



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 March 19, 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@ncrdnehallem.org](mailto:justins@ncrdnehallem.org).

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

<https://us02web.zoom.us/j/87651480403?pwd=21Zgcs2bvLHA1ufaFuhf0SGUWurGC1.1>

- 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**
  - 5.1. Email from Aduit firm. \_\_\_\_\_ Pg 1
- 6. Employee Recognition**
  - 6.1. Gina Grassesteth – Patron Relations Specialist \_\_\_\_\_ Pg 2
- 7. Consent Agenda**
  - 7.1. Approval of February Board Meeting Minutes \_\_\_\_\_ Pg 5
  - 7.2. Approval of February Executive Director Report \_\_\_\_\_ Pg 9
- 8. Financial Report**
  - 8.1. Approval of February Financial Report \_\_\_\_\_ Pg 12
  - 8.2. Payroll transition to PayChex \_\_\_\_\_ N/A
  - 8.3. Audit Presentation \_\_\_\_\_ N/A
  - 8.4. Budget Timeline \_\_\_\_\_ Pg 29
- 9. Committee Reports**
  - 9.1. Communication Committee Update \_\_\_\_\_ Pg 31
- 10. Old Business**
  - 10.1. Executive Director Review Discussion \_\_\_\_\_ N/A
- 11. New Business**
  - 11.1. Ford Family Grant for Generators \_\_\_\_\_ Pg 36
  - 11.2. New Audit Firm search / Request for Proposal \_\_\_\_\_ Pg 37
  - 11.3. Resolution appointing budget officer \_\_\_\_\_ Pg 42
  - 11.4. Resolution to RFP new audit firm \_\_\_\_\_ Pg 43
  - 11.5. Budget Committee Member search \_\_\_\_\_ Pg 44
- 12. Executive Director Report**
  - 12.1. Pop Goes the Heart recap \_\_\_\_\_ Pg 45
  - 12.2. Department Reports and updates \_\_\_\_\_ N/A
- 13. Announcements / Calendar**
  - 13.1. Terry Rob Solo Acoustic Guitarist 3/28 \_\_\_\_\_ Pg 46
  - 13.2. April Board Meeting 4/16 \_\_\_\_\_ N/A
  - 13.3. Barracuda – Heart cover band 4/18 \_\_\_\_\_ Pg 47
  - 13.4. The Amazing Bubble Man 4/25 \_\_\_\_\_ Pg 48
- 14. Board Comment**
  - 14.1. General Board Comments \_\_\_\_\_ N/A
- 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*

**2025/26 Audit**

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**From** Peter Gelser <pgelser@midvalleycpa.com>  
**Date** Tue 2/24/2026 9:56 AM  
**To** Marcus Runkle <Marcusr@ncrdnehalem.org>

Hi Marcus

Our audit contract ended with the 6/30/25 audit. Unfortunately, we cannot offer to renew the contract. We have had 3 experienced auditors leave over the last year and until we are able to find and train replacements, we have to cut down on the number of audits we conduct. It might be best if you begin working on finding a new auditor. It's been a pleasure to work with the district over the last few years. Feel free to reach out if you have any questions or need assistance until you find a new auditor.

Peter

**Peter Gelser, CPA**  
Shareholder



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# North County Recreation District

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## **Employee of the month – Gina Grasseth**

Tonight, I'd like to take a moment to recognize someone who brings an incredible amount of energy, positivity, and dedication to North County Recreation District — Gina Grasseth.

Gina has been part of the district for many years, and in that time she has become not only a valued employee, but truly a favorite among our patrons and staff alike. Many of our members know Gina first as a Fitness Instructor, leading classes such as Sunday Fit, HIIT, and Group Strength. Her enthusiasm, encouragement, and ability to connect with people make her classes something many of our members look forward to every week.

But Gina's contributions go far beyond the fitness room. She is someone who is always willing to jump in and help wherever needed. Whether it's selling event tickets, posting meeting notices, or lending a hand behind the scenes, Gina consistently shows up with a positive attitude and a willingness to support the district.

If you spend any time around NCRD, you'll likely see Gina doing what she does best — bringing great energy to the building, greeting people with a smile, a hug, and moving quickly from one task to the next. She truly is an amazing ball of energy bouncing around the district, helping create the welcoming atmosphere that our community appreciates so much.

Gina represents the spirit of NCRD — service, enthusiasm, and a genuine care for the people who walk through our doors.

On behalf of the staff, the district, and the community we serve, we want to say thank you, Gina, for everything you do. We are incredibly grateful to have you as part of the NCRD team.

Employee of the Month  
**March 2026**

This certificate is proudly presented to

**Gina Grasseth**

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 19th day of March, 2026

Justin Smith, Executive Director

Michael Howes, Board Chair

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# North County Recreation District

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NCRD Board Meeting  
February 19, 2026 5:30 pm  
Fireside Room and Via Zoom

**Call to order** by Chairman Michael Howes at 5:35.

**Attendance:**

**Board:** Michael Howes, Frankie Knight III. A quorum was not met. The meeting proceeded in anticipation of Erin Laskey-Wilson's arrival. Mary Gallagher and Doug Sparks were excused.

**Recorder:** Jennie Meyers

**Staff:** Justin Smith, Marcus Runkle, Kiley Konruff, Kelley Griffin-Whitlock, Tim Schaeffer, James Massa, Angie Terry, Lorraine Ortiz.

**Public:** Linda Makohon

**Pledge of Allegiance:**

**Declaration of Potential Conflict of Interest:** None noted

**Public Comment:** None

**Correspondence:** None

**Employee Recognition:** Kelley Griffin-Whitlock

Kelley has a can-do attitude and helps no matter where the need arises. She always steps up and is reliable, looking out for everyone's well-being. Management and staff are grateful for her positive attitude. Congratulations to Kelley as recipient of the Employee of the Month Recognition!!

**Committee Reports:**

Communication Committee will report next meeting as two of the three members are currently absent for this meeting.

**NOTE:** Erin Laskey-Wilson joined the meeting at 5:43 pm which allowed a quorum to exist at the meeting.

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# North County Recreation District

## Consent Agenda:

January 2026 Minutes

January Executive Director's Report

There was a motion from Frankie, second by Erin to approve the Consent Agenda without edits.

**The motion passed unanimously.**

**Howes – Yes**

**Knight – Yes**

**Laskey-Wilson – Yes**

## Financial Reports: Marcus Runkle

- Administrative costs going up? Insurance premium increased due to 11% increase and the addition of the new pool building.
- Is the cash reserve position at risk due to significant increase in some expense? Over all there may be a need to dip into the cash reserves basically due to the expenses of the new pool building. Justin is finetuning factors at the pool. The actual cost of operating the new pool building will be revealed in the next few months. Frankie pointed out the true operating costs for the new venture were unknown but now are coming to light.

There was a motion by Erin, second by Frankie to approve the Finance Report as presented.

**The motion passed unanimously.**

**Howes – Yes**

**Knight – Yes**

**Laskey-Wilson – Yes**

- Audit Report: Marcus Runkle

The auditor will attend the Board Meeting in March to field any question or concerns, however the filing with the Secretary of State has been completed on time. Filing in a timely manner is a requirement of the state Budget Laws. The report shows some deficiencies in the areas of separation of duties which is in the normal realm for organizations of similar size taking into consideration staffing limitations.

Check Signing: The auditor has been approached concerning the concept of third staff member (Justin Smith and Marcus Runkle are currently staff signers) to be a check signer in unusual situations when Board Members are not available in a timely manner. Marcus to bring information to the next meeting as to the auditor's feedback on this concern.

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# North County Recreation District

There was a motion by Frankie, second by Erin to **approve the 2024/2025 Audit** as presented.

**The motion passed unanimously.**

**Howes – Yes**

**Knight – Yes**

**Laskey-Wilson – Yes**

There was a motion by Erin, second by Frankie to **accept the Plan of Action in the Audit Report** from the auditors for the 2024/2025 audit.

**The motion passed unanimously.**

**Howes – Yes**

**Knight – Yes**

**Laskey-Wilson – Yes**

**OLD BUSINESS:** None

**NEW BUSINESS:**

- Performance Review for Executive Director, Justin Smith. The template for review purposes is being edited by Michael and Doug. Justin will have been employed as Executive Director for one year in March of 2026. Results of the review process will be released in April, 2026.

**Executive Director's Report:** Justin Smith

**Fitness:**

- Staff meeting January 8
- Winter Wellness Workshop held
- James met with Transition Group for training
- Gina started a new HIIT class with 15 people attending

**Youth:**

- 42 kids in Afterschool program
- 35 kids enjoyed Basket Ball
- The Youth department was open 20 day in January with average of 18 kids a day

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# North County Recreation District

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## **Aquatics:**

- Deep Water class started with Misty Hadermann teaching
- Water Slide application to operate has been sent to the state
- Swim Club for 4<sup>th</sup> and 5<sup>th</sup> graders has begun
- Hope Inspired School is a new school swim participant

## **Adult Activities:**

- Great Decisions group has started with American Foreign Policy study
- Art Group is growing with up to 10 people participating
- Scone Friday continues every other month in the Fireside Room, the other at the Pool
- Book Club has gone international since one person participates from Ireland

## **PAC:**

- Nehalem Valley Historical Society has had successful attendance at their shows
- Riverbend Players' next offering is Stephen King's *Misery*

## **Executive Director:**

- The Design Team for the Donor Wall continues to work
- Attended the SDAO convention in Seaside
- Facility closed January 1 and 16 for holidays
- Attended an ORPA Executive meeting
- The new Healthy Choices Insurance Program has nearly 100 patrons sign ups
- Fire Inspection has been done in the PAC and the Gym
- The firm, Total Mechanical, has been contracted to work at the New Pool
- Part time maintenance person has been hired, Michael O'Connor
- Dave Hall is interested in the Pool Maintenance position
- The PAC coordinator position is currently being handled by Justin and Kiley. No plans to hire a part time coordinator are currently considered. Rental of the facility is more fiscally responsible instead of bringing in and self-sponsoring acts that don't draw the crowds necessary to meet the expense.

## **Announcements:**

Riverbend Players, *Misery* starts February 27

Terry Rob Solo Acoustic Guitarist March 28

Barracuda – Heart Cover Band April 18



# North County Recreation District

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**Board Comments:**

Erin praised the staff for the hard work done to keep things running efficiently.

Thanks, Great Job!

Michael: Missing Mary and Doug from the meeting tonight. Many thanks to the staff for the good work that is being done.

The next meeting is scheduled for March 19, 2026 at 5:30 in the Fireside Room and via Zoom.

The meeting was adjourned at 6:20 pm.

Respectfully submitted,

Jennie Meyers, Recorder



# NORTH COUNTY Recreation District

## February 2026 Executive Director Report

### Correspondence

None

### Employee Recognition

Kelley Griffin-Whitlock – Patron Relations Specialist

### Sportsman

- 93 Insurance Benefit membership processed.

### Communication Committee

- Process to be presented next month.

