North County Recreation District - Board Meeting Agenda

Thursday August 20, 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/87932494407?pwd=f47N7c64vHcWSw78FBr7TvMuMo3krs.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. Kathye Knight– Fitness Instructor ____ pg. 1
7. **Consent Agenda**
   - 7.1. Approval of July Board Meeting Minutes ____ pg. 3
   - 7.2. 0Approval of July Executive Director Report ____ pg. 9
8. **Financial Report**
   - 8.1. Approval of July Financial Report ____ pg. 13
9. **Committee Reports**
   - 9.1. Capital Improvement Committee Report ____ pg. 40
10. **Old Business**
    - 10.1. Pool signage update ____ N/A
    - 10.2. Engineer for Legacy Pool update ____ N/A
11. **New Business**
    - 11.1. Change in Youth Programs Registration ____ pg. 41
12. **Executive Director Report**
    - 12.1. Sportsman Check-in Report ____ pg. 43
    - 12.2. Department Reports and updates ____ N/A
13. **Announcements / Calendar**
    - 13.1. District Closure – Labor Day 9/7 ____ N/A
    - 13.2. September Board Meeting 9/17 ____ N/A
    - 13.3. Riverbend's Dracula Performance 9/25 ____ N/A
    - 13.4. ORPA Conference Session 9/23 ____ N/A
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

Employee of the Month

Kathye Knight

Congratulations to Kathye Knight, NCRD's Employee of the Month!

Kathye is one of NCRD's key fitness instructors and brings dedication, professionalism, and enthusiasm to everything she does. She teaches Early Bird Spin every Friday at 6:00 AM and is always willing to step in and cover classes when needed.

Kathye consistently sets the standard for professionalism and demonstrates a strong commitment to both NCRD and our patrons. She has also continued to grow as an instructor by recently completing multiple Spinning certifications:

- Spinning for Active Older Adults
- Spinning Energy Zones
- Spinning for Kids

These certifications demonstrate Kathye's commitment to keeping her skills and knowledge at a high level while continuing to expand what she can offer our community.

The NCRD Fitness Department greatly appreciates Kathye's hard work, reliability, and dedication to her craft.

Thank you, Kathye, for everything you do for NCRD, and congratulations on being named Employee of the Month!

2

Employee of the Month

August 2026

This certificate is proudly presented to

Kathye Knight

In recognition of your exceptional performance, unwavering dedication, and positive attitude. Your commitment to excellence, consistent support of your colleagues, and contributions to the success of NCRD embody the values of our organization.

Thank you for going above and beyond in your role and for making a lasting impact on both our team and the community we serve.

Awarded this 20th day of August, 2026

Justin Smith, Executive Director

Michael Howes, Board Chair

North County Recreation District
Board Meeting
July 23, 2026 5:30 pm
Fireside Room and Via Zoom

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

Attendance:
Board: Michael Howes, Frankie Knight III, Erin Laskey-Wilson, Doug Sparks. Mary Gallagher was excused.
Recorder: Jennie Meyers
Staff: Justin Smith, Marcus Runkle, Tim Schaeffer, Adam Morse, James Massa, Angie Terry
Public: None

Pledge of Allegiance:

Addition to the Agenda: There was a request by Justin Smith to add discussion and adoption of Resolution 2026-06 to the agenda. The recommendation for consideration of adoption was requested by the new audit team, Acuity LLC.
There was a motion by Frankie, second by Doug to approve the addition to the agenda:
The motion passed unanimously.
Howes – Yes
Knight – Yes
Laskey-Wilson – Yes
Sparks – Yes

Declaration of Potential Conflict of Interest: None

Public Comment: None

Correspondence – None

Employee Recognition: Michael O'Connor
Michael is recognized as someone whose hard work often happens behind the scenes but the impact is felt throughout our entire district. He is an outstanding addition to the NCRD Team as Maintenance Technician. He is reliable and able to handle any task asked of him with a positive attitude. He works independently and takes ownership of his work; always willing to lend a hand to help fellow teammates. He helps to support the welcoming environment we strive to provide every day. Congratulations to Michael for being chosen for Employee Recognition.

3

Consent Agenda:

Minutes of the June 2026 Regular Board meeting
Minutes of the June 2026 Special Board Meeting
Executive Director's June 2026 Report

There was a motion by Doug, second by Erin to approve the Consent Agenda as presented with one correction.
The motion passed unanimously.

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

Financial Report: Marcus Runkle

The Narrative Report is attached.

- Aquatic Project Fund was considerably over budget due to final construction closeout costs, debt service, retainage payments, utility expenses and completion costs.
- All payroll liabilities have been paid. The issue largely due to Quick Books transition to PayChex.
- Temporary Fund Balance Forward to be resolved during the audit.
- Retained Earnings to be adjusted during the audit.
- A new accounting system is being investigated due to Quick Books value not being equal to the cost.

There was a motion by Frankie, second by Erin to approve the Financial Statement and narrative as presented.
The motion passed unanimously.

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

Committee Reports:

Capital Improvement Committee (CIP)

Justin reported that a full slate of members has been established and a meeting will be scheduled to discuss ongoing capital improvement issues throughout the building prior to the next Board Meeting.

OLD BUSINESS:

- Pool Signage is in production and will be in place in September for our 1 year anniversary of opening the new pool. CenterPoint Design is working directly with Justin to make sure that particularly the donor portion of the signage is approved before installation. There was a request for the Board Members to make suggestions of a mason in order to have the memorial bricks installed.

- The local engineer who is the only contractor who responded to our request for proposals regarding the Legacy Pool will be on site to help us to understand the best way forward. He will be installing barriers for safety and advise the best way to fill the pool. Grant funds are available to cover initial costs.

NEW BUSINESS:

Election of officers of the Board:

- Michael Howes was nominated as **Chairman** of the Board.
    - Doug moved to accept, Erin seconded.

The motion passed unanimously.
Howes – Abstain
Knight – Yes
Laskey-Wilson – Yes
Sparks – Yes

- Doug Sparks was nominated as **Vice Chairman** of the Board.
    - Michael moved to accept, Erin seconded.

The motion passed unanimously.
Howes – Yes
Knight – Yes
Laskey-Wilson – Yes
Sparks – Abstain

- Erin Laskey-Wilson was nominated as **Secretary** of the Board.
    - Doug moved to accept, Michael seconded.

The motion passed unanimously.
Howes – Yes
Knight – Yes
Laskey-Wilson – Abstain
Sparks – Yes

Proclamation Designating July as Parks and Recreation Month:
Michael read the Proclamation into the record.

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Added Agenda Item:

Resolution 2026-06:

Establishing a level of Significance for Accounting Changes and Error Corrections in accordance with GASB statement #103.

The Audit firm Acuity LLC has requested consideration of acceptance of a resolution that provides an explanation of significant variances between the original budget, final budget and the actual results. Approval of the Resolution establishes definition of "significant" for the purposes of management's discussion and analysis and budget to actual reporting. The criteria is as follows:

1. Percentage Threshold: Any variance greater than 15% AND at least over $5,000 of the budgeted line item for all funds.
2. Qualitative Factor: Any change, regardless of amount, deemed important to financial understanding of the District by the Executive Director or Budget Officer (e.g., unanticipated one-time legal settlements, significant enrollment declines, or major facility damages).
3. The staff will provide detailed, analytical commentary explaining the "why" behind any variance meeting the above criteria, rather than relying on boilerplate language, in accordance with GASB #103 guidelines.
4.

There was a motion by Doug, second by Frankie to approve Resolution 2026-06 as presented.

The motion passed unanimously.

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

Executive Director's Report: Justin Smith

The Report if attached. Highlights noted below:

- Sportsman reports give good detail of membership, usage and revenue. Will move to "trends" view after a year of data has been gathered.
- Partnership with City of Rockaway Beach enhanced by summer camp program.
- Multiple grant applications submitted
- Aquatic Center one-year walkthrough scheduled

- Fitness Center

Visits increased in July
New equipment purchased
Patron comment box installed

- Youth/Sports

    Usage increased by 252 visits over last year
    Sports programs experienced significant growth
    Afterschool program held at Nehalem Elementary School was successful
    Summer programs going well and provide diverse experiences
    Rockaway Beach camps are a success
    Sports programs holding firm

- Aquatics

    Fiscal year swimmer numbers: 18,241
    Water Slide is a hit with kids and adults
    Lifeguard Certification training netted 3 new lifeguards
    Summer Group swim lessons continue
    NES Swim Challenge was a success – 18 kids swam 8.8 miles in one hour
    Private Swim lessons were introduced as a pilot program
    Pool serving a wide range of population

- Adult Activities

    Participation increased
    Painting group working outdoors this summer
    Book club continues reading contemporary and classic literature
    Scone Friday is a hit and allows for community connection

- Performing Arts Center

    Missoula Kids Theatre was a huge success as usual
    Nehalem Valley Historical Society rentals offer popular programs
    Riverbend to begin rehearsals for *Dracula* soon
    Fall Movie Night series being explored

The full report is included with these minutes. Overall the last fiscal year has demonstrated positive momentum across NCRD. Programs and community demand for more continues to grow with the help of dedicated staff, volunteers, partners and Board Members.

Justin reported that the ORPA Annual Conference will be in Seaside in late September. He has organized a 4 hour tour of our facility for attendees of the conference in order to spotlight our new Aquatic Center.

Board Comments:

Doug noted that the change in date for this Board Meeting was not posted on the website and expressed apologies to the public for that error. He also commented that the pool was closed for a short period of time due to lightning. He emphasized that all notices need to be published as soon as possible on the website and social media.

Frankie commented that he feels NCRD is "hitting their stride" and that the atmosphere has changed for the better. He is encouraged by the potential expansion to Rockaway Beach and applauded the effort to get the summer camp in Rockaway up and running for the summer. He noted that we need to remain fiscally responsible and not stretch too far. The move to a new auditor appears to be positive.

Erin was thankful that the slide at the pool was "put back in" after some value engineering was done to reduce costs.

Michael looks forward to another great year and thanks all for their good work.

