



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.

North County Recreation District – Executive Session Board Meeting Agenda

Thursday April 16, 2026, 4:00pm

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

1. Call to Order
2. Pledge of Allegiance
3. Executive Session
 - 3.1. The Board of directors will go into executive session per ORS 192.660(2)(i): To review and evaluate the 1-year performance of the Executive Director.
4. Close Executive Session
5. Open Discussion
6. Break until 5:30pm regular Board Meeting

North County Recreation District - Board Meeting Agenda

Thursday April 16, 2026, 5:30pm

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

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

7. Call to Order
8. Declaration of Potential Conflict of Interest
9. Public Comment – in-person, written-in, or via Zoom
10. Correspondence - None
11. Employee Recognition
 - 11.1. Bryar Konruff – Lifeguard / Patron Relations Specialist _____ pg. 1
12. Consent Agenda
 - 12.1. Approval of March Board Meeting Minutes _____ pg. 3
 - 12.2. Approval of March Executive Director Report _____ pg. 10
13. Financial Report
 - 13.1. Approval of March Financial Report _____ pg. 13
 - 13.2. Payroll transition to PayChex _____ N/A
14. Committee Reports
 - 14.1. Capital Improvement Committee _____ pg. 34
15. Old Business
 - 15.1. New Audit Firm Search _____ N/A
 - 15.2. Budget Committee Member Appointments _____ N/A
16. New Business - None
17. Executive Director Report
 - 17.1. Department Reports and updates _____ N/A
18. Announcements / Calendar
 - 18.1. May Board Meeting 5/21 _____ N/A
 - 18.2. Barracuda – Heart cover band 4/18 _____ pg. 37
 - 18.3. The Amazing Bubble Man 4/25 _____ pg. 38
 - 18.4. The Odd Couple 6/5 _____ pg. 39
19. Board Comment
 - 19.1. General Board Comments _____ N/A
20. Adjournment

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

PO Box 207
36155 9th Street
Nehalem OR 97131

855.444.6273
www.ncrd.org

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

ORS 192.670 requires public bodies to provide members of the general public an opportunity to access and attend the meeting via virtual means and provide an opportunity for oral testimony to be provided via technology. For NCRD, individuals that would like to offer public comment virtually can do so by accessing the meeting using the Zoom information below.

NCRD is inviting you to a scheduled Zoom meeting.

Topic: NCRD October Board Meeting

Time: April 16, 2026, 04:30 and 5:30 PM Pacific Time (US and Canada)

Join Zoom Meeting:

<https://us02web.zoom.us/j/89669927626?pwd=bwc6hySjxGZVtdYfZYGZJHKogEVb90.1>

Meeting ID: 896 6992 7626

Passcode: 114764

1

Employee of the Month
April 2026

This certificate is proudly presented to

Bryar Konruff

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 16th day of April, 2026

Justin Smith, Executive Director

Michael Howes, Board Chair



North County Recreation District

Employee of the Month – Bryar

Bryar is a valued member of the NCRD Lifeguard and PRS team! She is one of our regular openers, arriving at the pool at 5:30 a.m. and completing her shift before heading to school. During school breaks, Bryar consistently makes herself available for longer shifts and community open swims.

When coverage is needed, Bryar is someone we can always count on—she regularly steps up to fill in when others are out. At the front desk, she goes above and beyond by knowing many of our patrons by name and ensuring each person feels welcomed and taken care of.

We are truly fortunate to have such a dependable, hardworking, and caring individual on our team. Congratulations, Bryar!

②



North County Recreation District

**North County Recreation District
Board Meeting
March 19, 2026 5:30 pm
Fireside Room and Via Zoom**

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

Pledge of Allegiance

Attendance:

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

A quorum was present

Recorder: Jennie Meyers

Executive Staff: Justin Smith Executive Director, Marcus Runkle Finance Director

Staff: James Massa, Angie Terry, Tim Schaeffer

Public: David Browning, Kay Altman, Ed Gallagher, Linda Makohon

Declaration of Potential Conflict: None

Public Comment: None

Correspondence: None

Employee Recognition: Gina Grasseth

James presented the award, however, Gina was not present due to illness.

Gina is a Patron Relations Specialist and a Fitness Instructor. She has brought great energy to her classes and the Fitness Center for many years and is a valued employee. She teaches several Fitness Classes and is a favorite with the members. She is always ready to help whenever needed, is a ball of energy with a positive attitude and is a "hugger". Gina represents the spirit of NCRD. We are grateful to have her on the team. Congratulations to Gina Grasseth.

③



North County Recreation District

Consent Agenda:

February 19, 2026 Board Minutes and the Executive Director's Report were approved with a motion from Doug, second by Erin.

The motion passed unanimously.

Howes – Yes

Sparks – Yes

Knight – Yes

Gallagher – Yes

Laskey-Wilson – Yes

Financial Report:

February Financial Statement was approved by motion from Frankie, second by Mary. There was appreciation voiced regarding the narrative that is produced each month that helps to make the details of the longer report better understood. Mary noted that for several months the beginning balances in the CARF Fund, the General Fund and the Aquatics Fund are not present.

The motion passed unanimously.

Howes – Yes

Sparks – Yes

Knight – Yes

Gallagher – Yes

Laskey-Wilson – Yes

Payroll Transition:

Marcus reported that the payroll function of Quickbooks is being moved to an outside firm, PayChex. The desk top version of Quickbooks currently in use will be transitioned to the on-line version. The desk top version will cease to be supported in May, 2026.

The per employee charge to process payroll with PayChex is \$2. The charge per employee through Quickbooks Online is approximately \$20 each. The transition is fiscally responsible and alleviates many payroll duties in Finance. The normal reports that the Board members see will continue.

A push to sign all employees up for Direct Deposit is under way which means fewer checks to sign. Marcus met with several paycheck firms and made the decision to engage PayChex due to the ease of doing business. There will be minimal impact for the staff. Paper checks will be delivered by courier on pay day. April 10, 2026 is the first PayChex payday.

④



North County Recreation District

Audit Presentation for Fiscal Year 2024/2025: Peter Gelser

Peter led a discussion regarding the completed audit. There were a few minor issues but nothing significant. The segregation of duties and financial controls continues to be noted due to staffing. There was one minor Budget Law violation regarding the publishing of the Budget Calendar. He said that the Resolution regarding the calendar needs to match the budget.

Overall the audit is complete and looks good. Filing with the Secretary of State is complete.

Peter informed the Board that his firm will not be doing the audit for the 2025/2026 Fiscal Year. NCRD must engage a new audit firm. He explained that there is a "hand over" to a new audit firm that includes a fixed asset list and asset/debt documents to be shared. He will be available for questions from the new firm.

Mary asked about the deficiencies. Peter explained they are clearly noted in the Management Letter so they can be corrected. She asked if he had any suggestions for a new auditing firm. He suggested Acuity in Albany.

Budget Timeline (document attached)

The Budget Timeline was presented to the Board. It was noted the first Budget Committee meeting will be held on May 28, 2026 at 6:00 pm. Four (4) Budget Committee members are needed to fill vacancies. Employees of NCRD are not eligible to be appointed to the committee.

Committee Reports: (document attached)

Justin reported the progress being made by the Communications Committee. The purpose of the committee is to ensure consistent, efficient, and effective outreach for NCRD events, programs and for community updates. The Who, What, Where and When details are the key. The purpose of the communication outreach is to inform, connect, coordinate and build trust. Marketing focuses on promoting the many programs, services, events and the NCRD brand. All to increase community interest, engagement and revenue. Specific details of how the program will proceed are outlined in detail in the report.

