North County Recreation District - Board Meeting Agenda

Thursday October 15, 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** – Email about swim lessons _____ pg. 1
6. **Employee Recognition**
   - 6.1. Hannah Culver – Fitness Instructor _____ pg. A
7. **Consent Agenda**
   - 7.1. Approval of September Board Meeting Minutes _____ pg. 2
   - 7.2. Approval of September Executive Director Report _____ pg. 6
8. **Financial Report**
   - 8.1. Approval of September Financial Report _____ pg. 9
9. **Committee Reports**
   - 9.1. Capital Improvement Committee Report _____ N/A
10. **Old Business**
    - 10.1. Pool signage update _____ N/A
    - 10.2. Engineer for Legacy Pool update _____ N/A
    - 10.3. Audit Update _____ N/A
11. **New Business**
12. **Executive Director Report**
    - 12.1. Sportsman Check-in Report _____ pg. 28
    - 12.2. Department Reports and updates _____ N/A
13. **Announcements / Calendar**
    - 13.1. NVHS Thunder Go North 10/24 _____ pg. 30
    - 13.2. Movies in the PAC Labyrinth 10/22 _____ pg. 31
    - 13.3. Movies in the PAC Hocus Pocus 10/30 _____ pg. 32
    - 13.4. November Board Meeting 11/19 _____ N/A
    - 13.5. Riverbend's Winter Wonderettes Performance 12/4 _____ pg. 33
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

Subject: For the Board Meeting
Date: Wednesday, October 7, 2026 at 11:41:23 AM Pacific Daylight Time
From: Marisa Bayouth-Real
To: Justin Smith

From: Betsy Saldate <betsy@area99designs.com>
Sent: Tuesday, October 6, 2026 4:30 PM
To: Marisa Bayouth-Real <MarisaBR@ncrdnehalem.org>
Subject: Saldate swimming

Hello!
I want to thank you and your instructors for being so patient with my kids! They are flourishing with all of your guidance! I see them gaining confidence and new skills each week! Even my reluctant swimmer is enjoying his lessons now. Thank you again!
Keep up the good work!

Betsy Saldate

Employee of the Month

October 2026

This certificate is proudly presented to

Hannah Culver

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

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

Awarded this 15th day of October, 2026

Justin Smith, Executive Director

Michael Howes, Board Chair

Employee of the Month – Hannah Culver

September 2026

I am proud to recognize **Hannah Culver** as our Employee of the Month!

Hannah is an outstanding instructor who brings energy, enthusiasm, and dedication to every class she teaches. As our Barre and Power Flow Yoga instructor, she continues to make a positive impact on the NCRD fitness community.

During September, Hannah went above and beyond by leading two fantastic workshops. The first introduced our new Fall Power Flow Yoga class, while the second brought excitement and energy to NCRD through a Dance Fitness Workshop. Both workshops highlighted Hannah's creativity, versatility, and passion for bringing new fitness opportunities to our community.

In addition to her workshops and regular classes, Hannah stepped up to cover both Radiant Yoga and Tone & Sculpt throughout September, demonstrating her flexibility, reliability, and willingness to support her fellow instructors and our members.

Hannah's diverse skill set, positive attitude, and genuine love for the fitness community here at NCRD do not go unnoticed. Her ability to connect with members, take on new challenges, and consistently bring enthusiasm to the Fitness Department makes her an invaluable part of our team.

I am truly grateful to have Hannah at NCRD and to have the opportunity to work alongside her. **She plays an important role in the continued growth and success of NCRD and our Fitness Department. Congratulations, Hannah, and thank you for everything you do for our team and community!**

North County Recreation District
Board Meeting
September 17, 2026 5:30 pm
Fireside Room and Via Zoom

Call to order by Chairman, Michael Howes at 5:32 pm.

Attendance:
Board: Michael Howes, Frankie Knight III, Erin Laskey-Wilson, Doug Sparks, Mary Gallagher.
Recorder: Jennie Meyers
Staff: Justin Smith, Marcus Runkle, James Massa, Tim Schaeffer, Kiley Konruff.
Public: Michael Miller

Pledge of Allegiance:

Declaration of Potential Conflict of Interest: None

Public Comment: Mary Gallagher spoke on behalf of Ed Gallagher and stated the following: Thanks to Marcus for the work on the NCRD Friends Foundation Brochure that encourages Endowment, Wills and Trust donations. Continue to work and expand the opportunity to support the Friends Foundation. Work on the future steps that will enable the word to get out to the community.

Correspondence: None

Employee Recognition: Kiley Konruff "Director of Everything and Knower of Everyone"
Kiley has been with the District for 20 years and has worked in nearly every department. She cares about the people around her and has always been committed to the work here at NCRD. We wish Kiley well in her new career choice at the Tillamook County Sheriff's Office as a Deputy. Thank you for your service, congratulations on your career and congratulations on being chosen Employee of the Month for the month of September 2026.

Consent Agenda:

July, 2026 Minutes
August, 2026 Minutes
Executive Director's Report for August

There was a motion by Frankie, second by Doug to approve both sets of minutes and the ED's report.
The motion passed unanimously.

Howes – Yes
Knight – Yes
Laskey-Wilson – Yes
Sparks – Yes
Gallagher – Abstained for approving the July minutes as she was not in attendance
Gallagher – Yes to the minutes for August and the ED's report

Financial Statement: Marcus Runkle

The report is attached along with the monthly narrative.

Mary commented that the Timber Tax thus far is quite low and it could have an impact on the future budget and expenses. The budgeted amount is a conservative estimate. If there is a problem going forward we would need a supplemental budget and reassess fiscal spending. The new auditor (Accuity) is very responsive and will be helpful as the year goes forward.
There was a motion by Frankie, second by Erin to approve the Financial Statement as presented.
The motion passed unanimously.

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

Committee Reports:

Justin reported that the committee has met for the second time with all members present. They toured the building to help evaluate and prioritize projects that are pending. A list with funding possibilities will be established. Jim Fanjoy gave lots of historical data that will help the committee making future plans.

The next step is to prioritize the projects into categories, first that are doable without additional funding (those that can move ahead and are low cost), and second, the larger projects that have been pushed aside during the building of the New Pool but are still major building projects that need to be accomplished and that would require fundraising.

