North County Recreation District - Board Meeting Agenda

Thursday July 23, 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@ncrdnehalem.org.
The Board Meeting will be available via the zoom link below:
https://us02web.zoom.us/j/89540084826?pwd=Ehrpn1B9X2jBFlaVKkTUEfSslxrkzQ.1

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.

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Declaration of Potential Conflict of Interest**
4. **Public Comment –** in-person, written-in, or via Zoom
5. **Correspondence** - None
6. **Employee Recognition**
   - 6.1. Mike O'Connor– Maintenance Technician ______ pg. 1
7. **Consent Agenda**
   - 7.1. Approval of June Board Meeting Minutes ______ pg. 3
   - 7.2. Approval of June Special Board Meeting Minutes ______ pg. 7
   - 7.3. Approval of June Executive Director Report ______ pg. 9
8. **Financial Report**
   - 8.1. Approval of June Financial Report ______ pg.12
9. **Committee Reports**
   - 9.1. Capital Improvement Committee______ N/A
10. **Old Business**
    - 10.1. RFP for pool signage update ______ N/A
    - 10.2. Engineer for Legacy Pool update______ N/A
11. **New Business**
    - 11.1. Elect board positions ______ pg. 33
    - 11.2. Park and Recreation Month proclamation______ pg. 34
12. **Executive Director Report**
    - 12.1. Sportsman Check-in Report ______ pg. 35
    - 12.2. Department Reports and updates ______ N/A
13. **Announcements / Calendar**
    - 13.1. August Board Meeting 8/20
14. **Board Comment**
    - 14.1. General Board Comments
15. **Adjournment**

Accessibility: This meeting is accessible to all. Please let us know at 855.444.6273 if you need any special accommodation to attend this meeting.

NCRD is a Special District established under ORS 266

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

Board Recognition – Mike O'Connor

Tonight, I would like to recognize someone whose hard work often happens behind the scenes, but whose impact is felt throughout our entire district—Mike O'Connor.

Mike has been an outstanding addition to the NCRD team since his very first day. As one of our Maintenance Technicians, he has quickly earned the respect of his coworkers through his reliability, positive attitude, and exceptional work ethic.

One of Mike's greatest strengths is his willingness to take on any task that needs to be done. Whether it's repairing equipment, troubleshooting a facility issue, tackling a maintenance project, or even helping with gardening and landscaping, there truly isn't a job that Mike won't jump into. No matter the challenge, he approaches it with determination and a can-do attitude.

Mike is also incredibly independent. He takes ownership of his work, identifies what needs to be done, and consistently follows through without needing to be asked twice. At the same time, he is always willing to lend a hand to others, making him an invaluable teammate and someone everyone enjoys working with.

Beyond his technical skills, Mike's friendly personality and helpful nature make him a pleasure to have around. He represents NCRD with professionalism and kindness, and his willingness to support both staff and patrons helps create the welcoming environment we strive to provide every day.

Mike has been a great fit for our organization from day one, and we are fortunate to have someone with his dedication and character on our team.

On behalf of the Board of Directors, the staff, and the community we serve, thank you, Mike, for your hard work, your reliability, and everything you do to help make NCRD a better place. We truly appreciate you.

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Employee of the Month

July 2026

This certificate is proudly presented to

Michael O'Connor

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 23rd day of July, 2026

Justin Smith, Executive Director

Michael Howes, Board Chair

North County Recreation District
Board Meeting
June 18, 2026 5:30
Fireside Room and Via Zoom

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

Attendance:
Board: Michael Howes, Frankie Knight III, Doug Sparks, Mary Gallaghér. Erin Laskey-Wilson was excused. **A quorum was present.**
Recorder: Jennie Meyers
Staff: Justin Smith, Marcus Runkle, Josie Taylor-Howes, Eli Howes, Tim Schaeffer, James Massa, Angie Terry.

Pledge of Allegiance

Declaration of Potential Conflict of Interest: None

Public Comment: None

Correspondence:
Letter from concerned patrons regarding the storing of items in the changing area at the pool while they swim and the difficulty of getting clothing, bags and towels from one area to another. It was noted that adaptations have been made and that the situation has much improved since the writing of the letter.
An email from Dianne Bloom regarding her praise for Fitness Instructor, Michele Churchill, was received and noted by the members of the Board.

Employee Recognition: Josie Taylor-Howes.
Josie is an anchor in the Aquatics Department working as instructor and Life Guard and is counted on to deliver thoughtfulness, dependability and a caring attitude. She knows patrons by name and makes everyone feel welcome. Josie makes herself available to pick up extra shifts when necessary and is totally committed to the success of the Pool. Congratulations to Josie.

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Consent Agenda:

May Board Meeting Minutes, May Budget Meeting Minutes and the Executive Director's report for May.

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

The motion passed unanimously.

Howes – Yes
Knight – Yes
Sparks – Yes
Gallagher – Yes

Financial Report:

Brief discussion of a few specifics regarding the summary of the May financial report. Beginning Balances will be added to the report with the assistance of the Auditors to satisfy accounting procedures.

There was a motion by Frankie, second by Doug to approve the Financial Report as presented.

The motion passed unanimously.

Howes – Yes
Knight – Yes
Sparks – Yes
Gallagher – Yes

Committee Updates:

Justin reported that the Capital Improvement Projects (CIP) Committee is nearly formed with 5 individuals who are very well qualified to serve the needs of the District in order to advance needed improvements around the buildings.

Adopting the Budget for Fiscal Year 2026/2027:

The 2026/2027 Budget was approved at the last Board Meeting.

There was a motion by Doug, second by Frankie to formalize Resolution 2026-03 adopting the Fiscal Year 2026/2027 budget, making appropriations and declaring and categorizing taxes. The resolution is attached.

The motion passed unanimously.

Howes – Yes
Knight – Yes
Sparks – Yes
Gallagher – Yes

OLD BUSINESS:

New Audit Firm: The Audit Engagement Letter has been signed with Acuity, LLC as our new audit firm. They have sent a list of items to be collected prior to their visit in August to begin the 25/26 audit. Marcus and Jennie have started to gather the information.

Pool Signage: An RFP has been issued asking for a contractor to install the Donor Signage at the Aquatic Center. It is requested that the expense can be included in the FY 2026, therefore, a special Board Meeting was established to approve the expenditure of $40,000 that was received via the Maybelle Clark MacDonald Foundation grant. The meeting is scheduled for Tuesday, June 23 at 4:00 pm to approve the contractor and expense. The meeting will be noticed over the weekend.

Legacy Pool Engineer to evaluate the disposition of the "hole" created by the old pool without water. The concern is to make the area safe, stable and secure. Only one bid has been received with a valid quote, however it would be prudent to get a competitive bid. Justin is working on getting other bids.

NEW BUSINESS:

Pride Month Proclamation was read by Michael and was adopted this date. It is the intent to continue to recognize Pride Month into the future.

Board Meeting Schedule: The Board Meetings are scheduled for the 3rd Thursday each month in the new Fiscal Year except for July 2026. That Board Meeting will be on July 23 due to a vacation planned by Justin. That change was approved.

Grant for Rex Champ Field. A grant from the Local Government Grant Program (LGGP) is ready to submit but needs a Resolution from the Board to allow that submittal. Resolution 2026-05 authorizes application to Oregon Parks and Recreation Department for a grant for the rehabilitation of Rex Champ Field and delegating authority to the Executive Director to sign on behalf of NCRD. The grant amount is $63,000.
There was a motion by Frankie, second by Mary to approve the Resolution.
The motion passed unanimously.

Howes – Yes
Knight – Yes
Sparks – Yes
Gallagher – Yes

Executive Director's Report:

Justin outlined several notable achievements in each department.

He also displayed a data sheet from Sportsman that showed number of visits in each department and membership type.

He noted some upcoming events:

Movie Series in the PAC this fall.

Rockaway Beach summer camp in partnership with the City of Rockaway

July 3rd will be a ½ day since Saturday is July 4

Board to meeting on July 23rd

Board Comments:

Doug complimented James on his publication of the new equipment in the Fitness Center and the fact that every area including the Gym and Yoga Room were included with new items to be used.

He also was very pleased about the Rockaway Beach Summer Camps and congratulated staff personnel for making that happen.

The budget process was praised by Doug, especially the handbook that was created by Marcus to help inform and empower the committee to a very successful Budget Committee meeting.

He applauded Justin in forming the CIP Committee with high hopes of it being a success.

Mary was very impressed by the Sportsman data sheet and looks forward to other ways to use the reports from Sportsman.

The next meeting is July 23, 2026 at 5:30 pm.

The meeting was adjourned at 6:21 pm.

Respectfully submitted,

Jennie Meyers, Recorder

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North County Recreation District
Special Board Meeting
June 23, 2026 4:00 pm.
Fireside Room and Via Zoom

Call to order by Chairman, Michael Howes at 4:00 pm.

Attendance:
Board: Michael Howes, Doug Sparks, Erin Laskey-Wilson, Frankie Knight III, Mary Gallagher.
Recorder: Jennie Meyers
Staff: Justin Smith

Pledge of Allegiance

Declaration of Potential Conflict of Interest:
Michael Howes declared that he had sent an RFP for the Signage project to a friend in Bend but got no response.