### Department Reports

#### **Fitness**

- Fitness Department Staff Meeting – January 8. The meeting focused on daily staff procedures, scheduling expectations, review of current class offerings, and discussion of future programming initiatives for the year ahead. The goal was to ensure alignment, consistency, and continued growth within the department.
- Elizabeth Golden hosted a Winter Wellness Workshop at NCRD on January 3. The workshop focused on lymphatic system support and techniques designed to boost immune function and strengthen nervous system health.
- Fitness Director James Massa met with the Transition Group (Andrew, Blake, Roman, and Ryan) for a one-hour session focused on both physical fitness fundamentals and proper gym etiquette. The session emphasized building strength and confidence while fostering respect, safety, and positive gym culture.
- In January, Gina Grasseth began teaching HIIT on Fridays, temporarily replacing Tone & Sculpt for the winter term. The class has been very well received, averaging approximately 15 participants per session. Due to strong attendance and participant interest, there is consideration for adding an additional HIIT class to the Summer term schedule.

#### **Youth/Sports**

- Number of Youth programs participants was 42 in after-school and 35 in basketball.
- Basketball began on January 12.
- Open 20 days this month averaging 18 kids a day.
- We had 2 no school days in January.
- Basketball began on January 12.



# NORTH COUNTY Recreation District

## **Aquatics**

- January saw the start of our Deep-Water Aqua Aerobics class taught by our own Misty Hadermann. One patron said, "Misty really makes us sweat!"
- Our brand-new water slide has been constructed! We are in the process of getting it inspected and ready for use. Be ready for when we get approved to operate!
- Swim club has been a super fun program to pilot. Our 4th and 5th grade swimmers- of all levels- are coming in with great attitudes and are working so hard every week. Some swimmers progressed from sitting to kneeling to standing dives, and others chose to focus on mastering their glide off the wall from in the water. Everyone made great progress from their starting point!
- Hope Inspired School has joined our Swim Safe program. They bring six students up every week and join our Homeschool students. This allowed us to add more swimmers to our program without having to add more staff or taking away more time from other programs like lap swim or water walking.

## **Adult Activities**

- The books for Great Decisions finally came. Now we can start the national program on American Foreign Policy. This is very interesting study on what drives foreign policy in this country and the world. There is a briefing book which gives the background for each topic. Books are available at the Welcome Center for \$35.00.
- The Art Group is growing. We had 10 one day this month and never less than 6. It's always nice to drop by the Gallery on Wednesday mornings to see what everyone is working on – from oils to colored pencil. The artists are always willing to talk about what they are doing.
- Scone Friday is split now between the pool and the Fireside Room. Odd months are in the Fireside Room, even months at the pool lobby.
- The Book Club has gone international. One of our longtime members is currently in Sweden and still participating. We also have participants in Maryland and New York.

## **Performing Arts Center**

### **Events:**

- January 17<sup>th</sup> the Nehalem Valley Historical Society presented Seaside Riots
- February 14<sup>th</sup> the Nehalem Valley Historical Society presented Remembering the Floods.
- Riverbend will begin in the PAC with their performance of Misery on Friday February 27.

### **Executive Director**

- I have been working with the design team to finalize the signs and concepts. Their final design report will be presented next month.
- I attended the SDAO conference in Seaside.
- The district was closed 1/1 and 1/16 this month.
- I met with ORPA executive director to have the district participate in the annual conference.
- We are now accepting insurance benefit memberships. 93 processed!
- We had a fire inspection done on the PAC and gym, some minor updates were performed.

### **Hiring Update:**

- The aquatics director's role was closed, and we will be conducting interview on 1/30/26.



# NORTH COUNTY Recreation District

- Hired a new Part Time Maintenance Technician.

## **Upcoming events:**

- Terry Rob, solo acoustic guitarist March 28.
- Barracuda production April 18. Heart tribute band.



# North County Recreation District

## **REVENUE & EXPENSE NARRATIVE THROUGH FEBRUARY 28, 2026 (66.67% 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. As of February 28, 2026, approximately 66.67% of the fiscal year has been completed. Under a linear spending model, revenues and expenditures would be expected to approximate this benchmark. Variances above or below this level primarily reflect the District's seasonal revenue cycle, the timing of property tax distributions, staffing patterns, and the timing of operational and capital expenditures.

## **REVENUE ANALYSIS**

Total revenues through February 28, 2026 are \$2,410,491.46, representing 71.92% of the adopted annual revenue budget of \$3,351,697.00. This places total revenues moderately ahead of the linear benchmark of 66.67% of the fiscal year completed.

This favorable position continues to reflect the District's property tax collection cycle, in which the majority of tax revenues are received during the November and December distribution periods. Key observations include:

- Non-Allocated Revenues (Property Taxes) continue to be the primary driver of revenue performance and remain ahead of benchmark due to the timing of tax collections.
- Administration revenues remain ahead of budget at approximately 118.9%, reflecting timing differences and internal allocations that are expected to normalize as the fiscal year progresses.
- Aquatics revenues are performing strongly at approximately 77.8% of budget, exceeding the fiscal benchmark and reflecting continued community participation and program demand.
- Adult Activities (54.7%) and Youth Programs (40.1%), remain below the fiscal benchmark due to seasonal programming patterns and the timing of participation and registration cycles.
- Fitness revenues (63.8%) are performing strongly and remain at an appropriate level for this time of year.
- Performing Arts Center revenues (7.9%) remain significantly below benchmark as event-based revenue is heavily dependent on scheduled performances and rentals that occur later in the fiscal year.
- Capital Asset Reserve Fund revenues (63.8%) reflect timber tax revenue activity.
- Aquatic Center Project Fund revenues (7.9%) remain minimal, consistent with the near completion of the Aquatic Center construction project and the winding down of project-related funding activity.

Overall, the District's revenue performance remains stable and consistent with historical seasonal patterns. No adverse revenue trends are identified at this time.



# North County Recreation District

## EXPENSE ANALYSIS

Total District expenditures through February 28, 2026 are \$1,918,538.04, representing 76.88% of the annual expense budget of \$2,495,426.00. This places expenditures approximately 10 percentage points above the linear benchmark of 66.67% of the fiscal year completed. The variance is primarily attributable to capital project timing, front-loaded operational costs, and personnel expenditures associated with year-round programming and staffing.

### Departmental Highlights

- Administration expenses remain elevated due to personnel, payroll taxes, and benefit costs associated with year-round operational staffing and district-wide support services paid for previous fiscal year.
- Aquatics expenses exceed benchmark due to operational demands, staffing requirements, and materials and supply purchases necessary to support year-round aquatic programming.
- Adult Activities expenses remain favorable and well below benchmark.
- Fitness expenditures remain generally aligned with the fiscal benchmark and reflect steady operational staffing and program support costs.
- Performing Arts Center (PAC) expenses remain below benchmark, reflecting the seasonal nature of events and programming within the facility.
- Youth Programs expenses remain moderately above benchmark due to preparation for summer operations this fiscal and summer operations that carried over from previous fiscal year.
- Capital Asset Reserve Fund (CARF) have occurred no expenditures to date within this fund, which is consistent with reserve.
- Aquatic Center Project Fund (ACPF) expenditures continue to exceed the annual budget at approximately 133.38%, reflecting final project close-out costs and adjustments associated with the completion of the Aquatic Center project.

## FINANCIAL STEWARDSHIP & OUTLOOK

At 66.67% of the fiscal year completed, the District remains in a stable financial position.

Key indicators include:

- Revenues: 71.92% of budget (ahead of benchmark)
- Expenses: 76.88% of budget (above benchmark due primarily to capital project timing and staffing costs)
- Operational departments: generally within expected ranges based on seasonal programming patterns
- Reserve funds: remain intact with no unexpected drawdowns



# North County Recreation District

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While expenditures are moderately ahead of the linear benchmark, the majority of the variance is attributable to project-related costs and front-loaded operational spending, both of which were anticipated within the adopted budget. The District continues to demonstrate strong financial stewardship and remains well positioned to sustain operations, deliver community programming, and manage capital obligations through the remainder of the fiscal year.

Continued monitoring of Aquatics operational costs, Administration personnel expenses, and Aquatic Center project close-out expenditures will ensure alignment with year-end financial expectations. Overall, the District remains financially stable and well-positioned to meet operational commitments, sustain program delivery, and manage capital obligations through the remainder of the fiscal year.

# 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: 66.67%

Through February 28, 2026	FY-to-Date	Annual Budget	Remaining	% Used
<b>REVENUES--</b>				
Activities	\$ 245.00	\$ 7,492.00	\$ 7,247.00	3.27%
Aquatics	\$ 88,061.68	\$ 113,219.00	\$ 25,157.32	77.78%
Administration	\$ 378,431.17	\$ 318,174.00	\$ (60,257.17)	118.94%
Fitness	\$ 87,492.50	\$ 159,843.00	\$ 72,350.50	54.74%
Performing Arts Center	\$ 22,652.00	\$ 87,950.00	\$ 65,298.00	25.76%
Youth Programs	\$ 45,176.37	\$ 112,671.00	\$ 67,494.63	40.10%
Non-Allocated	\$ 1,478,771.09	\$ 1,710,979.00	\$ 232,207.91	86.43%
Capital Asset Reserve Fund	\$ 277,526.65	\$ 434,769.00	\$ 157,242.35	63.83%
Aquatic Center Project Fund	\$ 32,135.00	\$ 406,600.00	\$ 374,465.00	7.90%
<b>Total Revenues</b>	<b>\$ 2,410,491.46</b>	<b>\$ 3,351,697.00</b>	<b>\$ 941,205.54</b>	<b>71.92%</b>
<b>EXPENSES--</b>				
AA Staffing	\$ 5,420.71	\$ 16,480.00	\$ 11,059.29	32.89%
AA PR Taxes and Benefits	\$ 444.61	\$ 1,280.00	\$ 835.39	34.74%
AA Materials, Supplies, and Services	\$ 536.37	\$ 4,000.00	\$ 3,463.63	13.41%
Sub-total AA Expenses	<b>\$ 6,401.69</b>	<b>\$ 21,760.00</b>	<b>\$ 15,358.31</b>	<b>29.42%</b>
AQ Staffing	\$ 218,780.24	\$ 264,957.00	\$ 46,176.76	82.57%
AQ PR Taxes and Benefits	\$ 37,653.14	\$ 127,338.00	\$ 89,684.86	29.57%
AQ Materials, Supplies, and Services	\$ 127,403.04	\$ 75,657.00	\$ (51,746.04)	168.40%
Sub-total AQ Expenses	<b>\$ 383,836.42</b>	<b>\$ 467,952.00</b>	<b>\$ 84,115.58</b>	<b>82.02%</b>
AD Staffing	\$ 317,654.79	\$ 437,216.00	\$ 119,561.21	72.65%
AD PR Taxes and Benefits	\$ 112,284.22	\$ 100,718.00	\$ (11,566.22)	111.48%
AD Materials, Supplies, and Services	\$ 220,615.78	\$ 217,700.00	\$ (2,915.78)	101.34%
Sub-total AD Expenses	<b>\$ 650,554.79</b>	<b>\$ 755,634.00</b>	<b>\$ 105,079.21</b>	<b>86.09%</b>
FIT Staffing	\$ 133,674.98	\$ 211,652.00	\$ 77,977.02	63.16%
FIT PR Taxes and Benefits	\$ 26,193.27	\$ 31,341.00	\$ 5,147.73	83.58%
FIT Materials, Supplies, and Services	\$ 9,496.74	\$ 25,835.00	\$ 16,338.26	36.76%
Sub-total FIT Expenses	<b>\$ 169,364.99</b>	<b>\$ 268,828.00</b>	<b>\$ 99,463.01</b>	<b>63.00%</b>
PAC Staffing	\$ 10,000.68	\$ 38,135.00	\$ 28,134.32	26.22%
PAC PR Taxes and Benefits	\$ 806.57	\$ 2,962.00	\$ 2,155.43	27.23%
PAC Materials, Supplies, and Services	\$ 29,516.97	\$ 95,299.00	\$ 65,782.03	30.97%
Sub-total PAC Expenses	<b>\$ 40,324.22</b>	<b>\$ 136,396.00</b>	<b>\$ 96,071.78</b>	<b>29.56%</b>
YP Staffing	\$ 82,783.48	\$ 110,385.00	\$ 27,601.52	75.00%
YP PR Taxes and Benefits	\$ 21,238.81	\$ 23,215.00	\$ 1,976.19	91.49%
YP Materials, Supplies, and Services	\$ 21,696.59	\$ 38,056.00	\$ 16,359.41	57.01%
Sub-total YP Expenses	<b>\$ 125,718.88</b>	<b>\$ 171,656.00</b>	<b>\$ 45,937.12</b>	<b>73.24%</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	\$ 542,337.05	\$ 406,600.00	\$ (135,737.05)	133.38%
Sub-total ACPF Expenses	<b>\$ 542,337.05</b>	<b>\$ 406,600.00</b>	<b>\$ (135,737.05)</b>	<b>133.38%</b>
<b>Total Expenses</b>	<b>\$ 1,918,538.04</b>	<b>\$ 2,495,426.00</b>	<b>\$ 576,887.96</b>	<b>76.88%</b>

