



*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 9<sup>th</sup> Street  
Nehalem OR 97131

855.444.6273  
www.ncrd.org

## **North County Recreation District - Board Meeting Agenda**

**Thursday January 15, 2026, 5:30pm**

**NCRD Fireside Room – 36155 9<sup>th</sup> 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](mailto:justins@ncrdneahalem.org).*

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

<https://us02web.zoom.us/j/84969516347?pwd=SM256SV7Dph2ruW9w19zrpuXJnemxa.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**
- 6. Employee Recognition**
  - 6.1. Meghan Neahring – Youth Attendant
- 7. Consent Agenda**
  - 7.1. Approval of December Board Meeting Minutes
  - 7.2. Approval of December Executive Director Report
- 8. Financial Report**
  - 8.1. Approval of December Financial Report
- 9. Committee Reports**
  - 9.1. Communication Committee Update
- 10. Old Business**
  - 10.1. None
- 11. New Business**
  - 11.1. Friends of NCRD Foundation board members
  - 11.2. Loan repayment
- 12. Executive Director Report**
  - 12.1. Department Reports and updates
- 13. Announcements / Calendar**
  - 13.1. Insurance-based fitness benefit programs
  - 13.2. NVHS – Seaside Riots January 17
  - 13.3. District Closed January 19, MLK Day
  - 13.4. February Board Meeting 2/19
- 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

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## **Employee of the Month Meghan Neahring**

Thank you, Megan, for always being willing to step in, stay late when needed, and consistently keep everything clean and organized. Your dedication does not go unnoticed. The kids truly look up to you and enjoy being around you, and your positive attitude makes a meaningful impact every day. We sincerely appreciate your hard work, reliability, and the care you bring to our team.



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Employee of the Month  
**January 2026**

This certificate is proudly presented to

**Megan Neahring**

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 15th day of January, 2026

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Justin Smith, Executive Director

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Michael Howes, Board Chair



# North County Recreation District

## NCRD

### Board Meeting

December 18m 2025 5:30 pm

Fireside Room and Zoom

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

#### **Attendance:**

Board Members: Michael Howes, Erin Laskey-Wilson, Frankie Knight. Doug Sparks on Zoom.

Mary Gallagher was excused. A quorum existed

Other attendees: The list of attendees is included with these minutes.

#### **Pledge of Allegiance:**

**Statement of Potential Conflict of Interest:** None noted.

#### **Public Comment:**

- Jeff Hickman came to the meeting with a group to support his proposal for use of the Legacy Pool space.
- He proposes that the space be made into a Skate Park that would serve the youth of the communities. Skate Boarding is one of the fastest growing activities in the US. There was evidence that it would be less expensive to transform the Legacy Pool space to a skate park than to actually decommission it.
- Jeff displayed slides of the Astoria, pool being transformed into a skate park.
- An indoor skate park is ideal for our area, facilitating usage year round.
- The annual cost is very low and Jeff pointed out that grants may be available for construction and future maintenance. An indoor park is much preferred to an outdoor space due to the climate on the Coast. He said the space is adequate for a park.
- Jeff volunteered to be the lead on the project with help from his several contractor friends who are on board with the concept. He asked the Board to begin research into grant opportunities and to conduct a feasibility study for the project.
- The Board was open to all ideas; this one as presented is very interesting, however, a decision to move ahead with a skate park may be premature as there is intension to survey the community in order to get feed-back from constituents as to their hopes and dreams concerning usage of the Legacy Pool space. NCRD continues to offer diverse options for recreation, maintaining health and involvement of youth and is interested in exploring options to expand the offerings with focus on youth.

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# North County Recreation District

- Another person in the audience expressed concern regarding the basketball hoop in the gym and the dangers of raising and lowering it. He sustained an injury some time ago. He asked that it be looked into and possibly replaced. Justin noted that he would take a look and evaluate the issue.

## **Employee of the Month Recognition: Connie Grimes**

Connie is a Youth Assistant and PRS at the Pool front desk. Connie steps in where ever she perceives a need and goes above and beyond to make sure clients are cared for in the best way possible. Her energy, enthusiasm and creativity help to make NCRD a place that shines. The Board and Management are grateful for her hard work and all that she does.

## **Consent Agenda:**

Minutes of the November Board Meeting  
Executive Director's Report for November

There was a motion by Doug, second by Erin to accept the Consent Agenda as presented.

**The motion passed unanimously.**

**Howes – Yes**

**Sparks – Yes**

**Laskey-Wilson – Yes**

**Knight- Yes**

## **Financial Report: Marcus Runkle**

Several questions were fielded by Marcus prior to the meeting, with explanations and clarifications. He noted that the Desk Top version of Quick Books that is currently in use to keep the books for NCRD will no longer be supported by Intuit. A search is underway to make a good choice about what software to use, if it would be prudent to change and what is the best way to handle payroll.

The propane expense was discussed. It is an ongoing issue with accounting and being followed up daily. The invoicing appears to be in error. The accounting department of FerrellGas is investigating the possible discrepancy. Kerry Brown has been able to obtain a "volume discount" due to the volume that is used.

There was a motion by Frankie, second by Erin to accept the Financial statement for November.

**The motion passed unanimously.**

**Howes – Yes**

**Sparks – Yes**

**Laskey-Wilson – Yes**

**Knight- Yes**



# North County Recreation District

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## **Committee Reports:**

Justin reported for the Communications Committee. There was a meeting of Doug Sparks, Mary Gallagher and Justin Smith on December 3. A formal policy is being compiled with a draft to be presented at the January Board Meeting.

## **OLD BUSINESS:**

### **Sportsman Software:**

There was a report presented, generated by the software that identifies membership categories and the numbers in each category. It was surprising that the Punch Cards outweigh other types of memberships by a good margin. The report showed that 88% of the membership are residents of the District with 114 non-residents. Justin commented that the data shows a great support from the community. Appreciation was shown that Sportsman is able to generate reports that are useful and that create a bench mark from which to work into the future.

### **Inter Governmental Agreement:**

The agreement is between the Nehalem Bay Fire Department, Staff and Volunteers and NCRD Programs, mainly the Fitness Department and the Aquatics Center. Free use of the facility offerings is provided under the agreement by staff and volunteers of the Fire Department. This is historically an understanding. The Agreement makes the prior "hand-shake" understanding official. It is the correct and legal way of handling the situation between two governmental agencies.

### **Sidewalk on B Street:**

Justin reported that he continues to have meetings with City of Nehalem personnel with no movement as to a resolution of the issue regarding the end of the sidewalk on B Street in front of the new Pool building. The city maintains they never got drawings and didn't authorize it as it is currently constructed, but Justin discovered drawings that were submitted by Carl Sherwood. It is believed the best route now is to turn it over to architect, Carl Sherwood to attempt to convince that the current configuration of the sidewalk was approved by the city. More attempts to resolve the issue will be addressed by Justin and Carl. It was suggested that a dollar amount be offered to the city that would represent a share of the expense to do what the city seems to be requiring. Justin will work to resolve the issue. Frankie noted there are two options: leave it the way it is or tear it out and redo it to the satisfaction of the city, but the city needs to provide guidance. It might be time to get an elected official of the city involved in the conversations.

## **NEW BUSINESS:**

**Grant** from Maybelle Clark McDonald for the Legacy Pool in amount of \$40,000.

**Grant** from Oregon Community Foundation in amount of \$1000 received.





# North County Recreation District

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**Board Members' memberships** for Fitness and or Aquatics. It was the opinion of the attorney that a policy should be not made regarding charging membership dues for members of the Board. It has been customary for Board Member to pay for their memberships.

**Legacy Pool Survey:** Justin will create a draft to be presented at the next meeting.

## **Executive Director's Report:**

### **Fitness:**

Layout of the Department is being configured

Reader Board at the Stretch Room to announce closure for PAC performances

Gina Grasseth was recognized for her Sunday Fit class with 25 students attending

Insurance Membership programs are in progress

### **Youth:**

41 kids in afterschool program

13 in Futsol

Basket ball starts in January

The After School program is being held at the elementary school

### **Aquatics:**

Grand Opening on November 15 was a success

Thanksgiving Open Swims

3 new Life Guards have been hired, Dina, John and Ryan

Sponsorships payment for the open swim sessions coming in

94 people in the Safe Swim Program ages 4-21

66 Swim Lessons in the last 3 months

Visits increased by 56%

### **Adult Activities:**

Medicare seminars continue

Great Discussion and Great Decision groups will continue in January

The Book Clue is thriving

New Art in the Gallery for December

### **PAC:**

Nehalem Bay Historical Society has shown interesting documentaries

Riverbend Players presents their Christmas show

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# North County Recreation District

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## **Executive Director:**

Design work for the Donor Wall continues

Pool walk through/Punch list completed

CMU wall parapet issue has been resolved with Sherwood repayment of \$9,000

Donor pavers have been delivered

After 32 hours no electricity water in the pool is back up to temp and chlorine good

The Food Share table continues. Anything left over will be donated to Food Pantry

Justin will work Monday and Tuesday the next two weeks

The pool will have reduced hours over the next two weeks

Continued efforts to hire an Aquatics Director, interviews in January

Dave Hall has accepted the Pool Maintenance position

Staff Holiday Party is planned for January 9<sup>th</sup> at 5:00 pm

## **Board Comments:**

Frankie noted that he is pleased with the traction that has occurred and to keep up the good work in communications moving forward.

Doug echoed that thought and also added he appreciates the financial summary.

Erin had no further comment.

Michael stated plans are starting to come together. Very pleased and wishes everyone a happy holiday.

The next meeting is scheduled for January 15, 2026 at 5:30 pm.

The meeting was adjourned at 7:29 pm.

Respectfully submitted,

Jennie Meyers, Recorder

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# NORTH COUNTY Recreation District

## December 2025 Executive Director Report

### Correspondence

Jeff Hickman – Skate Park Presentation

### Employee Recognition

Connie Grimes – PRS / Youth Attendant

### Pool Grand Opening Recap

- Refer to updated paperwork in packet

### Sportsman

- Data review

### Department Reports

#### **Fitness**

- Big focus this month on organizing the layout of the Fitness departments main office for Instructors and Administrator. New cabinets for maintenance information, and new whiteboard for programming have been added.
- Reader board has been acquired and used on Fridays to better communicate Riverbend players' use of the Stretch Room on Fridays when the P.A.C is having performances.
- Instructor shout out, this time to Gina Grasseth. Gina's Sunday Fit class has had huge numbers this November, with her Nov 23rd class having 25 participants!
- Finalizing details for pop goes the heart, invites going out next week.
- Working on department staff meetings on January 8.
- Working with Marcus on finalizing implementation for member insurance benefit program.

#### **Youth/Sports**

- Number of Youth programs participants was 41 in after-school and 13 in futsal.
- Open 17 days this month averaging 20 kids a day.
- We had 2 no school days in November.
- The after-school program is now being held at the elementary school, with no school days at NCRD. It has been going really well.
- Futsal started on November 4.
- Basketball begins in January.



# NORTH COUNTY Recreation District

## Aquatics

- We celebrated the Grand Opening of our new Aquatics Facility on the 15<sup>th</sup> of November with a ribbon cutting ceremony and a free open swim!
- We just added three new lifeguards to our team! Dina, John, and Ryan! They recently completed their lifeguard certification and are now on track to becoming fully-fledged members of our team!
- During the week of Thanksgiving we had a free open swim, courtesy of a wonderful donor, that had over 90 swimmers attending!
- This season we have served 94 local students in our Swim Safe School Swim program. Their skills run the gambit from just starting to put their face in the water to learning advanced swim strokes for competition.
- Our students range from ages 4 - 21. The youngest swimmers are from New Discoveries Preschool and Fire Mountain School. Our Homeschool section had 13 swimmers ranging from age 6 - 15.
- We had one section of adaptive swim with our NKN High School students. And NES had 60 swimmers in both 4<sup>th</sup> and 5<sup>th</sup> grade.
- Each group received 11 lessons for a total of 66 lessons delivered to 94 students in the last three months.
- Our unofficial motto has become, "Get them in the water as young as possible!" so we are looking at various ways to expand our programming. First on that list are the Little Coasties who will join us in the Winter or Spring section.
- The new aquatic center has seen an increase of 56% in visits from 3,012 to 4,721 since September 15, 2025.