OLD BUSINESS:

Executive Director's Annual Review Discussion

A new template for the evaluation process is being used. The policy manual will be updated. Justin will complete a self-review; the Board members will receive the form and add comments. Michael will collate the comments and discussion will follow. The executive session that is earmarked for the

5



North County Recreation District

Annual Evaluation is scheduled for April 16, 2026 at 4:00 pm prior to the regular Board meeting at 5:30.

Legacy Pool

Michael asked to add this agenda item. Concern exists regarding how to proceed with the decommissioning of the Legacy Pool and it was noted that a Capital Improvement Committee (CIP) should be re-established to lead the charge toward that project. There was a motion by Frankie, second by Doug to authorize Justin to begin the process to establish the CIP Committee to include at least one Board member.

The motion passed unanimously.

Howes – Yes

Sparks – Yes

Knight – Yes

Gallagher – Yes

Laskey-Wilson – Yes

NEW BUSINESS:

Ford Family Foundation Grant:

We have received a \$14,000 grant for the generators that will be installed to facilitate heat and lights in the PAC and the Gym in the event of an emergency. TPUD has also promised a \$5,000 grant to help with installation. Other grants are available to be able to complete the project.

RFP Search for a New Auditor:

Postponed. It was determined that the firm that was suggested by our current auditor will be approached before an RFP is prepared.

Resolution 2026-03: Appointment of Budget Officer

There was a motion to appoint Marcus Runkle as Budget Office for the 2026/2027 Budget and to remain in effect until rescinded.

There was a motion by Erin, second by Mary to approve Resolution 2026-03.

The motion passed unanimously.

Howes – Yes

Sparks – Yes

Knight – Yes

Gallagher – Yes

Laskey-Wilson – Yes

(6)



North County Recreation District

Budget Committee Search:

As noted previously there are four (4) positions open on the Budget Committee. There was some interest from members of the public attending the meeting. Marcus and Justin will continue the search.

Executive Director's Report:

Pop Goes The Heart: James reported details of the very successful fundraiser that has become an annual event. The funds will allow the ability to upgrade equipment in the Fitness Department along with supplementing scholarships. The total amount that was raised is nearly \$10,000.

Justin reported the following highlights:

- Insurance members have grown from 93 last month to 133 currently. The program is very successful.
- Fitness showed an increase of over 700 visits this year over last year.
- Cuban Salsa class is very successful
- Personal Training pricing is being reviewed

- Youth program continues to have a bumper crop of kids with an average of 18 a day.
- A grant from the Nehalem Bay United Methodist Church was received for the summer Youth Camps in the amount of \$7,000.
- There is a cook book available with all the recipes that were made at last year's cooking camp.

- The Pool warrantee work is complete
- Inspections at the Pool are also complete with one minor violation
- Visits are up 2064 from the same time last year.
- Safe Swim and the Swim Club are successful programs
- A new preschool class has been added
-
- The Adult Activities programs progress as usual.
- International attention due to people joining the book club from Ireland, also Maryland and New York
- The Art Group is growing
- Scone Friday (1st Friday in each month) continues at the pool and in the Fireside Room alternating each month.

(T)



North County Recreation District

- The PAC continues to be very busy with the Historical Society presentations and Riverbend Players great productions. The most recent, *Misery*, was very successful.
-
- Staff Reviews are being done for Angie, Tim, Kiley and Marcus.
- City of Nehalem finished the sidewalk design necessary to correct the ongoing issue
- Rex Champ Field revitalization grant is available.
- The State has not yet scheduled the inspection for the slide at the Pool.
- Tom Conklin will work on needs and upgrades at the PAC
- Michael O'Connor has been hired as part time maintenance.
- Dave Hall has been engaged as Pool Tech.

Calendar Events:

Terry Robb in the PAC	March 28
Board Meeting	April 16
Barracuda in the PAC	April 18
The Amazing Bubble Man in the PAC	April 25

Board Comments:

Doug said that he had been attending Manzanita City Council meetings and there was interest in forming a better relationship between the City and NCRD.

Mary – Impressed with the Pop Goes The Heart fundraising efforts. She'd like to know what specific equipment will be purchased. James to solicit ideas.

Erin asked if there is a budget to do upgrades at Rex Champ Field and if there are any plans for tournament play at the location. Yes there are plans for tournaments and also there is a large grant available for upgrades. It will be revitalized for spring play.

Frankie comments that the grants acquisition is very encouraging. Thanks to Ford Family for the generator and the Methodist Church for the Summer Camp Programs.

Michael noted that along with Rex Champ Field, the other outdoor areas could use some TLC. The playground next to the Pickleball Court is an opportunity for growth. Thanks to the Board and the Staff for all the hard work.

8



North County Recreation District

The next Board meeting is scheduled for April 16, 2026 at 5:30. Executive Session at 4:00 pm.

The Meeting was adjourned at 6:58 pm.

Respectfully submitted,

Jennie Meyers, Recorder

9



NORTH COUNTY Recreation District

March 2026 Executive Director Report

Correspondence

None

Employee Recognition

Peter Gesler – Not renewing auditing contract

Sportsman

- 93 previous meeting and now we have 133 Insurance Benefit membership processed.

Communication Committee

- See notes

Department Reports

Fitness

- Total visits to the gym this year have reached 16,637! That's about 700 ahead of YTD last year.
- Fitness Machine Technicians completed a routine biannual maintenance check on February 25 in the weight room, cardio room, and stretch room. This helps ensure our equipment stays safe, functional, and ready for member use.
- The gymnasium became more organized this month with jump ropes and bands now hung up, an additional storage rack added, and cleaning supplies relocated for easier day-to-day upkeep. This is the first step toward a larger goal of improving the gymnasium and the classes held in that space.
- A big shoutout to Cuban Salsa, led by Marie Tripp, for its strong attendance. The class averaged 10 participants throughout the month of February.
- We've been reviewing our personal training pricing and benchmarking against local providers to ensure we remain competitive. We found that our pricing is currently lower than comparable offerings and that we have too many options, which may be confusing for patrons. We are looking to simplify the program structure, improve clarity, and adjust pricing accordingly.

Youth/Sports

- Number of Youth programs participants was 41.
- Soccer begins on March 30.
- Open 19 days this month averaging 18 kids a day.
- We had 1 no school days in February.
- Summer Camps are set working on opening dates and flier.
- Summer Field Trips are set working on opening dates and flier.
- If you have not seen the cooking camps cook book from summer of 2025, please check it out.



NORTH COUNTY Recreation District

Aquatics

- Completed additional warranty work at the pool (deck caulking + therapy pool handrail welding)
- Held our first facility inspection—hoping for fewer moving forward
- Hosted Nehalem Bay Fire for Swift Water Rescue training in our pool
- Up 2,064 swimmers this year, despite one less month of operations
- Expanding Swim Safe Lessons:
- Adding 2 new preschool partners, reaching 26 more young swimmers
- Little Coasties will be here the entire season while NES preschool will be with us for a reduced period due to funding – though both are new to us.
- Swim Club pilot has been very successful
- Refining program to fit long-term aquatics vision
- Next step: expand lesson options beyond school programs
- Adam and Marisa would like to show Appreciation to staff, partners, and community for supporting growth in the new facility

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:

- February 14th the Nehalem Valley Historical Society presented Remembering the Floods.
- Riverbend began in the PAC with their performance of Misery on Friday February 27 and finished up on 3/15.
- Their next show starts 6/5/26 with The Odd Couple.

Executive Director

- I am conducting staff reviews, currently collecting feedback from employees on leadership team.
- I am working with the city of Nehalem to finalize the sidewalk design. We have a design from the city that we are currently bidding.
- We identified a grant that could revitalize Rex Cahmp Field.
- We have been awarded 2 grants, 1 for \$10k from Ford Family Foundation and \$5K from Tillamook PUD. These are for the generator project.