Green	Favorable
Yellow	Concerned
Red	Unfavorable

**North County Recreation District**  
**Budget vs. Actual, Capital Asset Reserve Fund, FY 2025-2026**  
**Transactions through Feb 28, 2026 - 66.67% of budget year**

Accrual Basis

	Capital Assets Reserve Fund				TOTAL			
	Jul. 25 - Feb 26	Budget	\$ Over Budget	% of Budget	Jul. 25 - Feb 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
INCOME								
Capital Fund Balance Forward	0.00	65,550.00	-65,550.00	0.0%	0.00	65,550.00	-65,550.00	0.0%
Working Capital from Prior Yrs.	0.00	65,550.00	-65,550.00	0.0%	0.00	65,550.00	-65,550.00	0.0%
Total Capital Fund Balance Forward	277,526.65	369,219.00	-91,692.35	75.2%	277,526.65	369,219.00	-91,692.35	75.2%
State Timber Revenue	277,526.65	434,769.00	-157,242.35	63.8%	277,526.65	434,769.00	-157,242.35	63.8%
Total INCOME	277,526.65	434,769.00	-157,242.35	63.8%	277,526.65	434,769.00	-157,242.35	63.8%
Total Income	277,526.65	434,769.00	-157,242.35	63.8%	277,526.65	434,769.00	-157,242.35	63.8%
Gross Profit	277,526.65	434,769.00	-157,242.35	63.8%	277,526.65	434,769.00	-157,242.35	63.8%
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	277,526.65	168,169.00	109,357.65	165.0%	277,526.65	168,169.00	109,357.65	165.0%
Net Income	<b>277,526.65</b>	<b>168,169.00</b>	<b>109,357.65</b>	<b>165.0%</b>	<b>277,526.65</b>	<b>168,169.00</b>	<b>109,357.65</b>	<b>165.0%</b>

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

Transactions through Feb 28, 2026 - 66.87% of budget year

Accrual Basis

	Jul '25 - Feb 26	New Aquatics Center Proj. Fund Budget	\$ Over Budget	% of Budget	Jul '25 - Feb 26	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	32,135.00				32,135.00	0.00	32,135.00	100.0%
Total INCOME	32,135.00	250,000.00	-217,865.00	12.9%	32,135.00	250,000.00	-217,865.00	12.9%
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	32,135.00	406,600.00	-374,465.00	7.9%	32,135.00	406,600.00	-374,465.00	7.9%
Gross Profit	32,135.00	406,600.00	-374,465.00	7.9%	32,135.00	406,600.00	-374,465.00	7.9%
Expense								
CAPITAL OUTLAY								
1&2 Building,Stework,Nat. pool	376,837.05	0.00	376,837.05	100.0%	376,837.05	0.00	376,837.05	100.0%
Total CAPITAL OUTLAY	376,837.05	0.00	376,837.05	100.0%	376,837.05	0.00	376,837.05	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	0.00	43,050.00	100.0%
GO Bond Interest	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%
MATERIALS & SERVICES								
Inspections & Licenses	600.00				600.00	0.00	600.00	100.0%
Total MATERIALS & SERVICES	600.00	0.00	600.00	100.0%	600.00	0.00	600.00	100.0%
Total Expense	542,337.05	406,600.00	135,737.05	133.4%	542,337.05	406,600.00	135,737.05	133.4%
Net Ordinary Income	-510,202.05	0.00	-510,202.05	100.0%	-510,202.05	0.00	-510,202.05	100.0%
Net Income	-510,202.05	0.00	-510,202.05	100.0%	-510,202.05	0.00	-510,202.05	100.0%

**North County Recreation District**  
**Budget vs. Actual, General Fund, FY 2025 - 2026**  
 Transactions through Feb 28, 2026 - 66.67% of budget year

Accrual Basis

	Jul '25 - Feb 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
<b>INCOME</b>				
Beginning Fund Balance				
NWC - Restricted	0.00	2,200.00	-2,200.00	0.0%
Scholarships				
<b>Total NWC - Restricted</b>	<b>0.00</b>	<b>2,200.00</b>	<b>-2,200.00</b>	<b>0.0%</b>
NWC - Unrestricted	0.00	424,128.00	-424,128.00	0.0%
<b>Total Beginning Fund Balance</b>	<b>0.00</b>	<b>426,328.00</b>	<b>-426,328.00</b>	<b>0.0%</b>
User Fees and Charges				
Insurance Membership	296.00			
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	68,335.68	85,000.00	-16,664.32	80.4%
Fitness User Fees				
Fitness Personal Training	2,217.00	8,000.00	-5,783.00	27.7%
Fitness User Fees - Other	79,528.50	127,600.00	-48,071.50	62.3%
<b>Total Fitness User Fees</b>	<b>81,745.50</b>	<b>135,600.00</b>	<b>-53,854.50</b>	<b>60.3%</b>
Youth Program	27,869.60	61,500.00	-33,630.40	45.3%
Youth Sports	3,603.00	11,700.00	-8,097.00	30.8%
Youth Camps	0.00	7,960.00	-7,960.00	0.0%
Pre-School Swim Fees	1,200.00	2,400.00	-1,200.00	50.0%
User Fees and Charges - Other	245.00	4,031.00	-3,786.00	6.1%
<b>Total User Fees and Charges</b>	<b>183,294.78</b>	<b>310,191.00</b>	<b>-126,896.22</b>	<b>59.1%</b>
Ticket Sales	8,832.00	8,000.00	832.00	110.4%
Riverbend Players	12,740.00	16,000.00	-3,260.00	79.6%
Fundraising Income				
Unrestricted				
Event Fundraising- Participants	0.00	5,000.00	-5,000.00	0.0%
Event Fundraising - Sponsors	0.00	5,000.00	-5,000.00	0.0%
<b>Total Unrestricted</b>	<b>0.00</b>	<b>10,000.00</b>	<b>-10,000.00</b>	<b>0.0%</b>
<b>Total Fundraising Income</b>	<b>0.00</b>	<b>10,000.00</b>	<b>-10,000.00</b>	<b>0.0%</b>

**North County Recreation District**  
**Budget vs. Actual, General Fund, FY 2025 - 2026**  
 Transactions through Feb 28, 2026 - 66.67% of budget year

Accrual Basis

	Jul '25 - Feb 26	Budget	\$ Over Budget	% of Budget
<b>Grants and Scholarships</b>				
Restricted				
Grants	243,858.77	312,000.00	-68,141.23	78.2%
Scholarships	3,840.00	19,735.00	-15,895.00	19.5%
School Swim Program NKN #56	0.00	11,399.00	-11,399.00	0.0%
<b>Total Restricted</b>	<b>247,698.77</b>	<b>343,134.00</b>	<b>-95,435.23</b>	<b>72.2%</b>
<b>Total Grants and Scholarships</b>	<b>247,698.77</b>	<b>343,134.00</b>	<b>-95,435.23</b>	<b>72.2%</b>
<b>Preschool Teacher Reimbursement</b>	<b>27,634.74</b>	<b>48,299.00</b>	<b>-20,664.26</b>	<b>57.2%</b>
<b>Dedicated Space Rental</b>				
Community Center Room Rentals	7,911.00	14,200.00	-6,289.00	55.7%
Preschool Rental	2,175.00	3,375.00	-1,200.00	64.4%
Dedicated Space Rental - Other	960.00			
<b>Total Dedicated Space Rental</b>	<b>11,046.00</b>	<b>17,575.00</b>	<b>-6,529.00</b>	<b>62.9%</b>
<b>Event Sponsorship</b>	<b>0.00</b>	<b>4,000.00</b>	<b>-4,000.00</b>	<b>0.0%</b>
<b>TBCC Contract</b>	<b>5,952.00</b>	<b>14,000.00</b>	<b>-8,048.00</b>	<b>42.5%</b>
<b>Concessions Income</b>	<b>523.00</b>	<b>3,000.00</b>	<b>-2,477.00</b>	<b>17.4%</b>
<b>Donations</b>	<b>15,237.00</b>	<b>13,450.00</b>	<b>1,787.00</b>	<b>113.3%</b>
<b>Interest</b>				
General Fund	93,721.75	6,500.00	87,221.75	1,441.9%
<b>Total Interest</b>	<b>93,721.75</b>	<b>6,500.00</b>	<b>87,221.75</b>	<b>1,441.9%</b>
<b>Taxes (previously levied)</b>	<b>15,317.90</b>	<b>32,550.00</b>	<b>-17,232.10</b>	<b>47.1%</b>
<b>Taxes (current year)</b>	<b>1,463,453.19</b>	<b>1,254,301.00</b>	<b>209,152.19</b>	<b>116.7%</b>
<b>Misc Income</b>	<b>15,378.68</b>	<b>3,000.00</b>	<b>12,378.68</b>	<b>512.6%</b>
<b>Total INCOME</b>	<b>2,100,829.81</b>	<b>2,510,328.00</b>	<b>-409,498.19</b>	<b>83.7%</b>
<b>Total Income</b>	<b>2,100,829.81</b>	<b>2,510,328.00</b>	<b>-409,498.19</b>	<b>83.7%</b>
<b>Gross Profit</b>	<b>2,100,829.81</b>	<b>2,510,328.00</b>	<b>-409,498.19</b>	<b>83.7%</b>
<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>