## Adult Activities

- The Medicare Seminars happened through November. A very steady stream of people showed up to the seminars. Hopefully getting their health insurance straightened out.
- The Great Decisions/Great Discussions Group is looking forward to the Great Decisions program which will begin in January.
- The Book Club is reading "The Last List of Mabel Beaumont" by Laura Pearson. Discussion will be on Friday, Dec. 5, because of the Thanksgiving and Christmas holidays.
- The December Art Show is up in the Gallery.

## Performing Arts Center

### Event Recap:

- Nov. 15<sup>th</sup> the Nehalem Valley Historical Society talked about recent finds along the Nehalem Bay of the 1694 beeswax shipwreck.
- Riverbend has been in the PAC with their performance of The Holiday Channel Christmas Movie Wonderthon. They conclude December 21.



# NORTH COUNTY Recreation District

## Executive Director

- I have been working with the design team to finalize the signs and concepts. Their final design report will be present soon in the new year.
- Dax completed a full exterior cleaning of the building this week. It looks great, and it's nice to head into the rainy season with everything looking fresh.
- We conducted another walkthrough of the pool to review remaining small punch-list items. I am coordinating directly with Par-Tech to ensure these items are addressed promptly and correctly.
- CMU Wall / Parapet Sealing Issue Identified – Carl noticed this during the grand opening, Carl acknowledged this should have been caught during design. The fix is estimated at \$12,575. Carl offered to cover all labor costs (\$9,542) if NCRD pays for materials (\$3,033). The district accepted and the fix has been completed.
- The donor pavers were delivered. We are working on their installation, currently waiting on a bid.
- The Therapy pool was closed on Monday 12/1 until 11am due to high chemicals. We were able to treat the water and recalibrate the system with no additional issues. We think it was attributed in part to the extended closure for the holiday.
- We are currently doing a food drive for the local food bank, and we also have a sharing table that is open to everyone that needs food.
- My schedule over the next 2 weeks, I will be in the office Monday and Tuesday for the next 2 weeks taking off Wed.-Fri.
- Pool schedule change for the next 2 weeks, we are going to have the pool on an 8am-6pm schedule next 2 weeks to support the staff taking time off while we continue to onboard new staff.
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## Hiring Update:

- The aquatics director's role was reopened last week, we are closing it this week in hopes of conducting interviews in the first week of the new year.
- We are in discussions with Dave Hall about taking on an Aquatics Maintenance role to support our Maintenance team. Hoping to have this finalized next week.
- Reviewing the PAC coordinator role.

## Upcoming events:

- **Staff holiday party** – Friday January 9, 5pm. For Board members, staff and their families.
- **January** – Intro to American Sign Language, partnership with TBCC
- **Try me week starts 12/28**
- **Winter break open swims** 12/22, 23, 24, 29, 30, 31 and 1/2 10am-12pm
- **Deep Water Aerobics class starts 1/6 Tue. and Thur. 5:30-6:30pm**



# North County Recreation District

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## REVENUE & EXPENSE NARRATIVE THROUGH DECEMBER 31, 2025 (50.00% 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 the midpoint of the fiscal year, the expected benchmark for linear financial activity is 50.00%. Variances above or below this benchmark primarily reflect the District's seasonal operating patterns, the timing of property tax distributions, and the structure of programmatic and capital-related expenditures.

### REVENUE ANALYSIS

As of December 31, 2025, the District has recognized 64.33% of its annual revenue budget, totaling \$2,156,044.47 against an annual projection of \$3,351,697.00. This places total revenues well ahead of the 50.00% benchmark and reflects the normal receipt of property tax revenues during November and December.

The District's primary revenue source, property taxes—reported under Non-Allocated revenues—has reached 82.18% of budget. This concentration of revenue in the first half of the fiscal year is expected and consistent with NCRD's historical revenue cycle, in which the majority of tax receipts are received during the second and third quarters.

Administration revenues exceed budget at 109.28%, driven by timing differences and revenue classification that are expected to normalize as the fiscal year progresses. Aquatics revenues are also pacing ahead at 60.56%, reflecting strong participation and program demand. Fitness (38.18%), Youth Programs (35.66%), and Performing Arts Center (19.42%) remain below the benchmark due to seasonal participation patterns and the timing of events and programming.

Revenues associated with the Capital Asset Reserve Fund (44.33%) and the Aquatic Center Project Fund (5.56%) reflect scheduled transfers and project-related funding activity rather than recurring operational revenue.

Overall, the District's revenue position at midyear is strong and aligns with expected seasonal and tax-related revenue patterns. No adverse revenue trends are identified at this time.

### EXPENSE ANALYSIS

Total District expenditures through December 31, 2025 are \$1,489,132.99, representing 59.67% of the annual expense budget of \$2,495,426.00. This places expenditures above the 50.00% benchmark, largely due to front-loaded operational costs, capital expenditures, and the timing of staffing and supply-related expenses.



# North County Recreation District

Expense categories exceeding the midpoint benchmark generally reflect predictable and planned timing factors, including:

- Annual and semi-annual payments for insurance, contracted services, and operating supplies
- Increased staffing and associated benefit costs in Aquatics, Youth Programs, and Administration
- Front-loaded materials and supply purchases to support year-round and school-year programming
- Capital and project-related expenditures associated with the Aquatic Center Project Fund

The Aquatics Department reflects elevated spending (62.88%) due to staffing, operational supplies, and material purchases, including costs that exceed budget in materials and services. Propane is the biggest factor in the overage at 291.2% of the budgeted line item. Administration expenses (55.73%) are ahead of benchmark due to personnel, benefits, and year-round operational costs. Youth Programs expenses (56.76%) reflect school-year program staffing and benefits, which naturally front-load in the first half of the fiscal year. The Aquatic Center Project Fund shows expenditures exceeding budget (124.89%), reflecting the timing of capital project closeout costs and final expenditures associated with the Aquatic Center. These costs are anticipated as part of project completion and do not indicate ongoing operational overspending.

Expense categories below the benchmark generally indicate:

- Seasonal timing of Performing Arts Center programming and events
- Staffing and programming ramp-up that occurs later in the fiscal year
- Planned expenditures scheduled for later periods
- Deferred purchasing or delayed vendor invoicing

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

## FINANCIAL STEWARDSHIP & OUTLOOK

The District continues to demonstrate strong financial stewardship at the midyear point. Revenue performance is robust due to the expected timing of property tax receipts, and expenditures, while above the linear benchmark, are consistent with known operational, staffing, and capital project timing.

There are no indicators of fiscal stress or structural budget imbalance. The District remains well-positioned to meet its operational goals, sustain program delivery, and manage capital obligations through the remainder of the fiscal year. Continued monitoring of Aquatics materials, Administration benefits, and Aquatic Center Project expenditures will ensure alignment with year-end expectations.



# 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:

50.00%

Through December 31, 2025	FY-to-Date	Annual Budget	Remaining	% Used
<b>REVENUES--</b>				
Activities	\$ -	\$ 7,492.00	\$ 7,492.00	0.00%
Aquatics	\$ 68,563.18	\$ 113,219.00	\$ 44,655.82	60.56%
Administration	\$ 347,714.64	\$ 318,174.00	\$ (29,540.64)	109.28%
Fitness	\$ 61,036.00	\$ 159,843.00	\$ 98,807.00	38.18%
Performing Arts Center	\$ 17,078.00	\$ 87,950.00	\$ 70,872.00	19.42%
Youth Programs	\$ 40,183.37	\$ 112,671.00	\$ 72,487.63	35.66%
Non-Allocated	\$ 1,406,136.83	\$ 1,710,979.00	\$ 304,842.17	82.18%
Capital Asset Reserve Fund	\$ 192,739.45	\$ 434,769.00	\$ 242,029.55	44.33%
Aquatic Center Project Fund	\$ 22,593.00	\$ 406,600.00	\$ 384,007.00	5.56%
<b>Total Revenues</b>	<b>\$ 2,156,044.47</b>	<b>\$ 3,351,697.00</b>	<b>\$ 1,195,652.53</b>	<b>64.33%</b>
<b>EXPENSES--</b>				
AA Staffing	\$ 4,371.71	\$ 16,480.00	\$ 12,108.29	26.53%
AA PR Taxes and Benefits	\$ 358.61	\$ 1,280.00	\$ 921.39	28.02%
AA Materials, Supplies, and Services	\$ 474.07	\$ 4,000.00	\$ 3,525.93	11.85%
Sub-total AA Expenses	<b>\$ 5,204.39</b>	<b>\$ 21,760.00</b>	<b>\$ 16,555.61</b>	<b>23.92%</b>
AQ Staffing	\$ 156,971.62	\$ 264,957.00	\$ 107,985.38	59.24%
AQ PR Taxes and Benefits	\$ 32,421.75	\$ 127,338.00	\$ 94,916.25	25.46%
AQ Materials, Supplies, and Services	\$ 104,854.31	\$ 75,657.00	\$ (29,197.31)	138.59%
Sub-total AQ Expenses	<b>\$ 294,247.68</b>	<b>\$ 467,952.00</b>	<b>\$ 173,704.32</b>	<b>62.88%</b>
AD Staffing	\$ 230,776.60	\$ 437,216.00	\$ 206,439.40	52.78%
AD PR Taxes and Benefits	\$ 83,007.45	\$ 100,718.00	\$ 17,710.55	82.42%
AD Materials, Supplies, and Services	\$ 107,358.15	\$ 217,700.00	\$ 110,341.85	49.31%
Sub-total AD Expenses	<b>\$ 421,142.20</b>	<b>\$ 755,634.00</b>	<b>\$ 334,491.80</b>	<b>55.73%</b>
FIT Staffing	\$ 97,603.85	\$ 211,652.00	\$ 114,048.15	46.12%
FIT PR Taxes and Benefits	\$ 20,057.62	\$ 31,341.00	\$ 11,283.38	64.00%
FIT Materials, Supplies, and Services	\$ 7,690.90	\$ 25,835.00	\$ 18,144.10	29.77%
Sub-total FIT Expenses	<b>\$ 125,352.37</b>	<b>\$ 268,828.00</b>	<b>\$ 143,475.63</b>	<b>46.63%</b>
PAC Staffing	\$ 9,419.05	\$ 38,135.00	\$ 28,715.95	24.70%
PAC PR Taxes and Benefits	\$ 735.78	\$ 2,962.00	\$ 2,226.22	24.84%
PAC Materials, Supplies, and Services	\$ 27,792.63	\$ 95,299.00	\$ 67,506.37	29.16%
Sub-total PAC Expenses	<b>\$ 37,947.46</b>	<b>\$ 136,396.00</b>	<b>\$ 98,448.54</b>	<b>27.82%</b>
YP Staffing	\$ 62,160.56	\$ 110,385.00	\$ 48,224.44	56.31%
YP PR Taxes and Benefits	\$ 16,283.07	\$ 23,215.00	\$ 6,931.93	70.14%
YP Materials, Supplies, and Services	\$ 18,984.04	\$ 38,056.00	\$ 19,071.96	49.88%
Sub-total YP Expenses	<b>\$ 97,427.67</b>	<b>\$ 171,656.00</b>	<b>\$ 74,228.33</b>	<b>56.76%</b>
CARF Materials, Supplies, and Services	\$ -	\$ 266,600.00	\$ 266,600.00	0.00%
Sub-total CARF Expenses	<b>\$ -</b>	<b>\$ 266,600.00</b>	<b>\$ 266,600.00</b>	<b>0.00%</b>
ACPF Materials, Supplies, and Services	\$ 507,811.22	\$ 406,600.00	\$ (101,211.22)	124.89%
Sub-total ACPF Expenses	<b>\$ 507,811.22</b>	<b>\$ 406,600.00</b>	<b>\$ (101,211.22)</b>	<b>124.89%</b>
<b>Total Expenses</b>	<b>\$ 1,489,132.99</b>	<b>\$ 2,495,426.00</b>	<b>\$ 1,006,293.01</b>	<b>59.67%</b>

Green Favorable  
Yellow Concerned  
Red Unfavorable

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Accrual Basis

North County Recreation District  
Budget vs. Actual, Capital Asset Reserve Fund, FY 2024-2025  
Transactions through Dec 31, 2025 - 50.00% of budget year