The next meeting is scheduled for August 20, 2026 at 5:30 pm.

The meeting was adjourned at 6:28 pm.

Respectfully submitted,

Jennie Meyers, Recorder

NORTH COUNTY
Recreation District

July 2026 Executive Director Report

Correspondence

- Late addition from Accuity.

Employee Recognition

- Michael O'Connor – Maintenance Technician

Sportsman

- Facility check-ins decreased by 151 visits from the previous month, primarily due to Try Me Week, an off week between program sessions, and the Juneteenth holiday closure.
- Recurring memberships sit at 193 for insurance benefit members.
- We currently have 1150 active members in Sportsman.
- We had 466 drop-ins last month.

Capital Improvement Committee

- Sent out a poll to secure the first meeting.

Executive Director Report

- Received final approval to open the Aquatic Center water slide, completing a major milestone and expanding amenities available to the community.
- Successfully launched the Rockaway Beach Summer Camp, expanding NCRD youth programming through a new partnership with the City of Rockaway Beach.
- Completed the selection process for the Aquatic Center interior signage project, negotiated a reduced project cost, and entered into a contract with the vendor.
- Submitted multiple grant applications, including funding requests for the Performing Arts Center lighting upgrade, Rex Champ Field renovation and operational support for Youth Programs.
- Nominated the NCRD Aquatic Center for the ORPA Design & Construction Award, highlighting the District's successful capital investment and regional impact.
- Scheduled the Aquatic Center one-year warranty walkthrough with the contractor and architect to proactively address warranty items and ensure long-term facility performance.
- Advanced planning for the Capital Improvement Committee, preparing for its inaugural meeting and establishing a structured process for evaluating future capital projects.
- Supported the launch of summer programming, including camps, swim lessons, field trips, and expanded community recreation opportunities.
- Began development of the Leadership Operating System and Administrative Resource Library, establishing standardized policies, procedures, and leadership expectations to strengthen organizational consistency and support future growth.

NORTH COUNTY Recreation District

Department Reports

Fitness

- Fitness center visits increased by 715 more visits (+2.9%) than the previous year.
- Monthly fitness visits exceeded the previous year in 8 of the 12 months, demonstrating continued, steady utilization of the fitness center.
- May was the strongest month of the fiscal year, recording 2,622 fitness visits, the highest monthly total of the year.
- The annual Pop Goes the Heart fundraiser was a tremendous success, providing funding for new equipment and program enhancements throughout the Fitness Department.
- New fitness equipment purchased through fundraising included a Life Fitness Adductor/Abductor machine, Rogue storage rack, bumper plates, trap bar, bamboo bar, new dumbbell sets, and equipment for the Taekwondo program, Spin classes, and group fitness offerings.
- Existing equipment was repurposed from the Legacy Pool, allowing NCRD to expand available free weights in the stretch room, Spin classes, and upstairs fitness areas while maximizing existing resources.
- A new patron comment box was installed in the Fitness Department lobby to encourage member feedback and help guide future improvements to programs, services, and equipment.
- Daily fitness center usage remained strong, with multiple days during the spring exceeding 60 patron check-ins, reflecting continued community engagement and consistent facility utilization.
- Continued investments in equipment, programming, and member feedback are helping ensure the Fitness Department remains a high-quality, welcoming space that supports health and wellness for our community.

Youth/Sports

- Overall facility usage increased by 252 visits (3.5%) compared to FY 2024/25, finishing the year with 7,389 cumulative visits.
- Youth Program participation remained strong, serving 555 unique participants, an increase of 48 youth (+9.5%) over last year.
- Youth Program visits increased to 4,328, representing 78 additional visits (+1.8%) compared to FY 2024/25.
- Sports programming experienced significant growth, with approximately 22% more unique participants and 484 additional visits (+19%) over the previous year.
- Participation remained strong throughout the year, with several record months demonstrating continued demand for youth and sports programming.
- After-school programming continued successfully at Nehalem Elementary School, and staff are planning to return in the fall pending available classroom space.
- Summer programming continues to provide diverse recreational opportunities, including theater, art, outdoor adventure camps, and weekly field trips to destinations throughout Northwest Oregon.
- Youth participants enjoyed a wide variety of enrichment activities throughout the year, from arts and crafts to outdoor recreation and weekly fishing along the Nehalem River.
- The successful launch of the Rockaway Beach Summer Camp expanded NCRD's youth programming and strengthened partnerships with the City of Rockaway Beach, providing local families with greater access to recreation.

- While a few months experienced lower sports participation due to program scheduling, overall annual participation continued to trend upward, demonstrating sustained community engagement across NCRD youth and sports programming.

Aquatics

- The aquatics program recorded 18,241 swimmer visits during the fiscal year, demonstrating strong and consistent community use of the new Aquatic Center.
- Monthly swimmer visits exceeded the previous year in 10 of the 11 comparable months, reflecting sustained growth in pool usage.
- March was the busiest month of the year, with 2,178 swimmer visits, approximately 70% higher than March 2025.
- Average monthly swimmer visits increased by nearly 30% over the previous fiscal year.
- The water slide received final approval for commercial operation and is now open to the public, adding another exciting amenity to the Aquatic Center.
- NCRD partnered with Sunset Empire Park & Recreation District to host a Lifeguard Certification Course, resulting in three newly certified lifeguards joining our team and strengthening our staffing capacity.
- Summer Open Swim returned with daily sessions from 1:00–3:00 p.m., while lap swim schedules were adjusted to ensure regular swimmers maintained consistent access to the pool.
- Summer group swim lessons continue to see strong demand, with six classes already filled and more than 50 participants registered early in the season.
- NCRD hosted the Nehalem Elementary 4th & 5th Grade Swim Challenge, where 18 students collectively swam 8.8 miles in one hour, showcasing their endurance and confidence in the water.
- Private swim lessons were introduced as a pilot program, focusing on water safety and individualized instruction for hesitant or fearful swimmers, expanding access to aquatics for all ability levels.
- The Aquatic Center continues to expand its impact through lap swimming, therapy pool programming, swim lessons, aquatic fitness classes, insurance-based memberships, and community recreation, serving a broader and more diverse population than ever before.

Adult Activities

- Adult Activities participation increased throughout the fiscal year, with 43 unique participants in June, compared to 35 during the same period last year.
- Monthly participation exceeded the previous year in 9 of the 12 months, demonstrating continued growth and community interest.
- Annual participation peaked in April, with 67 unique participants, more than 70% higher than the previous year.
- Adult Activity visits remained consistent throughout the year, totaling 958 cumulative visits, reflecting sustained engagement across programs.
- The Plein Air Painting Group transitioned outdoors for the summer, introducing many participants to outdoor painting for the first time while encouraging creativity and social connection.
- The Book Club continued to foster meaningful discussion, with members exploring a variety of contemporary and classic literature.

- Scone Friday continued to provide a welcoming social gathering for the community, helping strengthen relationships among participants while encouraging new community members, staff, and Board members to connect.

Performing Arts Center

- Missoula performed 6/19 at 6pm and 6/20 to a full house.
- Rental – Nehalem Valley Historical Society – 100 years of HWY 101, July 11.
- Rental – A New Multimedia Stage play Preformed 7/17 and 7/18.
- Riverbend takes over the theater again next month preparing for Dracula.
- Staff continue exploring opportunities to expand community programming, including a recurring fall movie series and additional rental opportunities.

Overall Comment:

Collectively, these results reflect another year of positive momentum across NCRD. Participation continues to grow across Youth Programs, Aquatics, Fitness, and Adult Activities, demonstrating increased community engagement and demand for District services. Strategic investments in facilities, equipment, programming, and staff continue to improve the quality and diversity of recreation opportunities available to residents of all ages. I appreciate the dedication of our staff, volunteers, partners, and Board of Directors whose commitment has made these accomplishments possible.

Upcoming events:

- August Board Meeting 8/20/26

REVENUE & EXPENSE NARRATIVE THROUGH JULY 31, 2026 (8.33% OF FISCAL YEAR COMPLETED)

This financial narrative summarizes the District's year-to-date (YTD) revenues and expenditures as compared to the adopted annual budget. As of July 31, 2026, approximately 8.33% of Fiscal Year 2026–2027 has been completed. As this report represents only the first month of the fiscal year, revenue and expenditure percentages reflect activity recorded through July 31, 2026 and should be considered within the timing of individual revenues, expenditures, payroll cycles, programs, and scheduled financial activity.

REVENUE ANALYSIS

Total District revenues through July 31, 2026 are $71,310.77, representing 1.82% of the adopted annual revenue budget of $3,917,682.00. Key observations include:

- Adult Activities revenues total $0.00, or 0.00% of the $900 annual budget.
- Aquatics revenues total $13,305.99, or 8.66% of the $153,717 annual budget.
- Administration revenues total $15,102.82, or 4.18% of the $361,077 annual budget.
- Fitness revenues total $13,941.49, or 9.18% of the $151,923 annual budget.
- Performing Arts Center revenues total $1,092.00, or 3.20% of the $34,100 annual budget.
- Youth Program revenues total $20,874.50, or 15.87% of the $131,560 annual budget.
- Non-Allocated revenues total $6,993.97, or 0.35% of the $2,020,540 annual budget.
- Capital Asset Reserve Fund revenues total $0.00 against an annual budget of $660,465.00.
- Aquatic Center Project Fund revenues total $0.00 against an annual budget of $403,400.00.

At July 31, revenue activity varies by department based on the timing and source of individual revenues. Non-Allocated revenues represent a significant portion of the District's annual revenue budget and include revenues that are not received evenly throughout the fiscal year. A majority of District funds will be received in November.