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**North County Recreation District**  
**Budget vs. Actual, General Fund, FY 2025 - 2026**  
 Transactions through Feb 28, 2026 - 66.67% of budget year

Accrual Basis

	Jul '25 - Feb 26	Budget	\$ Over Budget	% of Budget
<b>PERSONNEL SERVICES</b>				
<b>ACTIVITIES</b>				
Activities Coordinator	5,420.71	16,480.00	-11,059.29	32.9%
<b>Total ACTIVITIES</b>	5,420.71	16,480.00	-11,059.29	32.9%
<b>ADMINISTRATION</b>				
Maintenance II	24,874.91	50,346.00	-25,471.09	49.4%
Executive Director	72,000.00	104,000.00	-32,000.00	69.2%
Finance Manager	61,937.59	93,194.00	-31,256.41	66.5%
Welcome Center Staff	95,486.92	137,266.00	-41,779.08	69.6%
Pre-School Teacher	27,599.40	49,748.00	-22,148.60	55.5%
Custodial Staff	10,756.00	22,496.00	-11,740.00	47.8%
Maintenance Supervisor	48,101.86	50,989.00	-2,887.14	94.3%
Maintenance and Gardening	1,610.93	0.00	1,610.93	100.0%
<b>Total ADMINISTRATION</b>	342,367.61	508,039.00	-165,671.39	67.4%
<b>AQUATICS</b>				
Aquatics Director/Ast. Ex. Dir.	52,958.25	70,334.00	-17,375.75	75.3%
Swim Program Manager	30,152.50	27,316.00	2,836.50	110.4%
Aquatics Instructors	26,690.31	47,380.00	-20,689.69	56.3%
Aquatics Maintenance	0.00	12,747.00	-12,747.00	0.0%
Lifeguards	84,013.23	107,180.00	-23,166.77	78.4%
<b>Total AQUATICS</b>	193,814.29	264,957.00	-71,142.71	73.1%
<b>FITNESS</b>				
Personal Trainer	2,277.83	8,570.00	-6,292.17	26.6%
Fitness Director	38,726.84	60,255.00	-21,528.16	64.3%
Fitness Supervisor	7,374.48	25,709.00	-18,334.52	28.7%
Fitness Attendant	56,211.37	69,779.00	-13,567.63	80.6%
Fitness Instructor	29,084.46	47,339.00	-18,254.54	61.4%
<b>Total FITNESS</b>	133,674.98	211,652.00	-77,977.02	63.2%
<b>PERFORMING ARTS CENTER</b>				
PAC Coordinator	9,175.75	29,565.00	-20,389.25	31.0%
PAC Assistants	824.93	8,570.00	-7,745.07	9.6%
<b>Total PERFORMING ARTS CENTER</b>	10,000.68	38,135.00	-28,134.32	26.2%
<b>YOUTH</b>				
Youth Program Director	40,259.88	59,740.00	-19,480.12	67.4%
Youth Program Assistants	42,523.60	46,360.00	-3,836.40	91.7%
Youth Sports Assistants	0.00	4,285.00	-4,285.00	0.0%
<b>Total YOUTH</b>	82,783.48	110,385.00	-27,601.52	75.0%

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**North County Recreation District**  
**Budget vs. Actual, General Fund, FY 2025 - 2026**  
 Transactions through Feb 28, 2026 - 66.67% of budget year

Accrual Basis

	Jul '25 - Feb 26	Budget	\$ Over Budget	% of Budget
Overtime	253.13			
6560 - Payroll Expenses	106,403.11	91,844.00	14,559.11	115.9%
Health Insurance	71,310.42	91,872.00	-20,561.58	77.6%
Workers' Comp. Insurance	4,108.49	5,356.00	-1,247.51	76.7%
Retirement, NCRD Contribution	16,798.60	26,959.00	-10,160.40	62.3%
<b>Total PERSONNEL SERVICES</b>	<b>966,935.50</b>	<b>1,365,679.00</b>	<b>-398,743.50</b>	<b>70.8%</b>
<b>MATERIALS &amp; SERVICES</b>				
Misc.	9,431.96	5,000.00	4,431.96	188.6%
Grants	13,879.17	72,000.00	-58,120.83	19.3%
Fitness Event Fundraising	0.00	10,000.00	-10,000.00	0.0%
Donations	0.00	6,200.00	-6,200.00	0.0%
Maintenance Equipment/Repairs	1,686.88	3,000.00	-1,313.12	56.2%
Maintenance Materials/Supplies	1,500.00	1,500.00	0.00	100.0%
Main Bldg. - Groundskeep/Maint	26,167.72	30,000.00	-3,832.28	87.2%
Janitorial Supplies	3,661.98	4,500.00	-838.02	81.4%
Champ Fld. - Groundskeep/Maint	0.00	4,000.00	-4,000.00	0.0%
Inspections & Licenses	2,816.49	4,200.00	-1,383.51	67.1%
Concessions Expenses	0.00	2,500.00	-2,500.00	0.0%
Artist Fees	24,471.77	22,000.00	2,471.77	111.2%
Equipment	3,445.91	11,000.00	-7,554.09	31.3%
Office/Program Equipment	8,064.58	10,000.00	-1,935.42	80.6%
Pool Chemicals	9,477.66	17,000.00	-7,522.34	55.8%
Pool Materials	2,006.54	8,000.00	-5,993.46	25.1%
Supplies				
Office/Program Supplies	20,638.60	17,000.00	3,638.60	121.4%
Sports Supplies	185.76	3,000.00	-2,814.24	6.2%
Supplies - Other	1,819.50	3,000.00	-1,180.50	60.7%
<b>Total Supplies</b>	<b>22,643.86</b>	<b>23,000.00</b>	<b>-356.14</b>	<b>98.5%</b>
Advertising	733.62	4,000.00	-3,266.38	18.3%
Ads/Print/Newsletter/PRI/Promo	1,283.36	4,000.00	-2,716.64	32.1%
Camps and Workshops	95.27	14,000.00	-13,904.73	0.7%
Activity/Event Fees	0.00	2,600.00	-2,600.00	0.0%
Property and Casualty Insurance	73,153.00	39,900.00	33,253.00	183.3%
Professional Services	49,841.94	49,000.00	841.94	101.7%
Training/Certifications	5,066.54	16,200.00	-11,133.46	31.3%
Transportation/Lodging/Mileage	469.22	1,500.00	-1,030.78	31.3%
Bank Charges	5,705.99	5,400.00	305.99	105.7%

**North County Recreation District**  
**Budget vs. Actual, General Fund, FY 2025 - 2026**  
 Transactions through Feb 28, 2026 - 66.67% of budget year

Accrual Basis

	Jul '25 - Feb 26	Budget	\$ Over Budget	% of Budget
<b>Utilities</b>				
Electricity	17,499.64	24,984.00	-7,484.36	70.0%
Garbage	2,901.11	3,000.00	-98.89	96.7%
Oil	6,527.44	0.00	6,527.44	100.0%
Sewer	2,160.00	2,516.00	-356.00	85.9%
Internet/Phone	13,623.44	24,032.00	-10,408.56	56.7%
Water	11,168.09	8,515.00	2,653.09	131.2%
Propane	83,397.43	23,000.00	60,397.43	362.6%
<b>Total Utilities</b>	<b>137,277.15</b>	<b>86,047.00</b>	<b>51,230.15</b>	<b>159.5%</b>
<b>Total MATERIALS &amp; SERVICES</b>	<b>402,880.61</b>	<b>456,547.00</b>	<b>-53,666.39</b>	<b>88.2%</b>
<b>CONTINGENCIES</b>	<b>0.00</b>	<b>20,000.00</b>	<b>-20,000.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>1,369,816.11</b>	<b>2,123,626.00</b>	<b>-753,809.89</b>	<b>64.5%</b>
<b>Net Ordinary Income</b>	<b>731,013.70</b>	<b>386,702.00</b>	<b>344,311.70</b>	<b>189.0%</b>
<b>Other Income/Expense</b>				
Other Income	6,384.88			
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>737,398.58</b>	<b>386,702.00</b>	<b>350,696.58</b>	<b>190.7%</b>

**North County Recreation District**  
**Balance Sheet w/ Prev Month Comparison**  
**As of February 28, 2026**

Accrual Basis

	Feb 28, 26	Jan 31, 26	% Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1st Security Bank - CKNG	1,076,235.88	123,331.24	772.6%
1st Security Bank- DEBIT	2,901.12	2,965.92	-2.2%
LGIP	2,592,204.98	3,583,365.23	-27.7%
<b>LGIP_NEW_POOL</b>			
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%
<b>Total LGIP_NEW_POOL</b>	<b>0.03</b>	<b>0.03</b>	<b>0.0%</b>
Petty Cash	350.62	350.62	0.0%
<b>Total Checking/Savings</b>	<b>3,671,692.63</b>	<b>3,710,013.04</b>	<b>-1.0%</b>
<b>Accounts Receivable</b>			
1200 · Accounts Receivable	12,524.00	18,286.00	-31.5%
<b>Total Accounts Receivable</b>	<b>12,524.00</b>	<b>18,286.00</b>	<b>-31.5%</b>
<b>Total Current Assets</b>	<b>3,684,216.63</b>	<b>3,728,299.04</b>	<b>-1.2%</b>
<b>Fixed Assets</b>			
Fixed Assets	19,840,228.55	19,840,228.55	0.0%
Accumulated Depreciation	-1,825,184.00	-1,825,184.00	0.0%
<b>Total Fixed Assets</b>	<b>18,015,044.55</b>	<b>18,015,044.55</b>	<b>0.0%</b>
<b>TOTAL ASSETS</b>	<b>21,699,261.18</b>	<b>21,743,343.59</b>	<b>-0.2%</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000 · Accounts Payable	4,802.58	24,890.55	-80.7%
<b>Total Accounts Payable</b>	<b>4,802.58</b>	<b>24,890.55</b>	<b>-80.7%</b>
<b>Other Current Liabilities</b>			
Accrued Vacation Pay	22,079.87	22,079.87	0.0%
<b>2100 · Payroll Liabilities</b>			
Med Company	581.94	560.86	3.8%
Med Employee	581.94	560.86	3.8%
OR Unemp	-203.73	-167.68	-21.5%
OR WBF	22.36	164.90	-86.4%
OR Withholding	2,668.00	2,606.00	2.4%
Retirement, NCRD Contribution	8,148.28	7,499.58	8.7%
SS Company	2,486.15	2,396.01	3.8%
SS Employee	2,486.15	2,396.01	3.8%
Withholding	2,003.00	2,056.00	-2.6%
2100 · Payroll Liabilities - Other	22,518.42	23,532.16	-4.3%
<b>Total 2100 · Payroll Liabilities</b>	<b>41,292.51</b>	<b>41,604.70</b>	<b>-0.8%</b>
<b>Total Other Current Liabilities</b>	<b>63,372.38</b>	<b>63,684.57</b>	<b>-0.5%</b>
<b>Total Current Liabilities</b>	<b>68,174.96</b>	<b>88,575.12</b>	<b>-23.0%</b>
<b>Long Term Liabilities</b>			
FF&C Obligations Payable 2025	2,000,000.00	2,000,000.00	0.0%
Premium on FF&C Obligations	213,910.80	213,910.80	0.0%
GO Bonds Payable 2021	4,185,000.00	4,185,000.00	0.0%
Premium on Bonds Payable	432,086.70	432,086.70	0.0%
FF&C Obligations Payable 2021	2,870,000.00	2,870,000.00	0.0%
<b>Total Long Term Liabilities</b>	<b>9,700,997.50</b>	<b>9,700,997.50</b>	<b>0.0%</b>
<b>Total Liabilities</b>	<b>9,769,172.46</b>	<b>9,789,572.62</b>	<b>-0.2%</b>