NORTH COUNTY Recreation District

- We have reached out to the state to get the slide inspected, the inspection has not yet been scheduled.
- We have established our internal CHEER committee, spearheaded by James and Angie. Culture, Hiring, Engagement, Education and Retention. The first meeting has not yet been scheduled.
- Marcus attended the ORPA DEIA committee in Beaverton.
- Met with Tom Cocklin to discuss the PACs need for upgrades.
- Final fire inspection done on the PAC and gym, both passed.

Hiring Update:

- Our new Part Time Maintenance Technician Michael began this month and Dave Hall came onboard this week.

Upcoming events:

- Terry Rob, solo acoustic guitarist March 28.
- Barracuda production April 18. Heart tribute band.
- The Amazing Bubble Man – 4/25



North County Recreation District

REVENUE & EXPENSE NARRATIVE THROUGH MARCH 31, 2026 (75.00% 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. As of March 31, 2026, approximately 75.00% of the fiscal year has been completed. Under a linear 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, property tax timing, staffing patterns, and capital-related expenditures.

REVENUE ANALYSIS

Total District revenues through March 31, 2026 are \$2,543,543.54, representing 75.89% of the adopted annual revenue budget of \$3,351,697.00. This places total revenues slightly ahead of the linear benchmark of 75.00% of the fiscal year completed.

General Fund revenues through March 31, 2026 are \$2,223,881.89, representing approximately 88.60% of the annual General Fund budget. This strong performance 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 have reached approximately 90.12% of budget.
- Administration revenues remain ahead of budget at approximately 127.12%, reflecting timing differences and internal allocations that are expected to normalize as the fiscal year progresses.
- Aquatics revenues are performing strongly at approximately 85.48% of budget, exceeding the fiscal benchmark and reflecting continued community participation and program demand.
- Fitness revenues (61.12%) and Youth Programs (51.63%) remain below the fiscal benchmark due to seasonal programming patterns and the timing of participation and registration cycles.
- Performing Arts Center revenues (27.92%) remain below benchmark as event-based revenue is dependent on scheduled performances and rentals that occur later in the fiscal year.
- Capital Asset Reserve Fund revenues (66.13%) reflect timber revenue timing and remain slightly below benchmark.
- Aquatic Center Project Fund revenues (7.90%) remain minimal, consistent with the 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 March 31, 2026 are \$2,093,837.16, representing 83.91% of the annual expense budget of \$2,495,426.00. This places expenditures approximately 9 percentage points above the linear benchmark of 75.00% 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 include:

- Administration expenses remain elevated (92.32%) due to personnel, payroll taxes, benefits, and annualized operational costs such as insurance and professional services.
- Aquatics expenses (89.06%) exceed benchmark due to operational demands, staffing requirements, and materials and services, with utilities, particularly propane, being the primary driver of overages.
- Adult Activities expenses remain favorable and well below benchmark (32.44%).
- Fitness expenditures (69.72%) remain generally aligned with expectations and slightly below benchmark.
- Performing Arts Center (PAC) expenses (30.71%) remain below benchmark, reflecting the seasonal nature of events and programming.
- Youth Programs expenses (79.06%) remain moderately above benchmark due to school-year staffing and program delivery concentrated earlier in the fiscal year.
- Capital Asset Reserve Fund (CARF) has had no expenditures to date, which is consistent with reserve planning and timing of future capital projects.
- Aquatic Center Project Fund (ACPF) expenditures continue to exceed the annual budget at approximately 149.37%, reflecting final project close-out costs, including construction, utilities, and debt service associated with the completion of the Aquatic Center project.

Aquatics expenses are currently above budget primarily due to a combination of staffing transitions and increased service demand. During the fiscal year, an administrative staffing change resulted in a temporary overlap where multiple employees were fulfilling the responsibilities of a single role simultaneously, increasing personnel costs during that transition period. Additionally, expanded programming, increased open swim hours, and overall facility utilization have required higher lifeguard staffing levels to meet safety requirements and support community demand. As a result, personnel costs have trended above budget, while materials and services, particularly utilities such as propane, have also contributed to the overall increase. These factors reflect operational growth and transitional staffing adjustments rather than ongoing structural changes.

14



North County Recreation District

Administration expenses are trending above budget due to the timing and structure of personnel and operational support costs. The department carries district-wide responsibilities, including finance, human resources, and administrative oversight, which results in consistent year-round staffing expenditures. In addition, certain costs such as insurance, professional services, and employee benefits are incurred on an annual basis and are recognized earlier in the fiscal year, contributing to the current variance. Administrative workload has also been impacted by departmental transitions, including support provided during staffing changes in Aquatics, Performing Arts Center, and Fitness, which has influenced overall personnel allocation. These increases are primarily related to timing and centralized operational support functions.

FINANCIAL STEWARDSHIP & OUTLOOK

At 75.00% of the fiscal year completed, the District remains in a strong and stable financial position.

Key indicators include:

Revenues: 75.89% of budget (on target and slightly ahead of benchmark)

- General Fund Revenues: ~88.60% of budget (strong performance)
- Expenses: 83.91% of budget (above benchmark due primarily to capital project timing and operational costs)
- Operational departments: generally within expected ranges based on seasonal programming patterns
- Reserve funds: remain intact with no unexpected drawdowns

While expenditures are above 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.

(15)

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: 75.00%

Through March 31, 2026	FY-to-Date	Annual Budget	Remaining	% Used
REVENUES--				
Activities	\$ 245.00	\$ 7,492.00	\$ 7,247.00	3.27%
Aquatics	\$ 96,781.68	\$ 113,219.00	\$ 16,437.32	85.48%
Administration	\$ 404,472.73	\$ 318,174.00	\$ (86,298.73)	127.12%
Fitness	\$ 97,703.00	\$ 159,843.00	\$ 62,140.00	61.12%
Performing Arts Center	\$ 24,559.00	\$ 87,950.00	\$ 63,391.00	27.92%
Youth Programs	\$ 58,167.57	\$ 112,671.00	\$ 54,503.43	51.63%
Non-Allocated	\$ 1,541,952.91	\$ 1,710,979.00	\$ 169,026.09	90.12%
Capital Asset Reserve Fund	\$ 287,526.65	\$ 434,769.00	\$ 147,242.35	66.13%
Aquatic Center Project Fund	\$ 32,135.00	\$ 406,600.00	\$ 374,465.00	7.90%
Total Revenues	\$ 2,543,543.54	\$ 3,351,697.00	\$ 808,153.46	75.89%
EXPENSES--				
AA Staffing	\$ 5,966.19	\$ 16,480.00	\$ 10,513.81	36.20%
AA PR Taxes and Benefits	\$ 524.18	\$ 1,280.00	\$ 755.82	40.95%
AA Materials, Supplies, and Services	\$ 567.52	\$ 4,000.00	\$ 3,432.48	14.19%
<i>Sub-total AA Expenses</i>	\$ 7,057.89	\$ 21,760.00	\$ 14,702.11	32.44%
AQ Staffing	\$ 245,718.30	\$ 264,957.00	\$ 19,238.70	92.74%
AQ PR Taxes and Benefits	\$ 39,986.70	\$ 127,338.00	\$ 87,351.30	31.40%
AQ Materials, Supplies, and Services	\$ 131,074.96	\$ 75,657.00	\$ (55,417.96)	173.25%
<i>Sub-total AQ Expenses</i>	\$ 416,779.96	\$ 467,952.00	\$ 51,172.04	89.06%
AD Staffing	\$ 355,277.56	\$ 437,216.00	\$ 81,938.44	81.26%
AD PR Taxes and Benefits	\$ 115,739.43	\$ 100,718.00	\$ (15,021.43)	114.91%
AD Materials, Supplies, and Services	\$ 226,612.45	\$ 217,700.00	\$ (8,912.45)	104.09%
<i>Sub-total AD Expenses</i>	\$ 697,629.44	\$ 755,634.00	\$ 58,004.56	92.32%
FIT Staffing	\$ 148,446.16	\$ 211,652.00	\$ 63,205.84	70.14%
FIT PR Taxes and Benefits	\$ 27,512.38	\$ 31,341.00	\$ 3,828.62	87.78%
FIT Materials, Supplies, and Services	\$ 11,473.65	\$ 25,835.00	\$ 14,361.35	44.41%
<i>Sub-total FIT Expenses</i>	\$ 187,432.19	\$ 268,828.00	\$ 81,395.81	69.72%
PAC Staffing	\$ 10,695.93	\$ 38,135.00	\$ 27,439.07	28.05%
PAC PR Taxes and Benefits	\$ 896.52	\$ 2,962.00	\$ 2,065.48	30.27%
PAC Materials, Supplies, and Services	\$ 30,299.03	\$ 95,299.00	\$ 64,999.97	31.79%
<i>Sub-total PAC Expenses</i>	\$ 41,891.48	\$ 136,396.00	\$ 94,504.52	30.71%
YP Staffing	\$ 90,540.91	\$ 110,385.00	\$ 19,844.09	82.02%
YP PR Taxes and Benefits	\$ 21,967.01	\$ 23,215.00	\$ 1,247.99	94.62%
YP Materials, Supplies, and Services	\$ 23,201.88	\$ 38,056.00	\$ 14,854.12	60.97%
<i>Sub-total YP Expenses</i>	\$ 135,709.80	\$ 171,656.00	\$ 35,946.20	79.06%
CARF Materials, Supplies, and Services	\$ -	\$ 266,600.00	\$ 266,600.00	0.00%
<i>Sub-total CARF Expenses</i>	\$ -	\$ 266,600.00	\$ 266,600.00	0.00%
ACPF Materials, Supplies, and Services	\$ 607,336.40	\$ 406,600.00	\$ (200,736.40)	149.37%
<i>Sub-total ACPF Expenses</i>	\$ 607,336.40	\$ 406,600.00	\$ (200,736.40)	149.37%
Total Expenses	\$ 2,093,837.16	\$ 2,495,426.00	\$ 401,588.84	83.91%