EXPENSE ANALYSIS

Total District expenditures through July 31, 2026 are $175,633.69, representing 6.22% of the annual expense budget of $2,824,621.00. With 8.33% of the fiscal year completed, total expenditures are below the linear fiscal-year benchmark. Departmental activity includes:

- Adult Activities expenses total $996.27, representing 8.78% of the $11,346 annual budget. This includes $765.15 in staffing and $231.12 in materials, supplies, and services.
- Aquatics expenses total $54,088.85, representing 9.34% of the $579,200 annual budget. Aquatics expenditures include $37,908.66 in staffing and $16,180.19 in materials, supplies, and services.
- Administration expenses total $58,303.77, representing 8.31% of the $701,407 annual budget. Administration expenditures include $33,245.43 in staffing, $627.82 in payroll taxes and benefits, and $24,430.52 in materials, supplies, and services.
- Fitness expenses total $21,491.22, representing 9.27% of the $231,803 annual budget. Fitness expenditures include $20,573.29 in staffing and $917.93 in materials, supplies, and services.

- Maintenance expenses total $17,633.86, representing 8.08% of the $218,306 annual budget. Maintenance expenditures include $15,544.36 in staffing and $2,089.50 in materials, supplies, and services.
- Performing Arts Center expenses total $967.23, representing 1.95% of the $49,572 annual budget. This includes $384.75 in staffing and $582.48 in materials, supplies, and services.
- Youth Program expenses total $28,089.08, representing 14.99% of the $187,428 annual budget. Youth Program expenditures include $24,977.83 in staffing and $3,111.25 in materials, supplies, and services.
- Capital Asset Reserve Fund expenditures total $7,179.48, representing 1.09% of the $660,465 annual budget.
- Aquatic Center Project Fund expenditures total $4,517.79, representing 1.12% of the $403,400 annual budget.

Payroll taxes and benefits have not yet been recorded for several departments as of the July 31 reporting date. As those expenditures are recorded, departmental expense percentages will change accordingly. This is due to how taxes and benefits are paid. An adjustment will occur during the annual audit as we did prepay July benefits in the prior month.

FINANCIAL POSITION

At July 31, 2026, 8.33% of Fiscal Year 2026–2027 has been completed. Key financial indicators include:

- Total District Revenues: $71,310.77, or 1.82% of budget
- Total District Expenses: $175,633.69, or 6.22% of budget
- Annual Revenue Budget: $3,917,682.00
- Annual Expense Budget: $2,824,621.00
- Remaining Budgeted Revenues: $3,846,371.23
- Remaining Budgeted Expenditures: $2,648,987.31

The July financial statements represent the first month of activity within the new fiscal year. Revenue and expenditure percentages align with the operational flow of the District. The Budget Officer has no concerns about the financial well-being and health of the District. The District remains financially stable and fiduciarily responsible with the funds entrusted to us.

Respectfully Submitted,

Marcus Runkle

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

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

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: **8.33%**

Through July 31, 2026	***FY-to-Date***	***Annual Budget***	***Remaining***	***% Used***
REVENUES--				
Activities	$ -	$ 900.00	$ 900.00	0.00%
Aquatics	$ 13,305.99	$ 153,717.00	$ 140,411.01	8.66%
Administration	$ 15,102.82	$ 361,077.00	$ 345,974.18	4.18%
Fitness	$ 13,941.49	$ 151,923.00	$ 137,981.51	9.18%
Performing Arts Center	$ 1,092.00	$ 34,100.00	$ 33,008.00	3.20%
Youth Programs	$ 20,874.50	$ 131,560.00	$ 110,685.50	15.87%
Non-Allocated	$ 6,993.97	$ 2,020,540.00	$ 2,013,546.03	0.35%
Capital Asset Reserve Fund	$ -	$ 660,465.00	$ 660,465.00	0.00%
Aquatic Center Project Fund	$ -	$ 403,400.00	$ 403,400.00	0.00%
Total Revenues	**$ 71,310.77**	**$ 3,917,682.00**	**$ 3,846,371.23**	**1.82%**
EXPENSES--				
AA Staffing	$ 765.15	$ 9,164.00	$ 8,398.85	8.35%
AA PR Taxes and Benefits	$ -	$ 733.00	$ 733.00	0.00%
AA Materials, Supplies, and Services	$ 231.12	$ 1,449.00	$ 1,217.88	15.95%
Sub-total AA Expenses	**$ 996.27**	**$ 11,346.00**	**$ 10,349.73**	**8.78%**
AQ Staffing	$ 37,908.66	$ 368,985.00	$ 331,076.34	10.27%
AQ PR Taxes and Benefits	$ -	$ 47,615.00	$ 47,615.00	0.00%
AQ Materials, Supplies, and Services	$ 16,180.19	$ 162,600.00	$ 146,419.81	9.95%
Sub-total AQ Expenses	**$ 54,088.85**	**$ 579,200.00**	**$ 525,111.15**	**9.34%**
AD Staffing	$ 33,245.43	$ 344,644.00	$ 311,398.57	9.65%
AD PR Taxes and Benefits	$ 627.82	$ 107,995.00	$ 107,367.18	0.58%
AD Materials, Supplies, and Services	$ 24,430.52	$ 248,768.00	$ 224,337.48	9.82%
Sub-total AD Expenses	**$ 58,303.77**	**$ 701,407.00**	**$ 643,103.23**	**8.31%**
FIT Staffing	$ 20,573.29	$ 183,365.00	$ 162,791.71	11.22%
FIT PR Taxes and Benefits	$ -	$ 29,158.00	$ 29,158.00	0.00%
FIT Materials, Supplies, and Services	$ 917.93	$ 19,280.00	$ 18,362.07	4.76%
Sub-total FIT Expenses	**$ 21,491.22**	**$ 231,803.00**	**$ 210,311.78**	**9.27%**
Maint. Staffing	$ 15,544.36	$ 147,704.00	$ 132,159.64	10.52%
Maint. PR Taxes and Benefits	$ -	$ 26,902.00	$ 26,902.00	0.00%
Maint. Materials, Supplies, and Services	$ 2,089.50	$ 43,700.00	$ 41,610.50	4.78%
Sub-total Maint. Expenses	**$ 17,633.86**	**$ 218,306.00**	**$ 200,672.14**	**8.08%**
PAC Staffing	$ 384.75	$ 26,541.00	$ 26,156.25	1.45%
PAC PR Taxes and Benefits	$ -	$ 9,748.00	$ 9,748.00	0.00%
PAC Materials, Supplies, and Services	$ 582.48	$ 13,283.00	$ 12,700.52	4.39%
Sub-total PAC Expenses	**$ 967.23**	**$ 49,572.00**	**$ 48,604.77**	**1.95%**
YP Staffing	$ 24,977.83	$ 125,042.00	$ 100,064.17	19.98%
YP PR Taxes and Benefits	$ -	$ 24,856.00	$ 24,856.00	0.00%
YP Materials, Supplies, and Services	$ 3,111.25	$ 37,530.00	$ 34,418.75	8.29%
Sub-total YP Expenses	**$ 28,089.08**	**$ 187,428.00**	**$ 159,338.92**	**14.99%**
CARF Materials, Supplies, and Services	$ 7,179.48	$ 660,465.00	$ 653,285.52	1.09%
Sub-total CARF Expenses	**$ 7,179.48**	**$ 660,465.00**	**$ 653,285.52**	**1.09%**
ACPF Materials, Supplies, and Services	$ 4,517.79	$ 403,400.00	$ 398,882.21	1.12%
Sub-total ACPF Expenses	**$ 4,517.79**	**$ 403,400.00**	**$ 398,882.21**	**1.12%**
Total Expenses	**$ 175,633.69**	**$ 2,824,621.00**	**$ 2,648,987.31**	**6.22%**

Green	Favorable
Yellow	Concerned
Red	Unfavorable

15

Budget vs. Actual, General Fund, FY 26-27
July 2026

	ACTIVITIES		ADMINISTRATION		AQUATICS		FITNESS		MAINTENANCE		NON-ALLOCATED		PERFORMING ARTS CENTER		YOUTH		TOTAL	
	Actual	Budget	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					20.00	1,500.00								2,500.00			20.00	4,000.00
Dedicated Space Rental				0.00	300.00	3,000.00											$300.00	$3,000.00
Community Center Room Rentals			200.00	10,000.00									1,092.00	3,500.00			1,292.00	13,500.00
Preschool Rental				3,375.00														3,375.00
Total for Dedicated Space Rental			**200.00**	**13,375.00**	**300.00**	**3,000.00**							**1,092.00**	**3,500.00**			**$1,592.00**	**$19,875.00**
Donations		200.00	20.00	5,000.00		2,500.00	62.00							2,500.00		2,085.00	$82.00	$12,285.00
Restricted																		
Team Sports Sponsors																2,000.00		2,000.00
Total for Restricted																**2,000.00**		**$2,000.00**
Unrestricted								13,000.00										13,000.00
Total for Donations		**200.00**	**20.00**	**5,000.00**		**2,500.00**	**62.00**	**13,000.00**						**2,500.00**		**4,085.00**	**$82.00**	**$27,285.00**
Grants and Scholarships				0.00	652.25		348.75								1,948.00		$2,949.00	$0.00
Restricted				0.00		0.00		0.00										$0.00
Grants				240,000.00		0.00								5,000.00		40,450.00		285,450.00
Scholarships		0.00				4,000.00		2,000.00								3,000.00		9,000.00
School Swim Program NKN #56						21,981.00												21,981.00
Total for Restricted		**0.00**		**240,000.00**		**25,981.00**		**2,000.00**						**5,000.00**		**43,450.00**		**$316,431.00**
Total for Grants and Scholarships		**0.00**		**240,000.00**	**652.25**	**25,981.00**	**348.75**	**2,000.00**						**5,000.00**	**1,948.00**	**43,450.00**	**$2,949.00**	**$316,431.00**