OLD BUSINESS:

Pool Signage:

Nothing new to report on the pool signage project. Just continues to be in contact with the contractor to make sure the names are all correct on the donor wall and other signage is correct.

Legacy Pool:

We have received renderings of possible reconfiguration of the Legacy Pool area. There are 3 proposals for the space's usage: Skate Park, Teen Center, Fitness Center.
A comprehensive assessment of the space and possibilities will be done before any decision is made regarding the final usage. The safety of the space is of major concern.

- The CIP committee will bring a recommendation to the Board by next meeting (October 15, 2026) regarding a health assessment of the space.
- The CIP Committee will reach out to the community before the next meeting to get feedback regarding usage
- The Engineer's contract is being adjusted.
- The minimum work will be done to keep the space safe.

Audit Update:

The Auditors were very responsive during their visit. All data that they requested was supplied. The major item that is in default is the separation of duties. Marcus and Jennie are attempting to realign workflows to help correct that issue. The Auditors will have a report for the Board at the December Board Meeting.

Executive Director's Report: Justin Smith

- Data regarding membership and visits from reports that Sportsman can provide was provided and is attached
- All old items have been cleared from the Legacy Pool
- Work continues at Rex Champ Field
- 107 YMCA members have used our facility while their pool is down
- A marketing committee has been established
- PAC is planning a Fall/Winter movie series beginning October 30

- Blood Drive October 13 and in December
- Work on the signage continues
- SDAO Safety and Security improvements are being shared
- ORPA Field Center visit is schedule for next week. Justin displayed a slide show that will be shown to the group that is coming for the tour.

Summary of each department's accomplishments for the month was given.

Upcoming Events were reported.

Board Comments:

All Board Members expressed thanks and congratulations to Kiley Konruff for her many years of loyal service to NCRD and wished her well in her new career.

The next meeting is scheduled for October 15, 2026 a 5:30 pm.

The meeting was adjourned at 6:52 pm.

Respectfully submitted,

Jennie Meyers, Recorder

NORTH COUNTY
Recreation District

September 2026 Executive Director Report

Correspondence

- None

Employee Recognition

- Kiley Knoruff – Director of Everything & Knower of Everyone

Sportsman

- Facility check-ins totaled 4,934 an increase of 174 from the previous month.
- Insurance benefit memberships represent almost 30% of our visits across the District.
- We currently have 1,205 active memberships in Sportsman.
- We had 590 drop-ins during August, a slight increase from July.

Capital Improvement Committee

- The Capital Improvement Committee held its second meeting on September 10.
- Members reviewed the current and future District capital projects along with a tour of the spaces for them to get an understanding of the size and scope of each project.
- The committee established a regular meeting schedule of the second Thursday of each month at 3:00 p.m.

Executive Director Update

- We received the proposal for the Legacy Pool safety assessment and are working through the final scope before moving forward. The space has now been cleared for the assessment.
- Continued work on the Rex Champ Field grant, including completing the requested budget updates.
- Our partnership with the Y continues as they work toward completing a major pool upgrade.
- Our new Marketing Committee has started meeting, with an emphasis on better coordination, consistent materials, and planning outreach across departments.
- Planning continues for the PAC Movie Series, including sponsorship outreach. Our first movie is scheduled for October 30.
- NCRD will host its first Red Cross Blood Drive on October 13, and outreach and volunteer recruitment are underway.
- We continue preparing for Kiley's departure, documenting her responsibilities and determining how those duties will be distributed moving forward.
- The Aquatic Center signage project continues to move forward, with installation of the new interior signage planned for this fall.
- We submitted an SDAO Safety & Security Grant application to help with electronic access improvements, beginning with the PAC entrance and sound booth.
- A significant amount of work this month has gone into preparing for our ORPA field session next week, where we will share NCRD's Aquatic Center story and lessons learned from funding a major capital project in a rural community.

NORTH COUNTY
Recreation District

Fitness

- Fitness equipment received its biannual servicing on August 6, helping keep equipment safe and in good working condition.
- Based on patron feedback, the speed bag was replaced, and new resistance bands and Pilates rings were added for fitness classes.
- Several new fall offerings are beginning, including a Power Flow workshop, Power Flow Yoga, and a Dance Fitness workshop.
- Staffing remains stable overall, although we are continuing to look for a spin instructor and substitute yoga instructors.
- Fitness will also be working through the transition of some responsibilities previously handled by Kiley, including Yoga Zoom.

Aquatics

- Aquatics completed its first summer of swim lessons, filling 64 lesson spots and adding an additional section during the second session because of demand.
- Current group lessons have 21 registrations, with an additional four private lesson registrations.
- The August Kayak Skills Session had four participants.
- Swim instructor staffing is currently adequate to operate programs, although we still need to develop a stronger substitute pool.
- Lifeguard staffing remains our biggest challenge, with management continuing to fill shifts to maintain operations.
- Adam has officially completed his Certified Pool Operator certification.
- The department is preparing for the school swim calendar from September through June, including communicating schedule changes to the community.

Youth Programs

- Afterschool currently has 23 monthly registrations plus several children using daily registration.
- This is our first fall using the updated Sportsman registration structure for afterschool, including monthly and daily options.
- The Rockaway Beach summer camp partnership finished successfully with an average of 17 registered children, and swimming at the new pool was one of the highlights of the program.
- In fact, two Rockaway campers chose to skip a field trip so they could stay and swim, which is a great example of how valuable having the new pool available to Youth Programs has become.
- Summer field trips wrapped up with visits to the Newport Aquarium, Fort Stevens State Park, and OMSI, along with the final specialty camp of the summer.
- Fall youth sports registration is underway.
- Youth is currently fully staffed, although we continue to look for someone to help with sports programming.
- Staff are beginning grant-writing work earlier this year and will also be working to get the Cheer Committee up and running.

Adult Activities

- The Art Group wrapped up a successful summer of plein air painting and returned to the Gallery at the end of August.
- The Book Club had an unusually lively August discussion—even though apparently nobody particularly liked the book.
- Great Discussions is currently exploring myths in human history, beginning with creation myths.
- Scone Friday was held in the Fireside Room this month.

- Looking ahead, Jane will be taking over coordination of Gallery showings as part of the transition from Kiley's departure.