(MR)

(16)

	Green	Favorable
	Yellow	Concerned
	Red	Unfavorable

Budget vs. Actual, General Fund, FY 25-26

July, 2025-March, 2026

ACTIVITIES	ADMINISTRATION		AQUATICS		FITNESS		NON-ALLOCATED		PERFORMING ARTS CENTER		YOUTH		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Total for Activities Fees	2,000.00													
Youth Camps												7,960.00		\$2,000.00
Total for User Fees and Charges	245.00	6,031.00	720.00	0.00	79,601.68	87,400.00	91,174.00	135,600.00			37,341.80	81,160.00	\$209,082.48	\$310,191.00
Beginning Fund Balance														
NWC - Restricted														
Scholarships	200.00													
Total for NWC - Restricted	200.00				2,000.00									2,200.00
NWC - Unrestricted														
Total for Beginning Fund Balance	200.00				2,000.00			424,128.00						\$426,328.00
Event Sponsorship														
Fundraising Income Unrestricted														
Event Fundraising-Participants														
Event Fundraising - Sponsors														
Total for Unrestricted														4,000.00
Total for Fundraising Income														5,000.00
Total for Income	245.00	7,492.00	397,852.64	318,174.00	98,294.68	113,219.00	97,679.00	159,843.00	1,710,979.00	24,469.00	87,950.00	58,045.57	\$2,234,630.79	\$2,510,328.00
Cost of Goods Sold														
Gross Profit	245.00	7,492.00	398,813.64	318,174.00	98,294.68	113,219.00	97,679.00	159,843.00	1,710,979.00	24,469.00	87,950.00	58,045.57	\$2,235,591.79	\$2,510,328.00
Expenses														
MATERIALS & SERVICES	0.00													\$0.00
Ads/Print/Newsletter/PR/Promo														4,000.00
Advertising														4,000.00
Artist Fees														22,000.00
Bank Charges														5,400.00
Camps and Workshops														14,000.00
Equipment														11,000.00
Equipment Maintenance														3,445.91
Fitness Event Fundraising														342.73
Grants														502.39
Inspections & Licenses														10,000.00
Janitorial Supplies														72,000.00
Main Bldg. -														4,200.00
Groundskeep/Maint														4,500.00
Maintenance														30,000.00
Equipment/Repairs														1,686.88
Maintenance														1,500.00
Materials/Supplies														5,000.00
Misc.														10,000.00
Office/Program Equipment														8,064.58

Accrual Basis Monday, April 13, 2026 11:08 AM GMT-07:00

Budget vs. Actual, General Fund, FY 25-26

July, 2025-March, 2026

	ACTIVITIES		ADMINISTRATION		AQUATICS		FITNESS		NON-ALLOCATED		PERFORMING ARTS CENTER		YOUTH		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Pool Chemicals					9,757.47	17,000.00									9,757.47	17,000.00
Pool Materials					2,033.76	8,000.00									2,033.76	8,000.00
Professional Services	0.00	53,213.19	49,000.00												53,213.19	49,000.00
Property and Casualty Insurance		73,153.00	39,900.00												73,153.00	39,900.00
Property and Casualty Insurance		0.00	0.00												0.00	0.00
Total for Property and Casualty Insurance		73,153.00	39,900.00												73,153.00	39,900.00
Supplies	1,000.00		0.00				1,819.50	2,000.00							\$1,819.50	\$3,000.00
Classroom Supplies											154.04				154.04	
Office/Program Supplies		16,448.95	11,000.00				386.56				5,023.22	6,000.00			21,858.73	17,000.00
Sports Supplies											806.16	3,000.00			806.16	3,000.00
Total for Supplies	1,000.00	16,448.95	11,000.00				2,206.06	2,000.00			5,983.42	9,000.00			\$24,638.43	\$23,000.00
Training/Certifications		110.00	5,000.00		4,671.76	8,000.00	619.40	2,000.00			100.00	1,200.00			5,501.16	16,200.00
Transportation/Lodging/Mileage											107.80				107.80	1,500.00
Utilities	0.00		0.00			0.00		0.00				0.00				\$0.00
Electricity		4,903.07	9,000.00		13,140.12	7,500.00	1,738.75	2,480.00					1,763.95	3,120.00	23,269.11	24,984.00
Garbage		2,901.11	3,000.00												2,901.11	3,000.00
Internet/Phone	567.52	200.00	6,819.46	12,600.00	2,374.44	4,657.00	2,620.61	2,855.00					735.72	1,248.00	14,439.63	24,032.00
Oil					6,527.44										6,527.44	
Propane			500.00		83,397.43	22,500.00									83,397.43	23,000.00
Sewer		945.00	1,300.00		945.00	800.00						416.00			2,160.00	2,516.00
Water		5,040.71	3,500.00		6,181.92	4,000.00						1,015.00			11,222.63	8,515.00
Total for Utilities	567.52	200.00	20,609.35	29,900.00	112,566.35	39,457.00	4,359.36	5,335.00				2,769.67	5,799.00	3,045.10	\$143,917.35	\$66,047.00
Activity/Event Fees		2,600.00													2,600.00	
Champ Fid. -																4,000.00
Groundskeep/Maint				4,000.00												
Concessions Expenses						2,500.00										2,500.00
Donations		200.00														6,200.00
Total for MATERIALS & SERVICES	567.52	4,000.00	226,612.45	217,700.00	131,074.96	75,657.00	11,473.65	25,835.00				30,299.03	95,299.00	23,201.88	\$423,229.49	\$456,547.00
PERSONNEL SERVICES		0.00		0.00		0.00		0.00					0.00			\$0.00
6560 Payroll Expenses	524.18	1,280.00	47,536.98	34,977.00	33,742.57	26,862.00	19,548.98	16,932.00					837.46	2,982.00	113,665.38	91,844.00
ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00	0.00	\$0.00	\$0.00
Activities Coordinator	5,966.19	16,480.00													5,966.19	16,480.00
Total for ACTIVITIES	5,966.19	16,480.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00	0.00	\$5,966.19	\$16,480.00
ADMINISTRATION		0.00														\$0.00
Admin specialist			0.00													0.00
Custodial Staff			11,856.00	22,496.00											11,856.00	22,496.00
Executive Director		80,000.00	104,000.00												80,000.00	104,000.00
Finance Manager		68,694.39	93,194.00												68,694.39	93,194.00
Maintenance and Gardening			1,610.93												1,610.93	
Maintenance II		29,763.59	50,346.00												29,763.59	50,346.00
Maintenance Supervisor		52,858.20	50,989.00												52,858.20	50,989.00