**North County Recreation District**  
**Balance Sheet w/ Prev Month Comparison**  
**As of February 28, 2026**

Accrual Basis

	Feb 28, 26	Jan 31, 26	% Change
<b>Equity</b>			
Temporary Fund Balance Forward	-1,240,942.00	-1,240,942.00	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	10,402,447.56	10,402,447.56	0.0%
Net Income	510,390.41	534,072.66	-4.4%
<b>Total Equity</b>	<b>11,930,088.72</b>	<b>11,953,770.97</b>	<b>-0.2%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>21,699,261.18</b>	<b>21,743,343.59</b>	<b>-0.2%</b>

**North County Recreation District  
Transaction List by Vendor  
February 2026**

Type	Date	Num	Memo	Account	Split	Amount
<b>Amazon</b>						
Check	02/27/2026	ACH		1st Security Bank - ...	-SPLIT-	-2,546.01
<b>Center Pointe Designs</b>						
Bill Pmt -C...	02/09/2026	27442		1st Security Bank - ...	2000 · Accounts Payable	-8,749.65
<b>Charter Communications</b>						
Bill Pmt -C...	02/09/2026	27443	Acct #176540201	1st Security Bank - ...	2000 · Accounts Payable	-130.00
Bill	02/14/2026		Acct #176540201	2000 · Accounts Pa...	-SPLIT-	-130.00
<b>CIS Trust</b>						
Check	02/06/2026	ACH		1st Security Bank - ...	-SPLIT-	-8,724.06
Liability Ch...	02/10/2026	27471		1st Security Bank - ...	2100 · Payroll Liabilities	-235.35
Liability Ch...	02/10/2026	27472		1st Security Bank - ...	2100 · Payroll Liabilities	-203.28
Check	02/19/2026	ACH		1st Security Bank - ...	-SPLIT-	-9,016.48
<b>Clearent LLC</b>						
Check	02/06/2026	ACH		1st Security Bank - ...	Bank Charges	-916.99
<b>Columbia Locksmith, LLC</b>						
Bill	02/06/2026	122412	INV #122412	2000 · Accounts Pa...	Main Bldg. - Groundskeep/...	-180.00
Bill Pmt -C...	02/24/2026	27491	INV #122412	1st Security Bank - ...	2000 · Accounts Payable	-180.00
<b>Ferrellgas</b>						
Check	02/12/2026	ACH	Propane	1st Security Bank - ...	Propane	-17,879.76
<b>First Citizens Bank &amp; Trust Co.</b>						
Bill Pmt -C...	02/09/2026	27444	Customer No.: 1844814	1st Security Bank - ...	2000 · Accounts Payable	-269.06
Bill	02/23/2026	48568...	Customer No.: 1844814	2000 · Accounts Pa...	Office/Program Equipment	-526.69
Bill	02/23/2026	48607...	Customer No.: 1844814	2000 · Accounts Pa...	Office/Program Equipment	-202.94
Bill Pmt -C...	02/24/2026	27492	Customer No.: 1844814	1st Security Bank - ...	2000 · Accounts Payable	-729.63
Bill	02/25/2026			2000 · Accounts Pa...	Office/Program Equipment	-72.96
<b>Friends of NCRD.</b>						
Bill	02/19/2026	02192...		2000 · Accounts Pa...	Misc.	-1,830.00
Bill Pmt -C...	02/24/2026	27493		1st Security Bank - ...	2000 · Accounts Payable	-1,830.00
<b>HASCO Stations, LLC (SH)</b>						
Bill Pmt -C...	02/09/2026	27445	Acct ID: 30273	1st Security Bank - ...	2000 · Accounts Payable	-53.55
Bill	02/28/2026	HCL-0...	Acct ID: 30273	2000 · Accounts Pa...	Maintenance Materials/Sup...	-105.71
<b>Headlight Herald</b>						
Bill	02/26/2026	2026	Account #8837	2000 · Accounts Pa...	Office/Program Supplies	-90.00
<b>HR Answers</b>						
Bill	02/03/2026	109001	Professional Services 2025/2026	2000 · Accounts Pa...	Professional Services	-387.00
Bill Pmt -C...	02/09/2026	27446	Professional Services 2025/2026	1st Security Bank - ...	2000 · Accounts Payable	-387.00
<b>Klosh Group</b>						
Bill Pmt -C...	02/09/2026	27447	New Pool	1st Security Bank - ...	2000 · Accounts Payable	-4,337.00
<b>Koontz, Blasquez &amp; Associates, P.C.</b>						
Bill Pmt -C...	02/09/2026	27448	Client No.: M000288	1st Security Bank - ...	2000 · Accounts Payable	-2,500.00
<b>Lydia Felley</b>						
Bill	02/19/2026	02182...	refund annual membership minus 2026 IBP ...	2000 · Accounts Pa...	Misc.	-266.66
Bill Pmt -C...	02/24/2026	27494	refund annual membership minus 2026 IBP ...	1st Security Bank - ...	2000 · Accounts Payable	-266.66
<b>Manzanita Fresh Foods</b>						
Bill	02/25/2026	1288	In-Store Charges	2000 · Accounts Pa...	Office/Program Supplies	-81.93

# North County Recreation District Transaction List by Vendor February 2026

Type	Date	Num	Memo	Account	Split	Amount
<b>Manzanita Lumber</b>						
Bill	02/04/2026	012026	September 2025 Charges	2000 · Accounts Pa...	Maintenance Materials/Sup...	-139.36
Bill Pmt -C...	02/09/2026	27449	September 2025 Charges	1st Security Bank - ...	2000 · Accounts Payable	-139.36
Bill	02/28/2026	022826	September 2025 Charges	2000 · Accounts Pa...	Maintenance Materials/Sup...	-690.48
<b>marcus runkle</b>						
Bill	02/27/...	02/27/...	Mileage Reimbursement	2000 · Accounts Pa...	Transportation/Lodging/Mil...	-107.10
<b>Michael Howes</b>						
Bill	02/09/2026	Reimb...		2000 · Accounts Pa...	Professional Services	-75.00
Bill Pmt -C...	02/09/2026	27450		1st Security Bank - ...	2000 · Accounts Payable	-75.00
<b>MossyTech</b>						
Bill	02/01/2026	12060	IT Services Remote	2000 · Accounts Pa...	Professional Services	-2,065.00
Bill Pmt -C...	02/09/2026	27451	IT Services Remote	1st Security Bank - ...	2000 · Accounts Payable	-2,065.00
<b>MossyTel</b>						
Bill	02/01/2026	MTLO...	Phone System	2000 · Accounts Pa...	-SPLIT-	-492.47
Bill Pmt -C...	02/09/2026	27452	Phone System	1st Security Bank - ...	2000 · Accounts Payable	-492.47
<b>Nehalem Lumber Co.</b>						
Bill	02/04/2026	022026	#401-404	2000 · Accounts Pa...	-SPLIT-	-335.04
Bill Pmt -C...	02/09/2026	27453	#401-404	1st Security Bank - ...	2000 · Accounts Payable	-335.04
Bill	02/28/2026	338/3...	#401-404	2000 · Accounts Pa...	-SPLIT-	-373.20
<b>Ocean Inn.</b>						
Bill	02/20/2026	Barac...		2000 · Accounts Pa...	Artist Fees	-1,383.24
Bill Pmt -C...	02/24/2026	27495		1st Security Bank - ...	2000 · Accounts Payable	-1,383.24
<b>OR Health Authority</b>						
Bill Pmt -C...	02/09/2026	27454		1st Security Bank - ...	2000 · Accounts Payable	-600.00
<b>Oregon Department of Revenue</b>						
Liability Ch...	02/10/2026	27473	0514127-8	1st Security Bank - ...	OR Withholding	-2,820.00
Liability Ch...	02/10/2026	27474	0514127-8	1st Security Bank - ...	-SPLIT-	-2,302.36
Liability Ch...	02/24/2026	27490	0514127-8	1st Security Bank - ...	OR Withholding	-2,893.00
<b>Oregon Government Ethics Commission</b>						
Bill Pmt -C...	02/09/2026	27455	Vendor No.: OGE0000977	1st Security Bank - ...	2000 · Accounts Payable	-1,310.09
<b>Oregon Recreation &amp; Park Assn.</b>						
Bill	02/02/2026	20001...	Pool Maintenance Workshop 2026 - Adam ...	2000 · Accounts Pa...	Training/Certifications	-90.00
Bill Pmt -C...	02/24/2026	27496	Pool Maintenance Workshop 2026 - Adam ...	1st Security Bank - ...	2000 · Accounts Payable	-90.00
<b>Patricia Welch</b>						
Bill Pmt -C...	02/24/2026	27497	refund annual membership minus 2026 IBP ...	1st Security Bank - ...	2000 · Accounts Payable	-280.00
<b>Recology Western Oregon</b>						
Bill	02/23/2026	022326	Acct #1080369975	2000 · Accounts Pa...	Garbage	-402.12
Bill Pmt -C...	02/24/2026	27498	Acct #1080369975	1st Security Bank - ...	2000 · Accounts Payable	-402.12
Bill	02/28/2026	28689...	Acct #1080369975	2000 · Accounts Pa...	Garbage	-402.12
<b>RTI Nehalem Telecom</b>						
Bill	02/01/2026	022026	Acct No.: 725076	2000 · Accounts Pa...	-SPLIT-	-193.64
Bill Pmt -C...	02/09/2026	27456	Acct No.: 725076	1st Security Bank - ...	2000 · Accounts Payable	-193.64
<b>Scott Imholt Construction, Inc.</b>						
Bill	02/09/2026	825	Invoice No.: 825	2000 · Accounts Pa...	1&2 Building, Sitemwork, Nat. ...	-2,863.08
<b>Stan Sawicki</b>						
Bill	02/02/2026	Jan2026	Grant Writing Services	2000 · Accounts Pa...	Professional Services	-1,168.75
Bill Pmt -C...	02/09/2026	27457	Grant Writing Services	1st Security Bank - ...	2000 · Accounts Payable	-1,168.75

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**North County Recreation District  
Transaction List by Vendor  
February 2026**