6

Budget vs. Actual, General Fund, FY 26-27
July 2026

	ACTIVITIES		ADMINISTRATION		AQUATICS		FITNESS		MAINTENANCE		NON-ALLOCATED		PERFORMING ARTS CENTER		YOUTH		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Interest				0.00														$0.00
General Fund				45,000.00							9.02						9.02	45,000.00
Total for Interest				**45,000.00**							**9.02**						**$9.02**	**$45,000.00**
Taxes (current year)											5,204.28	1,349,940.00					5,204.28	1,349,940.00
Taxes (previously levied)											1,780.67	36,864.00					1,780.67	36,864.00
User Fees and Charges		500.00		0.00		0.00		0.00								0.00		$500.00
Aquatics User Fees					10,950.74	103,256.00											10,950.74	103,256.00
Fitness User Fees							11,841.74	118,151.00									$11,841.74	$118,151.00
Fitness Personal Training							306.00	8,772.00									306.00	8,772.00
Total for Fitness User Fees							**12,147.74**	**126,923.00**									**$12,147.74**	**$126,923.00**
Insurance Membership					1,383.00	0.00	1,383.00										2,766.00	0.00
Youth Camps															13,540.50	29,775.00	13,540.50	29,775.00
Youth Program															5,386.00	45,500.00	5,386.00	45,500.00
Community Swim Lessons						7,800.00												7,800.00
Pre-School Swim Fees				0.00		7,680.00												7,680.00

7

Budget vs. Actual, General Fund, FY 26-27
July 2026

	ACTIVITIES		ADMINISTRATION		AQUATICS		FITNESS		MAINTENANCE		NON-ALLOCATED		PERFORMING ARTS CENTER		YOUTH		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Youth Sports																8,750.00		8,750.00
Total for User Fees and Charges		**500.00**		**0.00**	**12,333.74**	**118,736.00**	**13,530.74**	**126,923.00**							**18,926.50**	**84,025.00**	**$44,790.98**	**$330,184.00**
Beginning Fund Balance																		
NWC - Restricted																		
Scholarships		200.00																200.00
Total for NWC - Restricted		**200.00**																**$200.00**
NWC - Unrestricted												397,522.00						397,522.00
Total for Beginning Fund Balance		**200.00**										**397,522.00**						**$397,722.00**

18

Budget vs. Actual, General Fund, FY 26-27
July 2026

	ACTIVITIES		ADMINISTRATION		AQUATICS		FITNESS		MAINTENANCE		NON-ALLOCATED		PERFORMING ARTS CENTER		YOUTH		
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	
Event Sponsorship														4,000.00			
Misc Income				5,000.00													
Preschool Teacher Reimbursement				52,702.00													
Riverbend Players														16,000.00			
TBCC Contract						2,000.00		10,000.00									
Ticket Sales														600.00			
Total for INCOME		**900.00**	**220.00**	**361,077.00**	**13,305.99**	**153,717.00**	**13,941.49**	**151,923.00**			**6,993.97**	**1,784,326.00**	**1,092.00**	**34,100.00**	**20,874.50**	**131,560.00**	**$56,**
Misc. Income			14,882.82	0.00													14,
Transfers from other accounts																	
From Capital Reserve Fund												236,214.00					
Total for Transfers from other accounts												**236,214.00**					
Total for Income		**900.00**	**15,102.82**	**361,077.00**	**13,305.99**	**153,717.00**	**13,941.49**	**151,923.00**			**6,993.97**	**2,020,540.00**	**1,092.00**	**34,100.00**	**20,874.50**	**131,560.00**	**$71,**
Cost of Goods Sold																	
Gross Profit		**900.00**	**15,102.82**	**361,077.00**	**13,305.99**	**153,717.00**	**13,941.49**	**151,923.00**			**6,993.97**	**2,020,540.00**	**1,092.00**	**34,100.00**	**20,874.50**	**131,560.00**	**$71,**
Expenses																	
MATERIALS & SERVICES		0.00		0.00		0.00		0.00						0.00		0.00	
Ads/Print/Newsletter/PR/Promo			10.48	4,000.00										500.00			
Advertising													270.00				
Bank Charges			1,308.18	6,500.00													1,
Camps and Workshops															1,386.09	13,437.00	1,
Inspections & Licenses			1,210.00	3,500.00		800.00								2,500.00			1,
Janitorial Supplies			432.92							6,000.00							

19

Budget vs. Actual, General Fund, FY 26-27
July 2026

	ACTIVITIES		ADMINISTRATION		AQUATICS		FITNESS		MAINTENANCE		NON-ALLOCATED		PERFORMING ARTS CENTER		YOUTH		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Bu
Maintenance Materials/Supplies			466.06														466.06	
Maintenance / Repair - Aquatic Center									44.00	2,000.00							44.00	2,0
Maintenance / Repair - Main Building			1,402.40						1,709.97	30,000.00							3,112.37	30,0
Misc.			13,187.36	10,000.00		0.00			335.53	500.00							13,522.89	10,5
Office/Program Equipment			1,056.48	5,000.00													1,056.48	5,0
Pool Chemicals					1,828.04	12,414.00											1,828.04	12,4
Professional Services	206.50	0.00	2,678.69	90,600.00	1,200.50		619.50						206.50		413.00		5,324.69	90,6
Supplies		250.00		0.00				2,363.00								0.00		$2,6
Classroom Supplies															238.83		238.83	
Office/Program Supplies			720.71	11,616.00											24.86	5,000.00	745.57	16,6
Sports Supplies																2,000.00		2,0
Total for Supplies		**250.00**	**720.71**	**11,616.00**				**2,363.00**							**263.69**	**7,000.00**	**$984.40**	**$21,2**
Transportation/Lodging/Mileage				1,000.00											59.50		59.50	1,0
Utilities		0.00		0.00	0.00	0.00		0.00						0.00		0.00	$0.00	
Electricity			341.78	11,869.00	2,029.40	10,385.00	205.06	4,451.00					68.36	1,484.00	68.36	1,484.00	2,712.96	29,6
Garbage			402.12	4,194.00													402.12	4,1
Internet/Phone	24.62	1,199.00	248.99	9,593.00	299.45	5,996.00	93.37	3,597.00					37.62	1,199.00	62.25	1,199.00	766.30	22,7
Propane				500.00	9,019.70	104,828.00											9,019.70	105,3
Sewer			288.00	1,152.00	432.00	1,728.00											720.00	2,8
Water			676.35	8,934.00	1,371.10	13,402.00											2,047.45	22,3
Total for Utilities	**24.62**	**1,199.00**	**1,957.24**	**36,242.00**	**13,151.65**	**136,339.00**	**298.43**	**8,048.00**					**105.98**	**2,683.00**	**130.61**	**2,683.00**	**$15,668.53**	**$187,1**

Budget vs. Actual, General Fund, FY 26-27
July 2026

	ACTIVITIES		ADMINISTRATION		AQUATICS		FITNESS		MAINTENANCE		NON-ALLOCATED		PERFORMING ARTS CENTER		YOUTH		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Artist Fees														4,000.00				4,000.00
Champ Fld. - Groundskeep/Maint										4,000.00								4,000.00
Concessions Expenses						1,000.00								600.00				1,600.00
Equipment								4,018.00						3,000.00		2,500.00		9,518.00
Equipment Maintenance								2,000.00										2,000.00
Pool Materials						3,603.00												3,603.00
Property and Casualty Insurance				76,811.00														$76,811.00
Property and Casualty Insurance				0.00														0.00
Total for Property and Casualty Insurance				**76,811.00**														**$76,811.00**
Training/Certifications				3,500.00		8,444.00		2,850.00		1,200.00						700.00		16,694.00
Total for MATERIALS & SERVICES	**231.12**	**1,449.00**	**24,430.52**	**248,769.00**	**16,180.19**	**162,600.00**	**917.93**	**19,279.00**	**2,089.50**	**43,700.00**			**582.48**	**13,283.00**	**2,252.89**	**26,320.00**	**$46,684.63**	**$515,400.00**
Nutrition															858.36	11,210.00	858.36	11,210.00
Payroll Processing Fees			537.82														537.82	
PERSONNEL SERVICES		0.00		0.00		0.00		0.00						0.00		0.00		$0.00
6560 Payroll Expenses		733.00	90.00	27,572.00		29,519.00		14,669.00		11,816.00				2,196.00		10,003.00	90.00	96,508.00
ACTIVITIES		0.00																$0.00
Activities Coordinator	765.15	9,164.00															765.15	9,164.00
Total for ACTIVITIES	**765.15**	**9,164.00**															**$765.15**	**$9,164.00**

21

Budget vs. Actual, General Fund, FY 26-27
July 2026

	ACTIVITIES		ADMINISTRATION		AQUATICS		FITNESS		MAINTENANCE		NON-ALLOCATED		PERFORMING ARTS CENTER		YOUTH		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
ADMINISTRATION		0.00		0.00		0.00		0.00								0.00		$0.00
Custodial Staff			1,154.70							21,840.00							1,154.70	21,840.00
Executive Director			12,978.00	113,000.00													12,978.00	113,000.00
Finance Manager			10,578.72	94,865.00													10,578.72	94,865.00
Maintenance II			6,921.66							56,160.00							6,921.66	56,160.00
Maintenance Supervisor			7,468.00							69,704.00							7,468.00	69,704.00
Patron Relation Specialist		0.00	9,688.71	47,386.00	6,774.08	64,685.00		72,000.00								0.00	16,462.79	184,071.00
Admin specialist				0.00														0.00
Events and Outreach Manager				36,691.00														36,691.00
Pre-School Teacher				52,702.00														52,702.00
Total for ADMINISTRATION		**0.00**	**48,789.79**	**344,644.00**	**6,774.08**	**64,685.00**		**72,000.00**		**147,704.00**						**0.00**	**$55,563.87**	**$629,033.00**
AQUATICS				0.00		0.00		0.00								0.00		$0.00
Aquatics Director/Ast. Ex. Dir.					6,430.76	57,750.00											6,430.76	57,750.00
Aquatics Instructors					1,789.73	46,000.00		0.00									1,789.73	46,000.00
Aquatics Maintenance				0.00	672.00	20,800.00											672.00	20,800.00
Lifeguards					15,810.71	122,000.00										0.00	15,810.71	122,000.00
Swim Program Manager					6,431.38	57,750.00											6,431.38	57,750.00
Total for AQUATICS				**0.00**	**31,134.58**	**304,300.00**		**0.00**								**0.00**	**$31,134.58**	**$304,300.00**
FITNESS				0.00				0.00								0.00		$0.00