Performing Arts Center & Rentals

- The PAC continues to have several fall activities and rentals scheduled, including Manzanita Short Film Festival, Riverbend Players, and Neah-Kah-Nie High School activities.
- The Mudd Nick Foundation fundraiser is also among the upcoming PAC events.
- Planning for our new PAC movie series is being finalized, with the first movie scheduled for this fall.
- PAC staffing and volunteer coverage remain an area we are working through, particularly identifying reliable light and sound support and determining the future structure for PAC management.
- Facility rentals continue across the PAC, Fireside Room, Gallery, and Aquatic Center.
- With Kiley's departure, we are continuing to evaluate how her PAC, rental, and community programming responsibilities are redistributed rather than immediately trying to replace the position exactly as it existed.

Upcoming Events

- ORPA Annual Conference Field Session – September 23, 2026
- Capital Improvement Committee – Second Thursday of each month at 3:00 p.m.
- Red Cross Blood Drive on October 13
- Mudd Nick fundraiser 9/19
- Riverbends Dracula start 9/25
- NVHS performance on Saturday 9/26
- October Board Meeting 10/15

REVENUE & EXPENSE NARRATIVE THROUGH SEPTEMBER 30, 2026 (25.00% OF FISCAL YEAR)

This financial narrative summarizes the District's year-to-date (YTD) revenues and expenditures as compared to the adopted annual budget. As of September 30, 2026, approximately 25.00% of Fiscal Year 2026–2027 has been completed. Revenue and expenditure percentages reflect activity recorded through September 30, 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 September 30, 2026 are $205,572.79, representing 5.25% 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 $61,909.46, or 40.27% of the $153,717 annual budget.
- Administration revenues total $32,672.42, or 9.05% of the $361,077 annual budget.
- Fitness revenues total $42,961.99, or 28.28% of the $151,923 annual budget.
- Performing Arts Center revenues total $1,492.00, or 4.38% of the $34,100 annual budget.
- Youth Program revenues total $31,295.14, or 23.79% of the $131,560 annual budget.
- Non-Allocated revenues total $22,596.30, or 1.12% of the $2,020,540 annual budget.
- Capital Asset Reserve Fund revenues total $12,645.48, or 1.91% of the $660,465 annual budget.
- Aquatic Center Project Fund revenues total $0.00 against an annual budget of $403,400.00.

At September 30, Aquatics and Fitness revenues exceed the 25.00% linear fiscal-year benchmark, while Youth Program revenues are slightly below the benchmark. Administration, Performing Arts Center, Non-Allocated, Capital Asset Reserve Fund, and Aquatic Center Project Fund revenues remain below the benchmark.

Non-Allocated revenues account for approximately 51.57% of the District's adopted annual revenue budget. The timing of these revenues has a significant effect on the percentage of total District revenues recognized during the first quarter.

EXPENSE ANALYSIS

Total District expenditures through September 30, 2026 are $476,692.31, representing 16.88% of the annual expense budget of $2,824,621.00. With 25.00% of the fiscal year completed, total expenditures remain below the linear fiscal-year benchmark. Departmental activity includes:

- Adult Activities expenses total $3,172.66, representing 27.96% of the $11,346 annual budget. This includes $2,766.05 in staffing and $406.61 in materials, supplies, and services.
- Aquatics expenses total $125,971.42, representing 21.75% of the $579,200 annual budget. Aquatics expenditures include $86,691.91 in staffing and $39,279.51 in materials, supplies, and services.

- Administration expenses total $159,935.52, representing 22.80% of the $701,407 annual budget. Administration expenditures include $88,547.24 in staffing, $18,128.37 in payroll taxes and benefits, and $53,259.91 in materials, supplies, and services.
- Fitness expenses total $54,153.86, representing 23.36% of the $231,803 annual budget. Fitness expenditures include $48,790.74 in staffing, $2,007.00 in payroll taxes and benefits, and $3,356.12 in materials, supplies, and services.
- Maintenance expenses total $45,717.50, representing 20.94% of the $218,306 annual budget. Maintenance expenditures include $34,473.51 in staffing, $1,002.21 in payroll taxes and benefits, and $10,241.78 in materials, supplies, and services.
- Performing Arts Center expenses total $5,092.99, representing 10.27% of the $49,572 annual budget. This includes $3,576.05 in staffing, $633.52 in payroll taxes and benefits, and $883.42 in materials, supplies, and services.
- Youth Program expenses total $65,485.09, representing 34.94% of the $187,428 annual budget. Youth Program expenditures include $51,274.26 in staffing, $2,270.40 in payroll taxes and benefits, and $11,940.43 in materials, supplies, and services.
- Capital Asset Reserve Fund expenditures total $12,645.48, representing 1.91% of the $660,465 annual budget.
- Aquatic Center Project Fund expenditures total $4,517.79, representing 1.12% of the $403,400 annual budget.
- Adult Activities and Youth Program expenses exceed the 25.00% linear benchmark. All other departments and funds remain below the benchmark.
- Youth Program staffing expenditures total 41.01% of the annual staffing budget, while materials, supplies, and services total 31.82%. These categories account for the department's overall expenditure percentage exceeding the fiscal-year benchmark.

Payroll taxes and employee benefit expenditures are not currently reflected in all departmental financial reports. District staff have identified this reporting discrepancy and requested guidance from the District's independent auditor to determine whether the issue is related to accounting entries, departmental allocations, or the transfer of payroll information between Paychex and QuickBooks. Because payroll information is manually entered into the accounting system, staff are reviewing the recording process to identify the source of the discrepancy and determine any necessary corrections. Departmental expenditures and budget percentages may change once the affected payroll-related expenses have been properly recorded and allocated.

FINANCIAL POSITION

At September 30, 2026, 25.00% of Fiscal Year 2026–2027 has been completed. Key financial indicators include:

- Total District Revenues: $205,572.79, or 5.25% of budget

- Total District Expenses: $476,692.31, or 16.88% of budget
- Annual Revenue Budget: $3,917,682.00
- Annual Expense Budget: $2,824,621.00
- Remaining Budgeted Revenues: $3,712,109.21
- Remaining Budgeted Expenditures: $2,347,928.69
- Aquatics Revenue: 40.27% of budget
- Fitness Revenue: 28.28% of budget
- Youth Program Revenue: 23.79% of budget
- Youth Program Expenses: 34.94% of budget
- Total District Expenses: 8.12 percentage points below the 25.00% linear fiscal-year benchmark

The September financial statements represent three months of activity within Fiscal Year 2026–2027. Reported expenditures exceed reported revenues by $271,119.52 through September 30, 2026. This difference reflects revenues and expenditures recorded during the reporting period and does not independently establish the District's available cash or reserve balances.

