Accounts Pa...	-SPLIT-	-5,224.99
Bill	10/06/2025	11747	IT Services Remote	2000 · Accounts Pa...	1&2 Building, Sitework, Nat. ...	-2,312.50
Bill Pmt -C...	10/08/2025	27204		1st Security Bank - ...	2000 · Accounts Payable	-9,602.49
Bill Pmt -C...	10/17/2025	27219	IT Services Remote	1st Security Bank - ...	2000 · Accounts Payable	-2,065.00
MossyTel						
Bill	10/01/2025	017922	Phone System	2000 · Accounts Pa...	-SPLIT-	-492.47
Nehalem Bay Waste Water Agency						
Bill	10/03/2025	2724008	Billing: Jul/Aug/Sept 2025	2000 · Accounts Pa...	-SPLIT-	-720.00
Bill Pmt -C...	10/08/2025	27205	Billing: Jul/Aug/Sept 2025	1st Security Bank - ...	2000 · Accounts Payable	-720.00
Nehalem Lumber Co.						
Bill	10/03/2025		#401-404	2000 · Accounts Pa...	-SPLIT-	-975.06
Bill Pmt -C...	10/08/2025	27206	#401-404	1st Security Bank - ...	2000 · Accounts Payable	-975.06
NUCO2						
Check	10/06/2025	ACH		1st Security Bank - ...	Pool Chemicals	-365.85
Check	10/21/2025	ACH		1st Security Bank - ...	Pool Chemicals	-170.35

North County Recreation District Transaction List by Vendor October 2025

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Type	Date	Num	Memo	Account	Split	Amount
Oregon Department of Revenue						
Liability Ch...	10/22/2025	27236	0514127-8	1st Security Bank - ...	OR Withholding	-2,936.00
Liability Ch...	10/22/2025	27239	0514127-8	1st Security Bank - ...	OR Withholding	-2,701.00
Liability Ch...	10/24/2025	27240	0514127-8	1st Security Bank - ...	-SPLIT-	-3,058.20
Oregon DMV						
Bill	10/30/2025	L0071...	Registration renewal	2000 · Accounts Pa...	Transportation/Lodging/Mil...	-126.00
Bill Pmt -C...	10/31/2025	27251	Registration renewal	1st Security Bank - ...	2000 · Accounts Payable	-126.00
Oregon State Police						
Bill	10/01/2025	10012...	Account No.: 5354	2000 · Accounts Pa...	Professional Services	-99.00
Bill Pmt -C...	10/17/2025	27220	Account No.: 5354	1st Security Bank - ...	2000 · Accounts Payable	-99.00
Pure Water Aquatics						
Bill	10/30/2025	6801		2000 · Accounts Pa...	-SPLIT-	-2,075.98
Bill Pmt -C...	10/31/2025	27252		1st Security Bank - ...	2000 · Accounts Payable	-2,075.98
Recology Western Oregon						
Bill	10/03/2025	27601...	Acct #1080369975	2000 · Accounts Pa...	Garbage	-241.07
Bill Pmt -C...	10/08/2025	27207	Acct #1080369975	1st Security Bank - ...	2000 · Accounts Payable	-241.07
Robertson Sherwood Architects						
Bill	10/05/2025	2109050	Project: 2109 NP Project	2000 · Accounts Pa...	-SPLIT-	-751.51
Bill Pmt -C...	10/17/2025	27221	Project: 2109 NP Project	1st Security Bank - ...	2000 · Accounts Payable	-751.51
RTI Nehalem Telecom						
Bill	10/03/2025	725076	Acct No.: 725076	2000 · Accounts Pa...	-SPLIT-	-195.44
Bill Pmt -C...	10/08/2025	27208	Acct No.: 725076	1st Security Bank - ...	2000 · Accounts Payable	-195.44
Ryan Hollaway						
Bill Pmt -C...	10/08/2025	27209	Stipend - Summer Camp	1st Security Bank - ...	2000 · Accounts Payable	-500.00
State of Oregon DEQ						
Bill	10/01/2025	wgstm...	STM CONSTRUCTION NPDES GEN12C	2000 · Accounts Pa...	1&2 Building,Stework,Nat...	-1,620.32
Bill Pmt -C...	10/31/2025	27253	STM CONSTRUCTION NPDES GEN12C	1st Security Bank - ...	2000 · Accounts Payable	-1,620.32
Sweet Septic & Portable Service						
Bill Pmt -C...	10/08/2025	27210	Invoice #43804	1st Security Bank - ...	2000 · Accounts Payable	-480.00
Think Iconic Artists Agency						
Bill Pmt -C...	10/31/2025	27254	VOID: Liberace and Liza	1st Security Bank - ...	2000 · Accounts Payable	0.00
Tillamook PUD						
Bill	10/06/2025	100625	54438	2000 · Accounts Pa...	Electricity	-1,704.99
Bill	10/06/2025	10062...	54438	2000 · Accounts Pa...	-SPLIT-	-1,007.66
Bill Pmt -C...	10/17/2025	27222		1st Security Bank - ...	2000 · Accounts Payable	-2,712.65
Tom Cramer						
Bill Pmt -C...	10/08/2025	27211	Art Gallery Sales	1st Security Bank - ...	2000 · Accounts Payable	-572.00
United States Treasury						
Liability Ch...	10/22/2025	E-pay	91-1826428 QB Tracking # 1279080334	1st Security Bank - ...	-SPLIT-	-9,110.62
Liability Ch...	10/22/2025	E-pay	91-1826428 QB Tracking # 1279190334	1st Security Bank - ...	-SPLIT-	-8,261.88