Public Comment: None

Discussion of bids received for Pool Signage/Donor Recognition Installation

- Two bid have been received:
    - CenterPoint Design & Fabrication in Portland: $39,936 – 5 weeks
    - Hardman Signs out of Houston Texas: $35,255 – 18 weeks
    -

It was noted that CenterPoint had been at the facility and had been through the design process.

Michael noted that some expenses were not out lined on the Hardman bid such as travel expense and management of the project. He also encouraged negotiation with CenterPoint if that firm was selected to reduce the cost as much as possible.

There was discussion regarding the wisdom of waiting another month to make a decision, however, it is hoped that the expense can be included in the FY end so there does not appear to be any benefit of waiting.

Frankie mentioned that he is comfortable with the local contractor, CenterPoint, but care should be taken to be able to explain the choice of a high bid. Justin explained that they had been to the facility

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and understood what the project entailed and had a good grasp of the esthetic value of the job besides being local to the job.

There was a motion by Doug, second by Erin to award the signage contract to CenterPoint Design and Fabrication with the understanding the cost is not to exceed $39,936 and authorization for Justin to negotiate the best cost possible.

The motion passed unanimously.

Howes – Yes
Sparks – Yes
Laskey-Wilson – Yes
Knight – Yes
Gallagher – Yes.

The meeting was adjourned at 4:20 pm.

Respectfully submitted,

Jennie Meyers, Recorder

NORTH COUNTY
Recreation District

June 2026 Executive Director Report

Correspondence

- Letter about pool changing rooms sign
- Email about Michele's class from Diane Bloom

Employee Recognition

- Josi Taylor Howes – Lifeguard / Swim Instructor

Sportsman

- Scan Report – an increase of over 700 more visits
- Insurance Benefit memberships currently accounting for a ¼ of our visits.

Capital Improvement Committee

- Spoke with all applicants and in the middle of scheduling the first meeting.

Department Reports

Fitness

- New Equipment Purchases: Added new Taekwondo equipment, yoga blocks and seat pads for Spin classes, dumbbell sets, a Rogue storage rack, bumper plates, trap bar, and bamboo bar. A new Life Fitness Adductor/Abductor machine has been ordered and will be installed in the stretch room.
- Equipment Repurposing: Legacy pool dumbbells were cleaned and repurposed for use in the stretch room, Spin classes, and upstairs fitness spaces.
- Patron Feedback: Installed a comment box in the Fitness Department lobby to provide patrons with an additional avenue for feedback, suggestions, and program input.
- Facility Usage: Fitness Center attendance remained strong throughout May, with multiple days exceeding 60 check-ins.

Youth/Sports

- Play care operated for **20** days in May; **1** of those days were no school days. There was an average of **19** kids per day.
- Soccer ended May 7 and Baseball began May 18 with 48 players.
- Summer camps are full except for theater camp that wraps this weekend.
- Summer field trips are full except for Outdoor Camp #1 July 20 has 1 open space.

NORTH COUNTY
Recreation District

Aquatics

- Had our largest rental to date in the new facility: Our local Youth Group with a total of 48 kids!
- May's In-service focused on pool rescue entries, rescues and basic slide setup.
- The state and county inspectors came by to inspect the new waterslide installation and go over it's operations.
- Sunset Empire is running a joint lifeguard training course for prospective new lifeguard from both Seaside and Nehalem! Lots of prep work was done for the lifeguard class.
- Swim programs operated without major disruptions throughout May, demonstrating that recent scheduling and staffing improvements are working effectively.
- Identified a need for a more formal same-day instructor call-out process for swim lessons and aquatic fitness classes to ensure consistent communication and program coverage.
- Continued recruitment efforts for swim instructors and began developing a substitute instructor pool to improve program resiliency.
- Focus remains on supporting staff while minimizing cancellations and maintaining a positive experience for patrons.

Adult Activities

- Scone Friday in the Aquatics Center was enthusiastically attended by 21 patrons. Extra chairs had to be brought down to accommodate everyone.
- The Discussion Group is working on the dispersal of Homo sapiens into Asia and Europe. The last lecture last month was on the art left by our early ancestors in caves in Spain and France, which is awesome.
- The Art Group is having the last few days in the Gallery before the break for the summer camps. We will be painting at various locations outdoors during the summer.
- Last Sunday, many of the attendees took part, via zoom, in a West Coast discussion of George Takei's book, They Called Us the Enemy, about his experiences of being detained during World War II by the United States government.

Performing Arts Center

- Riverbends took over the PAC with The Odd Couple, it was a great success.
- Missoula is performing 6/19 at 6pm and 6/20 at 2pm

Upcoming Events:

- Nothing upcoming, we are working towards adding some movies in the fall

Executive Director

- Work progressed on the Local Government Grant application for Rex Champ Field improvements, just need the resolution.
- I submitted an Oregon Recreation and Park Association field session proposal and got approval. We were accepted for the field session. It will be on September 23, from 1-4pm.
- RFP was posted; we received 3 bids. All came in just under $40,000, the expected cost.
- Rockaway camp, we presented a proposal at city council meeting, it was accepted and the IGA has been signed, registration is open.
- Funding from bank – We got a $2500 donation from First Security Bank for help with Summer Camp food.
- A new employee review is due to be conducted; James has officially been here for 1 year.
- Pool slide is operational

NORTH COUNTY
Recreation District

Upcoming events:

- Nothing upcoming, we are looking into adding some movies in the fall
- Closed tomorrow for Juneteenth
- Rockaway Camp starts 7/6
- District on half day July 3 and it is closed on July 4.
- July Board Meeting change to 7/23?

REVENUE & EXPENSE NARRATIVE THROUGH JUNE 30, 2026 (100.00% 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 June 30, 2026, the District has completed 100.00% of the fiscal year. The financial results presented below represent the District's preliminary year-end financial position and remain subject to final year-end adjustments and the annual audit. Variances from budget primarily reflect operational timing, staffing transitions, capital project closeout activities, and accounting adjustments associated with the District's first year operating under its new financial software.

REVENUE ANALYSIS

Total District revenues through June 30, 2026 are $2,836,413.79, representing 84.63% of the adopted annual revenue budget of $3,351,697.00. While total revenues remain below the annual budget, this variance is largely attributable to budgeted beginning fund balances and reserve-related revenues that are not recognized as operating revenue within the District's current accounting software. Because the software is designed primarily for commercial accounting rather than governmental fund accounting, beginning fund balances budgeted as financing sources are not reflected as revenue transactions. Based solely on operating revenues, the District performed within expected ranges throughout the fiscal year.

General Fund revenues through June 30, 2026 totaled $2,450,761.18, representing approximately 97.63% of the annual General Fund budget. Key observations include:

- Non-Allocated Revenues (Property Taxes) finished the year at 92.67% of budget. A duplicate accounting entry identified during the software conversion process was corrected during the fiscal year, resulting in more accurate year-end reporting.
- Administration revenues concluded the year at 137.49% of budget, reflecting reimbursements, internal allocations, interest earnings, and timing differences recognized throughout the fiscal year.
- Aquatics revenues significantly exceeded budget at 140.16%, reflecting exceptional utilization of the Aquatic Center, expanded programming, and continued strong community demand.
- Fitness revenues finished at 95.68% of budget, closely aligning with annual projections.
- Youth Program revenues concluded at 77.10% of budget, reflecting seasonal programming and registration trends.
- Performing Arts Center revenues remained below budget at 32.89%, consistent with the timing and frequency of facility rentals and performances.
- Capital Asset Reserve Fund revenues totaled $353,059.61 (81.21%), including the final timber revenue distribution received during June.
- Aquatic Center Project Fund revenues remained minimal at $32,593.00 (8.02%), consistent with the substantial completion of the Aquatic Center project and the absence of ongoing revenue-generating activities within that fund.

Overall, revenue performance remained stable throughout the fiscal year and exceeded expectations in several operational departments, particularly Aquatics.

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EXPENSE ANALYSIS

Total District expenditures through June 30, 2026 were $2,808,184.20, representing 112.53% of the annual expense budget of $2,495,426.00. The majority of the year-end variance is attributable to Aquatic Center project closeout costs, expanded Aquatics operations, staffing transitions, annualized operational expenditures, and accounting treatment associated with capital project completion. Departmental highlights include:

- Administration expenses totaled 114.38% of budget. This variance is primarily attributable to payroll taxes and benefits, annual insurance costs, professional services, software implementation, organizational transitions, and centralized district-wide operational support provided throughout the fiscal year.
- Aquatics expenses totaled 118.39% of budget. The department experienced higher-than-budgeted expenses due to strong facility utilization, expanded programming, and additional staffing requirements necessary to support operations. During the fiscal year, an administrative staffing transition resulted in a temporary overlap where multiple employees simultaneously fulfilled responsibilities associated with a single position. Additionally, expanded programming and increased facility demand required additional lifeguard staffing to maintain safe operations and support expanded service offerings. Materials and services continued to be impacted by elevated utility costs, particularly propane.
- Adult Activities expenses remained favorable at 43.98% of budget, reflecting conservative spending throughout the fiscal year.
- Fitness expenses totaled 88.70% of budget and remained generally aligned with annual expectations.
- Performing Arts Center expenses totaled 33.79% of budget, reflecting the seasonal nature of programming and event scheduling.
- Youth Program expenses concluded at 98.80% of budget, reflecting full-year operations, summer programming, and staffing necessary to support expanded seasonal offerings.
- Capital Asset Reserve Fund expenditures totaled $49,076.23 (18.41%), preserving an estimated reserve balance of approximately $300,000 at fiscal year-end.
- Aquatic Center Project Fund expenditures totaled 215.71% of budget, reflecting final construction closeout costs, debt service, retainage payments, utility expenses, and all remaining project obligations associated with completion of the Aquatic Center.