22

Budget vs. Actual, General Fund, FY 26-27
July 2026

	ACTIVITIES		ADMINISTRATION		AQUATICS		FITNESS		MAINTENANCE		NON-ALLOCATED		PERFORMING ARTS CENTER		YOUTH		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Fitness Attendant							10,508.82									0.00	10,508.82	0.00
Fitness Director							6,430.76	57,750.00									6,430.76	57,750.00
Fitness Instructor				0.00			3,558.71	48,455.00									3,558.71	48,455.00
Personal Trainer							75.00	5,160.00									75.00	5,160.00
Total for FITNESS				**0.00**			**20,573.29**	**111,365.00**								**0.00**	**$20,573.29**	**$111,365.00**

23

Budget vs. Actual, General Fund, FY 26-27
July 2026

	ACTIVITIES		ADMINISTRATION		AQUATICS		FITNESS		MAINTENANCE		NON-ALLOCATED		PERFORMING ARTS CENTER		YOUTH		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
PERFORMING ARTS CENTER														0.00				
PAC Coordinator													384.75	24,461.00			384.75	
PAC Assistants														2,080.00				
Total for PERFORMING ARTS CENTER													**384.75**	**26,541.00**			**$384.75**	
YOUTH																0.00		
Youth Program Assistants															17,735.00	60,000.00	17,735.00	
Youth Program Director															7,242.83	65,042.00	7,242.83	
Youth Sports Coordinator																0.00		
Total for YOUTH															**24,977.83**	**125,042.00**	**$24,977.83**	**$**
Health Insurance				62,717.00		12,321.00		11,601.00		11,601.00				4,640.00		11,601.00		
Overtime				0.00														
Retirement, NCRD Contribution				12,228.00		5,775.00		2,888.00		3,485.00				2,914.00		3,252.00		
Workers' Comp. Insurance				5,478.00														
Total for PERSONNEL SERVICES	**765.15**	**9,897.00**	**48,879.79**	**452,639.00**	**37,908.66**	**416,600.00**	**20,573.29**	**212,523.00**		**174,606.00**			**384.75**	**36,291.00**	**24,977.83**	**149,898.00**	**$133,489.47**	**$1**
CONTINGENCIES												20,000.00						
DEBT SERVICE																		
FF&C Obligation Interest - Dec.												21,618.00						
FF&C Obligation Interest - June												21,618.00						

24

Budget vs. Actual, General Fund, FY 26-27
July 2026

	ACTIVITIES		ADMINISTRATION		AQUATICS		FITNESS		MAINTENANCE		NON-ALLOCATED		PERFORMING ARTS CENTER		YOUTH		TOTAL
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
FF&C Obligation Principal - Jun												190,000.00					
Total for DEBT SERVICE												**233,236.00**					$

Budget vs. Actual, General Fund, FY 26-27
July 2026

	ACTIVITIES		ADMINISTRATION		AQUATICS		FITNESS		MAINTENANCE		NON-ALLOCATED		PERFORMING ARTS CENTER		YOUTH		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Bu
Transfers																		
Transfer to Aquatic Center												153,400.00						153,40
Total for Transfers												**153,400.00**						**$153,40**
Total for Expenses	**996.27**	**11,346.00**	**73,848.13**	**701,408.00**	**54,088.85**	**579,200.00**	**21,491.22**	**231,802.00**	**2,089.50**	**218,306.00**		**406,636.00**	**967.23**	**49,574.00**	**28,089.08**	**187,428.00**	**$181,570.28**	**$2,385,70**
Net Operating Income	**-996.27**	**-10,446.00**	**-58,745.31**	**-340,331.00**	**-40,782.86**	**-425,483.00**	**-7,549.73**	**-79,879.00**	**-2,089.50**	**-218,306.00**	**6,993.97**	**1,613,904.00**	**124.77**	**-15,474.00**	**-7,214.58**	**-55,868.00**	**-$110,259.51**	**$468,11**
Other Income																		
Refunds				0.00														
Total for Other Income				**0.00**														**$**
Other Expenses																		
Net Other Income				**0.00**														**$**
Net Income	**-996.27**	**-10,446.00**	**-58,745.31**	**-340,331.00**	**-40,782.86**	**-425,483.00**	**-7,549.73**	**-79,879.00**	**-2,089.50**	**-218,306.00**	**6,993.97**	**1,613,904.00**	**124.77**	**-15,474.00**	**-7,214.58**	**-55,868.00**	**-$110,259.51**	**$468,11**

Note
Transactions through July 31, 2026 - 8.33% of budget year

26

NORTH COUNTY RECREATION DISTRICT

Balance Sheet vs Prev Month Comparison
As of Jul 31, 2026

	TOTAL	
	As of Jul 31, 2026	As of Jun 30, 2026 (PP)
Assets		
Current Assets		
Bank Accounts		
1st Security Bank - CKNG	102,157.27	55,155.23
1st Security Bank- DEBIT	145.78	576.39
Edward Jones	0.00	0.00
LGIP	1,732,085.09	1,918,887.05
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	**$1,834,738.79**	**$1,974,969.32**
Accounts Receivable		
1200 Accounts Receivable	42,317.41	29,661.91
Total for Accounts Receivable	**$42,317.41**	**$29,661.91**
Other Current Assets		
1499 Undeposited Funds	0.00	0.00
Total for Other Current Assets	**$0.00**	**$0.00**
Total for Current Assets	**$1,877,056.20**	**$2,004,631.23**
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	**$19,892,100.75**	**$20,019,675.78**

NORTH COUNTY RECREATION DISTRICT

Balance Sheet vs Prev Month Comparison

As of Jul 31, 2026

	TOTAL	
	As of Jul 31, 2026	As of Jun 30, 2026 (PP)
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	834.88	-114.00
Total for Accounts Payable	**$834.88**	**-$114.00**
Credit Cards		
Other Current Liabilities		
2100 Payroll Liabilities	$22,756.55	$23,105.93
Garnishment	-277.86	0.00
Health Insurance Company	-292.42	-292.42
Med Company	-3,637.10	-2,650.52
Med Employee	-3,636.96	-2,650.43
MISC	0.00	0.00
OR Support Order	0.00	0.00
OR Unemp	-423.73	-297.51
OR WBF	-4.83	42.49
OR Withholding	-6,631.98	-6,319.14
Retirement, NCRD Contribution	5,933.93	7,181.93
SS Company	-15,552.13	-11,333.84
SS Employee	-15,555.13	-11,336.95
Withholding	-4,613.30	-4,613.30
Total for 2100 Payroll Liabilities	**-$21,934.96**	**-$9,163.76**
Accrued Vacation Pay	22,079.87	22,079.87
Total for Other Current Liabilities	**$144.91**	**$12,916.11**
Total for Current Liabilities	**$979.79**	**$12,802.11**
Long-term Liabilities		
FF&C Obligations Payable 2021	2,870,000.00	2,870,000.00
FF&C Obligations Payable 2025	852,800.00	852,800.00
GO Bonds Payable 2021	4,115,000.00	4,115,000.00
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**	**$8,483,797.50**
Total for Liabilities	**$8,484,777.29**	**$8,496,599.61**
Equity		
3900 Retained Earnings	10,505,825.42	10,403,014.89
Net Income	-115,752.71	102,810.53
3000 Capital Improvement-Unassigned	2.70	2.70

NORTH COUNTY RECREATION DISTRICT

Balance Sheet vs Prev Month Comparison
As of Jul 31, 2026

	TOTAL	
	As of Jul 31, 2026	As of Jun 30, 2026 (PP)
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	**$11,407,323.46**	**$11,523,076.17**
Total for Liabilities and Equity	**$19,892,100.75**	**$20,019,675.78**

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

29

NORTH COUNTY RECREATION DISTRICT

Budget vs. Actual, New Aquatic CF, FY 2026-2027
July 2026

	JUL 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		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**	
Misc Income		0.00	0.00			0.00	0.00	
Total for INCOME		**0.00**	**0.00**			**$0.00**	**$0.00**	
Transfers from other accounts		153,400.00	-153,400.00	0.0 %		$153,400.00	-$153,400.00	0.0 %
From Capital Reserve Fund		250,000.00	-250,000.00	0.0 %		250,000.00	-250,000.00	0.0 %
Total for Transfers from other accounts		**403,400.00**	**-403,400.00**	**0.0 %**		**$403,400.00**	**-$403,400.00**	**0.0 %**
Total for Income		**403,400.00**	**-403,400.00**	**0.0 %**		**$403,400.00**	**-$403,400.00**	**0.0 %**
Cost of Goods Sold								
Gross Profit		**403,400.00**	**-403,400.00**	**0.0 %**		**$403,400.00**	**-$403,400.00**	**0.0 %**
Expenses								
CAPITAL OUTLAY		0.00	0.00			$0.00	$0.00	
Capital Expansion & Improvement		0.00	0.00			$0.00	$0.00	
New Aquatic Ctr & Pool Project	4,517.79	0.00	4,517.79		4,517.79	0.00	4,517.79	
Total for Capital Expansion & Improvement	**4,517.79**	**0.00**	**4,517.79**		**$4,517.79**	**$0.00**	**$4,517.79**	
1&2 Building,Sitework,Nat. pool		0.00	0.00			0.00	0.00	
Total for CAPITAL OUTLAY	**4,517.79**	**0.00**	**4,517.79**		**$4,517.79**	**$0.00**	**$4,517.79**	
DEBT SERVICE		0.00	0.00			$0.00	$0.00	
FF&C Obligation Interest - Dec.		191,100.00	-191,100.00	0.0 %		191,100.00	-191,100.00	0.0 %
FF&C Obligation Interest - June		0.00	0.00			0.00	0.00	
GO Bond Interest		212,300.00	-212,300.00	0.0 %		212,300.00	-212,300.00	0.0 %
GO Obligation Bond Payments		0.00	0.00			0.00	0.00	
Total for DEBT SERVICE		**403,400.00**	**-403,400.00**	**0.0 %**		**$403,400.00**	**-$403,400.00**	**0.0 %**
MATERIALS & SERVICES		0.00	0.00			$0.00	$0.00	
Inspections & Licenses		0.00	0.00			0.00	0.00	
Misc.		0.00	0.00			0.00	0.00	
Total for MATERIALS & SERVICES		**0.00**	**0.00**			**$0.00**	**$0.00**	
Total for Expenses	**4,517.79**	**403,400.00**	**-398,882.21**	**1.12 %**	**$4,517.79**	**$403,400.00**	**-$398,882.21**	**1.12 %**
Net Operating Income	**-4,517.79**	**0.00**	**-4,517.79**		**-$4,517.79**	**$0.00**	**-$4,517.79**	
Other Income								