North County Recreation District

Dear Mr. Newell,

Thank you for taking the time to share your thoughts and concerns about the new Aquatic Center. Your feedback is genuinely important to us, and I want to acknowledge the many years you spent using and supporting the old pool. We understand how significant this transition is for long-time patrons, and I appreciate your honesty as we continue working through the early stages of opening this facility.

One of the guiding principles behind the design of the new building, and especially the therapy pool, was accessibility. Our goal was to create a space that could support users of all ages and abilities, including children, seniors, and community members with mobility limitations. This required shallower edges, ramp access, and specific depth changes that comply with ADA standards. While this does mean the pool functions differently than our former facility, it also ensures that more people in our community can participate safely.

That said, we fully recognize that real-world use often highlights adjustments we need to make. Since opening, we have already begun responding to concerns brought forward by patrons. This includes:

- **Adding additional hooks and adjusting the height of existing ones** to make dressing areas more comfortable for all users.
- **Fine-tuning pool temperatures** in both the lap and therapy pools to strike a balance between the different groups who rely on them, swimmers, fitness classes, therapy users, and families.
- **Gathering feedback from patrons daily** so we can continue to adapt and improve the environment.

Our commitment is to meet people where they are and ensure that every community member, long-time users like yourself and new participants alike, can enjoy the Aquatic Center. These early weeks give us the opportunity to make necessary improvements, and your input helps guide that process.

I'm truly sorry to hear that you felt the new pools were not immediately usable for your needs, and I hope you will give us the opportunity to continue adjusting and improving. We want you here. Your history with NCRD matters, and your voice matters.

Please feel free to reach out anytime or stop by and talk with me in person. I am always happy to listen and work towards solutions.

Sincerely,

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

Justin Smith

Executive Director

North County Recreation District

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North County Recreation District

Grand Opening Wrap-Up

I'm pleased to report that the Aquatic Center Grand Opening was a tremendous success. We estimate that around 100 community members attended, including several local dignitaries, making the event feel both celebratory and truly community centered. The excitement and pride throughout the day were exactly what this moment deserved.

Our final expenses came in just under **\$3,000**, with the majority allocated to the tent rental and photographer. Once we receive the final photos and video, I will share them with the Board. These will give us strong marketing assets to use in the months ahead.

A very special thank-you goes out to our incredible staff team, **Angie, Marcus, Tim, Adam, James, Marisa, Kiley, and Wendy**, for all their work leading up to and throughout the event. Our lifeguards, **Dave, Brian, and Bryar** did an excellent job ensuring a safe and welcoming environment, and **Connie** kept operations running smoothly at the front desk.

We also want to recognize and thank our **Tide Runner volunteers**, whose support added energy and seamless assistance throughout the event, and **DJ Walty** for keeping the atmosphere lively and engaging.

A sincere thank-you as well to our event sponsors, **The Little Apple, The Roost, Off Shore Grill, and The Imagination Factory**, for their contributions and support. Their partnership helped make the celebration feel even more festive and welcoming.

It was a long day, but a meaningful and fitting celebration for our community. Thank you all for the support and teamwork that made this milestone possible.

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