	Capital Assets Reserve Fund						TOTAL			
	Jul - Dec 25	Budget	\$ Over Budget	% of Budget	Jul - Dec 25	Budget	\$ Over Budget	% of Budget		
Ordinary Income/Expense										
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	192,739.45	369,219.00	-176,479.55	52.2%	192,739.45	369,219.00	-176,479.55	52.2%		
State Timber Revenue	192,739.45	434,769.00	-242,029.55	44.3%	192,739.45	434,769.00	-242,029.55	44.3%		
Total INCOME	192,739.45	434,769.00	-242,029.55	44.3%	192,739.45	434,769.00	-242,029.55	44.3%		
Total Income	192,739.45	434,769.00	-242,029.55	44.3%	192,739.45	434,769.00	-242,029.55	44.3%		
Gross Profit	192,739.45	434,769.00	-242,029.55	44.3%	192,739.45	434,769.00	-242,029.55	44.3%		
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	0.00	110,000.00	-110,000.00	0.0%	0.00	110,000.00	-110,000.00	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	192,739.45	168,169.00	24,570.45	114.6%	192,739.45	168,169.00	24,570.45	114.6%		
Net Income	192,739.45	168,169.00	24,570.45	114.6%	192,739.45	168,169.00	24,570.45	114.6%		

**North County Recreation District**  
**Budget vs. Actual, New Aquatics Ctr Proj. Fund, FY 2025-2026**  
 Transactions through Dec 31, 2025 - 50.00% of budget year

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	New Aquatics Center Proj. Fund				TOTAL			
	Jul - Dec 25	Budget	\$ Over Budget	% of Budget	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
INCOME								
Restricted Fund Balance Forward	0.00	250,000.00	-250,000.00	0.0%	0.00	250,000.00	-250,000.00	0.0%
Misc Income	22,593.00		22,593.00		22,593.00	0.00	22,593.00	100.0%
Total INCOME	22,593.00	250,000.00	-227,407.00	9.0%	22,593.00	250,000.00	-227,407.00	9.0%
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	22,593.00	406,600.00	-384,007.00	5.6%	22,593.00	406,600.00	-384,007.00	5.6%
Gross Profit	22,593.00	406,600.00	-384,007.00	5.6%	22,593.00	406,600.00	-384,007.00	5.6%
Expense								
CAPITAL OUTLAY								
1&2 Building,Stework,Nat. pool	342,911.22	0.00	342,911.22	100.0%	342,911.22	0.00	342,911.22	100.0%
Total CAPITAL OUTLAY	342,911.22	0.00	342,911.22	100.0%	342,911.22	0.00	342,911.22	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%
FF&C Obligation Interest - Dec.	43,050.00		43,050.00		43,050.00	0.00	43,050.00	100.0%
GO Bond Interest	121,850.00		121,850.00		121,850.00	0.00	121,850.00	100.0%
Total DEBT SERVICE	164,900.00	406,600.00	-241,700.00	40.6%	164,900.00	406,600.00	-241,700.00	40.6%
Total Expense	507,811.22	406,600.00	101,211.22	124.9%	507,811.22	406,600.00	101,211.22	124.9%
Net Ordinary Income	-485,218.22	0.00	-485,218.22	100.0%	-485,218.22	0.00	-485,218.22	100.0%
Net Income	-485,218.22	0.00	-485,218.22	100.0%	-485,218.22	0.00	-485,218.22	100.0%

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

Accrual Basis

Transactions through Dec 31, 2025 - 50.00% of budget year

	Jul '24 - Dec 25	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>INCOME</b>				
Beginning Fund Balance				
NWC - Restricted				
Donations	2,000.00	2,000.00	0.00	100.0%
Scholarships	200.00	2,400.00	-2,200.00	8.3%
<b>Total NWC - Restricted</b>	<b>2,200.00</b>	<b>4,400.00</b>	<b>-2,200.00</b>	<b>50.0%</b>
NWC - Unrestricted	1,202,362.00	1,240,942.00	-38,580.00	96.9%
<b>Total Beginning Fund Balance</b>	<b>1,204,562.00</b>	<b>1,245,342.00</b>	<b>-40,780.00</b>	<b>96.7%</b>
<b>User Fees and Charges</b>				
Activities Fees				
Trip Fees & Transport - General	0.00	2,000.00	-2,000.00	0.0%
<b>Total Activities Fees</b>	<b>0.00</b>	<b>2,000.00</b>	<b>-2,000.00</b>	<b>0.0%</b>
Aquatics User Fees	98,869.68	140,000.00	-41,130.32	70.6%
Fitness User Fees				
Fitness Personal Training	1,474.00	8,000.00	-6,526.00	18.4%
Fitness User Fees - Other	189,111.69	243,600.00	-54,488.31	77.6%
<b>Total Fitness User Fees</b>	<b>190,585.69</b>	<b>251,600.00</b>	<b>-61,014.31</b>	<b>75.7%</b>
Youth Program	62,139.44	97,500.00	-35,360.56	63.7%
Youth Sports	10,706.00	18,700.00	-7,994.00	57.3%
Youth Camps	3,522.00	13,460.00	-9,938.00	26.2%
Pre-School Swim Fees	1,520.00	4,800.00	-3,280.00	31.7%
User Fees and Charges - Other	250.00	4,331.00	-4,081.00	5.8%
<b>Total User Fees and Charges</b>	<b>367,592.81</b>	<b>532,391.00</b>	<b>-164,798.19</b>	<b>69.0%</b>
Ticket Sales	13,964.00	16,000.00	-2,036.00	87.3%
Riverbend Players	22,515.67	32,000.00	-9,484.33	70.4%
<b>Fundraising Income</b>				
Unrestricted				
Event Fundraising - Participants	8,800.60	12,000.00	-3,199.40	73.3%
Event Fundraising - Sponsors	4,105.00	10,000.00	-5,894.00	41.1%
<b>Total Unrestricted</b>	<b>12,906.60</b>	<b>22,000.00</b>	<b>-9,093.40</b>	<b>58.7%</b>
<b>Total Fundraising Income</b>	<b>12,906.60</b>	<b>22,000.00</b>	<b>-9,093.40</b>	<b>58.7%</b>
<b>Grants and Scholarships</b>				
Restricted				
Grants	259,758.77	323,000.00	-63,241.23	80.4%
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%
<b>Total Restricted</b>	<b>287,838.57</b>	<b>380,201.00</b>	<b>-92,362.43</b>	<b>75.7%</b>
Grants and Scholarships - Other	0.00	15,000.00	-15,000.00	0.0%
<b>Total Grants and Scholarships</b>	<b>287,838.57</b>	<b>395,201.00</b>	<b>-107,362.43</b>	<b>72.8%</b>
Preschool Teacher Reimbursement	59,150.78	94,298.00	-35,147.22	62.7%
Dedicated Space Rental				
Community Center Room Rentals	18,173.50	26,200.00	-8,026.50	69.4%
Preschool Rental	4,275.00	6,525.00	-2,250.00	65.5%
Dedicated Space Rental - Other	900.00			
<b>Total Dedicated Space Rental</b>	<b>23,348.50</b>	<b>32,725.00</b>	<b>-9,376.50</b>	<b>71.3%</b>
Event Sponsorship	2,984.28	5,000.00	-2,015.72	59.7%
TBCC Contract	9,680.24	21,250.00	-11,569.76	45.6%
Concessions Income	495.00	5,250.00	-4,755.00	9.4%
Donations	27,289.75	32,900.00	-5,610.25	82.9%
<b>Interest</b>				
General Fund	209,750.12	36,500.00	173,250.12	574.7%
<b>Total Interest</b>	<b>209,750.12</b>	<b>36,500.00</b>	<b>173,250.12</b>	<b>574.7%</b>
Taxes (previously levied)	46,959.80	63,550.00	-16,590.20	73.9%
Taxes (current year)	2,820,025.11	2,435,069.00	384,956.11	115.8%
Misc Income	13,830.95	9,000.00	4,830.95	153.7%
<b>Total INCOME</b>	<b>5,122,894.18</b>	<b>4,978,476.00</b>	<b>144,418.18</b>	<b>102.9%</b>
<b>Total Income</b>	<b>5,122,894.18</b>	<b>4,978,476.00</b>	<b>144,418.18</b>	<b>102.9%</b>
<b>Gross Profit</b>	<b>5,122,894.18</b>	<b>4,978,476.00</b>	<b>144,418.18</b>	<b>102.9%</b>

**North County Recreation District**  
**Budget vs. Actual, General Fund, FY 2024 - 2025**  
Transactions through Dec 31, 2025 - 50.00% of budget year

Accrual Basis

	Jul '24 - Dec 25	Budget	\$ Over Budget	% of Budget
<b>Expense</b>				
<b>DEBT SERVICE</b>				
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%
<b>Total DEBT SERVICE</b>	<b>0.00</b>	<b>281,400.00</b>	<b>-281,400.00</b>	<b>0.0%</b>
<b>PERSONNEL SERVICES</b>				
<b>ACTIVITIES</b>				
Activities Coordinator	20,952.95	37,670.00	-16,717.05	55.6%
<b>Total ACTIVITIES</b>	<b>20,952.95</b>	<b>37,670.00</b>	<b>-16,717.05</b>	<b>55.6%</b>
<b>ADMINISTRATION</b>				
Maintenance II	43,718.69	76,323.00	-32,604.31	57.3%
Admin specialist	52,449.93	53,560.00	-1,110.07	97.9%
Executive Director	159,750.38	188,000.00	-28,249.62	85.0%
Finance Manager	95,342.09	158,717.00	-63,374.91	60.1%
Welcome Center Staff	97,659.60	198,324.00	-100,664.40	49.2%
Pre-School Teacher	57,090.58	92,341.00	-35,250.42	61.8%
Custodial Staff	23,577.89	63,202.00	-39,624.11	37.3%
Facility Operations Manager	34,054.38	48,204.00	-14,149.62	70.6%
Maintenance Supervisor	79,402.03	98,122.00	-18,719.97	80.9%
Maintenance and Gardening	17,332.61	22,495.00	-5,162.39	77.1%
<b>Total ADMINISTRATION</b>	<b>660,378.18</b>	<b>999,288.00</b>	<b>-338,909.82</b>	<b>66.1%</b>
<b>AQUATICS</b>				
Aquatics Director/Ast. Ex. Dir.	108,786.52	140,669.00	-31,882.48	77.3%
Swim Program Manager	39,222.82	86,222.00	-46,999.18	45.5%
Aquatics Instructors	60,607.94	153,614.00	-93,006.06	39.5%
Aquatics Maintenance	17,313.00	35,242.00	-17,929.00	49.1%
Lifeguards	114,217.46	246,619.00	-132,401.54	46.3%
<b>Total AQUATICS</b>	<b>340,147.74</b>	<b>662,366.00</b>	<b>-322,218.26</b>	<b>51.4%</b>
<b>FITNESS</b>				
Personal Trainer	1,437.83	8,570.00	-7,132.17	16.8%
Fitness Director	80,362.05	115,255.00	-34,892.95	69.7%
Fitness Supervisor	29,572.23	51,709.00	-22,136.77	57.2%
Fitness Attendant	105,785.86	139,166.00	-33,400.14	76.0%
Fitness Instructor	61,072.54	94,213.00	-33,140.46	64.8%
<b>Total FITNESS</b>	<b>278,230.51</b>	<b>408,933.00</b>	<b>-130,702.49</b>	<b>68.0%</b>
<b>PERFORMING ARTS CENTER</b>				
PAC Coordinator	37,709.52	57,957.00	-20,247.48	65.1%
PAC Assistants	1,913.50	16,058.00	-14,144.50	11.9%
<b>Total PERFORMING ARTS CENTER</b>	<b>39,623.02</b>	<b>74,015.00</b>	<b>-34,391.98</b>	<b>53.5%</b>
<b>YOUTH</b>				
Youth Program Director	81,746.26	114,907.00	-33,160.74	71.1%
Youth Program Assistants	82,173.63	104,761.00	-22,587.37	78.4%
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%
<b>Total YOUTH</b>	<b>165,329.46</b>	<b>228,202.00</b>	<b>-62,872.54</b>	<b>72.4%</b>
Overtime	354.38			
6560 - Payroll Expenses	167,266.11	192,710.00	-25,443.89	86.8%
Health Insurance	107,381.63	204,418.00	-97,036.37	52.5%
Workers' Comp. Insurance	9,264.09	10,556.00	-1,291.91	87.8%
Retirement, NCRD Contribution	31,513.81	59,909.00	-28,395.19	52.6%
<b>Total PERSONNEL SERVICES</b>	<b>1,820,441.88</b>	<b>2,878,067.00</b>	<b>-1,057,625.12</b>	<b>63.3%</b>
<b>MATERIALS &amp; SERVICES</b>				
Misc.	12,041.30	12,500.00	-458.70	96.3%
Grants	24,163.52	98,000.00	-73,836.48	24.7%
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	12,894.00	4,500.00	8,394.00	286.5%
Main Bldg. - Groundskeep/Maint	35,559.17	45,500.00	-9,940.83	78.2%
Janitorial Supplies	7,227.68	9,000.00	-1,772.32	80.3%
Champ Fld. - Groundskeep/Maint	2,231.34	6,500.00	-4,268.66	34.3%
Inspections & Licenses	9,001.40	7,910.00	1,091.40	113.8%
Concessions Expenses	0.00	4,500.00	-4,500.00	0.0%
Artist Fees	39,991.99	42,000.00	-2,008.01	95.2%
Equipment	8,048.71	22,300.00	-14,251.29	36.1%
Office/Program Equipment	16,471.15	19,500.00	-3,028.85	84.5%
Pool Chemicals	14,482.67	29,000.00	-14,517.33	49.9%
Pool Materials	17,011.19	26,000.00	-8,988.81	65.4%