Financial activity will continue to be reported against the adopted Fiscal Year 2026–2027 budget as transactions are recorded throughout the fiscal year. Any adjustments identified through the review of payroll tax and benefit allocations will be reflected in subsequent financial reporting.

Respectfully Submitted,
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: **25.00%**

Through September 30, 2026	***FY-to-Date***	***Annual Budget***	***Remaining***	***% Used***
REVENUES--				
Activities	$ -	$ 900.00	$ 900.00	0.00%
Aquatics	$ 61,909.46	$ 153,717.00	$ 91,807.54	40.27%
Administration	$ 32,672.42	$ 361,077.00	$ 328,404.58	9.05%
Fitness	$ 42,961.99	$ 151,923.00	$ 108,961.01	28.28%
Performing Arts Center	$ 1,492.00	$ 34,100.00	$ 32,608.00	4.38%
Youth Programs	$ 31,295.14	$ 131,560.00	$ 100,264.86	23.79%
Non-Allocated	$ 22,596.30	$ 2,020,540.00	$ 1,997,943.70	1.12%
Capital Asset Reserve Fund	$ 12,645.48	$ 660,465.00	$ 647,819.52	1.91%
Aquatic Center Project Fund	$ -	$ 403,400.00	$ 403,400.00	0.00%
Total Revenues	**$ 205,572.79**	**$ 3,917,682.00**	**$ 3,712,109.21**	**5.25%**
EXPENSES--				
AA Staffing	$ 2,766.05	$ 9,164.00	$ 6,397.95	30.18%
AA PR Taxes and Benefits	$ -	$ 733.00	$ 733.00	0.00%
AA Materials, Supplies, and Services	$ 406.61	$ 1,449.00	$ 1,042.39	28.06%
Sub-total AA Expenses	**$ 3,172.66**	**$ 11,346.00**	**$ 8,173.34**	**27.96%**
AQ Staffing	$ 86,691.91	$ 368,985.00	$ 282,293.09	23.49%
AQ PR Taxes and Benefits	$ -	$ 47,615.00	$ 47,615.00	0.00%
AQ Materials, Supplies, and Services	$ 39,279.51	$ 162,600.00	$ 123,320.49	24.16%
Sub-total AQ Expenses	**$ 125,971.42**	**$ 579,200.00**	**$ 453,228.58**	**21.75%**
AD Staffing	$ 88,547.24	$ 344,644.00	$ 256,096.76	25.69%
AD PR Taxes and Benefits	$ 18,128.37	$ 107,995.00	$ 89,866.63	16.79%
AD Materials, Supplies, and Services	$ 53,259.91	$ 248,768.00	$ 195,508.09	21.41%
Sub-total AD Expenses	**$ 159,935.52**	**$ 701,407.00**	**$ 541,471.48**	**22.80%**
FIT Staffing	$ 48,790.74	$ 183,365.00	$ 134,574.26	26.61%
FIT PR Taxes and Benefits	$ 2,007.00	$ 29,158.00	$ 27,151.00	6.88%
FIT Materials, Supplies, and Services	$ 3,356.12	$ 19,280.00	$ 15,923.88	17.41%
Sub-total FIT Expenses	**$ 54,153.86**	**$ 231,803.00**	**$ 177,649.14**	**23.36%**
Maint. Staffing	$ 34,473.51	$ 147,704.00	$ 113,230.49	23.34%
Maint. PR Taxes and Benefits	$ 1,002.21	$ 26,902.00	$ 25,899.79	3.73%
Maint. Materials, Supplies, and Services	$ 10,241.78	$ 43,700.00	$ 33,458.22	23.44%
Sub-total Maint. Expenses	**$ 45,717.50**	**$ 218,306.00**	**$ 172,588.50**	**20.94%**
PAC Staffing	$ 3,576.05	$ 26,541.00	$ 22,964.95	13.47%
PAC PR Taxes and Benefits	$ 633.52	$ 9,748.00	$ 9,114.48	6.50%
PAC Materials, Supplies, and Services	$ 883.42	$ 13,283.00	$ 12,399.58	6.65%
Sub-total PAC Expenses	**$ 5,092.99**	**$ 49,572.00**	**$ 44,479.01**	**10.27%**
YP Staffing	$ 51,274.26	$ 125,042.00	$ 73,767.74	41.01%
YP PR Taxes and Benefits	$ 2,270.40	$ 24,856.00	$ 22,585.60	9.13%
YP Materials, Supplies, and Services	$ 11,940.43	$ 37,530.00	$ 25,589.57	31.82%
Sub-total YP Expenses	**$ 65,485.09**	**$ 187,428.00**	**$ 121,942.91**	**34.94%**
CARF Materials, Supplies, and Services	$ 12,645.48	$ 660,465.00	$ 647,819.52	1.91%
Sub-total CARF Expenses	**$ 12,645.48**	**$ 660,465.00**	**$ 647,819.52**	**1.91%**
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	**$ 476,692.31**	**$ 2,824,621.00**	**$ 2,393,646.19**	**16.88%**