Accrual Basis Monday, April 13, 2026 11:08 AM GMT-07:00

Budget vs. Actual, General Fund, FY 25-26

July, 2025-March, 2026

	ACTIVITIES		ADMINISTRATION		AQUATICS		FITNESS		NON-ALLOCATED		PERFORMING ARTS CENTER		YOUTH		TOTAL		
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	
Pre-School Teacher			32,199.30	49,748.00											32,199.30	49,748.00	
Welcome Center Staff	0.00	0.00	78,295.15	66,443.00	29,344.75	70,823.00	87.75								107,727.65	137,266.00	
Total for ADMINISTRATION	0.00	0.00	355,277.56	437,216.00	29,344.75	70,823.00	87.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$384,710.06	\$508,039.00	
AQUATICS																	
Aquatics Director/Ast. Ex. Dir.			57,189.01	70,334.00											57,189.01	70,334.00	
Aquatics Instructors			31,825.95	47,380.00			0.00								31,825.95	47,380.00	
Aquatics Maintenance			0.00	0.00	625.00	12,747.00									625.00	12,747.00	
Lifeguards			92,097.20	107,180.00											92,097.20	107,180.00	
Swim Program Manager			34,383.26	27,316.00											34,383.26	27,316.00	
Total for AQUATICS			0.00	0.00	216,120.42	264,957.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$216,120.42	\$264,957.00	
FITNESS																	
Fitness Attendant					62,912.94	69,779.00									62,912.94	69,779.00	
Fitness Director					42,957.60	60,255.00									42,957.60	60,255.00	
Fitness Instructor			0.00	0.00	32,788.31	47,339.00									32,788.31	47,339.00	
Fitness Supervisor					7,374.48	25,709.00									7,374.48	25,709.00	
Personal Trainer					2,412.83	8,570.00									2,412.83	8,570.00	
Total for FITNESS			0.00	0.00	148,446.16	211,652.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$148,446.16	\$211,652.00	
Health Insurance			52,140.91	45,936.00	2,783.01	22,368.00	7,712.45	11,484.00					8,674.05	11,484.00	71,310.42	91,872.00	
Overtime			0.00	0.00	253.13										253.13	0.00	
PERFORMING ARTS CENTER												0.00					
PAC Assistants												824.93	8,570.00		824.93	8,570.00	
PAC Coordinator												9,871.00	29,565.00		9,871.00	29,565.00	
Total for PERFORMING ARTS CENTER												10,695.93	38,135.00		\$10,695.93	\$38,135.00	
Retirement, NCRD Contribution			11,953.05	14,449.00	3,461.12	6,685.00	163.19	2,925.00				59.06	1,817.75	2,900.00	17,454.17	26,959.00	
Workers' Comp. Insurance			4,108.49	5,356.00											4,108.49	5,356.00	
YOUTH																	
Youth Program Assistants															0.00	0.00	
Youth Program Director															45,516.01	46,360.00	
Youth Sports Coordinator															45,024.90	59,740.00	
Youth Sports Assistants															0.00	0.00	
Total for YOUTH															4,285.00	4,285.00	
Total for PERSONNEL SERVICES	6,490.37	17,760.00	471,016.99	537,934.00	285,705.00	392,295.00	175,958.53	242,993.00				11,592.45	41,097.00	112,507.92	133,600.00	\$1,063,271.26	\$1,365,679.00
CONTINGENCIES																	
DEBT SERVICE																	
FF&C Obligation Interest - Dec.																	
FF&C Obligation Interest - June																	
FF&C Obligation Principal - Jun																	
Total for DEBT SERVICE																	
Total for Expenses	7,057.89	21,760.00	697,629.44	755,634.00	416,779.96	467,952.00	167,432.18	268,828.00				301,400.00	41,891.48	136,398.00	135,709.80	\$1,486,500.75	\$2,123,626.00
Net Operating Income	6,812.88	14,268.00	298,915.80	437,460.00	318,465.28	354,733.00	108,985.00					-48,446.00	-77,664.23	-58,985.00	\$749,091.04	\$386,702.00	
Other Income																	

20

Budget vs. Actual, New Aquatic CF, FY 2025-2026

NORTH COUNTY RECREATION DISTRICT

July, 2025-March, 2026

	JUL 1 2025 - MAR 31 2026				TOTAL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
Income								
INCOME								
Grants and Scholarships		0.00	0.00			\$0.00	\$0.00	
Restricted		0.00	0.00			\$0.00	\$0.00	
Grants	-9,542.00	0.00	-9,542.00		-9,542.00	0.00	-9,542.00	
Total for Restricted	-9,542.00	0.00	-9,542.00		-9,542.00	\$0.00	-\$9,542.00	
Total for Grants and Scholarships	-9,542.00	0.00	-9,542.00		-9,542.00	\$0.00	-\$9,542.00	
Misc Income	32,135.00	0.00	32,135.00		32,135.00	0.00	32,135.00	
Beginning Fund Balance	250,000.00	250,000.00	-250,000.00	0.0 %	250,000.00	250,000.00	-250,000.00	0.0 %
Total for INCOME	22,593.00	250,000.00	-227,407.00	9.04 %	\$22,593.00	\$250,000.00	-\$227,407.00	9.04 %
Transfers from other accounts								
From Capital Reserve Fund	156,600.00	156,600.00	-156,600.00	0.0 %	156,600.00	156,600.00	-156,600.00	0.0 %
Total for Transfers from other accounts	156,600.00	156,600.00	-156,600.00	0.0 %	\$156,600.00	\$156,600.00	-\$156,600.00	0.0 %
Total for Income	22,593.00	406,600.00	-384,007.00	5.56 %	\$22,593.00	\$406,600.00	-\$384,007.00	5.56 %
Cost of Goods Sold								
Gross Profit	22,593.00	406,600.00	-384,007.00	5.56 %	\$22,593.00	\$406,600.00	-\$384,007.00	5.56 %
Expenses								
CAPITAL OUTLAY		0.00	0.00			\$0.00	\$0.00	
1&2 Building, Sitework, Nat.	433,503.36	0.00	433,503.36		433,503.36	0.00	433,503.36	