FINANCIAL STEWARDSHIP & OUTLOOK

At the close of Fiscal Year 2025–2026, the District remains in a stable financial position. Current reserve balances include:

- Capital Asset Reserve Fund: approximately $300,000.00

- General Fund unassigned reserves and operating cash balances remain sufficient to support ongoing operations with an estimated reserve balance of approximately $568,742.00
- Final reserve balances will be confirmed following year-end closing entries and the annual audit.
- Aquatic Center Project Fund will not carry a remaining fund balance, as the fund was established solely for construction-related activities and does not generate ongoing operating revenue.

Key indicators include:

- General Fund Revenues: 97.63% of budget
- Total District Revenues: 84.63% of budget
- Total District Expenses: 112.53% of budget
- Operational departments generally performed within expected ranges based on seasonal programming, facility utilization, and community demand.
- Reserve funds remain stable and continue to provide financial flexibility for future capital needs.

While total expenditures exceeded the adopted budget, the majority of the variance is attributable to anticipated Aquatic Center project completion costs, expanded Aquatics operations, staffing transitions, utility costs, software implementation, and year-end accounting adjustments. These factors do not indicate a structural operating deficit and are largely non-recurring in nature.

With the completion of the Aquatic Center project and the conclusion of the District's first fiscal year utilizing its new accounting software, Fiscal Year 2026–2027 is expected to provide a more normalized operational and financial baseline for comparison. The District remains financially stable and well-positioned to continue delivering quality recreational services while maintaining prudent fiscal stewardship.

ANNUAL AUDIT UPDATE

The District's annual financial audit is scheduled for August 28, 2026. District staff are currently preparing the requested pre-audit documentation and supporting schedules for the auditing firm to facilitate an efficient audit process. Upon completion of the audit, staff will provide the Board with a comprehensive financial analysis of the District's fiscal year-end results to assist in future financial planning and decision-making. The auditing firm will also be invited to attend a future Board meeting to present the audited financial statements, communicate any findings or recommendations, and be available to answer questions from the Board regarding the audit and the District's financial position.

Respectfully Submitted,

Marcus KRunkle

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

North County Recreation District

Revenue and Expense Report

AA=Adult Activities AD=Administration AQ=Aquatics FIT=Fitness PAC=Performing Arts Center
YP=Youth Programs CARF=Capital Asset Reserve Fund ACPF=Aquatic Center Project Fund

Current percentage of the fiscal year: **100.00%**

Through June 30, 2026	*FY-to-Date*	*Annual Budget*	*Remaining*	*% Used*
REVENUES--				
Activities	$ 245.00	$ 7,492.00	$ 7,247.00	3.27%
Aquatics	$ 158,687.98	$ 113,219.00	$ (45,468.98)	140.16%
Administration	$ 437,463.78	$ 318,174.00	$ (119,289.78)	137.49%
Fitness	$ 152,938.48	$ 159,843.00	$ 6,904.52	95.68%
Performing Arts Center	$ 28,925.80	$ 87,950.00	$ 59,024.20	32.89%
Youth Programs	$ 86,869.37	$ 112,671.00	$ 25,801.63	77.10%
Non-Allocated	$ 1,585,630.77	$ 1,710,979.00	$ 125,348.23	92.67%
Capital Asset Reserve Fund	$ 353,059.61	$ 434,769.00	$ 81,709.39	81.21%
Aquatic Center Project Fund	$ 32,593.00	$ 406,600.00	$ 374,007.00	8.02%
Total Revenues	**$ 2,836,413.79**	**$ 3,351,697.00**	**$ 515,283.21**	**84.63%**
EXPENSES--				
AA Staffing	$ 7,991.72	$ 16,480.00	$ 8,488.28	48.49%
AA PR Taxes and Benefits	$ 524.18	$ 1,280.00	$ 755.82	40.95%
AA Materials, Supplies, and Services	$ 1,054.38	$ 4,000.00	$ 2,945.62	26.36%
Sub-total AA Expenses	**$ 9,570.28**	**$ 21,760.00**	**$ 12,189.72**	**43.98%**
AQ Staffing	$ 314,510.44	$ 264,957.00	$ (49,553.44)	118.70%
AQ PR Taxes and Benefits	$ 48,828.14	$ 127,338.00	$ 78,509.86	38.35%
AQ Materials, Supplies, and Services	$ 190,666.55	$ 75,657.00	$ (115,009.55)	252.01%
Sub-total AQ Expenses	**$ 554,005.13**	**$ 467,952.00**	**$ (86,053.13)**	**118.39%**
AD Staffing	$ 456,432.52	$ 437,216.00	$ (19,216.52)	104.40%
AD PR Taxes and Benefits	$ 146,536.31	$ 100,718.00	$ (45,818.31)	145.49%
AD Materials, Supplies, and Services	$ 261,347.50	$ 217,700.00	$ (43,647.50)	120.05%
Sub-total AD Expenses	**$ 864,316.02**	**$ 755,634.00**	**$ (108,682.33)**	**114.38%**
FIT Staffing	$ 189,848.97	$ 211,652.00	$ 21,803.03	89.70%
FIT PR Taxes and Benefits	$ 31,438.62	$ 31,341.00	$ (97.62)	100.31%
FIT Materials, Supplies, and Services	$ 17,164.48	$ 25,835.00	$ 8,670.52	66.44%
Sub-total FIT Expenses	**$ 238,452.07**	**$ 268,828.00**	**$ 30,375.93**	**88.70%**
PAC Staffing	$ 11,965.91	$ 38,135.00	$ 26,169.09	31.38%
PAC PR Taxes and Benefits	$ 1,845.40	$ 2,962.00	$ 1,116.60	62.30%
PAC Materials, Supplies, and Services	$ 32,272.27	$ 95,299.00	$ 63,026.73	33.86%
Sub-total PAC Expenses	**$ 46,083.58**	**$ 136,396.00**	**$ 90,312.42**	**33.79%**
YP Staffing	$ 113,841.50	$ 110,385.00	$ (3,456.50)	103.13%
YP PR Taxes and Benefits	$ 26,156.85	$ 23,215.00	$ (2,941.85)	112.67%
YP Materials, Supplies, and Services	$ 29,593.38	$ 38,056.00	$ 8,462.62	77.76%
Sub-total YP Expenses	**$ 169,591.73**	**$ 171,656.00**	**$ 2,064.27**	**98.80%**
CARF Materials, Supplies, and Services	$ 49,076.23	$ 266,600.00	$ 217,523.77	18.41%
Sub-total CARF Expenses	**$ 49,076.23**	**$ 266,600.00**	**$ 217,523.77**	**18.41%**
ACPF Materials, Supplies, and Services	$ 877,089.16	$ 406,600.00	$ (470,489.16)	215.71%
Sub-total ACPF Expenses	**$ 877,089.16**	**$ 406,600.00**	**$ (470,489.16)**	**215.71%**
Total Expenses	**$ 2,808,184.20**	**$ 2,495,426.00**	**$ (312,758.51)**	**112.53%**

Green	Favorable
Yellow	Concerned
Red	Unfavorable

Budget vs. Actual, General Fund, FY 25-26
July, 2025-June, 2026

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	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
Income																
INCOME		0.00		0.00		0.00		0.00		0.00		0.00		0.00		$0.00
Concessions Income					634.00	3,000.00									634.00	3,000.00
Dedicated Space Rental				0.00	2,180.00	0.00									$2,180.00	$0.00
Community Center Room Rentals			11,932.00	12,000.00							1,080.00	2,200.00			13,012.00	14,200.00
Preschool Rental			4,425.00	3,375.00											4,425.00	3,375.00
Total for Dedicated Space Rental			**16,357.00**	**15,375.00**	**2,180.00**	**0.00**					**1,080.00**	**2,200.00**			**$19,617.00**	**$17,575.00**
Donations		200.00	3,491.02	5,000.00	22,363.00	2,500.00	219.00					750.00	480.00	5,000.00	$26,553.02	$13,450.00
Restricted							825.00								825.00	
Unrestricted			0.00												0.00	
Total for Donations		**200.00**	**3,491.02**	**5,000.00**	**22,363.00**	**2,500.00**	**1,044.00**					**750.00**	**480.00**	**5,000.00**	**$27,378.02**	**$13,450.00**
Fundraising Income							8,844.98								$8,844.98	
Unrestricted																
Event Fundraising-Participants								5,000.00								5,000.00
Event Fundraising - Sponsors								5,000.00								5,000.00
Total for Unrestricted								**10,000.00**								**$10,000.00**
Total for Fundraising Income							**8,844.98**	**10,000.00**							**$8,844.98**	**$10,000.00**
Grants and Scholarships				0.00									5,000.00		$5,000.00	$0.00
Restricted				0.00		0.00		0.00								$0.00
Grants			230,000.00	240,000.00	3,000.00	0.00						57,000.00	21,064.37	15,000.00	254,064.37	312,000.00
Scholarships		1,061.00			1,724.00	3,000.00	932.00	4,163.00					2,840.00	11,511.00	5,496.00	19,735.00
School Swim Program NKN #56						11,399.00										11,399.00
Total for Restricted		**1,061.00**	**230,000.00**	**240,000.00**	**4,724.00**	**14,399.00**	**932.00**	**4,163.00**				**57,000.00**	**23,904.37**	**26,511.00**	**$259,560.37**	**$343,134.00**
Total for Grants and Scholarships		**1,061.00**	**230,000.00**	**240,000.00**	**4,724.00**	**14,399.00**	**932.00**	**4,163.00**				**57,000.00**	**28,904.37**	**26,511.00**	**$264,560.37**	**$343,134.00**
Interest			133.44	0.00											$133.44	$0.00
General Fund			102,782.75	6,500.00											102,782.75	6,500.00
Total for Interest			**102,916.19**	**6,500.00**											**$102,916.19**	**$6,500.00**
Misc Income			17,050.02	3,000.00											17,050.02	3,000.00
Preschool Teacher Reimbursement			59,925.25	48,299.00											59,925.25	48,299.00
Riverbend Players											17,106.80	16,000.00			17,106.80	16,000.00
Taxes (current year)									1,558,974.24	1,254,301.00					1,558,974.24	1,254,301.00
Taxes (previously levied)									26,656.53	32,550.00					26,656.53	32,550.00
TBCC Contract					1,272.00	3,920.00	7,900.50	10,080.00							9,172.50	14,000.00
Ticket Sales											10,739.00	8,000.00			10,739.00	8,000.00