Green	Favorable
Yellow	Concerned
Red	Unfavorable

Budget vs. Actual, General Fund, FY 26-27
July-September, 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					68.00	1,500.00								2,500.00			68.00	4,000.00
Dedicated Space Rental				0.00	850.00	3,000.00											$850.00	$3,000.00
Community Center Room Rentals			1,960.00	10,000.00									1,092.00	3,500.00			3,052.00	13,500.00
Preschool Rental			375.00	3,375.00													375.00	3,375.00
Total for Dedicated Space Rental			**2,335.00**	**13,375.00**	**850.00**	**3,000.00**							**1,092.00**	**3,500.00**			**$4,277.00**	**$19,875.00**
Donations		200.00	61.00	5,000.00	315.50	2,500.00								2,500.00		2,085.00	$376.50	$12,285.00
Unrestricted							69.00	13,000.00									69.00	13,000.00
Restricted																		
Team Sports Sponsors																2,000.00		2,000.00
Total for Restricted																**2,000.00**		**$2,000.00**
Total for Donations		**200.00**	**61.00**	**5,000.00**	**315.50**	**2,500.00**	**69.00**	**13,000.00**						**2,500.00**		**4,085.00**	**$445.50**	**$27,285.00**
Event Sponsorship													400.00	4,000.00			400.00	4,000.00
Grants and Scholarships				0.00														$0.00
Restricted				0.00		0.00		0.00										$0.00
Scholarships		0.00			652.25	4,000.00	348.75	2,000.00							2,868.00	3,000.00	3,869.00	9,000.00
School Swim Program NKN #56					13,324.97	21,981.00											13,324.97	21,981.00
Grants				240,000.00		0.00								5,000.00		40,450.00		285,450.00
Total for Restricted		**0.00**		**240,000.00**	**13,977.22**	**25,981.00**	**348.75**	**2,000.00**						**5,000.00**	**2,868.00**	**43,450.00**	**$17,193.97**	**$316,431.00**
Total for Grants and Scholarships		**0.00**		**240,000.00**	**13,977.22**	**25,981.00**	**348.75**	**2,000.00**						**5,000.00**	**2,868.00**	**43,450.00**	**$17,193.97**	**$316,431.00**
Interest				0.00														$0.00
General Fund			26.09	45,000.00													26.09	45,000.00
Total for Interest			**26.09**	**45,000.00**													**$26.09**	**$45,000.00**
Misc Income			13,627.41	5,000.00													13,627.41	5,000.00
Preschool Teacher Reimbursement			15,973.67	52,702.00													15,973.67	52,702.00
Taxes (current year)											15,368.58	1,349,940.00					15,368.58	1,349,940.00
Taxes (previously levied)											7,227.72	36,864.00					7,227.72	36,864.00
TBCC Contract					378.00	2,000.00	2,932.50	10,000.00									3,310.50	12,000.00
User Fees and Charges		500.00		0.00		0.00		0.00								0.00		$500.00
Aquatics User Fees					40,165.24	103,256.00											40,165.24	103,256.00
Community Swim Lessons					618.00	7,800.00											618.00	7,800.00
Fitness User Fees					0.00		33,542.24	118,151.00									$33,542.24	$118,151.00
Fitness Personal Training							852.00	8,772.00									852.00	8,772.00
Total for Fitness User Fees					**0.00**		**34,394.24**	**126,923.00**									**$34,394.24**	**$126,923.00**
Insurance Membership					5,217.50	0.00	5,217.50										10,435.00	0.00
Pre-School Swim Fees				0.00	320.00	7,680.00											320.00	7,680.00
Youth Camps															13,590.50	29,775.00	13,590.50	29,775.00
Youth Program															12,838.64	45,500.00	12,838.64	45,500.00
Youth Sports															1,998.00	8,750.00	1,998.00	8,750.00
Total for User Fees and Charges		**500.00**		**0.00**	**46,320.74**	**118,736.00**	**39,611.74**	**126,923.00**							**28,427.14**	**84,025.00**	**$114,359.62**	**$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**
Riverbend Players														16,000.00				16,000.00
Ticket Sales														600.00				600.00
Total for INCOME		**900.00**	**32,023.17**	**361,077.00**	**61,809.46**	**153,717.00**	**42,961.99**	**151,923.00**			**22,596.30**	**1,784,326.00**	**1,492.00**	**34,100.00**	**31,295.14**	**131,560.00**	**$192,278.06**	**$2,617,603.00**
Misc. Income			649.25														649.25	
Transfers from other accounts																		
From Capital Reserve Fund												236,214.00						236,214.00
Total for Transfers from other accounts												**236,214.00**						**$236,214.00**

	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
Total for Income		**900.00**	**32,672.42**	**361,077.00**	**61,909.46**	**153,717.00**	**42,961.99**	**151,923.00**			**22,596.30**	**2,020,540.00**	**1,492.00**	**34,100.00**	**31,295.14**	**131,560.00**	**$192,927.31**	**$2,853,817.00**
Cost of Goods Sold																		
Gross Profit		**900.00**	**32,672.42**	**361,077.00**	**61,909.46**	**153,717.00**	**42,961.99**	**151,923.00**			**22,596.30**	**2,020,540.00**	**1,492.00**	**34,100.00**	**31,295.14**	**131,560.00**	**$192,927.31**	**$2,853,817.00**
Expenses																		
CAPITAL OUTLAY																		
Fitness Equipment							172.75										172.75	
Total for CAPITAL OUTLAY							**172.75**										**$172.75**	
MATERIALS & SERVICES		0.00		0.00		0.00		0.00						0.00		0.00		$0.00
Administrative Expenses																		
Returned Checks			5,502.89														5,502.89	
Total for Administrative Expenses			**5,502.89**														**$5,502.89**	
Ads/Print/Newsletter/PR/Promo			10.48	4,000.00									270.00	500.00			280.48	4,500.00
Bank Charges			3,594.66	6,500.00													3,594.66	6,500.00
Camps and Workshops															6,089.82	13,437.00	6,089.82	13,437.00
Equipment							372.62	4,018.00					27.98	3,000.00		2,500.00	400.60	9,518.00
Equipment Maintenance							635.07	2,000.00									635.07	2,000.00
Grants															2,034.39		2,034.39	
Inspections & Licenses			1,260.00	3,500.00		800.00								2,500.00			1,260.00	6,800.00
Janitorial Supplies									1,979.23	6,000.00							1,979.23	6,000.00
Maintenance Materials/Supplies									1,102.77								1,102.77	
Maintenance / Repair - Aquatic Center									44.00	2,000.00							44.00	2,000.00
Maintenance / Repair - Main Building									6,780.25	30,000.00							6,780.25	30,000.00
Misc.			13,237.36	10,000.00	50.00	0.00			335.53	500.00							13,622.89	10,500.00
Office/Program Equipment			3,088.21	5,000.00													3,088.21	5,000.00
Pool Chemicals					4,481.41	12,414.00											4,481.41	12,414.00
Pool Materials					551.95	3,603.00											551.95	3,603.00
Professional Services		0.00	17,149.91	90,600.00	168.00												17,317.91	90,600.00
Property and Casualty Insurance			399.00	76,811.00													$399.00	$76,811.00
Property and Casualty Insurance				0.00														0.00
Total for Property and Casualty Insurance			**399.00**	**76,811.00**													**$399.00**	**$76,811.00**
Supplies	16.50	250.00		0.00				2,363.00								0.00	$16.50	$2,613.00
Office/Program Supplies			1,961.85	11,616.00											491.29	5,000.00	2,453.14	16,616.00
Sports Supplies																2,000.00		2,000.00
Total for Supplies	**16.50**	**250.00**	**1,961.85**	**11,616.00**				**2,363.00**							**491.29**	**7,000.00**	**$2,469.64**	**$21,229.00**
Training/Certifications				3,500.00	928.94	8,444.00	438.85	2,850.00		1,200.00						700.00	1,367.79	16,694.00
Transportation/Lodging/Mileage				1,000.00											159.51		159.51	1,000.00
Utilities		0.00		0.00		0.00		0.00						0.00		0.00		$0.00
Electricity			911.65	11,869.00	6,279.36	10,385.00	546.97	4,451.00					182.33	1,484.00	182.33	1,484.00	8,102.64	29,673.00
Garbage			1,230.48	4,194.00													1,230.48	4,194.00
Internet/Phone	390.11	1,199.00	3,187.67	9,593.00	2,414.60	5,996.00	1,189.86	3,597.00					403.11	1,199.00	793.25	1,199.00	8,378.60	22,783.00
Propane				500.00	21,903.03	104,828.00											21,903.03	105,328.00
Sewer			288.00	1,152.00	432.00	1,728.00											720.00	2,880.00
Water			1,437.75	8,934.00	2,070.22	13,402.00											3,507.97	22,336.00
Total for Utilities	**390.11**	**1,199.00**	**7,055.55**	**36,242.00**	**33,099.21**	**136,339.00**	**1,736.83**	**8,048.00**					**585.44**	**2,683.00**	**975.58**	**2,683.00**	**$43,842.72**	**$187,194.00**
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
Total for MATERIALS & SERVICES	**406.61**	**1,449.00**	**53,259.91**	**248,769.00**	**39,279.51**	**162,600.00**	**3,183.37**	**19,279.00**	**10,241.78**	**43,700.00**			**883.42**	**13,283.00**	**9,750.59**	**26,320.00**	**$117,005.19**	**$515,400.00**
Nutrition															2,189.84	11,210.00	2,189.84	11,210.00
PERSONNEL SERVICES		0.00		0.00		0.00		0.00						0.00		0.00		$0.00
6560 Payroll Expenses		733.00	1,742.98	27,572.00		29,519.00		14,669.00		11,816.00				2,196.00		10,003.00	1,742.98	96,508.00
ACTIVITIES		0.00																$0.00
Activities Coordinator	2,766.05	9,164.00															2,766.05	9,164.00