30

NORTH COUNTY RECREATION DISTRICT

Budget vs. Actual, New Aquatic CF, FY 2026-2027
July 2026

	JUL 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	-4,517.79	0.00	-4,517.79		-$4,517.79	$0.00	-$4,517.79	

Note
Transactions through July 31, 2026 - 8.33% of budget year

31

NORTH COUNTY RECREATION DISTRICT

Budget vs. Actual, Capital Asset RF, FY 2026-2027

July 2026

	JUL 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	
Beginning Fund Balance								
NWC - Restricted								
Grants		112,000.00	-112,000.00	0.0 %		112,000.00	-112,000.00	0.0 %
Total for NWC - Restricted		**112,000.00**	**-112,000.00**	**0.0 %**		**$112,000.00**	**-$112,000.00**	**0.0 %**
Total for Beginning Fund Balance		**112,000.00**	**-112,000.00**	**0.0 %**		**$112,000.00**	**-$112,000.00**	**0.0 %**
Capital Fund Balance Forward		168,169.00	-168,169.00	0.0 %		168,169.00	-168,169.00	0.0 %
Grants and Scholarships		0.00	0.00			0.00	0.00	
State Timber Revenue		380,296.00	-380,296.00	0.0 %		380,296.00	-380,296.00	0.0 %
Total for INCOME		**660,465.00**	**-660,465.00**	**0.0 %**		**$660,465.00**	**-$660,465.00**	**0.0 %**
Total for Income		**660,465.00**	**-660,465.00**	**0.0 %**		**$660,465.00**	**-$660,465.00**	**0.0 %**
Cost of Goods Sold								
Gross Profit		**660,465.00**	**-660,465.00**	**0.0 %**		**$660,465.00**	**-$660,465.00**	**0.0 %**
Expenses								
CAPITAL OUTLAY								
Capital Expansion & Improvement								
Additional Future Projects CIP	7,179.48	75,000.00	-67,820.52	9.57 %	7,179.48	75,000.00	-67,820.52	9.57 %
Rex Champ Field Improvements		68,000.00	-68,000.00	0.0 %		68,000.00	-68,000.00	0.0 %
Total for Capital Expansion & Improvement	**7,179.48**	**143,000.00**	**-135,820.52**	**5.02 %**	**$7,179.48**	**$143,000.00**	**-$135,820.52**	**5.02 %**
Total for CAPITAL OUTLAY	**7,179.48**	**143,000.00**	**-135,820.52**	**5.02 %**	**$7,179.48**	**$143,000.00**	**-$135,820.52**	**5.02 %**
Transfers								
Transfer to Aquatic Center		175,000.00	-175,000.00	0.0 %		175,000.00	-175,000.00	0.0 %
Transfer to General Fund		236,214.00	-236,214.00	0.0 %		236,214.00	-236,214.00	0.0 %
Total for Transfers		**411,214.00**	**-411,214.00**	**0.0 %**		**$411,214.00**	**-$411,214.00**	**0.0 %**
Total for Expenses	**7,179.48**	**554,214.00**	**-547,034.52**	**1.3 %**	**$7,179.48**	**$554,214.00**	**-$547,034.52**	**1.3 %**
Net Operating Income	**-7,179.48**	**106,251.00**	**-113,430.48**	**-6.76 %**	**-$7,179.48**	**$106,251.00**	**-$113,430.48**	**-6.76 %**
Other Income								
Other Expenses								
Net Other Income								
Net Income	**-7,179.48**	**106,251.00**	**-113,430.48**	**-6.76 %**	**-$7,179.48**	**$106,251.00**	**-$113,430.48**	**-6.76 %**

Note

Transactions through July 31, 2026 - 8.33% of budget year

NORTH COUNTY RECREATION DISTRICT

Transaction List by Vendor

July 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
1st Security Bank						
07/31/2026	Expense		Yes		1st Security Bank- DEBIT	-10.00
Total for 1st Security Bank						**-$10.00**
Angie Terry						
07/29/2026	Bill	Mileage	Yes	Youth Supplies	2000 Accounts Payable	59.50
07/29/2026	Bill Payment (Check)	27689	Yes		1st Security Bank - CKNG	-59.50
Total for Angie Terry						**$0.00**
Cable Hudson LLP						
07/01/2026	Bill	166387	Yes	Legal Services - PAC	2000 Accounts Payable	280.00
07/10/2026	Bill Payment (Check)	27711	Yes	34163.001	1st Security Bank - CKNG	-280.00
Total for Cable Hudson LLP						**$0.00**
Charter Communications						
07/22/2026	Bill	176540201071426	Yes	Acct #*****0201	2000 Accounts Payable	130.00
07/29/2026	Bill Payment (Check)	27694	Yes		1st Security Bank - CKNG	-130.00
Total for Charter Communications						**$0.00**
City of Manzanita.						
07/06/2026	Bill	36470 Hwy 101	Yes		2000 Accounts Payable	59.54
07/10/2026	Bill Payment (Check)	27723	Yes	536.01	1st Security Bank - CKNG	-59.54
Total for City of Manzanita.						**$0.00**
City of Nehalem						
07/06/2026	Bill		Yes	Water Connection	2000 Accounts Payable	1,039.03
07/10/2026	Bill Payment (Check)	27710	Yes	86/100/124/506	1st Security Bank - CKNG	-1,039.03

38

NORTH COUNTY RECREATION DISTRICT

Transaction List by Vendor
July 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
07/31/2026	Bill	124/86/100/506	Yes	Water Connection	2000 Accounts Payable	948.88
Total for City of Nehalem						**$948.88**
Clearent LLC						
07/02/2026	Expense		Yes		1st Security Bank - CKNG	-1,298.18
Total for Clearent LLC						**-$1,298.18**
Country Media						
07/29/2026	Bill Payment (Check)	27715	Yes	Voided		0.00
Total for Country Media						**$0.00**
Deer Island Studios						
07/06/2026	Bill	2200	Yes	Invoice No.: 1954	2000 Accounts Payable	21.25
07/10/2026	Bill Payment (Check)	27707	Yes		1st Security Bank - CKNG	-21.25
Total for Deer Island Studios						**$0.00**
Ferrellgas						
07/06/2026	Bill	5010302413	Yes	ACCT# ****4438	2000 Accounts Payable	9,019.70
07/10/2026	Bill Payment (Check)	27724	Yes		1st Security Bank - CKNG	-9,019.70
Total for Ferrellgas						**$0.00**
First Citizens Bank & Trust Co.						
07/06/2026	Bill	49401758	Yes	Customer No.: 1844814	2000 Accounts Payable	539.49
07/10/2026	Bill Payment (Check)	27722	Yes		1st Security Bank - CKNG	-539.49
07/20/2026	Bill	49446339	Yes	Customer No.: 1844814	2000 Accounts Payable	129.98
07/29/2026	Bill Payment (Check)	27690	Yes		1st Security Bank - CKNG	-129.98
Total for First Citizens Bank & Trust Co.						**$0.00**

34

NORTH COUNTY RECREATION DISTRICT

Transaction List by Vendor
July 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
Google Domains						
07/02/2026	Expense		Yes		1st Security Bank- DEBIT	-33.60
Total for Google Domains						**-$33.60**
HASCO Stations, LLC (SH)						
07/10/2026	Bill	30273	Yes	Acct ID: 30273	2000 Accounts Payable	251.11
07/10/2026	Bill Payment (Check)	27688	Yes		1st Security Bank - CKNG	-251.11
Total for HASCO Stations, LLC (SH)						**$0.00**
IconiPro						
07/02/2026	Bill	56164	Yes	Fire Alarm Monitoring Cust # 1508	2000 Accounts Payable	328.44
07/10/2026	Bill Payment (Check)	27716	Yes		1st Security Bank - CKNG	-328.44
Total for IconiPro						**$0.00**
Inland Electric, Inc.						
07/06/2026	Bill	70378	Yes		2000 Accounts Payable	7,179.48
07/10/2026	Bill	70712	Yes		2000 Accounts Payable	4,517.79
07/10/2026	Bill Payment (Check)	27721	Yes		1st Security Bank - CKNG	-7,179.48
07/10/2026	Bill Payment (Check)	27705	Yes		1st Security Bank - CKNG	-4,517.79
Total for Inland Electric, Inc.						**$0.00**
Manzanita Fresh Foods						
07/01/2026	Bill	1283	Yes	In-Store Charges	2000 Accounts Payable	24.86
07/10/2026	Bill Payment (Check)	27720	Yes		1st Security Bank - CKNG	-24.86
Total for Manzanita Fresh Foods						**$0.00**