Budget vs. Actual, General Fund, FY 25-26
July, 2025-June, 2026

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	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
User Fees and Charges	245.00	4,031.00		0.00	13.00	0.00	13.00	0.00						0.00	$271.00	$4,031.00
Aquatics User Fees					119,210.48	85,000.00									119,210.48	85,000.00
Fitness User Fees							126,425.50	127,600.00							$126,425.50	$127,600.00
Fitness Personal Training							3,827.00	8,000.00							3,827.00	8,000.00
Total for Fitness User Fees							**130,252.50**	**135,600.00**							**$130,252.50**	**$135,600.00**
Insurance Membership					3,951.50	0.00	3,951.50								7,903.00	0.00
Pre-School Swim Fees			0.00	0.00	3,680.00	2,400.00									3,680.00	2,400.00
Youth Camps													2,510.00	7,960.00	2,510.00	7,960.00
Youth Program													46,864.00	61,500.00	46,864.00	61,500.00
Youth Sports													8,111.00	11,700.00	8,111.00	11,700.00
Activities Fees																
Trip Fees & Transport - General		2,000.00														2,000.00
Total for Activities Fees		**2,000.00**														**$2,000.00**
Total for User Fees and Charges	**245.00**	**6,031.00**	**0.00**	**0.00**	**126,854.98**	**87,400.00**	**134,217.00**	**135,600.00**					**57,485.00**	**81,160.00**	**$318,801.98**	**$310,191.00**
Beginning Fund Balance										2,463,317.00						$2,463,317.00
NWC - Restricted																
Scholarships		200.00				2,000.00										2,200.00
Total for NWC - Restricted		**200.00**				**2,000.00**										**$2,200.00**
NWC - Unrestricted										424,128.00						424,128.00
Total for Beginning Fund Balance		**200.00**				**2,000.00**				**2,887,445.00**						**$2,889,645.00**
Event Sponsorship												4,000.00				4,000.00
Total for INCOME	**245.00**	**7,492.00**	**429,739.48**	**318,174.00**	**158,027.98**	**113,219.00**	**152,938.48**	**159,843.00**	**1,585,630.77**	**4,174,296.00**	**28,925.80**	**87,950.00**	**86,869.37**	**112,671.00**	**$2,442,376.88**	**$4,973,645.00**
Misc. Income			1,339.42	0.00											1,339.42	0.00
Sales					660.00										660.00	
Total for Income	**245.00**	**7,492.00**	**431,078.90**	**318,174.00**	**158,687.98**	**113,219.00**	**152,938.48**	**159,843.00**	**1,585,630.77**	**4,174,296.00**	**28,925.80**	**87,950.00**	**86,869.37**	**112,671.00**	**$2,444,376.30**	**$4,973,645.00**
Cost of Goods Sold																
Gross Profit	**245.00**	**7,492.00**	**431,078.90**	**318,174.00**	**158,687.98**	**113,219.00**	**152,938.48**	**159,843.00**	**1,585,630.77**	**4,174,296.00**	**28,925.80**	**87,950.00**	**86,869.37**	**112,671.00**	**$2,444,376.30**	**$4,973,645.00**
Expenses																
MATERIALS & SERVICES		0.00		0.00		0.00		0.00				0.00		0.00		$0.00
Ads/Print/Newsletter/PR/Promo			2,137.37	2,500.00							265.22	1,500.00			2,402.59	4,000.00
Advertising											733.62	4,000.00			733.62	4,000.00
Artist Fees											25,443.76	22,000.00			25,443.76	22,000.00
Bank Charges			9,224.70	5,400.00											9,224.70	5,400.00
Camps and Workshops													1,036.16	14,000.00	1,036.16	14,000.00
Donations		200.00	352.60	5,000.00										1,000.00	352.60	6,200.00
Equipment							1,926.64	3,500.00			2,292.25	5,000.00		2,500.00	4,218.89	11,000.00
Fitness Event Fundraising							502.39	10,000.00							502.39	10,000.00

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Budget vs. Actual, General Fund, FY 25-26
July, 2025-June, 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
Grants				10,000.00								57,000.00	13,870.29	5,000.00	13,870.29	72,000.00
Inspections & Licenses			1,360.09	3,500.00	2,193.40	700.00									3,553.49	4,200.00
Janitorial Supplies			5,743.51	4,500.00											5,743.51	4,500.00
Main Bldg. - Groundskeep/Maint			34,415.70	30,000.00											34,415.70	30,000.00
Maintenance Equipment/Repairs							3,299.75	3,000.00							3,299.75	3,000.00
Maintenance Materials/Supplies			4,282.96	1,500.00											4,282.96	1,500.00
Misc.			11,152.80	5,000.00	669.96	0.00	835.89								12,658.65	5,000.00
Office/Program Equipment			11,835.66	10,000.00											11,835.66	10,000.00
Pool Chemicals					13,919.11	17,000.00									13,919.11	17,000.00
Pool Materials					2,694.45	8,000.00									2,694.45	8,000.00
Professional Services	103.25	0.00	57,116.58	49,000.00	5,845.25		309.75				103.25		206.50		63,684.58	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			2,974.18	2,000.00						0.00	$2,974.18	$3,000.00
Classroom Supplies													452.00		452.00	
Office/Program Supplies			21,579.32	11,000.00			386.56						6,683.50	6,000.00	28,649.38	17,000.00
Sports Supplies													3,029.89	3,000.00	3,029.89	3,000.00
Total for Supplies		**1,000.00**	**21,579.32**	**11,000.00**			**3,360.74**	**2,000.00**					**10,165.39**	**9,000.00**	**$35,105.45**	**$23,000.00**
Training/Certifications			110.00	5,000.00	4,671.76	8,000.00	634.97	2,000.00					100.00	1,200.00	5,516.73	16,200.00
Transportation/Lodging/Mileage			361.42	1,500.00									121.80		483.22	1,500.00
Utilities		0.00		0.00	2,775.99	0.00		0.00				0.00		0.00	$2,775.99	$0.00
Electricity			6,112.44	9,000.00	19,002.00	7,500.00	2,464.38	2,480.00			2,005.84	3,120.00	1,965.11	2,884.00	31,549.77	24,984.00
Garbage			4,107.47	3,000.00											4,107.47	3,000.00
Internet/Phone	951.13	200.00	10,044.43	12,600.00	4,795.78	4,657.00	3,829.97	2,855.00			1,158.33	1,248.00	2,128.13	2,472.00	22,907.77	24,032.00
Oil					6,527.44										6,527.44	
Propane				500.00	118,042.32	22,500.00									118,042.32	23,000.00
Sewer			1,233.00	1,300.00	1,377.00	800.00					270.00	416.00			2,880.00	2,516.00
Water			6,051.97	3,500.00	8,152.09	4,000.00						1,015.00			14,204.06	8,515.00
Total for Utilities	**951.13**	**200.00**	**27,549.31**	**29,900.00**	**160,672.62**	**39,457.00**	**6,294.35**	**5,335.00**			**3,434.17**	**5,799.00**	**4,093.24**	**5,356.00**	**$202,994.82**	**$86,047.00**
Activity/Event Fees		2,600.00														2,600.00
Champ Fld. - Groundskeep/Maint				4,000.00												4,000.00
Concessions Expenses						2,500.00										2,500.00
Total for MATERIALS & SERVICES	**1,054.38**	**4,000.00**	**260,375.02**	**217,700.00**	**190,666.55**	**75,657.00**	**17,164.48**	**25,835.00**			**32,272.27**	**95,299.00**	**29,593.38**	**38,056.00**	**$531,126.08**	**$456,547.00**