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Budget vs. Actual, General Fund, FY 26-27
July-September, 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
Total for ACTIVITIES	**2,766.05**	**9,164.00**															**$2,766.05**	**$9,164.00**
ADMINISTRATION		0.00		0.00		0.00		0.00								0.00		$0.00
Custodial Staff									2,909.10	21,840.00							2,909.10	21,840.00
Events and Outreach Manager			13,913.06	36,691.00													13,913.06	36,691.00
Executive Director			30,282.00	113,000.00													30,282.00	113,000.00
Finance Manager			24,776.17	94,865.00													24,776.17	94,865.00
Maintenance II									15,919.85	56,160.00							15,919.85	56,160.00
Maintenance Supervisor									15,644.56	69,704.00							15,644.56	69,704.00
Patron Relation Specialist		0.00	15,083.77	47,386.00	16,040.07	64,685.00	23,990.32	72,000.00								0.00	55,114.16	184,071.00
Pre-School Teacher			4,492.24	52,702.00													4,492.24	52,702.00
Admin specialist				0.00														0.00
Total for ADMINISTRATION		**0.00**	**88,547.24**	**344,644.00**	**16,040.07**	**64,685.00**	**23,990.32**	**72,000.00**	**34,473.51**	**147,704.00**						**0.00**	**$163,051.14**	**$629,033.00**
AQUATICS				0.00		0.00		0.00								0.00		$0.00
Aquatics Director/Ast. Ex. Dir.					14,858.05	57,750.00											14,858.05	57,750.00
Aquatics Instructors					4,960.87	46,000.00		0.00									4,960.87	46,000.00
Aquatics Maintenance				0.00	927.00	20,800.00											927.00	20,800.00
Lifeguards					34,843.78	122,000.00										0.00	34,843.78	122,000.00
Swim Program Manager					15,062.14	57,750.00											15,062.14	57,750.00
Total for AQUATICS				**0.00**	**70,651.84**	**304,300.00**		**0.00**								**0.00**	**$70,651.84**	**$304,300.00**
Employee Benefits			60.00														60.00	
FITNESS				0.00				0.00								0.00		$0.00
Fitness Director							15,061.52	57,750.00									15,061.52	57,750.00
Fitness Instructor				0.00			9,573.90	48,455.00									9,573.90	48,455.00
Personal Trainer							165.00	5,160.00									165.00	5,160.00
Fitness Attendant																0.00		0.00
Total for FITNESS				**0.00**			**24,800.42**	**111,365.00**								**0.00**	**$24,800.42**	**$111,365.00**
Health Insurance			12,366.85	62,717.00		12,321.00	2,007.00	11,601.00	1,002.21	11,601.00			633.52	4,640.00	2,023.38	11,601.00	18,032.96	114,481.00
PERFORMING ARTS CENTER														0.00				$0.00
PAC Coordinator													3,576.05	24,461.00			3,576.05	24,461.00
PAC Assistants														2,080.00				2,080.00
Total for PERFORMING ARTS CENTER													**3,576.05**	**26,541.00**			**$3,576.05**	**$26,541.00**
Retirement, NCRD Contribution			578.94	12,228.00		5,775.00		2,888.00		3,485.00				2,914.00	247.02	3,252.00	825.96	30,542.00
Workers' Comp. Insurance			3,379.60	5,478.00													3,379.60	5,478.00
YOUTH																0.00		$0.00
Youth Program Assistants															34,310.79	60,000.00	34,310.79	60,000.00
Youth Program Director															16,963.47	65,042.00	16,963.47	65,042.00
Youth Sports Coordinator																0.00		0.00
Total for YOUTH															**51,274.26**	**125,042.00**	**$51,274.26**	**$125,042.00**
Overtime				0.00														0.00
Total for PERSONNEL SERVICES	**2,766.05**	**9,897.00**	**106,675.61**	**452,639.00**	**86,691.91**	**416,600.00**	**50,797.74**	**212,523.00**	**35,475.72**	**174,606.00**			**4,209.57**	**36,291.00**	**53,544.66**	**149,898.00**	**$340,161.26**	**$1,452,454.00**
CONTINGENCIES												20,000.00						20,000.00
DEBT SERVICE																		
FF&C Obligation Interest - Dec.												21,618.00						21,618.00
FF&C Obligation Interest - June												21,618.00						21,618.00
FF&C Obligation Principal - Jun												190,000.00						190,000.00
Total for DEBT SERVICE												**233,236.00**						**$233,236.00**
Transfers																		
Transfer to Aquatic Center												153,400.00						153,400.00
Total for Transfers												**153,400.00**						**$153,400.00**
Total for Expenses	**3,172.66**	**11,346.00**	**159,935.52**	**701,408.00**	**125,971.42**	**579,200.00**	**54,153.86**	**231,802.00**	**45,717.50**	**218,306.00**		**406,636.00**	**5,092.99**	**49,574.00**	**65,485.09**	**187,428.00**	**$459,529.04**	**$2,385,700.00**
Net Operating Income	**-3,172.66**	**-10,446.00**	**-127,263.10**	**-340,331.00**	**-54,061.96**	**-425,483.00**	**-11,191.87**	**-79,879.00**	**-45,717.50**	**-218,306.00**	**22,596.30**	**1,613,904.00**	**-3,600.99**	**-15,474.00**	**-34,159.95**	**-55,868.00**	**-$266,601.73**	**$468,117.00**
Other Income																		
Refunds				0.00														0.00
Total for Other Income				**0.00**														**$0.00**