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

Accrual Basis

Transactions through Dec 31, 2025 - 50.00% of budget year

	Jul '24 - Dec 25	Budget	\$ Over Budget	% of Budget
<b>Supplies</b>				
Office/Program Supplies	38,300.17	27,500.00	10,800.17	139.3%
Classroom Supplies	4,355.77	4,000.00	355.77	108.9%
Printing & Supplies	1,297.83	1,500.00	-202.17	86.5%
Sports Supplies	1,921.28	8,000.00	-6,078.72	24.0%
Supplies - Other	3,176.80	4,850.00	-1,673.20	65.5%
<b>Total Supplies</b>	<b>49,051.85</b>	<b>45,850.00</b>	<b>3,201.85</b>	<b>107.0%</b>
<b>Advertising</b>	<b>8,336.29</b>	<b>14,000.00</b>	<b>-5,663.71</b>	<b>59.5%</b>
Ads/Print/Newsletter/PR/Promo	4,020.61	6,500.00	-2,479.39	61.9%
Camps and Workshops	7,969.82	28,000.00	-20,030.18	28.5%
<b>Activity/Event Fees</b>	<b>0.00</b>	<b>2,600.00</b>	<b>-2,600.00</b>	<b>0.0%</b>
<b>Property and Casualty Insurance</b>				
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%
<b>Total Property and Casualty Insurance</b>	<b>37,466.00</b>	<b>77,900.00</b>	<b>-40,434.00</b>	<b>48.1%</b>
<b>Professional Services</b>	<b>84,027.43</b>	<b>85,000.00</b>	<b>-972.57</b>	<b>98.9%</b>
<b>Training/Certifications</b>	<b>12,728.88</b>	<b>28,150.00</b>	<b>-15,421.12</b>	<b>45.2%</b>
Transportation/Lodging/Mileage	362.12	2,250.00	-1,887.88	16.1%
Bank Charges	9,682.92	10,800.00	-1,117.08	89.7%
<b>Utilities</b>				
Electricity	38,243.79	46,284.00	-8,040.21	82.6%
Garbage	5,157.44	5,844.00	-686.56	88.3%
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	39,331.02	48,056.00	-8,724.98	81.8%
Water	24,544.88	18,265.00	6,279.88	134.4%
Propane	70,842.33	23,500.00	47,342.33	301.5%
<b>Total Utilities</b>	<b>231,193.12</b>	<b>197,465.00</b>	<b>33,728.12</b>	<b>117.1%</b>
<b>Total MATERIALS &amp; SERVICES</b>	<b>666,862.66</b>	<b>890,575.00</b>	<b>-223,712.34</b>	<b>74.9%</b>
<b>CONTINGENCIES</b>				
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%
<b>Total CONTINGENCIES</b>	<b>0.00</b>	<b>60,000.00</b>	<b>-60,000.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>2,487,304.54</b>	<b>4,110,042.00</b>	<b>-1,622,737.46</b>	<b>60.5%</b>
<b>Net Ordinary Income</b>	<b>2,635,589.64</b>	<b>868,434.00</b>	<b>1,767,155.64</b>	<b>303.5%</b>
<b>Other Income/Expense</b>				
Other Income				
Refunds	6,384.88			
<b>Total Other Income</b>	<b>6,384.88</b>			
<b>Net Other Income</b>	<b>6,384.88</b>			
<b>Net Income</b>	<b>2,641,974.52</b>	<b>868,434.00</b>	<b>1,773,540.52</b>	<b>304.2%</b>

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# North County Recreation District

## Balance Sheet w/ Prev Month Comparison

As of December 31, 2025

Accrual Basis

	Dec 31, 25	Nov 30, 25	% Change
<b>ASSETS</b>			
<b>Current Assets</b>			
Checking/Savings			
1st Security Bank - CKNG	203,991.44	95,036.44	114.7%
1st Security Bank- DEBIT	3,704.80	4,114.14	-10.0%
LGIP	3,633,923.07	3,497,412.40	3.9%
LGIP_NEW_POOL			
FF&C Obligation Proceeds (LGIP)	11,383.31	11,383.31	0.0%
LGIP_NEW_POOL - Other	-11,383.28	-11,383.28	0.0%
Total LGIP_NEW_POOL	0.03	0.03	0.0%
Petty Cash	350.62	350.62	0.0%
Total Checking/Savings	3,841,969.96	3,596,913.63	6.8%
Accounts Receivable			
1200 - Accounts Receivable	750.00	0.00	100.0%
Total Accounts Receivable	750.00	0.00	100.0%
Total Current Assets	3,842,719.96	3,596,913.63	6.8%
<b>Fixed Assets</b>			
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%
<b>TOTAL ASSETS</b>	<b>6,882,031.51</b>	<b>6,636,225.18</b>	<b>3.7%</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable			
2000 - Accounts Payable	17,888.98	43,457.73	-58.8%
Total Accounts Payable	17,888.98	43,457.73	-58.8%
Other Current Liabilities			
Accrued Vacation Pay	22,079.87	22,079.87	0.0%
2100 - Payroll Liabilities			
Med Company	-53.57	-53.57	0.0%
Med Employee	-53.57	-53.57	0.0%
OR Unemp	-287.99	-347.51	17.1%
OR WBF	60.08	-10.82	655.3%
OR Withholding	-214.00	-214.00	0.0%
Retirement, NCRD Contribution	6,530.32	5,889.26	10.9%
SS Company	-231.26	-231.26	0.0%
SS Employee	-231.26	-231.26	0.0%
Withholding	-110.00	-110.00	0.0%
2100 - Payroll Liabilities - Other	21,176.97	18,588.65	13.9%
Total 2100 - Payroll Liabilities	26,585.72	23,225.92	14.5%
Total Other Current Liabilities	48,665.59	45,305.79	7.4%
Total Current Liabilities	66,554.57	88,763.52	-25.0%
<b>Long Term Liabilities</b>			
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%
<b>Total Liabilities</b>	<b>10,257,365.07</b>	<b>10,279,574.02</b>	<b>-0.2%</b>



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

Accrual Basis

	Dec 31, 25	Nov 30, 25	% Change
<b>Equity</b>			
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	670,514.13	402,498.85	66.6%
<b>Total Equity</b>	<b>-3,375,333.56</b>	<b>-3,643,348.84</b>	<b>7.4%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,882,031.51</b>	<b>6,636,225.18</b>	<b>3.7%</b>

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# North County Recreation District Transaction List by Vendor December 2025

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Type	Date	Num	Memo	Account	Split	Amount
Amazon Check	12/02/2025	ACH		1st Security Bank - ...	-SPLIT-	-3,772.46
Angie Terry Bill	12/12/2025	Mileage	Youth Supplies	2000 · Accounts Pa...	Transportation/Lodging/Mil...	-22.40
Bill Pmt -C...	12/16/2025	27368	Youth Supplies	1st Security Bank - ...	2000 · Accounts Payable	-22.40
Bill	12/30/2025	123025	Youth Supplies	2000 · Accounts Pa...	Transportation/Lodging/Mil...	-54.60
Charter Communications Bill	12/14/2025	17654...	Acct #176540201	2000 · Accounts Pa...	-SPLIT-	-130.00
CIS Trust Liability Ch...	12/02/2025	27345		1st Security Bank - ...	2100 · Payroll Liabilities	-135.52
Liability Ch...	12/02/2025	27346		1st Security Bank - ...	2100 · Payroll Liabilities	-156.90
City of Manzanita. Bill	12/05/2025	536.01		2000 · Accounts Pa...	Water	-124.08
Bill Pmt -C...	12/10/2025	27348	536.01	1st Security Bank - ...	2000 · Accounts Payable	-124.08
Bill	12/23/2025	36470...		2000 · Accounts Pa...	Water	-129.08
City of Nehalem Bill	12/02/2025		Water Connection	2000 · Accounts Pa...	-SPLIT-	-3,502.87
Clearent LLC Check	12/08/2025	ACH		1st Security Bank - ...	Bank Charges	-664.10
Deer Island Studios Bill	12/21/2025	2114	Invoice No.: 1954	2000 · Accounts Pa...	Professional Services	-295.00
Ferrellgas Bill	12/25/2025	50098...	ACCT# 49454438	2000 · Accounts Pa...	-SPLIT-	-10,384.62
First Citizens Bank & Trust Co. Bill	12/09/2025	48274...	Customer No.: 1844814	2000 · Accounts Pa...	Office/Program Equipment	-196.10
Bill Pmt -C...	12/10/2025	27349	Customer No.: 1844814	1st Security Bank - ...	2000 · Accounts Payable	-598.14
HASCO Stations, LLC (SH) Bill	12/15/2025	HCL-0...	Acct ID: 30273	2000 · Accounts Pa...	Maintenance Materials/Sup...	-103.18
Bill	12/18/2025	25-03...	Acct ID: 30273	2000 · Accounts Pa...	Maintenance Materials/Sup...	-224.26
IconiPro Bill	12/01/2025	53998	Fire Alarm Monitoring Cust # 1508	2000 · Accounts Pa...	Professional Services	-126.00
Bill	12/16/2025	53427	Fire Alarm Monitoring Cust # 1508	2000 · Accounts Pa...	Professional Services	-316.13
Karen Small. Bill	12/29/2025	122925	Gallery Sales (December 2025)	2000 · Accounts Pa...	-SPLIT-	-430.00
Manzanita Fresh Foods Bill	12/30/2025	1104	In-Store Charges	2000 · Accounts Pa...	Office/Program Supplies	-31.06
Manzanita Lumber Bill	12/31/2025		September 2025 Charges	2000 · Accounts Pa...	-SPLIT-	-1,169.75
MossyTech Bill	12/01/2025	MSP-...	IT Services Remote	2000 · Accounts Pa...	Professional Services	-2,065.00
MossyTel Bill	12/01/2025	018222	Phone System	2000 · Accounts Pa...	-SPLIT-	-492.47
Nehalem Lumber Co. Bill	12/31/2025	356/3...	#401-404	2000 · Accounts Pa...	-SPLIT-	-1,006.11
NuCO2 Check	12/02/2025	ACH	CO2	1st Security Bank - ...	Pool Chemicals	-397.70
Check	12/16/2025	ACH	CO2	1st Security Bank - ...	Pool Chemicals	-126.35
Check	12/30/2025	ACH	CO2	1st Security Bank - ...	Pool Chemicals	-134.35