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Budget vs. Actual, General Fund, FY 25-26
July, 2025-June, 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
Payroll Processing Fees			972.48												972.48	
PERSONNEL SERVICES		0.00		0.00		0.00		0.00				0.00		0.00		$0.00
6560 Payroll Expenses	524.18	1,280.00	49,949.60	34,977.00	33,742.57	26,862.00	19,548.98	16,932.00			837.46	2,962.00	11,475.21	8,831.00	116,078.00	91,844.00
ACTIVITIES		0.00														$0.00
Activities Coordinator	7,991.72	16,480.00													7,991.72	16,480.00
Total for ACTIVITIES	**7,991.72**	**16,480.00**													**$7,991.72**	**$16,480.00**
ADMINISTRATION		0.00		0.00		0.00		0.00						0.00		$0.00
Admin specialist			0.00	0.00											0.00	0.00
Custodial Staff			14,470.76	22,496.00											14,470.76	22,496.00
Executive Director			103,751.97	104,000.00											103,751.97	104,000.00
Finance Manager			87,843.85	93,194.00											87,843.85	93,194.00
Maintenance and Gardening			1,610.93												1,610.93	
Maintenance II			41,136.58	50,346.00											41,136.58	50,346.00
Maintenance Supervisor			65,722.97	50,989.00											65,722.97	50,989.00
Preschool Teacher			2,299.95												2,299.95	
Pre-School Teacher			40,521.94	49,748.00											40,521.94	49,748.00
Welcome Center Staff	0.00	0.00	99,073.57	66,443.00	42,330.88	70,823.00							0.00	0.00	141,404.45	137,266.00
Total for ADMINISTRATION	**0.00**	**0.00**	**456,432.52**	**437,216.00**	**42,330.88**	**70,823.00**		**0.00**					**0.00**	**0.00**	**$498,763.40**	**$508,039.00**
AQUATICS				0.00		0.00		0.00						0.00		$0.00
Aquatics Director/Ast. Ex. Dir.					74,218.55	70,334.00									74,218.55	70,334.00
Aquatics Instructors					44,773.96	47,380.00	0.00	0.00							44,773.96	47,380.00
Aquatics Maintenance			0.00	0.00	2,679.14	12,747.00									2,679.14	12,747.00
Lifeguards					113,009.14	107,180.00							0.00	0.00	113,009.14	107,180.00
Swim Program Manager					46,087.08	27,316.00									46,087.08	27,316.00
Total for AQUATICS			**0.00**	**0.00**	**280,767.87**	**264,957.00**	**0.00**	**0.00**					**0.00**	**0.00**	**$280,767.87**	**$264,957.00**
FITNESS				0.00				0.00						0.00		$0.00
Fitness Attendant							82,047.48	69,779.00					0.00	0.00	82,047.48	69,779.00
Fitness Director							54,642.22	60,255.00							54,642.22	60,255.00
Fitness Instructor			0.00	0.00			42,606.96	47,339.00							42,606.96	47,339.00
Fitness Supervisor							7,374.48	25,709.00							7,374.48	25,709.00
Personal Trainer							3,177.83	8,570.00							3,177.83	8,570.00
Total for FITNESS			**0.00**	**0.00**			**189,848.97**	**211,652.00**					**0.00**	**0.00**	**$189,848.97**	**$211,652.00**
Health Insurance			80,525.17	45,936.00	2,783.01	22,968.00	11,726.45	11,484.00			948.88		12,863.89	11,484.00	108,847.40	91,872.00
Overtime			0.00	0.00	253.13										253.13	0.00
PERFORMING ARTS CENTER												0.00				$0.00
PAC Assistants											824.93	8,570.00			824.93	8,570.00
PAC Coordinator											11,140.98	29,565.00			11,140.98	29,565.00
Total for PERFORMING ARTS CENTER											**11,965.91**	**38,135.00**			**$11,965.91**	**$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

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Budget vs. Actual, General Fund, FY 25-26
July, 2025-June, 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
Workers' Comp. Insurance			4,108.49	5,356.00											4,108.49	5,356.00
YOUTH														0.00		$0.00
Youth Program Assistants													55,267.02	46,360.00	55,267.02	46,360.00
Youth Program Director													58,574.48	59,740.00	58,574.48	59,740.00
Youth Sports Coordinator													0.00	0.00	0.00	0.00
Youth Sports Assistants														4,285.00		4,285.00
Total for YOUTH													**113,841.50**	**110,385.00**	**$113,841.50**	**$110,385.00**
Total for PERSONNEL SERVICES	**8,515.90**	**17,760.00**	**602,968.83**	**537,934.00**	**363,338.58**	**392,295.00**	**221,287.59**	**242,993.00**			**13,811.31**	**41,097.00**	**139,998.35**	**133,600.00**	**$1,349,920.56**	**$1,365,679.00**
CONTINGENCIES										20,000.00						20,000.00
DEBT SERVICE																
FF&C Obligation Interest - Dec.										50,700.00						50,700.00
FF&C Obligation Interest - June										50,700.00						50,700.00
FF&C Obligation Principal - Jun										180,000.00						180,000.00
Total for DEBT SERVICE										**281,400.00**						**$281,400.00**
Total for Expenses	**9,570.28**	**21,760.00**	**864,316.33**	**755,634.00**	**554,005.13**	**467,952.00**	**238,452.07**	**268,828.00**		**301,400.00**	**46,083.58**	**136,396.00**	**169,591.73**	**171,656.00**	**$1,882,019.12**	**$2,123,626.00**
Net Operating Income	**- 9,325.28**	**- 14,268.00**	**- 433,237.43**	**- 437,460.00**	**- 395,317.15**	**- 354,733.00**	**-85,513.59**	**- 108,985.00**	**1,585,630.77**	**3,872,896.00**	**- 17,157.78**	**-48,446.00**	**-82,722.36**	**-58,985.00**	**$562,357.18**	**$2,850,019.00**
Other Income																
Refunds			6,384.88	0.00											6,384.88	0.00
Total for Other Income			**6,384.88**	**0.00**											**$6,384.88**	**$0.00**
Other Expenses																
Net Other Income			**6,384.88**	**0.00**											**$6,384.88**	**$0.00**
Net Income	**- 9,325.28**	**- 14,268.00**	**- 426,852.55**	**- 437,460.00**	**- 395,317.15**	**- 354,733.00**	**-85,513.59**	**- 108,985.00**	**1,585,630.77**	**3,872,896.00**	**- 17,157.78**	**-48,446.00**	**-82,722.36**	**-58,985.00**	**$568,742.06**	**$2,850,019.00**

Note
Transactions through June 30, 2026 - 100.00% of budget year

NORTH COUNTY RECREATION DISTRICT

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

	JUL 2025 - JUN 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	
Misc Income	22,593.00	0.00	22,593.00		22,593.00	0.00	22,593.00	
Beginning Fund Balance		349,647.00	-349,647.00	0.0 %		349,647.00	-349,647.00	0.0 %
Grants and Scholarships		0.00	0.00			$0.00	$0.00	
Restricted		0.00	0.00			$0.00	$0.00	
Grants		0.00	0.00			0.00	0.00	
Total for Restricted		**0.00**	**0.00**			**$0.00**	**$0.00**	
Total for Grants and Scholarships		**0.00**	**0.00**			**$0.00**	**$0.00**	
Total for INCOME	**22,593.00**	**349,647.00**	**-327,054.00**	**6.46 %**	**$22,593.00**	**$349,647.00**	**-$327,054.00**	**6.46 %**
Transfers from other accounts								
From Capital Reserve Fund		156,600.00	-156,600.00	0.0 %		156,600.00	-156,600.00	0.0 %
Total for Transfers from other accounts		**156,600.00**	**-156,600.00**	**0.0 %**		**$156,600.00**	**-$156,600.00**	**0.0 %**
Total for Income	**22,593.00**	**506,247.00**	**-483,654.00**	**4.46 %**	**$22,593.00**	**$506,247.00**	**-$483,654.00**	**4.46 %**
Cost of Goods Sold								
Gross Profit	**22,593.00**	**506,247.00**	**-483,654.00**	**4.46 %**	**$22,593.00**	**$506,247.00**	**-$483,654.00**	**4.46 %**
Expenses								
CAPITAL OUTLAY		0.00	0.00			$0.00	$0.00	
1&2 Building,Sitework,Nat. pool	441,248.36	0.00	441,248.36		441,248.36	0.00	441,248.36	
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	**441,248.36**	**0.00**	**441,248.36**		**$441,248.36**	**$0.00**	**$441,248.36**	
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 %
FF&C Obligation Interest - June	85,857.76	0.00	85,857.76		85,857.76	0.00	85,857.76	
FF&C Obligation Principal - Jun	105,000.00		105,000.00		105,000.00		105,000.00	
GO Bond Interest	193,000.00	212,300.00	-19,300.00	90.91 %	193,000.00	212,300.00	-19,300.00	90.91 %
GO Obligation Bond Payments		0.00	0.00			0.00	0.00	
Total for DEBT SERVICE	**426,907.76**	**406,600.00**	**20,307.76**	**104.99 %**	**$426,907.76**	**$406,600.00**	**$20,307.76**	**104.99 %**
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	
Total for Utilities	**7,683.04**		**7,683.04**		**$7,683.04**		**$7,683.04**	
Total for MATERIALS & SERVICES	**8,933.04**	**0.00**	**8,933.04**		**$8,933.04**	**$0.00**	**$8,933.04**	
Total for Expenses	**877,089.16**	**406,600.00**	**470,489.16**	**215.71 %**	**$877,089.16**	**$406,600.00**	**$470,489.16**	**215.71 %**
Net Operating Income	**-854,496.16**	**99,647.00**	**-954,143.16**	**-857.52 %**	**-$854,496.16**	**$99,647.00**	**-$954,143.16**	**-857.52 %**
Other Income								