35

NORTH COUNTY RECREATION DISTRICT

Transaction List by Vendor

July 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
Mary Lou Andes						
07/01/2026	Bill	Gallery Sales	Yes		2000 Accounts Payable	129.00
07/10/2026	Bill Payment (Check)	27715	Yes		1st Security Bank - CKNG	-129.00
Total for Mary Lou Andes						**$0.00**
Microsoft						
07/28/2026	Expense		Yes	POS Withdrawal MICROSOFT#G15494 POS Withdrawal MICROSOFT#G15494 REDMOND WAUS	1st Security Bank- DEBIT	-223.21
07/28/2026	Expense		Yes	POS Withdrawal MICROSOFT#G15494 POS Withdrawal MICROSOFT#G15494 REDMOND WAUS	1st Security Bank- DEBIT	-163.80
Total for Microsoft						**-$387.01**
MossyTech LLC						
07/06/2026	Bill	MSP12380	Yes	IT Services Remote	2000 Accounts Payable	2,065.00
07/10/2026	Bill Payment (Check)	27714	Yes		1st Security Bank - CKNG	-2,065.00
07/20/2026	Bill	MSP12380	Yes	IT Services Remote	2000 Accounts Payable	2,065.00
07/29/2026	Bill Payment (Check)	27691	Yes		1st Security Bank - CKNG	-2,065.00
Total for MossyTech LLC						**$0.00**
MossyTel						
07/06/2026	Bill	MTL019322	Yes	Phone System	2000 Accounts Payable	492.47
07/10/2026	Bill Payment (Check)	27713	Yes		1st Security Bank - CKNG	-492.47
Total for MossyTel						**$0.00**
Nehalem Bay Waste Water Agency						
07/06/2026	Bill	2724008	Yes	Billing:Jul/Aug/Sept 2025	2000 Accounts Payable	720.00

36

NORTH COUNTY RECREATION DISTRICT
Transaction List by Vendor
July 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
07/10/2026	Bill Payment (Check)	27717	Yes	2724008	1st Security Bank - CKNG	-720.00
Total for Nehalem Bay Waste Water Agency						**$0.00**
Nehalem Lumber Co. LLC						
07/06/2026	Bill	434/435/436	Yes	#401-404	2000 Accounts Payable	214.95
07/10/2026	Bill Payment (Check)	27725	Yes		1st Security Bank - CKNG	-214.95
Total for Nehalem Lumber Co. LLC						**$0.00**
Oregon Department of Revenue						
07/02/2026	Expense		Yes		1st Security Bank - CKNG	-312.84
Total for Oregon Department of Revenue						**-$312.84**
Oregon State Police						
07/06/2026	Bill	5354	Yes	Account No.: 5354	2000 Accounts Payable	165.00
07/10/2026	Bill Payment (Check)	27708	Yes		1st Security Bank - CKNG	-165.00
Total for Oregon State Police						**$0.00**
Paychex						
07/02/2026	Expense		Yes	Outstanding Tax Liab	1st Security Bank - CKNG	-7.24
07/03/2026	Expense	2026063001	Yes		1st Security Bank - CKNG	-145.66
07/16/2026	Expense		Yes	Outstanding Tax Liab	1st Security Bank - CKNG	-7.84
07/16/2026	Expense		Yes	Outstanding Tax Liab	1st Security Bank - CKNG	-13,057.82
07/17/2026	Expense	2026071401	Yes	Payroll Fee	1st Security Bank - CKNG	-165.34
07/20/2026	Expense	Additional Tax	Yes	Outstanding Tax Liab	1st Security Bank - CKNG	-61.48
07/31/2026	Expense		Yes	Outstanding Tax Liab	1st Security Bank - CKNG	-262.78

37

NORTH COUNTY RECREATION DISTRICT

Transaction List by Vendor

July 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
07/31/2026	Expense		Yes	Payroll Fee	1st Security Bank - CKNG	-165.34
Total for Paychex						**-$13,873.50**
Recology Western Oregon						
07/01/2026	Bill	29600749	Yes	Acct #******9975	2000 Accounts Payable	402.12
07/10/2026	Bill Payment (Check)	27719	Yes		1st Security Bank - CKNG	-402.12
Total for Recology Western Oregon						**$0.00**
RTI Nehalem Telecom						
07/06/2026	Bill	725076	Yes	Acct No.: 725076	2000 Accounts Payable	143.83
07/10/2026	Bill Payment (Check)	27718	Yes	725076	1st Security Bank - CKNG	-143.83
Total for RTI Nehalem Telecom						**$0.00**
Strong Refuge Pool						
07/01/2026	Bill	June 2026	Yes	Invoice No.: 3555	2000 Accounts Payable	1,828.04
07/10/2026	Bill Payment (Check)	27726	Yes		1st Security Bank - CKNG	-1,828.04
Total for Strong Refuge Pool						**$0.00**
Sweet Septic & Portable Service						
07/10/2026	Bill	45942	Yes	Invoice #43804	2000 Accounts Payable	120.00
07/10/2026	Bill Payment (Check)	27712	Yes		1st Security Bank - CKNG	-120.00
Total for Sweet Septic & Portable Service						**$0.00**
Tillamook PUD						
07/13/2026	Bill	29737/746/54438/11217	Yes	54438	2000 Accounts Payable	2,712.96

38

NORTH COUNTY RECREATION DISTRICT

Transaction List by Vendor
July 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
07/29/2026	Bill Payment (Check)	27692	Yes		1st Security Bank - CKNG	-2,712.96
Total for Tillamook PUD						**$0.00**
Tillicum Foundation						
07/20/2026	Bill	7614	Yes	Advertising	2000 Accounts Payable	270.00
07/29/2026	Bill Payment (Check)	27695	Yes		1st Security Bank - CKNG	-270.00
Total for Tillicum Foundation						**$0.00**
US Bank						
07/02/2026	Expense		Yes		1st Security Bank - CKNG	-2,211.42
07/20/2026	Expense	07202026	Yes		1st Security Bank - CKNG	-5,825.35
Total for US Bank						**-$8,036.77**
USPS						
07/06/2026	Bill	207	Yes	Box Renewal	2000 Accounts Payable	126.00
07/10/2026	Bill Payment (Check)	27706	Yes		1st Security Bank - CKNG	-126.00
Total for USPS						**$0.00**
Walter E. Nelson Co.						
07/01/2026	Bill	1928	Yes	Customer No.: 1928	2000 Accounts Payable	432.92
07/10/2026	Bill Payment (Check)	27709	Yes		1st Security Bank - CKNG	-432.92
Total for Walter E. Nelson Co.						**$0.00**
TOTAL						**-$23,003.02**

Note
Transactions through July 31, 2026 - 8.33% of budget year

39

North County
Recreation District

Capital Improvement Committee Meeting Minutes

Tuesday, August 11, 2026 | 3:00 p.m.

Members Present

Justin S., Frank S., Jim F., Frankie K., Tim S., and Jesse D.
Absent: Kris C.

Welcome and Introductions
Committee members introduced themselves and briefly shared their reasons for serving on the Capital Improvement Committee and their connections to NCRD and the community.

Committee Purpose
Frankie provided an overview of the Committee's purpose and the Board's desire to receive community input as NCRD considers and prioritizes future capital improvement projects. The Committee will serve in an advisory capacity, helping provide community perspective and guidance to support the Board's capital planning and decision-making.

Committee Charter
Frank S. prepared a draft Committee Charter based on previous discussions regarding the purpose and role of the Committee. The draft was distributed to committee members for review. The Committee will discuss the Charter and provide feedback at its next meeting.

Meeting Schedule
The Committee agreed to establish a regular meeting schedule of the **second Thursday of each month at 3:00 p.m.**

Current and Future Capital Projects
Justin provided an overview of NCRD's current and upcoming capital improvement projects, including project status and available or anticipated funding. Projects discussed included:

- Legacy Pool
- Performing Arts Center lighting improvements
- Rex Champ Field improvements
- Aquatic Center signage

This overview provided the Committee with background on the District's current capital needs and projects already underway as it begins its work on future priorities.

Adjournment
The meeting adjourned at **4:00pm**.

Next Meeting: Thursday, September 10, 2026 at 3:00 p.m.

After School Program Registration & Pricing Update

NCRD is updating the registration and pricing structure for the After School Program to provide families with more flexible registration options while improving the long-term financial sustainability of the program.

Updated Pricing Structure

The program has historically charged a flat **$6 per day** for all participants. Under the new structure, families may select daily, weekly, or monthly registration, with separate in-district and out-of-district rates.

Registration	In-District	Out-of-District
Daily	$10	$13
Weekly	$45	$58
Monthly	$160	$208

The weekly and monthly options provide a reduced effective daily rate for families who regularly use the program. Based on approximately 20 after-school days per month, the monthly option equates to approximately **$8 per day in-district** and **$10.40 per day out-of-district**. Months with additional program days further reduce the effective daily rate.

No School Days

Full-day care on scheduled No School Days will remain **$20 per day** and is separate from the monthly After School Program rate.

Families enrolled in the monthly option will receive priority for No School Day care, with a space automatically held for their child.

Reason for the Adjustment

The updated registration and pricing structure is intended to address both the financial sustainability of the program and the administrative workload associated with registration.

The After School Program rate has remained at $6 per day while the costs associated with providing the program—including staffing, food, supplies, and other operating expenses—have increased significantly. The new rates will help offset a portion of these increased costs while continuing to provide discounted options for families who use the program regularly.

In addition, daily registration has historically been the only registration option available to families. This requires staff to process and manage individual registrations on an ongoing basis throughout the school year. Introducing weekly and monthly registration options will help streamline registration, reduce repetitive administrative work, improve enrollment predictability, and allow staff to spend more time supporting the program and participating families.

The new structure therefore accomplishes two goals: creating a more sustainable pricing model for the program while simplifying the registration process for both families and NCRD staff.

In-District / Out-of-District Pricing

Introducing separate rates also brings the After School Program in line with the pricing structure used for other NCRD programs and services.

As a special district, NCRD receives property tax support from residents within District boundaries. The in-district rate recognizes this existing taxpayer contribution, while the out-of-district rate reflects participation by families who reside outside the taxing district.

Maintaining Accessibility

NCRD's goal is to balance the financial sustainability of the program with continued accessibility for local families. Daily registration will remain available for families needing occasional care, while weekly and monthly options provide greater savings and predictability for regular participants. Financial assistance will continue to be available for qualifying families.