# North County Recreation District Transaction List by Vendor December 2025

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Type	Date	Num	Memo	Account	Split	Amount
<b>Oregon Department of Revenue</b>						
Liability Ch...	12/02/2025	27347	0514127-8	1st Security Bank - ...	OR Withholding	-2,646.00
Liability Ch...	12/16/2025	27367	0514127-8	1st Security Bank - ...	OR Withholding	-2,693.00
<b>Pacific Office Automation</b>						
Bill	12/22/2025	963724	Customer: 307593	2000 · Accounts Pa...	Office/Program Equipment	-55.18
<b>Recology Western Oregon</b>						
Bill	12/01/2025	28014...	Acct #1080369975	2000 · Accounts Pa...	Garbage	-402.12
Bill Pmt -C...	12/10/2025	27350	Acct #1080369975	1st Security Bank - ...	2000 · Accounts Payable	-402.12
Bill	12/31/2025		Acct #1080369975	2000 · Accounts Pa...	Garbage	-402.12
<b>RTI Nehalem Telecom</b>						
Bill	12/01/2025	120125	Acct No.: 725076	2000 · Accounts Pa...	-SPLIT-	-193.64
Bill Pmt -C...	12/10/2025	27351	Acct No.: 725076	1st Security Bank - ...	2000 · Accounts Payable	-193.64
<b>Scott Innholt Construction, Inc.</b>						
Bill	12/09/2025	Baffel...	Invoice No.: 824	2000 · Accounts Pa...	1&2 Building,Stework,Nat. ...	-3,042.31
<b>Security Benefit</b>						
Check	12/22/2025	ACH	801367	1st Security Bank - ...	-SPLIT-	-5,164.87
<b>Stan Sawicki</b>						
Bill	12/01/2025	11/30/...	Grant Writing Services	2000 · Accounts Pa...	Professional Services	-425.00
<b>Tillamook PUD</b>						
Bill	12/03/2025		54438	2000 · Accounts Pa...	-SPLIT-	-2,492.97
Bill Pmt -C...	12/10/2025	27352	54438	1st Security Bank - ...	2000 · Accounts Payable	-2,492.97
<b>Tom Cocklin</b>						
Bill	12/11/2025	PACLI...	Invoice #14	2000 · Accounts Pa...	Equipment	-122.04
Bill Pmt -C...	12/16/2025	27369	Invoice #14	1st Security Bank - ...	2000 · Accounts Payable	-122.04
<b>United States Treasury</b>						
Liability Ch...	12/02/2025	E-pay	91-1826428 QB Tracking # -1271976962	1st Security Bank - ...	-SPLIT-	-8,246.16
Liability Ch...	12/16/2025	E-pay	91-1826428 QB Tracking # 312447234	1st Security Bank - ...	-SPLIT-	-8,268.72
<b>Walter E. Nelson Co.</b>						
Bill	12/01/2025	15194...	Customer No.: 1928	2000 · Accounts Pa...	-SPLIT-	-1,148.55
<b>Zions Bancorporation</b>						
Bill	12/05/2025		VOID: NCRD Bonds	2000 · Accounts Pa...	GO Obligation Bond Paym...	0.00
Bill Pmt -C...	12/10/2025	ACH	NCRD Bonds, Series 2021	1st Security Bank - ...	2000 · Accounts Payable	-50,700.00

**North County Recreation District**  
**Activities, Budget vs. Actual, General Fund, FY 2025-2026**  
 Transactions through Dec 31, 2025 - 50.00% of budget year

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	Activities				TOTAL			
	Jul - Dec 25	Budget	\$ Over Budget	% of Budget	Jul - Dec 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	4,371.71	16,480.00	-12,108.29	26.5%	4,371.71	16,480.00	-12,108.29	26.5%
Total ACTIVITIES	4,371.71	16,480.00	-12,108.29	26.5%	4,371.71	16,480.00	-12,108.29	26.5%
6550 - Payroll Expenses	358.61	1,280.00	-921.39	28.0%	358.61	1,280.00	-921.39	28.0%
Total PERSONNEL SERVICES	4,730.32	17,760.00	-13,029.68	26.6%	4,730.32	17,760.00	-13,029.68	26.6%
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%

**North County Recreation District**  
**Activities, Budget vs. Actual, General Fund, FY 2025-2026**  
 Transactions through Dec 31, 2025 - 50.00% of budget year

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	Activities				TOTAL			
	Jul - Dec 25	Budget	\$ Over Budget	% of Budget	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Utilities								
Internet/Phone	474.07	200.00	274.07	237.0%	474.07	200.00	274.07	237.0%
Total Utilities	474.07	200.00	274.07	237.0%	474.07	200.00	274.07	237.0%
Total MATERIALS & SERVICES	474.07	4,000.00	-3,525.93	11.9%	474.07	4,000.00	-3,525.93	11.9%
Total Expense	5,204.39	21,760.00	-16,555.61	23.9%	5,204.39	21,760.00	-16,555.61	23.9%
Net Ordinary Income	-5,204.39	-14,268.00	9,063.61	36.5%	-5,204.39	-14,268.00	9,063.61	36.5%
Net Income	-5,204.39	-14,268.00	9,063.61	36.5%	-5,204.39	-14,268.00	9,063.61	36.5%

**North County Recreation District**  
**ADMIN Budget vs. Actual, General Fund, FY 2025-2026**  
 Transactions through Dec 31, 2025 - 50.00% of budget year

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Ordinary Income/Expense	Administration						TOTAL	
	Jul - Dec 25	Budget	\$ Over Budget	% of Budget	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
<b>Income</b>								
<b>INCOME</b>								
Grants and Scholarships								
Restricted Grants	230,000.00	240,000.00	-10,000.00	95.8%	230,000.00	240,000.00	-10,000.00	95.8%
Total Restricted	230,000.00	240,000.00	-10,000.00	95.8%	230,000.00	240,000.00	-10,000.00	95.8%
Total Grants and Scholarships	230,000.00	240,000.00	-10,000.00	95.8%	230,000.00	240,000.00	-10,000.00	95.8%
Preschool Teacher Reimbursement	22,641.85	48,299.00	-25,657.15	46.9%	22,641.85	48,299.00	-25,657.15	46.9%
Dedicated Space Rental	4,751.00	12,000.00	-7,249.00	39.6%	4,751.00	12,000.00	-7,249.00	39.6%
Community Center Room Rentals	1,825.00	3,375.00	-1,550.00	54.1%	1,825.00	3,375.00	-1,550.00	54.1%
Preschool Rental	6,576.00	15,375.00	-8,799.00	42.8%	6,576.00	15,375.00	-8,799.00	42.8%
Total Dedicated Space Rental	1,820.00	5,000.00	-3,180.00	36.4%	1,820.00	5,000.00	-3,180.00	36.4%
Donations	70,045.78	6,500.00	63,545.78	1,077.6%	70,045.78	6,500.00	63,545.78	1,077.6%
Interest	70,045.78	6,500.00	63,545.78	1,077.6%	70,045.78	6,500.00	63,545.78	1,077.6%
General Fund	10,246.13	3,000.00	7,246.13	341.5%	10,246.13	3,000.00	7,246.13	341.5%
Total Interest	341,329.76	316,174.00	23,155.76	107.3%	341,329.76	316,174.00	23,155.76	107.3%
Misc Income	341,329.76	316,174.00	23,155.76	107.3%	341,329.76	316,174.00	23,155.76	107.3%
Total INCOME	341,329.76	316,174.00	23,155.76	107.3%	341,329.76	316,174.00	23,155.76	107.3%
Total Income	341,329.76	316,174.00	23,155.76	107.3%	341,329.76	316,174.00	23,155.76	107.3%
Gross Profit	341,329.76	316,174.00	23,155.76	107.3%	341,329.76	316,174.00	23,155.76	107.3%
<b>Expense</b>								
<b>PERSONNEL SERVICES</b>								
ADMINISTRATION								
Maintenance II	19,410.39	50,346.00	-30,935.61	38.6%	19,410.39	50,346.00	-30,935.61	38.6%
Executive Director	52,000.00	104,000.00	-52,000.00	50.0%	52,000.00	104,000.00	-52,000.00	50.0%
Finance Manager	45,045.59	93,194.00	-48,148.41	48.3%	45,045.59	93,194.00	-48,148.41	48.3%
Welcome Center Staff	52,487.93	66,443.00	-13,955.07	79.0%	52,487.93	66,443.00	-13,955.07	79.0%
Pre-School Teacher	16,099.85	49,748.00	-33,648.35	32.4%	16,099.85	49,748.00	-33,648.35	32.4%
Custodial Staff	8,481.00	22,496.00	-14,015.00	37.7%	8,481.00	22,496.00	-14,015.00	37.7%
Maintenance Supervisor	35,539.86	50,989.00	-15,449.14	69.7%	35,539.86	50,989.00	-15,449.14	69.7%
Maintenance and Gardening	1,610.93	0.00	1,610.93	100.0%	1,610.93	0.00	1,610.93	100.0%
Total ADMINISTRATION	230,675.35	437,216.00	-206,540.65	52.8%	230,675.35	437,216.00	-206,540.65	52.8%
Overtime	101.25	0.00	101.25	100.0%	101.25	0.00	101.25	100.0%
6560 - Payroll Expenses	36,698.11	34,977.00	1,721.11	104.9%	36,698.11	34,977.00	1,721.11	104.9%
Health Insurance	32,014.30	45,936.00	-13,921.70	69.7%	32,014.30	45,936.00	-13,921.70	69.7%
Workers' Comp Insurance	4,108.49	5,356.00	-1,247.51	76.7%	4,108.49	5,356.00	-1,247.51	76.7%
Retirement, NCRD Contribution	10,186.55	14,449.00	-4,262.45	70.5%	10,186.55	14,449.00	-4,262.45	70.5%
Total PERSONNEL SERVICES	313,784.05	537,934.00	-224,149.95	58.3%	313,784.05	537,934.00	-224,149.95	58.3%
<b>MATERIALS &amp; SERVICES</b>								
Misc.	6,657.87	5,000.00	1,657.87	133.2%	6,657.87	5,000.00	1,657.87	133.2%
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	8,293.95	6,793.95	1,500.00	552.9%	8,293.95	6,793.95	1,500.00	552.9%
Main Bldg. - Groundskeep/Maint	13,625.24	30,000.00	-16,374.76	45.4%	13,625.24	30,000.00	-16,374.76	45.4%
Janitorial Supplies	3,067.40	4,500.00	-1,432.60	68.2%	3,067.40	4,500.00	-1,432.60	68.2%
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	50.00	3,500.00	-3,450.00	1.4%	50.00	3,500.00	-3,450.00	1.4%
Office/Program Equipment	6,018.91	10,000.00	-3,981.09	60.2%	6,018.91	10,000.00	-3,981.09	60.2%



**North County Recreation District**  
**ADMIN Budget vs. Actual, General Fund, FY 2025-2026**  
 Transactions through Dec 31, 2025 - 50.00% of Budget Year

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	Administration				TOTAL			
	Jul - Dec 25	Budget	\$ Over Budget	% of Budget	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Supplies								
Office/Program Supplies	12,291.69	11,000.00	1,291.69	111.7%	12,291.69	11,000.00	1,291.69	111.7%
Total Supplies	12,291.69	11,000.00	1,291.69	111.7%	12,291.69	11,000.00	1,291.69	111.7%
Ads/Print/Newsletter/Promo	1,033.36	2,500.00	-1,466.64	41.3%	1,033.36	2,500.00	-1,466.64	41.3%
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	35,242.98	49,000.00	-13,757.02	71.9%	35,242.98	49,000.00	-13,757.02	71.9%
Training/Certifications	110.00	5,000.00	-4,890.00	2.2%	110.00	5,000.00	-4,890.00	2.2%
Transportation/Lodging/Mileage	254.32	1,500.00	-1,245.68	17.0%	254.32	1,500.00	-1,245.68	17.0%
Bank Charges	4,134.09	5,400.00	-1,265.91	76.6%	4,134.09	5,400.00	-1,265.91	76.6%
Utilities								
Electricity	3,025.27	9,000.00	-5,974.73	33.6%	3,025.27	9,000.00	-5,974.73	33.6%
Garbage	2,096.87	3,000.00	-903.13	69.9%	2,096.87	3,000.00	-903.13	69.9%
Sewer	630.00	1,300.00	-670.00	48.5%	630.00	1,300.00	-670.00	48.5%
Internet/Phone	5,840.03	12,600.00	-6,759.97	46.3%	5,840.03	12,600.00	-6,759.97	46.3%
Water	4,986.17	3,500.00	1,486.17	142.5%	4,986.17	3,500.00	1,486.17	142.5%
Propane	0.00	500.00	-500.00	0.0%	0.00	500.00	-500.00	0.0%
Total Utilities	16,578.34	29,900.00	-13,321.66	55.4%	16,578.34	29,900.00	-13,321.66	55.4%
Total MATERIALS & SERVICES	107,358.15	217,700.00	-110,341.85	49.3%	107,358.15	217,700.00	-110,341.85	49.3%
Total Expense	421,142.20	755,634.00	-334,491.80	55.7%	421,142.20	755,634.00	-334,491.80	55.7%
Net Ordinary Income	-79,812.44	-437,460.00	357,647.56	18.2%	-79,812.44	-437,460.00	357,647.56	18.2%
Other Income/Expense								
Refunds	6,384.88				6,384.88	0.00	6,384.88	100.0%
Total Other Income	6,384.88				6,384.88	0.00	6,384.88	100.0%
Net Other Income	6,384.88				6,384.88	0.00	6,384.88	100.0%
Net Income	-73,427.56	-437,460.00	364,032.44	16.8%	-73,427.56	-437,460.00	364,032.44	16.8%