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NORTH COUNTY RECREATION DISTRICT

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

July, 2025-June, 2026

	JUL 2025 - JUN 2026				TOTAL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
Other Expenses								
Net Other Income								
Net Income	**-854,496.16**	**99,647.00**	**-954,143.16**	**-857.52 %**	**-$854,496.16**	**$99,647.00**	**-$954,143.16**	**-857.52 %**

Note

Transactions through June 30, 2026 - 100.00% of budget year

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NORTH COUNTY RECREATION DISTRICT

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

July, 2025-June, 2026

	JUL 2025 - JUN 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		0.00	0.00			$0.00	$0.00	
Restricted	30,000.00		30,000.00		30,000.00		30,000.00	
Total for Grants and Scholarships	**30,000.00**	**0.00**	**30,000.00**		**$30,000.00**	**$0.00**	**$30,000.00**	
State Timber Revenue	277,635.86	369,219.00	-91,583.14	75.2 %	277,635.86	369,219.00	-91,583.14	75.2 %
Taxes (current year)	43,611.46		43,611.46		43,611.46		43,611.46	
Taxes (previously levied)	1,812.29		1,812.29		1,812.29		1,812.29	
Beginning Fund Balance		315,661.00	-315,661.00	0.0 %		315,661.00	-315,661.00	0.0 %
Capital Fund Balance Forward		65,550.00	-65,550.00	0.0 %		65,550.00	-65,550.00	0.0 %
Total for INCOME	**353,059.61**	**750,430.00**	**-397,370.39**	**47.05 %**	**$353,059.61**	**$750,430.00**	**-$397,370.39**	**47.05 %**
Total for Income	**353,059.61**	**750,430.00**	**-397,370.39**	**47.05 %**	**$353,059.61**	**$750,430.00**	**-$397,370.39**	**47.05 %**
Cost of Goods Sold								
Gross Profit	**353,059.61**	**750,430.00**	**-397,370.39**	**47.05 %**	**$353,059.61**	**$750,430.00**	**-$397,370.39**	**47.05 %**
Expenses								
CAPITAL OUTLAY	37,746.00		37,746.00		$37,746.00		$37,746.00	
Capital Expansion & Improvement								
Additional Future Projects CIP	7,179.48	100,000.00	-92,820.52	7.18 %	7,179.48	100,000.00	-92,820.52	7.18 %
Fitness Center Equipment	4,150.75	10,000.00	-5,849.25	41.51 %	4,150.75	10,000.00	-5,849.25	41.51 %
Total for Capital Expansion & Improvement	**11,330.23**	**110,000.00**	**-98,669.77**	**10.3 %**	**$11,330.23**	**$110,000.00**	**-$98,669.77**	**10.3 %**
Total for CAPITAL OUTLAY	**49,076.23**	**110,000.00**	**-60,923.77**	**44.61 %**	**$49,076.23**	**$110,000.00**	**-$60,923.77**	**44.61 %**
Transfers								
Transfer to Aquatic Center		156,600.00	-156,600.00	0.0 %		156,600.00	-156,600.00	0.0 %
Total for Transfers		**156,600.00**	**-156,600.00**	**0.0 %**		**$156,600.00**	**-$156,600.00**	**0.0 %**
Total for Expenses	**49,076.23**	**266,600.00**	**-217,523.77**	**18.41 %**	**$49,076.23**	**$266,600.00**	**-$217,523.77**	**18.41 %**
Net Operating Income	**303,983.38**	**483,830.00**	**-179,846.62**	**62.83 %**	**$303,983.38**	**$483,830.00**	**-$179,846.62**	**62.83 %**
Other Income								
Other Expenses								
Net Other Income								
Net Income	**303,983.38**	**483,830.00**	**-179,846.62**	**62.83 %**	**$303,983.38**	**$483,830.00**	**-$179,846.62**	**62.83 %**

Note
Transactions through June 30, 2026 - 100.00% of budget year

NORTH COUNTY RECREATION DISTRICT

Balance Sheet vs Prev Month Comparison

As of Jun 30, 2026

	TOTAL	
	As of Jun 30, 2026	As of Feb 28, 2026 (custom)
Assets		
Current Assets		
Bank Accounts		
1st Security Bank - CKNG	55,592.33	1,076,163.31
1st Security Bank- DEBIT	576.39	2,901.12
Edward Jones	0.00	0.00
LGIP	1,918,887.05	2,561,312.05
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	**$1,975,406.42**	**$3,640,727.13**
Accounts Receivable		
1200 Accounts Receivable	29,661.91	12,524.00
Total for Accounts Receivable	**$29,661.91**	**$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	**$2,005,068.33**	**$3,653,251.13**
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	**$20,020,112.88**	**$21,668,295.68**

NORTH COUNTY RECREATION DISTRICT

Balance Sheet vs Prev Month Comparison

As of Jun 30, 2026

	TOTAL	
	As of Jun 30, 2026	As of Feb 28, 2026 (custom)
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	230.10	8,135.08
Total for Accounts Payable	**$230.10**	**$8,135.08**
Credit Cards		
Other Current Liabilities		
2100 Payroll Liabilities	$23,105.93	$22,513.93
Garnishment	0.00	0.00
Health Insurance Company	-292.42	0.00
Med Company	-2,650.52	576.02
Med Employee	-2,650.43	576.02
MISC	0.00	0.00
OR Support Order	0.00	0.00
OR Unemp	-297.51	-204.14
OR WBF	42.49	21.88
OR Withholding	-6,319.14	2,641.00
Retirement, NCRD Contribution	7,181.93	8,148.28
SS Company	-11,333.84	2,460.85
SS Employee	-11,336.95	2,460.85
Withholding	-4,613.30	2,003.00
Total for 2100 Payroll Liabilities	**-$9,163.76**	**$41,197.69**
Accrued Vacation Pay	22,079.87	22,079.87
Total for Other Current Liabilities	**$12,916.11**	**$63,277.56**
Total for Current Liabilities	**$13,146.21**	**$71,412.64**

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NORTH COUNTY RECREATION DISTRICT

Balance Sheet vs Prev Month Comparison

As of Jun 30, 2026

	TOTAL	
	As of Jun 30, 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	852,800.00	2,000,000.00
GO Bonds Payable 2021	4,115,000.00	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	**$8,483,797.50**	**$9,700,997.50**
Total for Liabilities	**$8,496,943.71**	**$9,772,410.14**
Equity		
3900 Retained Earnings	10,403,014.89	10,403,014.89
Net Income	102,903.53	475,619.90
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	**$11,523,169.17**	**$11,895,885.54**
Total for Liabilities and Equity	**$20,020,112.88**	**$21,668,295.68**

Note

Transactions through June 30, 2026 - 100.00% of budget year

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NORTH COUNTY RECREATION DISTRICT

Transaction List by Vendor
June 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
1st Security Bank						
06/29/2026	Expense		Yes		1st Security Bank- DEBIT	-10.00
Total for 1st Security Bank						**-$10.00**
Advanced Exercise Equipment Inc						
06/03/2026	Bill	50016	Yes		2000 Accounts Payable	4,150.75
06/03/2026	Bill Payment (Check)	27665	Yes		1st Security Bank - CKNG	-4,150.75
Total for Advanced Exercise Equipment Inc						**$0.00**
Amazon						
06/12/2026	Expense	2606111841208b9088	Yes		1st Security Bank - CKNG	-2,838.50
Total for Amazon						**-$2,838.50**
Center Pointe Designs						
06/30/2026	Bill	063026NACF	Yes		2000 Accounts Payable	37,746.00
06/30/2026	Bill Payment (Check)	27687	Yes		1st Security Bank - CKNG	-37,746.00
Total for Center Pointe Designs						**$0.00**
Charter Communications						
06/22/2026	Bill	176540201061426	Yes	Acct #*****0201	2000 Accounts Payable	130.00
06/22/2026	Bill Payment (Check)	27685	Yes		1st Security Bank - CKNG	-130.00
Total for Charter Communications						**$0.00**
CIS Trust						
06/02/2026	Expense	062026	Yes		1st Security Bank - CKNG	-9,016.48
06/18/2026	Expense		Yes		1st Security Bank - CKNG	-1,620.40
06/30/2026	Expense		Yes		1st Security Bank - CKNG	-9,016.48
Total for CIS Trust						**-$19,653.36**
City of Manzanita.						
06/03/2026	Bill	536.01	Yes		2000 Accounts Payable	72.45
06/03/2026	Bill Payment (Check)	27672	Yes	536.01	1st Security Bank - CKNG	-72.45
Total for City of Manzanita.						**$0.00**
City of Nehalem						
06/01/2026	Bill	124/86/506	Yes	Water Connection	2000 Accounts Payable	889.94

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NORTH COUNTY RECREATION DISTRICT