Type	Date	Num	Memo	Account	Split	Amount
<b>Strong Refuge Pool</b>						
Bill Pmt -C...	02/24/2026	27499	Invoice No.: 3555	1st Security Bank - ...	2000 · Accounts Payable	-1,436.25
<b>Sunset Powerwash</b>						
Bill Pmt -C...	02/24/2026	27500	Building Maint.	1st Security Bank - ...	2000 · Accounts Payable	-2,675.00
<b>Tillamook PUD</b>						
Bill Pmt -C...	02/09/2026	27458	54438	1st Security Bank - ...	2000 · Accounts Payable	-2,663.95
<b>United States Treasury</b>						
Liability Ch...	02/10/2026	E-pay	91-1826428 QB Tracking # 1498642742	1st Security Bank - ...	-SPLIT-	-8,649.40
Liability Ch...	02/24/2026	E-pay	91-1826428 QB Tracking # 1907388742	1st Security Bank - ...	-SPLIT-	-8,847.90
<b>Walter E. Nelson Co.</b>						
Bill	02/04/2026	020326	Customer No.: 1928	2000 · Accounts Pa...	-SPLIT-	-801.93
Bill Pmt -C...	02/09/2026	27459	Customer No.: 1928	1st Security Bank - ...	2000 · Accounts Payable	-801.93

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**North County Recreation District  
Budget Calendar FY 2026/2027**

<b>March 2026</b>	<b>Administrative and Program Staff work together to develop individual Department Budgets</b>
<b>Thursday, March 19, 2026</b>	<b>Board appoints Budget Officer and adopts Budget Calendar</b>
<b>Thursday, April 16, 2026</b>	<b>Board appoints Budget Committee Members</b>
<b>Wednesday, April 22, 2026</b>	<b>Send 1st Notice of 1st Budget Committee Meeting to Headlight Herald on May 28, 2026: If necessary, 2nd Budget Committee Meeting will be held Friday, May 29, 2026.</b>
<b>Tuesday, April 28, 2026</b>	<b>Publish 1st Notice of 1st Budget Committee Meeting to Headlight Herald</b>
<b>Wednesday, April 29, 2026</b>	<b>Send 2nd Notice of 1st Budget Committee Meeting to Headlight Herald</b>
<b>Tuesday, May 5, 2026</b>	<b>Publish 2nd Notice of 1st Budget Committee Meeting to Headlight Herald</b>
<b>Friday, May 8, 2026</b>	<b>Post Notice of 1st Budget Committee Meeting at post offices and on website</b>
<b>Friday, May 15, 2026</b>	<b>Post Proposed Budget on our website</b>
<b>Friday, May 15, 2026</b>	<b>Send Proposed Budget to Budget Committee</b>
<b>Thursday, May 28, 2026</b>	<b>1st Budget Committee Meeting scheduled at 6:00PM</b>
<b>Friday, May 29, 2026</b>	<b>If necessary, 2nd Budget Committee Meeting at 6:00PM</b>
<b>Wednesday, June 3, 2026</b>	<b>Send 1st Notice of Public Budget Hearing to Headlight Herald</b>
<b>Tuesday, June 9, 2026</b>	<b>Publish 1st Notice of Budget Hearing &amp; Financial Summary LB-1 (due 5-20 days before hearing)</b>
<b>Tuesday, June 9, 2026</b>	<b>Post Notice of Budget Hearing at post office and on website</b>
<b>Wednesday, June 10, 2026</b>	<b>Send 1st Notice of Public Budget Hearing to Headlight Herald</b>
<b>Tuesday, June 16, 2026</b>	<b>Publish 2nd Notice of Budget Hearing &amp; Financial Summary LB-1</b>
<b>Thursday, June 18, 2026</b>	<b>Public Hearing on Budget and Adoption by Board (must be approved by quorum of full board with no increase in taxes, or total funds by more than 10%)</b>
<b>Friday, June 19, 2026</b>	<b>Notice of Levy and Categorization Certificate (LB-50) submitted to County Assessor</b>

**North County Recreation District  
Budget Committee Members  
FY 2026/2027**

Board of Directors Positions	4-year Term	Budget Committee Positions	3-year Term
Mary Gallagher Nehalem, OR 97131 maryg@ncrdnehalem.org	Board Position 1 Term Ends: 6/2027	VACANT	Position 1 Term Ends: 6/2027
Erin Laskey-Wilson Nehalem, OR 97131 erinl@ncrdnehalem.org	Board Position 2 Term Ends: 6/2027	Robert Borgford Manzanita, OR 97130 manzanitaoregon@gmail.com	Position 2 Term Ends: 6/2026 <i>nd</i>
Micheal Howes Nehalem, OR 97131 michaeth@ncrdnehalem.org	Board Position 3 Term Ends: 6/2027	VACANT	Position 3 Term Ends: 6/2025 <i>28</i>
Frankie Knight III Nehalem, OR 97131 frankk@ncrdnehalem.org	Board Position 4 Term Ends: 6/2030	Debbie Curley Nehalem, OR 97131 debmuell503@aol.com	Position 4 Term Ends: 6/2027
Doug Sparks Manzanita, OR 97130 dougs@ncrdnehalem.org	Board Position 5 Term Ends: 6/2030	VACANT	Position 5 Term Ends: 6/2027
<b>Budget Officer</b>			
<p align="center"> <b>Marcus Koczenasz-Runkle</b>            Nehalem, OR 97131            marcusr@ncrdnehalem.org         </p>			
<b>Executive Director</b>			
<p align="center"> <b>Justin Smith</b>            Nehalem, OR 97131            justins@ncrdnehalem.org         </p>			

## Marketing Outreach Process Development Framework

### Purpose

To create consistent, efficient, and effective outreach for NCRD events, programs, and community updates by defining:

- What communication tools are used
- Who is responsible for creating them
- Where and how they are distributed
- When they are scheduled or repeated

### Process Development Checklist

The committee can develop a standard process for each communication type using the template:

- Purpose: What's the goal of this outreach?
- Creation: Who designs/writes it?
- Approval: Who reviews/approves it?
- Distribution: Where does it get shared? (List all outlets)
- Timeline: How far in advance should it go out?
- Tracking: How will we measure engagement or success? (attendance, clicks, shares, etc.)

### Communication Outreach or Marketing Definitions

**Communication outreach** - focuses on sharing timely, accurate, and transparent information with specific audiences to keep them informed, aligned, and engaged.

**Purpose:** To inform, connect, coordinate, and build trust.

**Marketing** - focuses on promoting programs, services, events, and the NCRD brand to attract participation, grow membership, and increase community awareness.

**Purpose:** To generate interest, engagement, and revenue.

Outreach Types & Distribution Planning

Outreach / Marketing	Type of Communication	Primary Purpose	Developed By	Reviewed/Approved By	Distribution Channels	Frequency / Timeline	Tracking for Success
Outreach	Press Release	Publicize major announcements (openings, awards, partnerships)	Executive Director or Board of Directors (strategic changes)	Executive Director or Board of Directors	Print, Web	As needed	Patron Feedback
Outreach	Newsletter (Email or Print)	Share monthly updates, highlight programs and staff	Marketing Committee / Leadership Team	Marketing Committee / Executive Director	Member emails, Sportsman, Mailchimp	Bi-Monthly or Quarterly	Software Metric
Outreach	School Newsletter / Backpack Flyer	Direct communication with families	Leadership Team work with Schools	N/A	Nehalem Elementary, NKN	Monthly or per event	N/A
Marketing / Outreach	Social Media Post	Fast updates, reminders, engagement	Administrative Assistant, Leadership Team	Executive Director	BBQ, IG, Facebook, Sportsman	Weekly or per event	N/A
Marketing	Event Promotion / Flyer / Poster	Announce upcoming events and increase attendance	Marketing Committee	Executive Director and Department Leader	Print / Web, Social Media	3-4 weeks before event	Attendance, Survey, Social Media data
Marketing	Program Guide	Seasonal overview of programs, schedules, and registration info	Marketing Committee / Leadership Team	Marketing Committee / Executive Director	Internal, Farmers Market, Events	2x per year (Winter/Spring, Summer/Fall)	Attendance, Feedback, Survey
Marketing	Radio Ad / Interview	Promote special events or highlight community impact	Marketing Committee / Executive Director	Executive Director	Local radio: KTIL and KMUN	As needed	None
Marketing	Banners / Signage	Sponsorship, promotion, emergency changes	Marketing Committee / Executive Director / Leadership Team	Executive Director	Entry, Rex Champ, Vacation Rentals	2-3 weeks before event	N/A

**NCRD Crisis Communication**

**WHEN TO ACT** (Trigger Events)

Initiate crisis communication immediately for: - Emergency facility closures - Safety incidents or injuries - Aquatic incidents - Power, internet, or utility outages impacting service - Legal matters or allegations - Situations likely to generate public concern or media attention.

**WHO LEADS** - Only led by **Executive Director**

<b>Primary Authority:</b>	<b>Governance Oversight:</b>		<b>Legal Guidance:</b>
<b>Executive Director</b>	<b>Board of Directors</b> (Board President as liaison)	<b>SDAO / Legal Counsel</b> (as appropriate)	
<i>Only Executive Director may authorize external communication.</i>			

**HOW TO RESPOND**

Communication Objective	Who Must Be Informed	Approved Communication Channels	Timing Expectations	Holding Statement (Approved Template)	Leadership Do / Do Not
<p>Notify the community of changes, closures, safety incidents, or legal issues.</p> <p>Provide accurate, timely, and empathetic information - Prevent misinformation and speculation.</p>	<input type="checkbox"/> Emergency Services (if applicable) <input type="checkbox"/> On-Duty Staff & Leadership <input type="checkbox"/> Executive Director <input type="checkbox"/> Board of Directors <input type="checkbox"/> Legal Counsel <input type="checkbox"/> SDAO <input type="checkbox"/> Media <input type="checkbox"/> Affected Patrons / Programs <input type="checkbox"/> General Community	<p><b>Internal:</b> Direct phone/text to leadership, Staff email.</p> <p><b>External:</b> NCRD website alert, social media, sportsman, facility signage, media statement, press release.</p>	<p><b>Initial Action:</b> Immediately upon awareness</p> <p><b>Leadership &amp; Board Notification:</b> As soon as practical</p> <p><b>Community Notification:</b> As needed, within 24 hours</p>	<p>"We are aware of a situation affecting NCRD operations and are actively responding. The safety of our patrons and staff is our top priority. We will provide updates as more information becomes available."</p>	<p><b>DO:</b> Stick to verified facts, Show empathy and care, Use approved messaging only, Direct questions to the Executive Director</p> <p><b>DO NOT:</b> Speculate or assign blame, Share confidential or legal information, Speak to media without authorization, Post personal commentary on social media</p>

1. **AFTER THE INCIDENT** – Ensure all are complete

- Closure communication sent  
  Internal debrief completed  
  Board informed of outcome  
  Documentation saved  
  Follow-up actions assigned