22

Budget vs. Actual, New Aquatic CF, FY 2025-2026

NORTH COUNTY RECREATION DISTRICT
July, 2025-March, 2026

JUL 1 2025 - MAR 31 2026							TOTAL	
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
pool								
Capital Expansion & Improvement		0.00	0.00			\$0.00	\$0.00	
New Aquatic Ctr & Pool Project		0.00	0.00			0.00	0.00	
Total for Capital Expansion & Improvement		0.00	0.00			\$0.00	\$0.00	
Total for CAPITAL OUTLAY	433,503.36	0.00	433,503.36		\$433,503.36	\$0.00	\$433,503.36	
DEBT SERVICE		0.00	0.00			\$0.00	\$0.00	
FF&C Obligation Interest - Dec.	43,050.00	194,300.00	-151,250.00	22.16 %	43,050.00	194,300.00	-151,250.00	22.16 %
GO Bond Interest	121,850.00	212,300.00	-90,450.00	57.4 %	121,850.00	212,300.00	-90,450.00	57.4 %
FF&C Obligation Interest - June		0.00	0.00			0.00	0.00	
GO Obligation Bond Payments		0.00	0.00			0.00	0.00	
Total for DEBT SERVICE	164,900.00	406,600.00	-241,700.00	40.56 %	\$164,900.00	\$406,600.00	-\$241,700.00	40.56 %
MATERIALS & SERVICES		0.00	0.00			\$0.00	\$0.00	
Inspections & Licenses	600.00	0.00	600.00		600.00	0.00	600.00	
Misc.	650.00	0.00	650.00		650.00	0.00	650.00	
Utilities								
Propane	7,683.04		7,683.04		7,683.04		7,683.04	

Budget vs. Actual, New Aquatic CF, FY 2025-2026

NORTH COUNTY RECREATION DISTRICT

July, 2025-March, 2026

JUL 1 2025 - MAR 31 2026							TOTAL
Actual	Budget	Over budget	Percent of budget	Actual	Budget	Over budget	Percent of budget
		by					by
Total for Utilities	7,683.04	7,683.04		\$7,683.04		\$7,683.04	
Total for MATERIALS & SERVICES	8,933.04	8,933.04		\$8,933.04	\$0.00	\$8,933.04	
Total for Expenses	607,336.40	406,600.00	149.37 %	\$607,336.40	\$406,600.00	\$200,736.40	149.37 %
Net Operating Income	-	0.00		-	\$0.00	-\$584,743.40	
Other Income							
Other Expenses				\$584,743.40			
Net Other Income							
Net Income	-	0.00		-	\$0.00	-\$584,743.40	
	584,743.40			\$584,743.40			

Note
Transactions through Mar 31, 2026 - 75.00% of budget year

24

Budget vs. Actual, Capital Asset RF, FY 2025-2026

NORTH COUNTY RECREATION DISTRICT

July, 2025-March, 2026

JUL 1 2025 - MAR 31 2026

TOTAL

	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
Income								
INCOME		0.00	0.00			\$0.00	\$0.00	
Grants and Scholarships	10,000.00	0.00	10,000.00		10,000.00	0.00	10,000.00	
State Timber Revenue	277,526.65	369,219.00	-91,692.35	75.17 %	277,526.65	369,219.00	-91,692.35	75.17 %
Capital Fund Balance Forward		65,550.00	-65,550.00	0.0 %		65,550.00	-65,550.00	0.0 %
Total for INCOME	287,526.65	434,769.00	-147,242.35	66.13 %	\$287,526.65	\$434,769.00	-\$147,242.35	66.13 %
Total for Income	287,526.65	434,769.00	-147,242.35	66.13 %	\$287,526.65	\$434,769.00	-\$147,242.35	66.13 %
Cost of Goods Sold								
Gross Profit	287,526.65	434,769.00	-147,242.35	66.13 %	\$287,526.65	\$434,769.00	-\$147,242.35	66.13 %
Expenses								
CAPITAL OUTLAY								
Capital Expansion & Improvement								
Additional Future Projects CIP	100,000.00		-100,000.00	0.0 %		100,000.00	-100,000.00	0.0 %
Fitness Center Equipment	10,000.00		-10,000.00	0.0 %		10,000.00	-10,000.00	0.0 %
Total for Capital Expansion & Improvement	110,000.00	110,000.00	-110,000.00	0.0 %	\$110,000.00	\$110,000.00	-\$110,000.00	0.0 %
Total for CAPITAL OUTLAY	110,000.00	110,000.00	-110,000.00	0.0 %	\$110,000.00	\$110,000.00	-\$110,000.00	0.0 %
Transfers								
Transfer to Aquatic	156,600.00		-156,600.00	0.0 %		156,600.00	-156,600.00	0.0 %

25

Cash Basis Monday, April 13, 2026 11:09 AM GMT-07:00

1/2

Budget vs. Actual, Capital Asset RF, FY 2025-2026

NORTH COUNTY RECREATION DISTRICT

July, 2025-March, 2026

	JUL 1 2025 - MAR 31 2026				TOTAL			
Center	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
Total for Transfers	156,600.00	-156,600.00	0.0 %	0.0 %	\$156,600.00	-\$156,600.00	0.0 %	
Total for Expenses	266,600.00	-266,600.00	0.0 %	0.0 %	\$266,600.00	-\$266,600.00	0.0 %	
Net Operating Income	287,526.65	168,169.00	119,357.65	170.97 %	\$287,526.65	\$168,169.00	\$119,357.65	170.97 %
Other Income								
Other Expenses								
Net Other Income								
Net Income	287,526.65	168,169.00	119,357.65	170.97 %	\$287,526.65	\$168,169.00	\$119,357.65	170.97 %

Note

Transactions through Mar 31, 2026 - 75.00% of budget year

Balance Sheet vs Prev Month Comparison

NORTH COUNTY RECREATION DISTRICT

As of Mar 31, 2026

	TOTAL	
	As of Mar 31, 2026	As of Feb 28, 2026 (custom)
Assets		
Current Assets		
Bank Accounts		
1st Security Bank - CKNG	993,204.49	1,076,163.31
1st Security Bank- DEBIT	2,099.72	2,901.12
Edward Jones	0.00	0.00
LGIP	2,664,370.44	2,592,204.98
LGIP_NEW_POOL	-\$11,383.28	-\$11,383.28
FF&C Obligation Proceeds (LGIP)	11,383.31	11,383.31
Total for LGIP_NEW_POOL	\$0.03	\$0.03
Petty Cash	350.62	350.62
US Bank #...2075	0.00	0.00
Total for Bank Accounts	\$3,660,025.30	\$3,671,620.06
Accounts Receivable		
1200 Accounts Receivable	32,262.06	12,524.00
Total for Accounts Receivable	\$32,262.06	\$12,524.00
Other Current Assets		
1499 Undeposited Funds	0.00	0.00
Total for Other Current Assets	\$0.00	\$0.00
Total for Current Assets	\$3,692,287.36	\$3,684,144.06
Fixed Assets		
Accumulated Depreciation	-1,825,184.00	-1,825,184.00
Fixed Assets	19,840,228.55	19,840,228.55
Total for Fixed Assets	\$18,015,044.55	\$18,015,044.55
Other Assets		
Total for Assets	\$21,707,331.91	\$21,699,188.61

Balance Sheet vs Prev Month Comparison

NORTH COUNTY RECREATION DISTRICT

As of Mar 31, 2026

	TOTAL	
	As of Mar 31, 2026	As of Feb 28, 2026 (custom)
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	-25.98	7,500.01
Total for Accounts Payable	-\$25.98	\$7,500.01
Credit Cards		
Other Current Liabilities		
2100 Payroll Liabilities	\$23,524.41	\$22,513.93
Garnishment	0.00	0.00
Health Insurance Company	0.00	0.00
Med Company	593.55	576.02
Med Employee	593.55	576.02
MISC	0.00	0.00
OR Support Order	0.00	0.00
OR Unemp	-119.59	-204.14
OR WBF	101.10	21.88
OR Withholding	2,728.00	2,641.00
Retirement, NCRD Contribution	8,800.30	8,148.28
SS Company	2,535.92	2,460.85
SS Employee	2,535.92	2,460.85
Withholding	2,147.00	2,003.00
Total for 2100 Payroll Liabilities	\$43,440.16	\$41,197.69
Accrued Vacation Pay	22,079.87	22,079.87
Total for Other Current Liabilities	\$65,520.03	\$63,277.56
Total for Current Liabilities	\$65,494.05	\$70,777.57

Balance Sheet vs Prev Month Comparison
 NORTH COUNTY RECREATION DISTRICT
 As of Mar 31, 2026