Budget vs. Actual, General Fund, FY 26-27
July-September, 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
Other Expenses																		
Net Other Income				**0.00**														**$0.00**
Net Income	**-3,172.86**	**-10,446.00**	**-127,263.10**	**-340,331.00**	**64,061.96**	**-425,483.00**	**-11,191.87**	**-79,879.00**	**-45,717.50**	**-218,306.00**	**22,596.30**	**1,613,904.00**	**-3,600.99**	**-15,474.00**	**-34,189.95**	**-55,868.00**	**-$266,601.73**	**$468,117.00**

Note
Transactions through September 30, 2026 - 25.00% of budget year

NORTH COUNTY RECREATION DISTRICT

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

	JUL 1 - SEP 30 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	
State Timber Revenue	12,645.48	380,296.00	-367,650.52	3.33 %	12,645.48	380,296.00	-367,650.52	3.33 %
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	
Total for INCOME	**12,645.48**	**660,465.00**	**-647,819.52**	**1.91 %**	**$12,645.48**	**$660,465.00**	**-$647,819.52**	**1.91 %**
Total for Income	**12,645.48**	**660,465.00**	**-647,819.52**	**1.91 %**	**$12,645.48**	**$660,465.00**	**-$647,819.52**	**1.91 %**
Cost of Goods Sold								
Gross Profit	**12,645.48**	**660,465.00**	**-647,819.52**	**1.91 %**	**$12,645.48**	**$660,465.00**	**-$647,819.52**	**1.91 %**
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	**5,466.00**	**106,251.00**	**-100,785.00**	**5.14 %**	**$5,466.00**	**$106,251.00**	**-$100,785.00**	**5.14 %**
Other Income								
Other Expenses								
Net Other Income								
Net Income	**5,466.00**	**106,251.00**	**-100,785.00**	**5.14 %**	**$5,466.00**	**$106,251.00**	**-$100,785.00**	**5.14 %**

Note
Transactions through September 30, 2026 - 25.00% of budget year

NORTH COUNTY RECREATION DISTRICT

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

July-September, 2026

	JUL 1 - SEP 30 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 %**

NORTH COUNTY RECREATION DISTRICT

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

July-September, 2026

	JUL 1 - SEP 30 2026				TOTAL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
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								
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 September 30, 2026 - 25.00% of budget year

(6)

NORTH COUNTY RECREATION DISTRICT

Balance Sheet vs Prev Month Comparison

As of Sep 30, 2026

	TOTAL	
	As of Sep 30, 2026	As of Aug 31, 2026 (PP)
Assets		
Current Assets		
Bank Accounts		
1st Security Bank - CKNG	93,478.10	97,331.60
1st Security Bank- DEBIT	11,284.56	1,715.17
Edward Jones	0.00	0.00
LGIP	1,550,577.79	1,638,436.07
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	**$1,655,691.10**	**$1,737,833.49**
Accounts Receivable		
Other Current Assets		
1499 Undeposited Funds	0.00	0.00
Total for Other Current Assets	**$0.00**	**$0.00**
Total for Current Assets	**$1,655,691.10**	**$1,737,833.49**
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	**$19,670,735.65**	**$19,752,878.04**

NORTH COUNTY RECREATION DISTRICT

Balance Sheet vs Prev Month Comparison

As of Sep 30, 2026

	TOTAL	
	As of Sep 30, 2026	As of Aug 31, 2026 (PP)
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	0.00	0.00
Total for Accounts Payable	**$0.00**	**$0.00**
Credit Cards		
Other Current Liabilities		
2100 Payroll Liabilities	$22,507.79	$22,507.79
Garnishment	-285.70	-285.70
Health Insurance Company	-292.42	-292.42
Med Company	-4,986.86	-4,329.64
Med Employee	-4,986.63	-4,329.45
MISC	0.00	0.00
OR Support Order	0.00	0.00
OR Unemp	-576.52	-504.93
OR WBF	-67.70	-39.71
OR Withholding	-7,117.31	-6,632.13
Retirement, NCRD Contribution	10,299.16	10,299.16
SS Company	-20,197.75	-18,513.14
SS Employee	-20,687.07	-18,516.12
Withholding	-4,613.30	-4,613.30
Total for 2100 Payroll Liabilities	**-$31,004.31**	**-$25,249.59**
Accrued Vacation Pay	22,079.87	22,079.87
Total for Other Current Liabilities	**-$8,924.44**	**-$3,169.72**
Total for Current Liabilities	**-$8,924.44**	**-$3,169.72**
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	**$8,474,873.06**	**$8,480,627.78**
Equity		
3900 Retained Earnings	10,427,895.30	10,427,895.30
Net Income	-249,283.46	-172,895.79
3000 Capital Improvement-Unassigned	2.70	2.70