Distribution Channels

Category	Contact / Platform	Notes
Internal	NCRD Website, Social Media, Email, Newsletter	Primary communication channels
Schools	Nehalem Elementary, Garibaldi, Neah-Kah-Nie, Fire Mountain School	Send flyers and newsletter blurbs
Print / Newspapers	Headlight Herald, North Coast Citizen, BBQ, Manzanita Connections, Tillamook Pioneer, Manzanita Today	Email press releases, event notices and event photos
Radio / Broadcast	Tillamook Radio - KTIL, Coast Radio -- KMUN, Texting	Submit events or schedule interviews
Local Partners	Health District, Lower Nehalem Community Trust, Hofman Arts Center, Nehalem Bay Fire and Rescue, City Halls, Libraries, Chamber of Commerce, Manzanita Connections, Post Office	Drop off flyers or email digital versions
Businesses	Wanda's Café, Mohler Co-op, Little Apple, local coffee shops, grocery stores, Restaurants	Community bulletin boards
Community Boards	Manzanita Visitors Center, Nehalem Bay State Park, local post offices, Manzanita Library	Flyer posting locations
Online Calendars	Tillamook Chamber, Visit Tillamook Coast, Rockaway Chamber	Submit 3-4 weeks prior
Donors / Sponsors	Friends of NCRD Foundation	Send recognition, updates and thank-yous
Flyers	BBQ, Manzanita Connections, Tillamook Pioneer, Manzanita Today, Hang posters, Building, Post Office, Newsletter, Manzanita Library	Flyer posting locations

**Media Contact List**

Organization	Name	Phone	Email	Web
Headlight Herald	Will Chappell	(503) 842-7535	headlightreporter@countrymedia.net	www.tillamookheadlightherald.com
North Coast Citizen	Will Chappell	(503) 842-7535	headlightads@countrymedia.net	www.northcoastcitizen.com
Tillamook County Pioneer	Laura Swanson	(503) 939-5416	editor@tillamookcountypioneer.net	www.tillamookcountypioneer.net
North Coast BBQ	Self-Post	None	Self-Post at website Help: bbq@nehalem.tel.net	www.northcoastbbq.com
Manzanita Today (Newsletter)	Mary Marken	None	manzanitatoday@gmail.com	www.manzanitatoday.com
KTIL – Tillamook Radio	Lisa Greiner	(503) 842-4422	tillamooktoday@tillamookradio.com	www.tillamookradio.com
KMUN - Astoria	Mari Bergeron	503-325-0010	news1@kmun.org	www.KMUN.org

**First Steps for the Marketing Committee**

- Begin with Event Promotion — develop a consistent checklist and distribution list for all events.
- Create a shared folder for all current templates (flyers, newsletters, program guides).
- Develop a master contact list for media, partners, schools, and community groups.
- Review and refine this matrix quarterly.

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## The Ford Family Foundation - Grant Approval

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From donotreply@[redacted] <[redacted]>  
Date Thu 2/26/2026 2:07 PM  
To [redacted]  
Cc Justin Smith <JustinS@ncrdnehalem.org>

RE: North County Recreation District; 20256576; Emergency Shelter Upgrade

We are pleased to inform you that your grant application for: Emergency Shelter Upgrade, in the amount of \$10,000.00, has been awarded by The Ford Family Foundation.

A grant agreement will be sent shortly via DocuSign to the email address of the individual identified in your application as your organization's authorized signatory.

The Foundation offers the option to receive grant funds electronically through the Automated Clearing House (ACH) network. This secure method allows payments to be deposited directly into your bank account. To protect your information, authorization forms are collected through DocuSign. If you have not yet enrolled, or if you need to update your ACH details, you may do so here: [Click Here to Enroll](#).

If you prefer to receive your payment by check, please confirm that your organization's mailing address is accurate in the Organization Profile to avoid any delays.

If you have any questions or concerns, please contact the assigned program staff, [Vette Rhodes](#) at [vrhodes@tfff.org](mailto:vrhodes@tfff.org) or [grantsmanagement@tfff.org](mailto:grantsmanagement@tfff.org).

Sincerely,  
The Ford Family Foundation

**The Ford Family Foundation**  
1600 NW Stewart Pkwy Roseburg, OR 97471  
(541) 957-5574  
[TFFF.org](http://TFFF.org) | [Facebook](#), [Instagram](#), [LinkedIn](#), [Twitter](#)

## MEMORANDUM

To: Board of Directors, North County Recreation District

From: Marcus Runkle, Finance Manager

Date: March 19, 2026

Subject: Auditor Contract Conclusion and Process for Securing New Audit Services

The District has received notice from our current auditing firm, Peter Gelser, CPA, that they will not be renewing their audit contract following completion of the FY 2024–2025 audit (ending June 30, 2025). The firm cited staffing shortages and indicated that they must temporarily reduce the number of governmental audits they conduct until replacements are hired and trained.

The firm has expressed appreciation for their working relationship with the District and has offered assistance during the transition to a new auditing firm.

A copy of the correspondence from Mr. Gelser is attached for Board review.

As a public special district in Oregon, NCRD is required to complete an annual independent financial audit in accordance with:

- Oregon Secretary of State Municipal Audit Law
- Minimum audit requirements for municipal corporations
- Applicable Government Auditing Standards
- Maintaining a qualified independent auditor is necessary to ensure compliance with state requirements, maintain financial transparency, and support the Board's fiduciary oversight responsibilities.

To ensure continuity and adequate time for engagement before the next audit cycle, staff recommends the following process:

1. Authorization to Initiate Procurement

Staff requests Board authorization to begin the process of securing a new audit firm.

2. Preparation of a Request for Proposals (RFP)

Staff will prepare and distribute a formal Request for Proposals (RFP) for independent audit services. The RFP will include:

- Scope of services
- NCRD financial background and operating structure
- Required audit standards
- Timeline for completion
- Proposal evaluation criteria

3. Identify and Contact Qualified Firms

Potential firms will be identified through:

- Oregon Society of CPAs
- Special Districts Association of Oregon (SDAO)
- Referrals from other Oregon special districts and municipalities
- Firms experienced with governmental and special district audits

4. Proposal Evaluation

Staff will review proposals based on:

- Government audit experience
- Familiarity with Oregon municipal audit law
- Proposed fees
- Staff qualifications
- References from comparable districts

If multiple proposals are received, staff may bring a shortlist to the Board for review.

5. Board Approval of Engagement

The Board of Directors will approve the selected firm and authorize execution of the audit engagement agreement.

6. Transition Coordination

Staff will coordinate with the outgoing auditor to ensure the new firm receives:

- Prior year audit reports
- Workpapers as appropriate
- Financial system background
- Internal control documentation

Proposed Timeline

Step	Timeline
Board notification and direction	March 2026
Issue Request for Proposals	April 2026
Proposal submission deadline	May 2026
Staff evaluation of proposals	May–June 2026
Board approval of auditor	June 2026
Engagement executed	Summer 2026
FY 2025–2026 audit conducted	Fall/Winter 2026

This timeline allows the District to secure a firm well in advance of the next audit cycle, ensuring continuity and compliance.

**Staff Recommendation**

Staff recommends that the Board:

- Acknowledge receipt of the auditor’s notice.
- Authorize staff to prepare and issue an RFP for independent audit services.
- Direct staff to return with a recommended firm for Board approval once proposals are evaluated.

Attachment A: Correspondence from Peter Gelser, CPA regarding contract conclusion

**Request for Proposals (RFP)**  
**Independent Audit Services**

**Issued by:**

North County Recreation District (NCRD)  
36155 9th Street  
Nehalem, OR 97131

**Contact:**

Justin Smith, Executive Director  
justins@ncrdnehalem.org

**Issue Date:** April 3, 2026

**Proposal Due Date:** May 1, 2026

**1. Introduction**

The North County Recreation District (NCRD) is requesting proposals from qualified Certified Public Accounting firms to provide independent audit services for the District. NCRD is a special district organized under Oregon law and provides recreational, fitness, aquatics, and community programming for residents of North Tillamook County.

The District is seeking a firm experienced in governmental accounting and municipal auditing to perform the annual financial audit and provide required reports in accordance with Oregon Municipal Audit Law.

**2. Scope of Services**

The selected firm will perform an independent audit of NCRD's financial statements in accordance with:

- Oregon Municipal Audit Law
- Government Auditing Standards (Yellow Book)
- Generally Accepted Auditing Standards (GAAS)
- Generally Accepted Accounting Principles (GAAP)

The audit will include:

- Annual Financial Statement Audit
- Required Reports
- Communication with Management and Board
- Coordination with Staff

**3. District Background**

North County Recreation District operates multiple community facilities and programs including Aquatics Center, Fitness Center, Performing Arts Center, Youth and Adult Recreation Programs, and Facility Rentals and Events. The District is governed by a five-member elected Board of Directors. Fiscal year: July 1 – June 30

#### 4. Proposal Requirements

Firms submitting proposals should include:

- Firm Background
- Relevant Experience
- Audit Team
- Proposed Timeline
- Fee Proposal
- References (Provide three government or special district clients)

#### 5. Proposal Evaluation Criteria

Proposals will be evaluated based on:

Criteria	Weight
Government audit experience	30%
Qualifications of audit team	25%
Cost of services	25%
References and reputation	10%
Understanding of NCRD operations	10%

#### 6. Timeline

Milestone	Date
RFP Issued	April 2026
Proposal Deadline	May 2026
Proposal Review	May-June 2026
Board Approval	June 2026
Audit Engagement Begins	Summer 2026

#### 7. Right to Reject Proposals

NCRD reserves the right to: Reject any or all proposals; Request additional information; Negotiate contract terms

#### 8. Submission Instructions

Submit proposals electronically to:

**Justin Smith, Executive Director**

justins@ncrdnehalem.org

971-308-0310

**RESOLUTION NO. 2026-03**

**A RESOLUTION APPOINTING BUDGET OFFICER**

**WHEREAS**, the North County Recreation District (NCRD) is a municipal corporation organized under the laws of the State of Oregon; and

**WHEREAS**, Oregon Local Budget Law, including ORS 294.331, requires that a Budget Officer be appointed to prepare or supervise the preparation of the District's annual budget; and

**WHEREAS**, the Budget Officer is responsible for preparing the proposed budget document, presenting the budget to the Budget Committee, and supporting the Board of Directors in fulfilling its responsibilities under Oregon Local Budget Law; and

**WHEREAS**, the Board of Directors finds that Marcus Runkle, Finance Manager, possesses the qualifications, knowledge of the District's finances, and administrative experience necessary to fulfill the duties of Budget Officer.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE NORTH COUNTY RECREATION DISTRICT:**

**1. Appointment**

Marcus Runkle, Finance Manager, is hereby appointed as Budget Officer for the North County Recreation District.

**2. Duties**

As Budget Officer, Marcus Runkle shall perform the duties required under Oregon Local Budget Law, including but not limited to:

- Preparing or supervising preparation of the District's proposed annual budget
- Presenting the proposed budget to the NCRD Budget Committee
- Providing financial information and analysis to the Budget Committee and Board of Directors
- Coordinating budget hearings and required public notices
- Ensuring compliance with applicable provisions of Oregon Revised Statutes governing municipal budgeting

**3. Effective Date**

This appointment shall take effect immediately upon adoption of this resolution and shall remain in effect until modified or rescinded by the Board of Directors.