	TOTAL	
	As of Mar 31, 2026	As of Feb 28, 2026 (custom)
Long-term Liabilities		
FF&C Obligations Payable 2021	2,870,000.00	2,870,000.00
FF&C Obligations Payable 2025	2,000,000.00	2,000,000.00
GO Bonds Payable 2021	4,185,000.00	4,185,000.00
Premium on Bonds Payable	432,086.70	432,086.70
Premium on FF&C Obligations	213,910.80	213,910.80
Total for Long-term Liabilities	\$9,700,997.50	\$9,700,997.50
Total for Liabilities	\$9,766,491.55	\$9,771,775.07
Equity		
3900 Retained Earnings	10,403,014.89	10,403,014.89
Net Income	520,574.72	507,147.90
3000 Capital Improvement-Unassigned	2.70	2.70
Capital Improvement-Assigned	2,161,140.55	2,161,140.55
Capital Improvement-Restricted	5,235.00	5,235.00
General Fund-Nonspendable	224.00	224.00
General Fund-Unassigned	91,590.50	91,590.50
Temporary Fund Balance Forward	-1,240,942.00	-1,240,942.00
Total for Equity	\$11,940,840.36	\$11,927,413.54
Total for Liabilities and Equity	\$21,707,331.91	\$21,699,188.61

Note

Transactions through Mar 31, 2026 - 75.00% of budget year

Transaction List by Vendor
 NORTH COUNTY RECREATION DISTRICT
 March 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
1st Security Bank						
03/30/2026	Expense		Yes		1st Security Bank- DEBIT	-10.00
Total for 1st Security Bank						-\$10.00
Anette McLain						
03/20/2026	Bill	Feb Art Sales	Yes	Art Sales	2000 Accounts Payable	1,273.00
03/24/2026	Bill Payment (Check)	27550	Yes	Art Sales	1st Security Bank - CKNG	-1,273.00
Total for Anette McLain						\$0.00
Center Pointe Designs						
03/06/2026	Bill	29370	Yes		2000 Accounts Payable	9,999.80
03/10/2026	Bill Payment (Check)	27519	Yes		1st Security Bank - CKNG	-9,999.80
Total for Center Pointe Designs						\$0.00
Charter Communications						
03/10/2026	Bill Payment (Check)	27520	Yes	Acct #*****0201	1st Security Bank - CKNG	-130.00
03/14/2026	Bill		Yes	Acct #*****0201	2000 Accounts Payable	130.00
03/27/2026	Bill Payment (Check)	27558	Yes		1st Security Bank - CKNG	-130.00
Total for Charter Communications						-\$130.00
CIS Trust						
03/10/2026	Check	27516	Yes		1st Security Bank - CKNG	-156.90
03/10/2026	Check	27517	Yes		1st Security Bank - CKNG	-135.52
Total for CIS Trust						-\$292.42
City of Manzanita.						
03/25/2026	Bill	536.01	Yes		2000 Accounts Payable	54.54
Total for City of Manzanita.						\$54.54
Ellis Conklin						
03/10/2026	Bill Payment (Check)	27521	Yes		1st Security Bank - CKNG	-221.68
03/10/2026	Bill	IBM-Refund	Yes		2000 Accounts Payable	221.68
Total for Ellis Conklin						\$0.00
First Citizens Bank & Trust Co.						
03/10/2026	Bill Payment (Check)	27522	Yes	Customer No.: 1844814	1st Security Bank - CKNG	-72.96
Total for First Citizens Bank & Trust Co.						-\$72.96
Google Domains						
03/02/2026	Expense		Yes		1st Security Bank- DEBIT	-33.60
Total for Google Domains						-\$33.60
Haltiner Inc.						
03/03/2026	Bill	26-0366	Yes	Downspout installation	2000 Accounts Payable	1,387.50
03/24/2026	Bill Payment (Check)	27551	Yes	Downspout installation	1st Security Bank - CKNG	-1,387.50
Total for Haltiner Inc.						\$0.00
HASCO Stations, LLC (SH)						
03/10/2026	Bill Payment (Check)	27523	Yes	Acct ID: 30273	1st Security Bank - CKNG	-105.71
03/15/2026	Bill	HCL-056391-26	Yes	Acct ID: 30273	2000 Accounts Payable	77.90
03/24/2026	Bill Payment (Check)	27552	Yes	Acct ID: 30273	1st Security Bank - CKNG	-77.90
Total for HASCO Stations, LLC (SH)						-\$105.71
Headlight Herald						
03/10/2026	Bill Payment (Check)	27524	Yes	Account #8837	1st Security Bank - CKNG	-90.00
Total for Headlight Herald						-\$90.00

Transaction List by Vendor
 NORTH COUNTY RECREATION DISTRICT
 March 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
John Garcia Productions						
03/02/2026	Bill	0000004	Yes	Grand Opening Photo/Video Services	2000 Accounts Payable	650.00
03/10/2026	Bill Payment (Check)	27525	Yes	Grand Opening Photo/Video Services	1st Security Bank - CKNG	-650.00
Total for John Garcia Productions						\$0.00
Josi Taylor Howes						
03/20/2026	Bill	03202026	Yes	Certification Reimbursement	2000 Accounts Payable	175.00
03/24/2026	Bill Payment (Check)	27553	Yes	Certification Reimbursement	1st Security Bank - CKNG	-175.00
Total for Josi Taylor Howes						\$0.00
Manzanita Fresh Foods						
03/10/2026	Bill Payment (Check)	27526	Yes	In-Store Charges	1st Security Bank - CKNG	-81.93
Total for Manzanita Fresh Foods						-\$81.93
Manzanita Lumber Company						
03/10/2026	Bill Payment (Check)	27527	Yes	September 2025 Charges	1st Security Bank - CKNG	-690.48
Total for Manzanita Lumber Company						-\$690.48
marcus runkle						
03/10/2026	Bill Payment (Check)	27528	Yes	Mileage Reimbursement	1st Security Bank - CKNG	-107.10
Total for marcus runkle						-\$107.10
Microsoft						
03/02/2026	Expense		Yes		1st Security Bank- DEBIT	-157.50
03/02/2026	Expense		Yes		1st Security Bank- DEBIT	-210.08
03/20/2026	Expense		Yes		1st Security Bank- DEBIT	-1.80
03/25/2026	Expense		Yes		1st Security Bank- DEBIT	-1.41
03/30/2026	Expense		Yes		1st Security Bank- DEBIT	-163.80
03/30/2026	Expense		Yes		1st Security Bank- DEBIT	-223.21
Total for Microsoft						-\$757.80
MossyTech LLC						
03/01/2026	Bill	MSP-12122	Yes	IT Services Remote	2000 Accounts Payable	2,065.00
03/10/2026	Bill Payment (Check)	27529	Yes	IT Services Remote	1st Security Bank - CKNG	-2,065.00
Total for MossyTech LLC						\$0.00
MossyTel						
03/01/2026	Bill	MTL018722	Yes	Phone System	2000 Accounts Payable	492.47
03/10/2026	Bill Payment (Check)	27530	Yes	Phone System	1st Security Bank - CKNG	-492.47
Total for MossyTel						\$0.00
Nehalem Lumber Co. LLC						
03/10/2026	Bill Payment (Check)	27531	Yes	#401-404	1st Security Bank - CKNG	-373.20
Total for Nehalem Lumber Co. LLC						-\$373.20
NuCO2						
03/04/2026	Check	ACH	Yes	CO2	1st Security Bank - CKNG	-177.35
Total for NuCO2						-\$177.35
Oregon Department of Revenue						
03/10/2026	Check	27518	Yes	0514127-8	1st Security Bank - CKNG	-2,882.00