Transaction List by Vendor

June 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
06/01/2026	Bill	100	Yes	Water Connection	2000 Accounts Payable	65.85
06/03/2026	Bill Payment (Check)	27661	Yes	86/100/124/506	1st Security Bank - CKNG	-889.94
06/08/2026	Bill Payment (Check)	27675	Yes	86/100/124/506	1st Security Bank - CKNG	-65.85
Total for City of Nehalem						**$0.00**
Clearent LLC						
06/05/2026	Expense		Yes		1st Security Bank - CKNG	-928.16
Total for Clearent LLC						**-$928.16**
Country Media						
06/09/2026	Bill	793241	Yes	Customer No.: 34373	2000 Accounts Payable	344.10
06/22/2026	Bill Payment (Check)	27683	Yes	Voided		0.00
Total for Country Media						**$344.10**
Ferrellgas						
06/01/2026	Bill Payment (Check)	3961118	Yes		1st Security Bank - CKNG	-9,488.57
06/10/2026	Expense	3994555	Yes	ACH Payment3994555	1st Security Bank - CKNG	-8,330.33
Total for Ferrellgas						**-$17,818.90**
First Citizens Bank & Trust Co.						
06/09/2026	Bill	49283846	Yes	Customer No.: 1844814	2000 Accounts Payable	129.20
06/10/2026	Bill	49233352	Yes	Customer No.: 1844814	2000 Accounts Payable	526.69
06/22/2026	Bill Payment (Check)	27680	Yes		1st Security Bank - CKNG	-655.89
Total for First Citizens Bank & Trust Co.						**$0.00**
Fitness Machine Technicians						
06/03/2026	Bill Payment (Check)	27662	Yes		1st Security Bank - CKNG	-635.07
Total for Fitness Machine Technicians						**-$635.07**
Google Domains						
06/01/2026	Expense	2530000	Yes		1st Security Bank- DEBIT	-33.60
Total for Google Domains						**-$33.60**
HASCO Stations, LLC (SH)						
06/03/2026	Bill	7824355083130006311	Yes	Acct ID: 30273	2000 Accounts Payable	14.04

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NORTH COUNTY RECREATION DISTRICT

Transaction List by Vendor

June 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
06/03/2026	Bill Payment (Check)	27670	Yes		1st Security Bank - CKNG	-14.04
Total for HASCO Stations, LLC (SH)						**$0.00**
IconIPro						
06/01/2026	Bill	55569/55578	Yes	Fire Alarm Monitoring Cust # 1508	2000 Accounts Payable	950.00
06/03/2026	Bill Payment (Check)	27667	Yes		1st Security Bank - CKNG	-950.00
Total for IconIPro						**$0.00**
Jill Collar						
06/01/2026	Bill	May Gallery Show Sale	Yes		2000 Accounts Payable	933.10
06/03/2026	Bill Payment (Check)	27664	Yes		1st Security Bank - CKNG	-933.10
Total for Jill Collar						**$0.00**
Josi Taylor Howes						
06/24/2026	Bill	Spring Swim Snacks	Yes	Certification Reimbursement	2000 Accounts Payable	80.74
06/30/2026	Bill Payment (Check)	27686	Yes		1st Security Bank - CKNG	-80.74
Total for Josi Taylor Howes						**$0.00**
League of Oregon Cities						
06/22/2026	Bill	2026-202079	Yes	ID: 202079	2000 Accounts Payable	680.00
06/22/2026	Bill Payment (Check)	27684	Yes		1st Security Bank - CKNG	-680.00
Total for League of Oregon Cities						**$0.00**
Manzanita Lumber Company						
06/03/2026	Bill	May 26	Yes	September 2025 Charges	2000 Accounts Payable	368.15
06/03/2026	Bill Payment (Check)	27674	Yes		1st Security Bank - CKNG	-368.15
Total for Manzanita Lumber Company						**$0.00**
M. H. Welding						
06/11/2026	Bill	1105	Yes	Invoice No.: 13519	2000 Accounts Payable	3,000.00
06/22/2026	Bill Payment (Check)	27678	Yes		1st Security Bank - CKNG	-3,000.00
Total for M. H. Welding						**$0.00**
Microsoft						
06/29/2026	Expense	16746092	Yes	POS Withdrawal MICROSOFT#G15494 POS Withdrawal MICROSOFT#G15494 REDMOND WAUS	1st Security Bank- DEBIT	-163.80

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NORTH COUNTY RECREATION DISTRICT

Transaction List by Vendor

June 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
06/29/2026	Expense	16744634	Yes	POS Withdrawal MICROSOFT#G15494 POS Withdrawal MICROSOFT#G15494 REDMOND WAUS	1st Security Bank- DEBIT	-223.21
Total for Microsoft						**-$387.01**
MossyTech LLC						
06/10/2026	Bill	MSP12322	Yes	IT Services Remote	2000 Accounts Payable	2,065.00
06/22/2026	Bill Payment (Check)	27681	Yes		1st Security Bank - CKNG	-2,065.00
Total for MossyTech LLC						**$0.00**
MossyTel						
06/03/2026	Bill	MTL019222	Yes	Phone System	2000 Accounts Payable	492.47
06/03/2026	Bill Payment (Check)	27666	Yes		1st Security Bank - CKNG	-492.47
Total for MossyTel						**$0.00**
Nehalem Lumber Co. LLC						
06/03/2026	Bill	367	Yes	#401-404	2000 Accounts Payable	219.85
06/03/2026	Bill Payment (Check)	27673	Yes		1st Security Bank - CKNG	-219.85
Total for Nehalem Lumber Co. LLC						**$0.00**
NuCO2						
06/01/2026	Expense	3141745435	Yes		1st Security Bank - CKNG	-421.35
06/16/2026	Expense	3141864191	Yes		1st Security Bank - CKNG	-129.85
06/29/2026	Expense	3141915478	Yes		1st Security Bank - CKNG	-482.40
Total for NuCO2						**-$1,033.60**
Oregon Department of Revenue						
06/16/2026	Expense	q3yfn5	Yes		1st Security Bank - CKNG	-311.80
Total for Oregon Department of Revenue						**-$311.80**
Oregon State Police						
06/03/2026	Bill	5354	Yes	Account No.: 5354	2000 Accounts Payable	33.00
06/03/2026	Bill Payment (Check)	27663	Yes		1st Security Bank - CKNG	-33.00
Total for Oregon State Police						**$0.00**
Pacific Office Automation						
06/11/2026	Bill	AR00484246	Yes	Customer: 307593	2000 Accounts Payable	247.43
06/22/2026	Bill Payment (Check)	27677	Yes		1st Security Bank - CKNG	-247.43
Total for Pacific Office Automation						**$0.00**

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NORTH COUNTY RECREATION DISTRICT

Transaction List by Vendor
June 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
Paychex						
06/05/2026	Expense	2026060301	Yes		1st Security Bank - CKNG	-160.42
06/18/2026	Expense	3036061601	Yes		1st Security Bank - CKNG	-152.22
06/18/2026	Expense		Yes	Outstanding Tax Liab	1st Security Bank - CKNG	-111.64
Total for Paychex						**-$424.28**
Recology Western Oregon						
06/03/2026	Bill	29335759	Yes	Acct #******9975	2000 Accounts Payable	402.12
06/03/2026	Bill Payment (Check)	27669	Yes		1st Security Bank - CKNG	-402.12
Total for Recology Western Oregon						**$0.00**
RTI Nehalem Telecom						
06/03/2026	Bill	725076	Yes	Acct No.: 725076	2000 Accounts Payable	143.83
06/03/2026	Bill Payment (Check)	27668	Yes	725076	1st Security Bank - CKNG	-143.83
Total for RTI Nehalem Telecom						**$0.00**
Sweet Septic & Portable Service						
06/01/2026	Bill	45386	Yes	Invoice #43804	2000 Accounts Payable	360.00
06/22/2026	Bill Payment (Check)	27679	Yes		1st Security Bank - CKNG	-360.00
Total for Sweet Septic & Portable Service						**$0.00**
Tillamook PUD						
06/10/2026	Bill	29746 etc	Yes	54438	2000 Accounts Payable	2,752.46
06/22/2026	Bill Payment (Check)	27682	Yes		1st Security Bank - CKNG	-2,752.46
Total for Tillamook PUD						**$0.00**
US Bank						
06/02/2026	Expense		Yes		1st Security Bank - CKNG	-8,007.58
Total for US Bank						**-$8,007.58**
Walter E. Nelson Co.						
06/03/2026	Bill	1524243/1524422	Yes	Customer No.: 1928	2000 Accounts Payable	189.92
06/03/2026	Bill Payment (Check)	27671	Yes		1st Security Bank - CKNG	-189.92
Total for Walter E. Nelson Co.						**$0.00**

NORTH COUNTY RECREATION DISTRICT

Transaction List by Vendor
June 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
Zions Bancorporation						
06/18/2026	Bill Payment (Check)	3961119	Yes		1st Security Bank - CKNG	-289,200.00
Total for Zions Bancorporation						**-$289,200.00**
Zions Bank						
06/11/2026	Bill Payment (Check)	27676	Yes		1st Security Bank - CKNG	-190,007.76
Total for Zions Bank						**-$190,007.76**
TOTAL						**-$530,945.52**

Note
Transactions through May 31, 2026 - 91.67% of budget year

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- Record minutes of all official meetings or designate an alternate.
- Maintain and update the District's Policy Manual under the direction of the Board.

POLICY 3.5: ELECTION OF BOARD OFFICERS

At the first regular meeting of the new fiscal year (July), the Board shall elect a Chairman, Vice Chairman and Secretary.

The order of nominations shall be Chairman, Vice Chairman and Secretary.