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Accrual Basis

North County Recreation District  
AQUATICS Budget vs. Actual, General Fund, FY 2025 - 2026  
Transactions through Dec 31, 2025 - 50.00% of Budget Year

Ordinary Income/Expense	AQUATICS				TOTAL			
	Jul - Dec 25	Budget	\$ Over Budget	% of Budget	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Income								
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	0.00	2,000.00	-2,000.00	0.0%	0.00	2,000.00	-2,000.00	0.0%
User Fees and Charges	49,636.18	85,000.00	-35,363.82	58.4%	49,636.18	85,000.00	-35,363.82	58.4%
Aquatics User Fees	960.00	2,400.00	-1,440.00	40.0%	960.00	2,400.00	-1,440.00	40.0%
Pre-School Swim Fees								
Total User Fees and Charges	50,596.18	87,400.00	-36,803.82	57.9%	50,596.18	87,400.00	-36,803.82	57.9%
Grants and Scholarships								
Restricted								
Grants	3,000.00	0.00	3,000.00	100.0%	3,000.00	0.00	3,000.00	100.0%
Scholarships	500.00	3,000.00	-2,500.00	16.7%	500.00	3,000.00	-2,500.00	16.7%
School Swim Program NKN #56	0.00	11,399.00	-11,399.00	0.0%	0.00	11,399.00	-11,399.00	0.0%
Total Restricted	3,500.00	14,399.00	-10,899.00	24.3%	3,500.00	14,399.00	-10,899.00	24.3%
Total Grants and Scholarships	3,500.00	14,399.00	-10,899.00	24.3%	3,500.00	14,399.00	-10,899.00	24.3%
Dedicated Space Rental	900.00	0.00	900.00	100.0%	900.00	0.00	900.00	100.0%
TBCC Contract	852.00	3,920.00	-3,068.00	21.7%	852.00	3,920.00	-3,068.00	21.7%
Concessions Income	365.00	3,000.00	-2,635.00	12.2%	365.00	3,000.00	-2,635.00	12.2%
Donations	12,350.00	2,500.00	9,850.00	494.0%	12,350.00	2,500.00	9,850.00	494.0%
Total INCOME	68,563.18	113,219.00	-44,655.82	60.6%	68,563.18	113,219.00	-44,655.82	60.6%
Total Income	68,563.18	113,219.00	-44,655.82	60.6%	68,563.18	113,219.00	-44,655.82	60.6%
Gross Profit	68,563.18	113,219.00	-44,655.82	60.6%	68,563.18	113,219.00	-44,655.82	60.6%
Expense								
PERSONNEL SERVICES								
ADMINISTRATION								
Welcome Center Staff	14,824.03	70,823.00	-55,998.97	20.9%	14,824.03	70,823.00	-55,998.97	20.9%
Total ADMINISTRATION	14,824.03	70,823.00	-55,998.97	20.9%	14,824.03	70,823.00	-55,998.97	20.9%
AQUATICS								
Aquatics Director/Asst. Ex. Dir.	42,381.35	70,334.00	-27,952.65	60.3%	42,381.35	70,334.00	-27,952.65	60.3%
Swim Program Manager	19,575.60	27,316.00	-7,740.40	71.7%	19,575.60	27,316.00	-7,740.40	71.7%
Aquatics Instructors	17,268.02	47,380.00	-30,111.98	36.4%	17,268.02	47,380.00	-30,111.98	36.4%
Aquatics Maintenance	0.00	12,747.00	-12,747.00	0.0%	0.00	12,747.00	-12,747.00	0.0%
Lifeguards	62,669.49	107,180.00	-44,510.51	58.5%	62,669.49	107,180.00	-44,510.51	58.5%
Total AQUATICS	141,894.46	264,957.00	-123,062.54	53.6%	141,894.46	264,957.00	-123,062.54	53.6%
Overtime	253.13	0.00	253.13	100.0%	253.13	0.00	253.13	100.0%
6560 - Payroll Expenses	26,220.34	26,862.00	-641.66	97.6%	26,220.34	26,862.00	-641.66	97.6%
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	3,418.40	6,685.00	-3,266.60	51.1%	3,418.40	6,685.00	-3,266.60	51.1%
Total PERSONNEL SERVICES	189,393.37	392,295.00	-202,901.63	48.3%	189,393.37	392,295.00	-202,901.63	48.3%
MATERIALS & SERVICES								
Inspections & Licenses	1,456.40	700.00	756.40	208.1%	1,456.40	700.00	756.40	208.1%
Concessions Expenses	0.00	2,500.00	-2,500.00	0.0%	0.00	2,500.00	-2,500.00	0.0%
Pool Chemicals	7,717.37	17,000.00	-9,282.63	45.4%	7,717.37	17,000.00	-9,282.63	45.4%
Pool Materials	1,853.56	8,000.00	-6,146.44	23.2%	1,853.56	8,000.00	-6,146.44	23.2%
Training/Certifications	4,169.14	8,000.00	-3,830.86	52.1%	4,169.14	8,000.00	-3,830.86	52.1%

**North County Recreation District**  
**AQUATICS Budget vs. Actual, General Fund, FY 2025 - 2026**  
 Transactions through Dec 31, 2025 - 50.00% of Budget year

28

	Aquatics				TOTAL			
	Jul - Dec 25	Budget	\$ Over Budget	% of Budget	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Utilities								
Electricity	9,038.46	7,500.00	1,538.46	120.5%	9,038.46	7,500.00	1,538.46	120.5%
Oil	6,527.44	0.00	6,527.44	100.0%	6,527.44	0.00	6,527.44	100.0%
Sewer	630.00	800.00	-170.00	78.8%	630.00	800.00	-170.00	78.8%
Internet/Phone	1,762.35	4,657.00	-2,894.65	37.8%	1,762.35	4,657.00	-2,894.65	37.8%
Water	6,181.92	4,000.00	2,181.92	154.5%	6,181.92	4,000.00	2,181.92	154.5%
Propane	65,517.67	22,500.00	43,017.67	291.2%	65,517.67	22,500.00	43,017.67	291.2%
Total Utilities	89,657.84	39,457.00	50,200.84	227.2%	89,657.84	39,457.00	50,200.84	227.2%
Total MATERIALS & SERVICES	104,854.31	75,657.00	29,197.31	138.6%	104,854.31	75,657.00	29,197.31	138.6%
Total Expense	294,247.68	467,952.00	-173,704.32	62.9%	294,247.68	467,952.00	-173,704.32	62.9%
Net Ordinary Income	-225,684.50	-354,733.00	129,048.50	63.6%	-225,684.50	-354,733.00	129,048.50	63.6%
Net Income	-225,684.50	-354,733.00	129,048.50	63.6%	-225,684.50	-354,733.00	129,048.50	63.6%

North County Recreation District  
FITNESS Budget vs. Actual, General Fund, FY 2025 - 2026  
Transactions through Dec 31, 2025 - 50.00% of budget year

29

	FITNESS				TOTAL			
	Jul - Dec 25	Budget	\$ Over Budget	% of Budget	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
INCOME								
User Fees and Charges								
Fitness User Fees	1,474.00	8,000.00	-6,526.00	18.4%	1,474.00	8,000.00	-6,526.00	18.4%
Fitness Personal Training	56,027.00	127,600.00	-71,573.00	43.9%	56,027.00	127,600.00	-71,573.00	43.9%
Fitness User Fees - Other								
Total Fitness User Fees	57,501.00	135,600.00	-78,099.00	42.4%	57,501.00	135,600.00	-78,099.00	42.4%
Total User Fees and Charges	57,501.00	135,600.00	-78,099.00	42.4%	57,501.00	135,600.00	-78,099.00	42.4%
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	500.00	4,163.00	-3,663.00	12.0%	500.00	4,163.00	-3,663.00	12.0%
Total Restricted	500.00	4,163.00	-3,663.00	12.0%	500.00	4,163.00	-3,663.00	12.0%
Total Grants and Scholarships	500.00	4,163.00	-3,663.00	12.0%	500.00	4,163.00	-3,663.00	12.0%
TBCC Contract	2,868.00	10,080.00	-7,212.00	28.5%	2,868.00	10,080.00	-7,212.00	28.5%
Donations	167.00	0.00	167.00	100.0%	167.00	0.00	167.00	100.0%
Total INCOME	61,036.00	159,843.00	-98,807.00	38.2%	61,036.00	159,843.00	-98,807.00	38.2%
Total Income	61,036.00	159,843.00	-98,807.00	38.2%	61,036.00	159,843.00	-98,807.00	38.2%
Gross Profit	61,036.00	159,843.00	-98,807.00	38.2%	61,036.00	159,843.00	-98,807.00	38.2%
Expense								
PERSONNEL SERVICES								
FITNESS								
Personal Trainer	1,437.83	8,570.00	-7,132.17	16.8%	1,437.83	8,570.00	-7,132.17	16.8%
Fitness Director	28,149.94	60,255.00	-32,105.06	46.7%	28,149.94	60,255.00	-32,105.06	46.7%
Fitness Supervisor	7,374.48	25,709.00	-18,334.52	28.7%	7,374.48	25,709.00	-18,334.52	28.7%
Fitness Attendant	39,345.29	69,779.00	-30,433.71	56.4%	39,345.29	69,779.00	-30,433.71	56.4%
Fitness Instructor	21,296.31	47,339.00	-26,042.69	45.0%	21,296.31	47,339.00	-26,042.69	45.0%
Total FITNESS	97,603.85	211,652.00	-114,048.15	46.1%	97,603.85	211,652.00	-114,048.15	46.1%
6560 - Payroll Expenses	15,264.18	16,932.00	-1,667.82	90.1%	15,264.18	16,932.00	-1,667.82	90.1%
Health Insurance	4,701.95	11,484.00	-6,782.05	40.9%	4,701.95	11,484.00	-6,782.05	40.9%
Retirement, NCRD Contribution	91.49	2,925.00	-2,833.51	3.1%	91.49	2,925.00	-2,833.51	3.1%
Total PERSONNEL SERVICES	117,661.47	242,993.00	-125,331.53	48.4%	117,661.47	242,993.00	-125,331.53	48.4%
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	1,686.88	3,000.00	-1,313.12	56.2%	1,686.88	3,000.00	-1,313.12	56.2%
Equipment	1,019.92	3,500.00	-2,480.08	29.1%	1,019.92	3,500.00	-2,480.08	29.1%
Supplies	1,222.94	2,000.00	-777.06	61.1%	1,222.94	2,000.00	-777.06	61.1%
Training/Certifications	597.40	2,000.00	-1,402.60	29.9%	597.40	2,000.00	-1,402.60	29.9%

**North County Recreation District**  
**FITNESS Budget vs. Actual, General Fund, FY 2025 - 2026**  
 Transactions through Dec 31, 2025 - 50.00% of budget year