31

Transaction List by Vendor
 NORTH COUNTY RECREATION DISTRICT
 March 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
03/24/2026	Check	27549	Yes	0514127-8	1st Security Bank - CKNG	-2,830.00
03/26/2026	Expense	ACH	Yes		1st Security Bank - CKNG	-0.06
Total for Oregon Department of Revenue						-\$5,712.06
PNW Fire Protection						
03/02/2026	Bill	10002300	Yes	Invoice No.: 10002300	2000 Accounts Payable	1,370.00
03/24/2026	Bill Payment (Check)	27554	Yes	Invoice No.: 10002300	1st Security Bank - CKNG	-1,370.00
Total for PNW Fire Protection						\$0.00
Recology Western Oregon						
03/10/2026	Bill Payment (Check)	27532	Yes	Acct #*****9975	1st Security Bank - CKNG	-402.12
Total for Recology Western Oregon						-\$402.12
RTI Nehalem Telecom						
03/01/2026	Bill	03012026	Yes	Acct No.: 725076	2000 Accounts Payable	193.72
03/10/2026	Bill Payment (Check)	27533	Yes	Acct No.: 725076	1st Security Bank - CKNG	-193.72
Total for RTI Nehalem Telecom						\$0.00
Scott Imholt Construction, Inc.						
03/10/2026	Bill Payment (Check)	27534	Yes	Invoice No.: 825	1st Security Bank - CKNG	-2,863.08
Total for Scott Imholt Construction, Inc.						-\$2,863.08
Stan Sawicki						
03/02/2026	Bill	030226	Yes	Grant Writing Services	2000 Accounts Payable	956.25
03/10/2026	Bill Payment (Check)	27535	Yes	Grant Writing Services	1st Security Bank - CKNG	-956.25
Total for Stan Sawicki						\$0.00
Tillamook PUD						
03/03/2026	Bill Payment (Check)	ACH	Yes		1st Security Bank - CKNG	-2,663.95
03/05/2026	Check	ACH	Yes		1st Security Bank - CKNG	-3,105.52
Total for Tillamook PUD						-\$5,769.47
United States Treasury						
03/10/2026	Check	E-pay	Yes	91-1826428 QB Tracking # 1155557642	1st Security Bank - CKNG	-8,818.84
03/16/2026	Check	E-pay	Yes	91-1826428 QB Tracking # -1586527554	1st Security Bank - CKNG	-8,822.92
Total for United States Treasury						\$17,641.76
US Bank						
03/03/2026	Expense	022026CC	Yes		1st Security Bank - CKNG	-1,819.79
03/31/2026	Expense	032026CC	Yes		1st Security Bank - CKNG	-1,803.00
Total for US Bank						-\$3,622.79
VOID						
03/17/2026	Check	27539	Yes	VOID: void check	1st Security Bank - CKNG	0.00
Total for VOID						\$0.00
Walter E. Nelson Co.						
03/03/2026	Bill	030326	Yes	Customer No.: 1928	2000 Accounts Payable	576.71
03/10/2026	Bill Payment (Check)	27536	Yes	Customer No.: 1928	1st Security Bank - CKNG	-576.71
Total for Walter E. Nelson Co.						\$0.00
Yvana Iovino						
03/09/2026	Bill	IMB-Refund	Yes		2000 Accounts Payable	396.77

Transaction List by Vendor
 NORTH COUNTY RECREATION DISTRICT
 March 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
03/10/2026	Bill Payment (Check)	27537	Yes		1st Security Bank - CKNG	-396.77
Total for Yvana Iovino						\$0.00
TOTAL						\$38,879.29

Note
 Transactions through Mar 31, 2026 - 75.00% of budget year



North County Recreation District

NCRD Capital Improvement Committee

North County Recreation District (NCRD) is seeking community members to serve on our new Capital Improvement Committee.

This committee will play an important role in helping guide the future of NCRD facilities and spaces. Members will work alongside district leadership to review, discuss, and provide recommendations on current and future capital projects to be presented to the board.

Projects may include:

- Performing Arts Center upgrades
- Rex Champ Field revitalization
- Legacy pool planning
- Park improvements near the pickleball courts
- Ongoing facility repairs and upgrades

We are looking for individuals with experience or interest in:

- Construction, contracting, or building trades
- Engineering or architecture
- Facilities or maintenance
- Project management
- Financial or capital planning
- Or community members with a strong interest in local recreation spaces

Committee Details:

- Approximately 7 members
- Advisory to the NCRD Board of Directors
- Meetings held monthly (typically 1 hour) at NCRD
- 12–24 month commitment preferred
- Start date within the next 3 months

This is a great opportunity to help shape meaningful projects that will serve our community for years to come.

To Apply:

Email your interest to Justin at justins@ncrdnehalem.org with a brief description of your background and why you'd like to serve.

Applications will be reviewed on an ongoing basis.

34



North County Recreation District

Capital Improvement Committee Guidelines

Purpose

The Capital Improvement Committee (CIC) is established to support the North County Recreation District (NCRD) Board of Directors by providing informed recommendations related to capital planning, facility improvements, and long-term infrastructure investments.

The committee serves in an **advisory capacity only** and does not have decision-making authority.

Scope of Work

The committee will review and provide input on:

- Capital improvement priorities and planning
- Facility upgrades and renovations
- New project concepts and feasibility
- Maintenance and lifecycle considerations
- Budget considerations related to capital projects

Membership

- Approximately **7 members** appointed by the Executive Director and NCRD Board of Directors
- NCRD employees are **not eligible** to serve
- No residency requirement
- Members should reflect a mix of professional expertise and community perspective

Desired Qualifications:

- Construction, contracting, or building trades experience
- Engineering or architectural background
- Facilities or maintenance expertise
- Project management experience
- Financial or capital planning knowledge
- Community members with interest in NCRD facilities and services

Term of Service

- Members will serve a **12 to 24-month term**
- Terms may be renewed based on committee needs and member interest

Meetings

- Meetings will be held **monthly**, typically lasting **approximately one hour**
- Meetings will take place **in person at NCRD facilities**
- Additional time may be required during initial formation or for major projects

Leadership

- The committee will be led by the **Executive Director and an appointed board member**
- Support will be provided by NCRD Board of Directors

Roles & Responsibilities

Committee members are expected to:

- Attend and actively participate in meetings
- Review project materials and provide constructive feedback
- Offer professional insight where applicable
- Consider both technical feasibility and community impact
- Act in the best interest of the district as a whole

Application

- Interested individuals will submit application via email to Justin Smith at justins@ncrdnehalem.org

35



North County Recreation District

NCRD Capital Improvement Committee Application

Name: _____

Phone Number: _____

Email Address: _____

1. Please describe your professional background and/or relevant experience:

(Construction, engineering, facilities, project management, finance, etc.)

2. Why are you interested in serving on the Capital Improvement Committee?

3. What perspective or skills would you bring to the committee?

4. Are you able to attend monthly in-person meetings at NCRD? (approx. 1 hour per month)

Yes

No

5. Are you able to commit to a 12–24-month term?

Yes

No

6. Is there anything else you would like us to know?

36



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

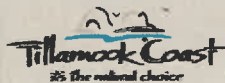
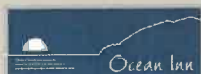
tickettomato.com/event/9911



NCRD *Performing Arts Center*

36155 9th Street • Nehalem | (855) 444-6273 | www.NCRD.org

Thank you to
our sponsors:



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

37

"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 9th St. Nehalem Or. 97131
Book at WWW.BUBBLEGUY.COM**

RIVERBEND PLAYERS
PRESENTS

ON SALE NOW
riverbendplayers.org

Neil Simon's

the Odds Couple



NCRD PERFORMING ARTS CENTER
June 5th - June 15th

Presented by special arrangement with Concord Theatricals

RIVERBEND
PLAYERS

COMMUNITY THEATRE