Process:

1. Four of the five Board Members must be in attendance before an officer may be elected.
2. A Board Member may be elected as a Board Officer upon receiving a nomination, a second and a vote of the majority in attendance. A Board Member may not nominate or second their nomination.
3. If the nominated Board Member does not receive a majority, the sitting Board Chair shall continue asking for nominations until the office is filled. If an office is unable to be filled, the sitting office holder shall remain in the position (the office may become vacant if the most recent office holder is not available) until the next scheduled meeting. The business item will then be placed on the next agenda.
4. The term of office is from July 1 until June 30, which is the Fiscal Year.

North County Recreation District

Designation of July as Park and Recreation Month

WHEREAS parks and recreation is an integral part of communities throughout this country, North Tillamook County; and

WHEREAS parks and recreation promotes health and wellness, improving the physical and mental health of people who live near parks; and

WHEREAS parks and recreation promotes time spent in nature, which positively impacts mental health by increasing cognitive performance and well-being, and alleviating illnesses such as depression, attention deficit disorders, and Alzheimer's; and

WHEREAS parks and recreation encourages physical activities by providing space for popular sports, hiking trails, swimming pools and many other activities designed to promote active lifestyles; and

WHEREAS parks and recreation is a leading provider of healthy meals, nutrition services and education; and

WHEREAS park and recreation programming and education activities, such as out-of-school time programming, youth sports and environmental education, are critical to childhood development; and

WHEREAS parks and recreation increases a community's economic prosperity through increased property values, expansion of the local tax base, increased tourism, the attraction and retention of businesses, and crime reduction; and

WHEREAS parks and recreation is fundamental to the environmental well-being of our community; and

WHEREAS parks and recreation is essential and adaptable infrastructure that makes our communities resilient in the face of natural disasters and climate change; and

WHEREAS our parks and natural recreation areas ensure the ecological beauty of our community and provide a place for children and adults to connect with nature and recreate outdoors; and

WHEREAS the U.S. House of Representatives has designated July as Parks and Recreation Month; and

WHEREAS North County Recreation District recognizes the benefits derived from parks and recreation resources.

NOW THEREFORE, BE IT RESOLVED BY North County Recreation District Board of Directors that July is recognized as Park and Recreation Month.

NCRD Board Chair -Michael Howes

NCRD Board Secretary – Erin Laskey -Wilson

PO Box 207 | 36155 9th St. Nehalem, OR 97131 | 855.444.6273

NORTH COUNTY
Recreation District

CODE	Pass Type	Scans	PERCENTAGE	Department Total %
1MFCP	1-Month Fit Center & Pool Comb	69	1.81%	3.73%
1YFCP	1-Year Fit Center & Pool Combo	73	1.92%	
AQMONTH	Aquatics - 1 Month	50	1.31%	38.06%
AQ MASS	Aquatics Mass Admittance	105	2.76%	
AQ3MONTH	Aquatics - 3 Month	111	2.92%	
AQANNUAL	Aquatics - Annual	79	2.08%	
AQC3M	Aquatics - Couple 3 Months	56	1.47%	
AQCM	Aquatics - Couple Monthly	3	0.08%	
AQFPANN	Aquatics - Fit/Pool Annual	29	0.76%	
AQFP	Aquatics - Fit/Pool Monthly	19	0.50%	
AQCANNUA	Aquatics Couple Annual	41	1.08%	
AQSCH	Aquatics Scholarship	0	0.00%	
AQSTM	Aquatics Student Monthly	10	0.26%	
AQFAM	Aquatics- Family Annual 2 Adu	93	2.44%	
AQAD	Aquatics - Adult 10-Pass	328	8.62%	
AQADI	Aquatics - Adult Drop In Sales	202	5.31%	
AQSTUDRP	Aquatics - Student Drop In Sales	231	6.07%	
AQST	Aquatics - Student 10-Pass	92	2.42%	
FITCORP	Corporate Fitness Membership	22	0.58%	0.89%
FAQCORP	Corporate Combo Membership	12	0.32%	
1MFC	Fitness 1-Month	111	2.92%	32.44%
CPL1M	Fitness 1-Month Couple	25	0.66%	
STU1M	Fitness 1-Month Student	148	3.89%	
1YFC	Fitness 1-Year	164	4.31%	
CPL1Y	Fitness 1-Year Couple	164	4.31%	
3MFC	Fitness 3-Month	231	6.07%	
CPL3M	Fitness 3-Month Couple	213	5.59%	
CLON	Fitness Class Only (quartely)	2	0.05%	
FITVOL	Fitness Volunteer	2	0.05%	
GFYOUTH	Fitness Youth Group	0	0.00%	
10VP	Fitness 10-Visit Pass	142	3.73%	
FITDY	Fitness - Day Pass Sales	33	0.87%	
PTFIT	Fitness Personal Training	0	0.00%	
HCTEMP	HC Temporary Pass	32	0.84%	22.17%
IBASH	Insurance Membership ASHLINK	273	7.17%	
IM-GG	Insurance Membership GREYGOLD	4	0.11%	
HCM	Insurance Membership HC	448	11.77%	
IBTIVITY	Insurance Membership Tivity	87	2.29%	
NBFR	Nehalem Bay Fire Rescue	14	0.37%	0.37%
STAF	Staff	87	2.29%	2.29%
VOLT	Volunteer	2	0.05%	0.05%
	Total	**3,807**	**100.00%**	**100.00%**
	Prior Month	**3,961**		
	Difference	**-154**		

North County Recreation District

Membership Demographics

Active Only

NCRD
North County Recreation District

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Membership	Code	Resident	Non-Resident	Annual	Semi-Annual	Quarterly	Monthly	Punch Pass	Total
1-Month Fit Center & Pool Combo	1MFCP	7	1	0	0	0	8	0	8
1-Year Fit Center & Pool Combo	1YFCP	16	0	16	0	0	0	0	16
Aquatic - Monthly Fit/Pool STUDENT	AMFPS	3	0	0	0	0	3	0	3
Aquatics - 1 Month	AQMONTH	10	2	0	0	0	12	0	12
Aquatics - 3 Month	AQ3MONTH	14	1	0	0	15	0	0	15
Aquatics - Adult 10-Pass	AQAD	285	43	0	0	0	0	328	328
Aquatics - Annual	AQANNUAL	17	1	18	0	0	0	0	18
Aquatics - Couple 3 Months	AQC3M	2	0	0	0	2	0	0	2
Aquatics - Couple Monthly	AQCM	1	0	0	0	0	1	0	1
Aquatics - Fit/Pool Annual	AQFPANN	9	1	10	0	0	0	0	10
Aquatics - Fit/Pool Monthly	AQFP	4	0	0	0	0	4	0	4
Aquatics - Student 10-Pass	AQST	107	7	0	0	0	0	114	114
Aquatics Couple Annual	AQCANNUA	3	0	3	0	0	0	0	3
Aquatics Student Monthly	AQSTM	0	1	0	0	0	1	0	1
Aquatics- Family Annual 2 Adults/2...	AQFAM	10	2	12	0	0	0	0	12
Corporate Fitness Membership	FITCORP	1	0	0	0	1	0	0	1
Corporate Combo Membership	FAQCORP	1	0	0	0	1	0	0	1
Fitness 1-Month	1MFC	18	1	0	0	0	19	0	19
Fitness 1-Month Couple	CPL1M	5	0	0	0	0	5	0	5
Fitness 1-Month Student	STU1M	21	2	0	0	0	23	0	23
Fitness 1-Year	1YFC	44	1	45	0	0	0	0	45
Fitness 1-Year Couple	CPL1Y	14	0	14	0	0	0	0	14
Fitness 10-Visit Pass	10VP	152	18	0	0	0	0	170	170
Fitness 3-Month	3MFC	35	2	0	0	37	0	0	37
Fitness 3-Month Couple	CPL3M	20	2	0	0	22	0	0	22
Fitness Personal Training	PTFIT	4	1	0	0	0	0	5	5
Fitness RX 6-Visit Pass	RX6VP	1	0	0	0	0	0	1	1
Fitness Volunteer	FITVOL	1	0	0	0	1	0	0	1
HC Temporary Pass	HCTEMP	3	0	0	0	0	3	0	3
Insurance Membership ASHLINK	IBASH	61	8	0	0	0	69	0	69
Insurance Membership GREYGOLD	IM-GG	2	0	0	0	0	2	0	2
Insurance Membership HC	HCM	113	12	0	0	0	125	0	125
Insurance Membership Tivity	IBTIVITY	18	6	0	0	0	24	0	24
Nehalem Bay Fire Rescue	NBFR	11	0	11	0	0	0	0	11
Staff	STAF	21	4	23	0	0	2	0	25
	Totals	1,034	116	152	0	79	301	618	1,150

NORTH COUNTY
Recreation District

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Drop-in Report

Code	Date Range	Description	Number Sold	Percentage	Department Total
AQAD	6/1-6/30/26	AQ Adult Day Pass NONRES	49	11%	
AQAD	6/1-6/30/26	AQ Adult Day Pass RES	153	33%	93%
AQYD	6/1-6/30/26	AQ Youth Day Pass NONRE	32	7%	
AQYD	6/1-6/30/26	AQ Youth Day Pass RES	199	43%	
FITN	6/1-6/30/26	Fitness non-resident day	18	4%	7%
FITR	6/1-6/30/26	Fitness resident day pas	15	3%	
		Total	**466**	**100%**	**100%**