03

	Fitness						TOTAL					
	Jul - Dec 25	Budget	\$ Over Budget	% of Budget	Jul - Dec 25	Budget	\$ Over Budget	% of Budget	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Utilities												
Electricity	910.41	2,480.00	-1,569.59	36.7%	910.41	2,480.00	-1,569.59	36.7%	910.41	2,480.00	-1,569.59	36.7%
Internet/Phone	2,253.35	2,855.00	-601.65	78.9%	2,253.35	2,855.00	-601.65	78.9%	2,253.35	2,855.00	-601.65	78.9%
Total Utilities	3,163.76	5,335.00	-2,171.24	59.3%	3,163.76	5,335.00	-2,171.24	59.3%	3,163.76	5,335.00	-2,171.24	59.3%
Total MATERIALS & SERVICES	7,690.90	25,835.00	-18,144.10	29.8%	7,690.90	25,835.00	-18,144.10	29.8%	7,690.90	25,835.00	-18,144.10	29.8%
Total Expense	125,352.37	268,828.00	-143,475.63	46.6%	125,352.37	268,828.00	-143,475.63	46.6%	125,352.37	268,828.00	-143,475.63	46.6%
Net Ordinary Income	-64,316.37	-108,985.00	44,668.63	59.0%	-64,316.37	-108,985.00	44,668.63	59.0%	-64,316.37	-108,985.00	44,668.63	59.0%
Net Income	-64,316.37	-108,985.00	44,668.63	59.0%	-64,316.37	-108,985.00	44,668.63	59.0%	-64,316.37	-108,985.00	44,668.63	59.0%

**North County Recreation District**  
**PAC Budget vs. Actual, General Fund, FY 2024-2025**  
 Transactions through Dec 31, 2025 - 50.00% of budget year

13

Ordinary Income/Expense	Performing Arts Center				TOTAL			
	Jul - Dec 25	Budget	\$ Over Budget	% of Budget	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
<b>Income</b>								
<b>INCOME</b>								
Ticket Sales	8,832.00	8,000.00	832.00	110.4%	8,832.00	8,000.00	832.00	110.4%
Riverbend Players	7,166.00	16,000.00	-8,834.00	44.8%	7,166.00	16,000.00	-8,834.00	44.8%
Grants and Scholarships								
Restricted								
Grants	0.00	57,000.00	-57,000.00	0.0%	0.00	57,000.00	-57,000.00	0.0%
Total Restricted	0.00	57,000.00	-57,000.00	0.0%	0.00	57,000.00	-57,000.00	0.0%
Total Grants and Scholarships	0.00	57,000.00	-57,000.00	0.0%	0.00	57,000.00	-57,000.00	0.0%
Dedicated Space Rental								
Community Center Room Rentals	1,080.00	2,200.00	-1,120.00	49.1%	1,080.00	2,200.00	-1,120.00	49.1%
Total Dedicated Space Rental	1,080.00	2,200.00	-1,120.00	49.1%	1,080.00	2,200.00	-1,120.00	49.1%
Event Sponsorship	0.00	4,000.00	-4,000.00	0.0%	0.00	4,000.00	-4,000.00	0.0%
Donations	0.00	750.00	-750.00	0.0%	0.00	750.00	-750.00	0.0%
Total INCOME	17,078.00	87,950.00	-70,872.00	19.4%	17,078.00	87,950.00	-70,872.00	19.4%
Total Income	17,078.00	87,950.00	-70,872.00	19.4%	17,078.00	87,950.00	-70,872.00	19.4%
Gross Profit	17,078.00	87,950.00	-70,872.00	19.4%	17,078.00	87,950.00	-70,872.00	19.4%
<b>Expense</b>								
<b>PERSONNEL SERVICES</b>								
PERFORMING ARTS CENTER								
PAC Coordinator	9,067.75	29,565.00	-20,497.25	30.7%	9,067.75	29,565.00	-20,497.25	30.7%
PAC Assistants	351.30	8,570.00	-8,218.70	4.1%	351.30	8,570.00	-8,218.70	4.1%
Total PERFORMING ARTS CENTER	9,419.05	38,135.00	-28,715.95	24.7%	9,419.05	38,135.00	-28,715.95	24.7%
6560 - Payroll Expenses	735.78	2,962.00	-2,226.22	24.8%	735.78	2,962.00	-2,226.22	24.8%
Total PERSONNEL SERVICES	10,154.83	41,097.00	-30,942.17	24.7%	10,154.83	41,097.00	-30,942.17	24.7%
<b>MATERIALS &amp; SERVICES</b>								
Grants	0.00	57,000.00	-57,000.00	0.0%	0.00	57,000.00	-57,000.00	0.0%
Artist Fees	23,088.53	22,000.00	1,088.53	104.9%	23,088.53	22,000.00	1,088.53	104.9%
Equipment	2,254.97	5,000.00	-2,745.03	45.1%	2,254.97	5,000.00	-2,745.03	45.1%
Advertising	733.62	4,000.00	-3,266.38	18.3%	733.62	4,000.00	-3,266.38	18.3%
Ads/Print/Newsletter/PR/Promo	0.00	1,500.00	-1,500.00	0.0%	0.00	1,500.00	-1,500.00	0.0%
Utilities								
Electricity	951.14	3,120.00	-2,168.86	30.5%	951.14	3,120.00	-2,168.86	30.5%
Sewer	180.00	416.00	-236.00	43.3%	180.00	416.00	-236.00	43.3%
Internet/Phone	594.37	1,248.00	-653.63	46.8%	594.37	1,248.00	-653.63	46.8%
Water	0.00	1,015.00	-1,015.00	0.0%	0.00	1,015.00	-1,015.00	0.0%
Total Utilities	1,715.51	5,799.00	-4,083.49	29.6%	1,715.51	5,799.00	-4,083.49	29.6%
Total MATERIALS & SERVICES	27,792.63	95,299.00	-67,506.37	29.2%	27,792.63	95,299.00	-67,506.37	29.2%
Total Expense	37,947.46	136,396.00	-98,448.54	27.8%	37,947.46	136,396.00	-98,448.54	27.8%
Net Ordinary Income	-20,869.46	-48,446.00	27,576.54	43.1%	-20,869.46	-48,446.00	27,576.54	43.1%
Net Income	-20,869.46	-48,446.00	27,576.54	43.1%	-20,869.46	-48,446.00	27,576.54	43.1%



# North County Recreation District YOUTH Budget vs. Actual, General Fund, FY 2025 - 2026 Transactions through Dec 31, 2025 - 50.00% of budget year

22

	Youth				TOTAL			
	Jul - Dec 25	Budget	\$ Over Budget	% of Budget	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
INCOME								
User Fees and Charges								
Youth Program	23,874.60	61,500.00	-37,625.40	38.8%	23,874.60	61,500.00	-37,625.40	38.8%
Youth Sports	2,605.00	11,700.00	-9,095.00	22.3%	2,605.00	11,700.00	-9,095.00	22.3%
Youth Camps	0.00	7,960.00	-7,960.00	0.0%	0.00	7,960.00	-7,960.00	0.0%
Total User Fees and Charges	26,479.60	81,160.00	-54,680.40	32.6%	26,479.60	81,160.00	-54,680.40	32.6%
Grants and Scholarships								
Restricted								
Grants	10,858.77	15,000.00	-4,141.23	72.4%	10,858.77	15,000.00	-4,141.23	72.4%
Scholarships	2,940.00	11,511.00	-8,571.00	24.7%	2,940.00	11,511.00	-8,571.00	24.7%
Total Restricted	13,698.77	26,511.00	-12,812.23	51.7%	13,698.77	26,511.00	-12,812.23	51.7%
Total Grants and Scholarships	13,698.77	26,511.00	-12,812.23	51.7%	13,698.77	26,511.00	-12,812.23	51.7%
Donations	5.00	5,000.00	-4,995.00	0.1%	5.00	5,000.00	-4,995.00	0.1%
Total INCOME	40,183.37	112,671.00	-72,487.63	35.7%	40,183.37	112,671.00	-72,487.63	35.7%
Total Income	40,183.37	112,671.00	-72,487.63	35.7%	40,183.37	112,671.00	-72,487.63	35.7%
Gross Profit	40,183.37	112,671.00	-72,487.63	35.7%	40,183.37	112,671.00	-72,487.63	35.7%
Expense								
PERSONNEL SERVICES								
YOUTH								
Youth Program Director	28,347.33	59,740.00	-31,392.67	47.5%	28,347.33	59,740.00	-31,392.67	47.5%
Youth Program Assistants	33,813.23	46,360.00	-12,546.77	72.9%	33,813.23	46,360.00	-12,546.77	72.9%
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	62,160.56	110,385.00	-48,224.44	56.3%	62,160.56	110,385.00	-48,224.44	56.3%
6560 - Payroll Expenses	9,159.89	8,831.00	328.89	103.7%	9,159.89	8,831.00	328.89	103.7%
Health Insurance	5,638.98	11,484.00	-5,845.02	49.1%	5,638.98	11,484.00	-5,845.02	49.1%
Retirement, NCRD Contribution	1,484.20	2,900.00	-1,415.80	51.2%	1,484.20	2,900.00	-1,415.80	51.2%
Total PERSONNEL SERVICES	78,443.63	133,600.00	-55,156.37	58.7%	78,443.63	133,600.00	-55,156.37	58.7%
MATERIALS & SERVICES								
Grants	13,879.17	5,000.00	8,879.17	277.6%	13,879.17	5,000.00	8,879.17	277.6%
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	2,801.35	6,000.00	-3,198.65	46.7%	2,801.35	6,000.00	-3,198.65	46.7%
Office/Program Supplies	12.99	3,000.00	-2,987.01	0.4%	12.99	3,000.00	-2,987.01	0.4%
Total Supplies	2,814.34	9,000.00	-6,185.66	31.3%	2,814.34	9,000.00	-6,185.66	31.3%
Camps and Workshops	95.27	14,000.00	-13,904.73	0.7%	95.27	14,000.00	-13,904.73	0.7%
Training/Certifications	100.00	1,200.00	-1,100.00	8.3%	100.00	1,200.00	-1,100.00	8.3%
Transportation/Lodging/Mileage	107.80	0.00	107.80	100.0%	107.80	0.00	107.80	100.0%

**North County Recreation District**  
**YOUTH Budget vs. Actual, General Fund, FY 2025 - 2026**  
 Transactions through Dec 31, 2025 - 50.00% of budget year

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	Youth				TOTAL			
	Jul - Dec 25	Budget	\$ Over Budget	% of Budget	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Utilities								
Electricity	910.41	2,884.00	-1,973.59	31.6%	910.41	2,884.00	-1,973.59	31.6%
Internet/Phone	1,077.05	2,472.00	-1,394.95	43.6%	1,077.05	2,472.00	-1,394.95	43.6%
Total Utilities	1,987.46	5,356.00	-3,368.54	37.1%	1,987.46	5,356.00	-3,368.54	37.1%
Total MATERIALS & SERVICES	18,984.04	38,056.00	-19,071.96	49.9%	18,984.04	38,056.00	-19,071.96	49.9%
Total Expense	97,427.67	171,656.00	-74,228.33	56.8%	97,427.67	171,656.00	-74,228.33	56.8%
Net Ordinary Income	-57,244.30	-58,985.00	1,740.70	97.0%	-57,244.30	-58,985.00	1,740.70	97.0%
Net Income	-57,244.30	-58,985.00	1,740.70	97.0%	-57,244.30	-58,985.00	1,740.70	97.0%

**North County Recreation District**  
**NON-ALLOC Budget vs. Actual, General Fund, FY 2025 - 2026**  
 Transactions through Dec 31, 2025 - 50.00% of budget year

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	Non-Allocated				TOTAL			
	Jul - Dec 25	Budget	\$ Over Budget	% of Budget	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
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	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)	11,691.15	32,550.00	-20,858.85	35.9%	11,691.15	32,550.00	-20,858.85	35.9%
Taxes (current year)	1,394,445.68	1,254,301.00	140,144.68	111.2%	1,394,445.68	1,254,301.00	140,144.68	111.2%
Total INCOME	1,406,136.83	1,710,979.00	-304,842.17	82.2%	1,406,136.83	1,710,979.00	-304,842.17	82.2%
Total Income	1,406,136.83	1,710,979.00	-304,842.17	82.2%	1,406,136.83	1,710,979.00	-304,842.17	82.2%
Gross Profit	1,406,136.83	1,710,979.00	-304,842.17	82.2%	1,406,136.83	1,710,979.00	-304,842.17	82.2%
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	1,406,136.83	1,409,579.00	-3,442.17	99.8%	1,406,136.83	1,409,579.00	-3,442.17	99.8%
Net Income	1,406,136.83	1,409,579.00	-3,442.17	99.8%	1,406,136.83	1,409,579.00	-3,442.17	99.8%



# North County Recreation District

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North County Recreation District  
Marcus Runkle  
36155 9<sup>th</sup> Street  
Nehalem, OR 97131

January 7, 2026

North County Recreation District  
Board of Directors  
36155 9<sup>th</sup> Street  
Nehalem, OR 97131

Dear NCRD Board of Directors,

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

I recommend the following appointments:

- Wendy Bakker, term expiring July 30, 2027
- Linda Makohon, term expiring July 30, 2027
- Carol Mills, term expiring July 30, 2028

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

Thank you for your consideration on these appointments.