Board Information Item – No Action Required

NORTH COUNTY
Recreation District

CODE	Pass Type	Scans	PERCENTAGE	Department Total %
1MFCP	1-Month Fit Center & Pool Comb	120	2.52%	4.16%
1YFCP	1-Year Fit Center & Pool Combo	78	1.64%	
AQMONTH	Aquatics - 1 Month	92	1.93%	35.69%
AQ MASS	Aquatics Mass Admittance	159	3.34%	
AQ3MONTH	Aquatics - 3 Month	85	1.79%	
AQANNUAL	Aquatics - Annual	92	1.93%	
AQC3M	Aquatics - Couple 3 Months	27	0.57%	
AQCM	Aquatics - Couple Monthly	18	0.38%	
AQFPANN	Aquatics - Fit/Pool Annual	45	0.95%	
AQFP	Aquatics - Fit/Pool Monthly	18	0.38%	
AQCANNUA	Aquatics Couple Annual	57	1.20%	
AQSCH	Aquatics Scholarship	0	0.00%	
AQSTM	Aquatics Student Monthly	11	0.23%	
AQFAM	Aquatics- Family Annual 2 Adu	101	2.12%	
AQAD	Aquatics - Adult 10-Pass	340	7.14%	
AQADI	Aquatics - Adult Drop In Sales	270	5.67%	
AQSTUDRP	Aquatics - Student Drop In Sales	269	5.65%	
AQST	Aquatics - Student 10-Pass	115	2.42%	
FITCORP	Corporate Fitness Membership	17	0.36%	0.53%
FAQCORP	Corporate Combo Membership	8	0.17%	
1MFC	Fitness 1-Month	182	3.82%	31.91%
CPL1M	Fitness 1-Month Couple	43	0.90%	
STU1M	Fitness 1-Month Student	139	2.92%	
1YFC	Fitness 1-Year	224	4.71%	
CPL1Y	Fitness 1-Year Couple	205	4.31%	
3MFC	Fitness 3-Month	267	5.61%	
CPL3M	Fitness 3-Month Couple	233	4.89%	
CLON	Fitness Class Only (quartely)	10	0.21%	
FITVOL	Fitness Volunteer	10	0.21%	
GFYOUTH	Fitness Youth Group	0	0.00%	
10VP	Fitness 10-Visit Pass	156	3.28%	
FITDY	Fitness - Day Pass Sales	44	0.92%	
PTFIT	Fitness Personal Training	6	0.13%	
HCTEMP	HC Temporary Pass	47	0.99%	24.87%
IBASH	Insurance Membership ASHLINK	433	9.10%	
IM-GG	Insurance Membership GREYGOLD	6	0.13%	
HCM	Insurance Membership HC	610	12.82%	
IBTIVITY	Insurance Membership Tivity	88	1.85%	
NBFR	Nehalem Bay Fire Rescue	21	0.44%	0.44%
STAF	Staff	113	2.37%	2.37%
VOLT	Volunteer	1	0.02%	0.02%
	Total	**4,760**	**100.00%**	**100.00%**
	Prior Month	**3,807**		
	Difference	**953**		

43

NORTH COUNTY
Recreation District

Drop-in Report - July 2026

Code	Date Range	Description	Number Sold	Percentage	Department Total
AQAD	7/1-7/31/26	AQ Adult Day Pass NONRES	90	15%	
AQAD	7/1-7/31/26	AQ Adult Day Pass RES	180	31%	92%
AQYD	7/1-7/31/26	AQ Youth Day Pass NONRE	35	6%	
AQYD	7/1-7/31/26	AQ Youth Day Pass RES	234	40%	
FITN	7/1-7/31/26	Fitness non-resident day	16	3%	8%
FITR	7/1-7/31/26	Fitness resident day pas	28	5%	
		Total	**583**	**100%**	**100%**

North County Recreation District

Membership Demographics

Active Only

Membership	Code	Resident	Non-Resident	Annual	Semi-Annual	Quarterly	Monthly	Punch Pass	Total
1-Month Fit Center & Pool Combo	1MFCP	12	0	0	0	0	12	0	12
1-Year Fit Center & Pool Combo	1YFCP	15	0	15	0	0	0	0	15
Aquatic - Monthly Fit/Pool STUDENT	AMFPS	3	0	0	0	0	3	0	3
Aquatics - 1 Month	AQMONTH	8	1	0	0	0	9	0	9
Aquatics - 3 Month	AQ3MONTH	8	1	0	0	9	0	0	9
Aquatics - Adult 10-Pass	AQAD	288	44	0	0	0	0	332	332
Aquatics - Annual	AQANNUAL	20	1	21	0	0	0	0	21
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	2	0	0	0	0	2	0	2
Aquatics - Student 10-Pass	AQST	108	5	0	0	0	0	113	113
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	19	4	0	0	0	23	0	23
Fitness 1-Month Couple	CPL1M	5	0	0	0	0	5	0	5
Fitness 1-Month Student	STU1M	20	2	0	0	0	22	0	22
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	144	17	0	0	0	0	161	161
Fitness 3-Month	3MFC	38	1	0	0	39	0	0	39
Fitness 3-Month Couple	CPL3M	21	2	0	0	23	0	0	23
Fitness Personal Training	PTFIT	4	1	0	0	0	0	5	5
Fitness Volunteer	FITVOL	1	0	0	0	1	0	0	1
HC Temporary Pass	HCTEMP	4	0	0	0	0	4	0	4
Insurance Membership ASHLINK	IBASH	69	11	0	0	0	80	0	80
Insurance Membership GREYGOLD	IM-GG	2	0	0	0	0	2	0	2
Insurance Membership HC	HCM	117	8	0	0	0	125	0	125
Insurance Membership Tivity	IBTIVITY	22	6	0	0	0	28	0	28
Nehalem Bay Fire Rescue	NBFR	11	0	11	0	0	0	0	11
Staff	STAF	22	4	25	0	0	1	0	26
	Totals	1,048	113	156	0	76	318	611	1,161

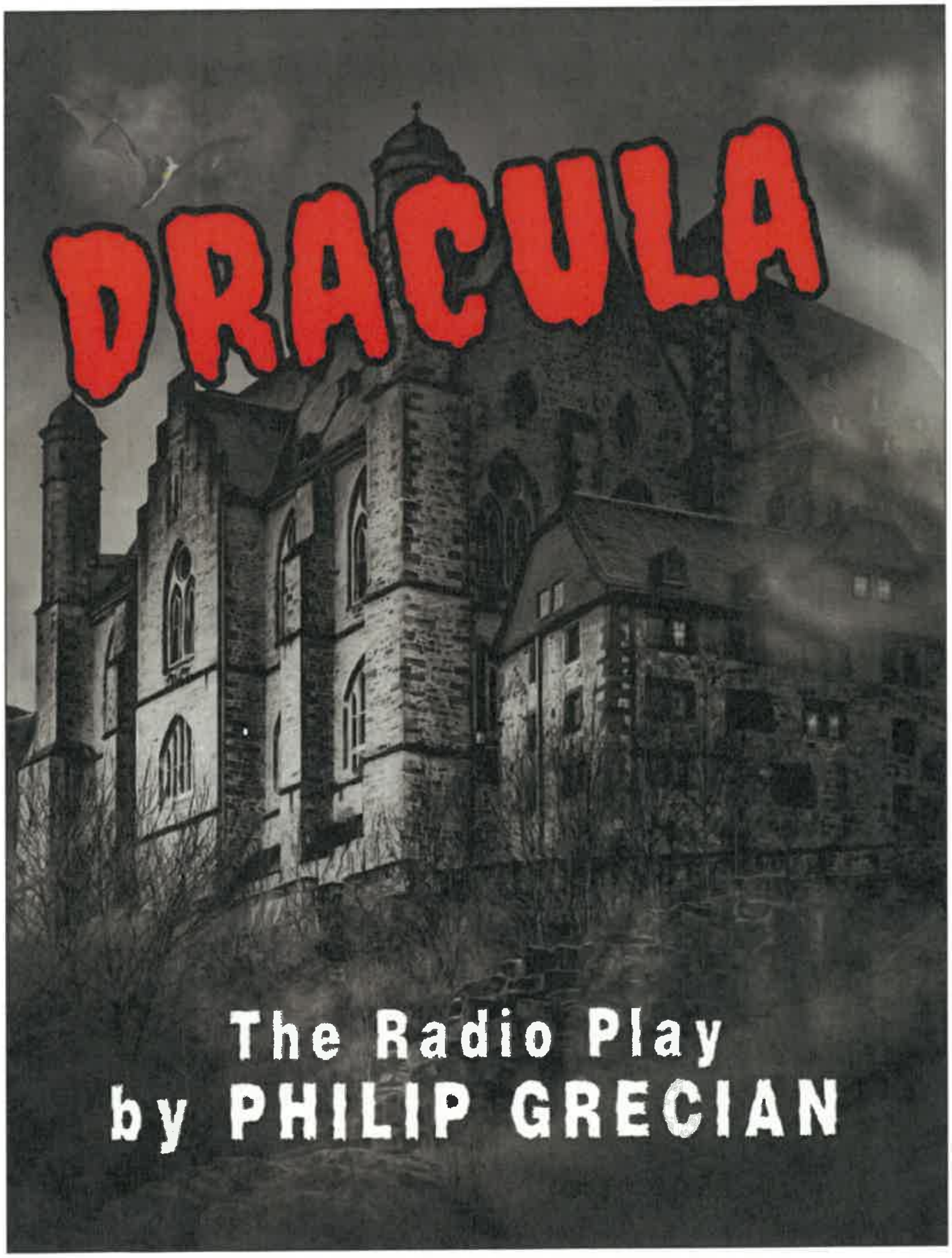
45


KAYAK
Skills
Time
$15 PER PERSON
AUGUST 26, 2026
11:00-1:00 PM
This dedicated pool time provides a controlled setting for paddlers to practice capsize prevention, recovery techniques, and water safety skills. Perfect for paddlers looking to improve confidence and preparedness on the water.
Pre registration encouraged.
Space is limited.
855-444-6273
36155 9th st. Nehalem Or. 97131

4b

PLAYBILL®

RIVERBEND PLAYERS
COMMUNITY THEATER
NCRD Performing Arts Center 09/25/26 - 10/11/26



47