**ADOPTED by the Board of Directors of the North County Recreation District this 19<sup>th</sup> day of March, 2026.**

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Michael Howes, Board Chair

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Erin Laskey-Wilson, Secretary

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NORTH COUNTY RECREATION DISTRICT

RESOLUTION NO. 2026-04

**A RESOLUTION AUTHORIZING THE ISSUANCE OF A REQUEST FOR PROPOSALS FOR  
INDEPENDENT AUDIT SERVICES**

**WHEREAS**, the North County Recreation District (NCRD) is a municipal corporation organized under the laws of the State of Oregon; and

**WHEREAS**, Oregon Municipal Audit Law requires municipal corporations to obtain an annual independent audit of the District's financial statements in accordance with applicable auditing standards; and

**WHEREAS**, the District's current audit firm has notified the District that it will not be renewing its audit engagement following completion of the Fiscal Year ending June 30, 2025 audit, due to staffing limitations; and

**WHEREAS**, the Board of Directors finds it necessary and in the best interest of the District to secure the services of a qualified Certified Public Accounting firm to perform the District's annual financial audit in compliance with state law and applicable auditing standards; and

**WHEREAS**, the issuance of a Request for Proposals (RFP) will allow the District to solicit proposals from qualified auditing firms experienced in governmental and municipal audits.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE NORTH COUNTY RECREATION DISTRICT:

**1. Authorization of RFP**

The Board of Directors authorizes the Executive Director to prepare and issue a Request for Proposals (RFP) for independent audit services on behalf of the District.

**2. Proposal Review**

District staff shall review submitted proposals and evaluate them based on qualifications, experience with governmental auditing, cost, and other relevant factors.

**3. Recommendation to the Board**

Staff shall present a recommended auditing firm to the Board of Directors for review and approval prior to execution of an audit engagement agreement.

**4. Execution of Engagement**

Upon Board approval, the Executive Director is authorized to execute an audit services agreement with the selected firm.

**ADOPTED by the Board of Directors of the North County Recreation District this 19<sup>th</sup> day of March, 2026.**

---

Michael Howes, Board Chair

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Erin Laskey-Wilson, Secretary



# North County Recreation District

North County Recreation District is currently seeking community members to serve on the NCRD Budget Committee. This is an excellent opportunity to support transparency, fiscal responsibility, and the continued success of our district programs and facilities.

## **Budget Committee Responsibilities (3 Key Roles):**

1. Review the Proposed Budget: Examine the District's annual budget, financial forecasts, and supporting documentation.
2. Participate in Budget Meetings: Work collaboratively with the Board of Directors and staff to discuss, recommend, and approve the proposed budget.
3. Represent the Community: Provide community perspective and ensure the budget aligns with district priorities and responsible financial stewardship.

## **Time Commitment**

- Approximately 1–2 meetings per year, typically held in May.
- Each meeting generally lasts 1–2 hours.
- Term commitment expires 2027 (2 positions available) and 2028 (2 positions available)

## **Interested in Serving?**

Community members who would like to be considered should email the following information:

- Full Name
- Email Address
- Phone Number
- Physical Address
- A brief statement on any relevant experience
- A brief statement on why you would like to serve on the NCRD Budget Committee

All members of the Budget Committee have equal authority. The Budget Committee meets publicly to review the budget document as proposed by the budget officer.

Those interested in serving on the budget committee please send this information by Friday, March 27, 2026 to:

**Marcus Runkle, SHRM-CP**  
Finance Manager/ Budget Officer  
marcusr@ncrdnehalem.org

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## Pop Goes the Heart Event Recap

Pop Goes the Heart was held Saturday, February 7 at NCRD as a fundraiser for the Fitness Department. This marked the 5th year of the event. It took place from 6:00 to 8:00 p.m. on the main floor of the facility and brought together community members, Friends of NCRD, and staff for an evening of entertainment and fundraising.

Entertainment included DJ Walty and live music by Emily Dante. Food and drinks were provided by Fresh Foods, NCRD, and Pelican Brewing.

Approximately 125 people attended throughout the evening. Between sales at our booth at the Little Apple Grocery Store and sales during the event itself, a total of 670 raffle tickets were sold. Ticket sales, along with sponsorships, generated \$8,948.41 in revenue.

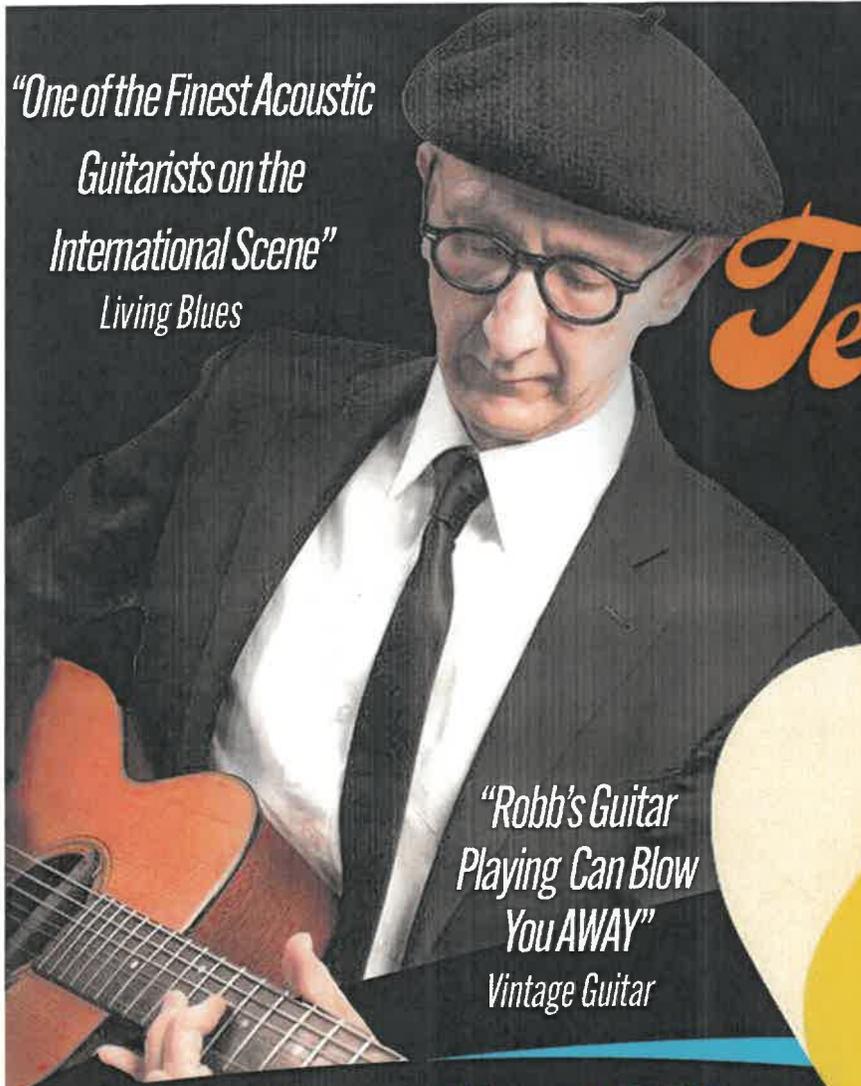
Due to the many donations that helped keep expenses almost at zero, the total amount raised after expenses was \$8,794.98 for the Fitness Department.

The highlight of the evening was the giveaway of 50 gift baskets, with prizes ranging in value from \$50 to \$500. The top basket featured a \$1,000 prize donated by Friends of NCRD. The baskets were made possible through generous donations from local businesses and community supporters.

Since the event, an additional \$2,000 has been donated for Pop Goes the Heart, bringing the final total raised for the event to \$10,948.41.

Overall, the event was a great success and a strong example of the continued support NCRD receives from the community. Thank you to the Friends of NCRD, staff, sponsors, and volunteers who helped make the event possible.

*"One of the Finest Acoustic  
Guitarists on the  
International Scene"  
Living Blues*



# Terry Robb

*"Robb's Guitar  
Playing Can Blow  
You AWAY"  
Vintage Guitar*



**SATURDAY** **March 28<sup>th</sup>**  
**7pm**

Terry has performed with Joe Cocker, Johnny Winter, and Curtis Salgado. He has won the Best Guitarist Award from the Cascade Blues Association so many times they named the award after him!

His music has been featured in The Game of Thrones and The Horse Whisperer. Our Portland Blues Festival veteran Bill Philips tells us that when Billy Gibbons of ZZ Top came to Portland he would ask "Where's Terry Robb playing tonight?"

Terry has 17 recordings and has toured extensively in the U.S., Canada, and Europe.

**Welcome back to the NCRD Performing Arts Stage!**

Reserved seating **\$20**

General admission **\$15**

[tickettomato.com/event/9809](http://tickettomato.com/event/9809)



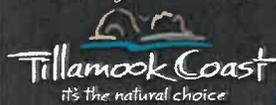
NCRD *Performing Arts Center*

36155 9th Street • Nehalem

(855) 444-6273

[www.NCRD.org](http://www.NCRD.org)

Thank you to our sponsors:



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VACATION RENTALS**



**ONE REALTY ONE GROUP**  
Jim Gestautas

Rob and Sharon Borgford  
Jack and Cindy Kenne  
Erika Navarro and David Self

*Nehalem River Retreat*



Heart  
Tribute  
Band



# BARRACUDA

*BARRACUDA CAPTURES THE SOUND OF HEART DOWN TO THE FINEST DETAIL BOTH VOCALLY AND INSTRUMENTALLY, AND HAVE TO BE SEEN TO BE BELIEVED!*

Barracuda, a tribute to Heart, first hit the stage in 2011, and rapidly became the top Heart tribute in North America. In 2012, having heard rave reviews of Barracuda, Heart's original lead guitarist and co-writer, Roger Fisher, drove from Seattle to Vancouver with brother Michael, Heart's original manager and sound technician, and also the subject of the song 'Magic Man' to see Barracuda. Roger and Michael went on record saying that Barracuda was the best Heart tribute they had ever seen, and they had seen many. Roger was so impressed with Barracuda that he made several special guest appearances with Barracuda, on both sides of the border.

Based in Vancouver, BC, Barracuda's DL Car covers the vocals of Ann Wilson with absolute perfection, which is not an easy task. Her precision is nothing short of breath-taking. Sourced out of Portland, Oregon is Sarah Moon, who perfectly covers the vocals and guitar of Nancy Wilson. In honoring Heart's roots and history, Barracuda includes two or three Led Zeppelin classics in their set.

SATURDAY  
APRIL 18

7pm

Reserved seating \$30

General admission \$25

AN ADDITIONAL \$5 AT THE DOOR

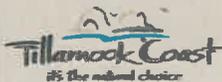
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NCRD *Performing Arts Center*

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Thank you to  
our sponsors:



Rob and Sharon Borgford  
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"Within minutes he was holding the audience absolutely entranced."

★★★★★ - Broadway Baby



The *Louis Pearl*  
**the original**  
**AMAZING BUBBLE MAN**

Purchase  
Tickets:



**A mesmerizing show  
that appeals to ALL ages**

**April 25, 2:00 pm**

**NCRD Performing Arts Center  
36155 9<sup>th</sup> St. Nehalem Or. 97131  
Book at [WWW.BUBBLEGUY.COM](http://WWW.BUBBLEGUY.COM)**