Sincerely,

Marcus Runkle, SHRM-CP  
Finance Manager  
District Liaison to Friends of NCRD Foundation

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# North County Recreation District

## A RESOLUTION APPOINTING MEMBERS TO THE FRIENDS OF NCRD FOUNDATION BOARD OF DIRECTORS RESOLUTION NO. 2026-\_\_\_\_

WHEREAS, the North County Recreation District ("NCRD" or "District") benefits from a 509(a)(3) supporting organization known as the Friends of NCRD Foundation ("Foundation"), which assists the District through fundraising, community engagement, and philanthropic support; and

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

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

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

- Wendy Bakker, term expiring July 30, 2027
- Linda Makohon, term expiring July 30, 2027
- Carol Mills, term expiring July 30, 2028

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

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

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2026, by the Board of Directors of the North County Recreation District.

\_\_\_\_\_  
Chair, Board of Directors

\_\_\_\_\_  
Secretary, Board of Directors

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# North County Recreation District

As request, I am writing to provide an update on the District's financial position as of December 31, 2025, and to formally recommend consideration of an early principal repayment of \$1,000,000 on the District's FF&C obligation with Zion Bancorp, which is restricted to the construction of the New Aquatic Center.

## Current Financial Position

As reflected in the District's year-to-date financial statements through December 31, 2025, the District is in a strong and stable financial position:

- Total Revenues: \$2,156,044.47 (64.33% of the annual budget)
- Total Expenses: \$1,489,132.99 (59.67% of the annual budget)
- Mid-Year Benchmark: 50.00% of the fiscal year completed

Revenue performance is ahead of the linear benchmark, driven primarily by the receipt of property tax revenues during November and December, consistent with NCRD's historical revenue cycle . Expenditures, while moderately ahead of the midpoint benchmark, reflect known and planned timing factors, including staffing, operational costs, and capital-related expenses associated with the Aquatic Center.

From a liquidity perspective, the District maintains a strong cash and investment position:

- Total Cash and LGIP Balances: \$3,841,969.96
- LGIP Balance Alone: \$3,633,923.07
- Current Liabilities: \$66,554.57
- Accounts Payable: \$17,888.98

The District's current assets significantly exceed short-term obligations, indicating ample liquidity to support both operations and strategic financial decisions .

## Aquatic Center Project Status

The New Aquatic Center project has substantially concluded, with the majority of construction-related expenditures incurred and recorded. Remaining project costs are limited and identifiable, and the Aquatic Center Project Fund no longer reflects ongoing construction activity at a scale requiring continued full loan carry.

Given the completion status of the project and stabilization of related expenses, the original purpose for maintaining the full FF&C loan balance has largely been fulfilled.

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# North County Recreation District

## **FF&C Loan Considerations**

The FF&C obligation with Zion Bancorp is restricted to the Aquatic Center build and currently remains outstanding in full. While the District is not required to accelerate repayment, several factors support consideration of an early principal reduction:

- The project for which the debt was incurred is substantially complete
- The District has sufficient unrestricted and reserve liquidity
- Carrying the full loan balance continues to generate interest expense
- A principal reduction would strengthen the District's long-term financial position
- Reduced debt improves future operational flexibility and borrowing capacity

## **Recommendation**

Based on the District's strong revenue performance, healthy cash reserves, low current liabilities, and the completion of the Aquatic Center project, I recommend that the Board authorize staff to proceed with a \$1,000,000 principal repayment on the FF&C loan with Zion Bancorp.

This repayment would:

- Reduce long-term interest costs
- Improve the District's balance sheet position
- Align outstanding debt with the actual remaining capital need
- Demonstrate continued fiscal stewardship and conservative financial management

Should the Board concur, staff have provided a formal repayment resolution.

Thank you for your continued leadership and stewardship of District resources. I am available to answer any questions or provide additional analysis as requested.

Respectfully submitted,  
Marcus Runkle, SHRM-CP  
Finance Manager

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# North County Recreation District

## REPAYMENT IMPACT SUMMARY

\$1,000,000 FF&C Principal Repayment – Zion Bancorp

Current Position (as of December 31, 2025)

- Total Cash & LGIP: \$3,841,969.96
- LGIP Balance: \$3,633,923.07
- Total Current Liabilities: \$66,554.57
- Aquatic Center Construction: Substantially complete
- FF&C Loan Purpose: Restricted solely to New Aquatic Center construction

### Proposed Action

Authorize a \$1,000,000 principal repayment toward the FF&C obligation with Zion Bancorp.

### *Projected Post-Repayment Position*

Metric	Before Repayment	After Repayment
Total Cash & LGIP	\$3.84M	~\$2.84M
LGIP Balance	\$3.63M	~\$2.63M
Current Liabilities	\$66.6K	\$66.6K
Liquidity Coverage	Strong	Strong
Project Funding Need	Minimal	Fully Covered

### Financial Impact

- Reduces long-term debt tied to a completed capital project
- Lowers ongoing interest expense
- Improves balance-sheet strength
- Preserves more than adequate operating and emergency reserves

### Conclusion

Even after repayment, NCRD retains ample liquidity to meet operating needs, contingencies, and reserve expectations. The repayment aligns outstanding debt with actual remaining capital exposure.

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# North County Recreation District

## Q&A ON REPAYMENT

Q1: Why repay now instead of holding the cash?

A: The Aquatic Center project is substantially complete, and the original purpose of the loan has been fulfilled. Continuing to hold excess cash while carrying project-restricted debt results in unnecessary interest expense. Repayment improves financial efficiency.

Q2: Does this impact operating reserves or emergency funds?

A: No. Even after repayment, the District retains over \$2.8 million in cash and LGIP balances, far exceeding current liabilities and normal operating needs.

Q3: Is this repayment required or optional?

A: Optional. This is a proactive fiscal management decision, not a lender requirement.

Q4: Are there penalties or restrictions on early repayment?

A: Staff will confirm lender notice and repayment terms prior to execution. FF&C structures typically allow principal reductions subject to procedural requirements.

Q5: Does this affect other long-term debt or bonding capacity?

A: Positively. Reducing outstanding debt improves debt ratios and strengthens future borrowing capacity if needed.

Q6: Why not repay more than \$1,000,000?

A: \$1,000,000 strikes a balance between reducing debt and maintaining strong liquidity. Additional repayment can be evaluated later once year-end audit adjustments and reserve policy targets are finalized.

Q7: How will this be reflected in the audit?

A: As a reduction in long-term liabilities and cash. It is a clean, straightforward transaction with no negative audit implications.

### Recommended Board Action

Approve the resolution authorizing the \$1,000,000 FF&C principal repayment and direct staff to proceed.

A handwritten signature in blue ink, appearing to be "LC", enclosed within a circular blue ink stamp.



# North County Recreation District

## AUTHORIZATION OF FF&C LOAN PRINCIPAL REPAYMENT

RESOLUTION NO. 2026-\_\_

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY RECREATION DISTRICT AUTHORIZING A PRINCIPAL REPAYMENT ON THE FF&C OBLIGATION WITH ZION BANCORP

**WHEREAS**, the North County Recreation District ("District") entered into an FF&C financing agreement with Zion Bancorp for the purpose of constructing the New Aquatic Center; and  
**WHEREAS**, the Aquatic Center construction project is substantially complete, and major capital expenditures associated with the project have concluded; and

**WHEREAS**, the District's financial position as of December 31, 2025 reflects strong liquidity, stable revenues, and sufficient reserves to support both operations and strategic financial actions; and

**WHEREAS**, reducing outstanding principal will decrease future interest costs and strengthen the District's long-term financial position;

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the North County Recreation District hereby authorizes a principal repayment in the amount of \$1,000,000 toward the FF&C obligation with Zion Bancorp, subject to confirmation of lender notice and repayment requirements.

**BE IT FURTHER RESOLVED** that the Finance & Operations Director / Assistant Executive Director is authorized to execute all necessary documents and take all actions required to complete the repayment in accordance with the loan agreement.

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Board Chair

\_\_\_\_\_  
Board Secretary

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# NORTH COUNTY RECREATION DISTRICT



***Push Your Limits,  
See Results***

**EFFECTIVE JANUARY 2026, WE WILL  
ACCEPT THE FOLLOWING INSURANCE  
BASED FITNESS PROGRAMS.**

**RenewActive™**  
by UnitedHealthcare

**Silver&Fit.**  
Exercise & Healthy Aging Program

**Active&Fit**  
DIRECT®

## **Our Services:**

- ✓ Fitness Center
- ✓ Group Fitness Classes
- ✓ Aquatic Fitness Classes
- ✓ Lap Swim
- ✓ Water Walking

## **VISIT US**

📍 36155 9<sup>th</sup> St. Nehalem Or. 97131

☎ 855-444-6273

🌐 [ncrd.org](http://ncrd.org)

📘 [facebook.com/ncrd.org](https://facebook.com/ncrd.org)

North County Recreation District is excited to announce that we will be working with a number of insurance providers to help our patrons live an active, healthy lifestyle. Using the information you provide, our staff will verify your eligibility to participate in our fun and diverse fitness and aquatics programs through your insurance company.



## NEHALEM VALLEY HISTORICAL SOCIETY PRESENTS



**Presented by RJ Marx**  
**Author of**  
***Seaside's Rock n' Roll Riots***  
and former editor of the Seaside  
Signal and the South County  
reporter for The Astorian.

**Saturday,**  
**January 17, 2026**  
**3:30 pm**  
**North County**  
**Recreation District**  
**36155 9th Street,**  
**Nehalem**

**\$10 at the door**  
**Proceeds benefit NVHS**  
**education programs**



## **Seaside 1962-1964** **Labor Day Riots**

**Labor Day 1962: a large crowd of young people gathered at the beach to hear a concert with Paul Revere and the Raiders. Then, two young men got into a fist fight in downtown Seaside.**

What happened next has not only remained a part of Seaside's history ever since, but caught national attention, including from the FBI. Crowds, often referred to as "wolf packs," assaulted police with eggs, bottles and stones. The lifeguard tower was toppled. Police and fire fighters fought back with night sticks and axe handles.

But the 1962 riot became fodder for two more Labor Day riots, in 1963 and 1964. Portland police squads arrived to help. Local firefighters turned fire hoses on the crowd, but the hoses were "slashed to ribbons by rioters" with switchblades, as reported by The Oregonian. Storefront windows were smashed, cars damaged, punches thrown. Riots went on through the night, spilling over into neighborhoods.

The history of these three years of Labor Day riots have been captured in a fascinating book by R J Marx, "Seaside's Rock 'n' Roll Riots 1962-1964: How A Coastal City's Labor Day Riots Heralded A Decade Of Unrest."

Join NVHS and the author for a fascinating look at this unusual series of events on Oregon's north coast.

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# **Martin Luther King Day Holiday Closures & Schedule Monday, January 19, 2026**

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## **Closed/ Canceled**

- Administration Offices
- Aquatics Center
- Aquatics Classes
- Fitness Center
- Fitness Classes
- Yoga Classes
- Youth Play Care
- Welcome Center

**Have a happy & safe Holiday!**



**NCRD**

North County Recreation District

**Questions? Call 855-444-6273**