NORTH COUNTY RECREATION DISTRICT

Balance Sheet vs Prev Month Comparison

As of Sep 30, 2026

	TOTAL	
	As of Sep 30, 2026	As of Aug 31, 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	**$11,195,862.59**	**$11,272,250.26**
Total for Liabilities and Equity	**$19,670,735.65**	**$19,752,878.04**

Note

Transactions through September 30, 2026 - 25.00% of budget year

NORTH COUNTY RECREATION DISTRICT

Transaction List by Vendor
September 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
1st Security Bank						
09/30/2026	Expense		Yes		1st Security Bank- DEBIT	-10.00
Total for 1st Security Bank						**-$10.00**
Accuity, LLC						
09/03/2026	Bill Payment (Check)	27754	Yes		1st Security Bank - CKNG	-8,000.00
Total for Accuity, LLC						**-$8,000.00**
Amazon						
09/26/2026	Expense		Yes		1st Security Bank - CKNG	-21.59
09/28/2026	Expense		Yes		1st Security Bank - CKNG	-172.75
Total for Amazon						**-$194.34**
Anderson Pool Works						
09/17/2026	Bill	1035	Yes		2000 Accounts Payable	1,134.49
09/17/2026	Bill Payment (Check)	27766	Yes		1st Security Bank - CKNG	-1,134.49
Total for Anderson Pool Works						**$0.00**
Angie Terry						
09/03/2026	Bill Payment (Check)	27751	Yes		1st Security Bank - CKNG	-100.01
Total for Angie Terry						**-$100.01**
Charter Communications						
09/03/2026	Bill Payment (Check)	27750	Yes		1st Security Bank - CKNG	-130.00
09/23/2026	Bill	176540201091426	Yes	Acct #*****0201	2000 Accounts Payable	130.00
Total for Charter Communications						**$0.00**
CIS Trust						
09/09/2026	Expense		Yes		1st Security Bank - CKNG	-9,016.48
Total for CIS Trust						**-$9,016.48**
City of Manzanita.						
09/03/2026	Bill Payment (Check)	27757	Yes	536.01	1st Security Bank - CKNG	-62.32
Total for City of Manzanita.						**-$62.32**

NORTH COUNTY RECREATION DISTRICT

Transaction List by Vendor
September 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
City of Nehalem						
09/03/2026	Bill Payment (Check)	27745	Yes	86/100/124/506	1st Security Bank - CKNG	-1,335.88
Total for City of Nehalem						**-$1,335.88**
Clearent LLC						
09/08/2026	Expense		Yes		1st Security Bank - CKNG	-1,132.58
Total for Clearent LLC						**-$1,132.58**
Columbia Locksmith, LLC						
09/03/2026	Bill Payment (Check)	27760	Yes		1st Security Bank - CKNG	-70.00
Total for Columbia Locksmith, LLC						**-$70.00**
Ferrellgas						
09/17/2026	Bill Payment (Check)	27764	Yes		1st Security Bank - CKNG	-6,395.51
Total for Ferrellgas						**-$6,395.51**
First Citizens Bank & Trust Co.						
09/03/2026	Bill Payment (Check)	27753	Yes		1st Security Bank - CKNG	-141.86
09/17/2026	Bill Payment (Check)	27762	Yes		1st Security Bank - CKNG	-539.49
09/23/2026	Bill	49767799	Yes	Customer No.: 1844814	2000 Accounts Payable	283.72
Total for First Citizens Bank & Trust Co.						**-$397.63**
First Student, Inc.						
09/03/2026	Bill Payment (Check)	27755	Yes		1st Security Bank - CKNG	-2,034.39
Total for First Student, Inc.						**-$2,034.39**
Fitness Machine Technicians						
09/03/2026	Bill Payment (Check)	27746	Yes		1st Security Bank - CKNG	-635.07
Total for Fitness Machine Technicians						**-$635.07**

NORTH COUNTY RECREATION DISTRICT

Transaction List by Vendor
September 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
Google						
09/02/2026	Expense		Yes	POS Withdrawal GOOGLE *Workspac POS Withdrawal GOOGLE *Workspac Mountain View CAUS	1st Security Bank- DEBIT	-33.60
Total for Google						**-$33.60**
HASCO Stations, LLC (SH)						
09/03/2026	Bill Payment (Check)	27752	Yes		1st Security Bank - CKNG	-249.86
Total for HASCO Stations, LLC (SH)						**-$249.86**
Karen Small.						
09/30/2026	Bill	AQ Deposit Refund	Yes	Gallery Sales (December 2025)	2000 Accounts Payable	50.00
09/30/2026	Bill Payment (Check)	27770	Yes		1st Security Bank - CKNG	-50.00
Total for Karen Small.						**$0.00**
Manzanita Lumber Company						
09/04/2026	Bill	August 2026	Yes	September 2025 Charges	2000 Accounts Payable	74.79
09/17/2026	Bill Payment (Check)	27767	Yes		1st Security Bank - CKNG	-74.79
Total for Manzanita Lumber Company						**$0.00**
Marcus Runkle						
09/28/2026	Bill	ORPA Visit	Yes		2000 Accounts Payable	32.28
Total for Marcus Runkle						**$32.28**
Microsoft						
09/28/2026	Expense		Yes	POS Withdrawal MICROSOFT#G15494 POS Withdrawal MICROSOFT#G15494 REDMOND WAUS	1st Security Bank- DEBIT	-223.21
09/28/2026	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						
09/03/2026	Bill Payment (Check)	27748	Yes		1st Security Bank - CKNG	-2,079.70
Total for MossyTech LLC						**-$2,079.70**
MossyTel						
09/03/2026	Bill Payment (Check)	27747	Yes		1st Security Bank - CKNG	-492.47
Total for MossyTel						**-$492.47**

NORTH COUNTY RECREATION DISTRICT

Transaction List by Vendor
September 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
Nehalem Lumber Co. LLC						
09/03/2026	Bill Payment (Check)	27758	Yes		1st Security Bank - CKNG	-778.12
Total for Nehalem Lumber Co. LLC						**-$778.12**
NuCO2						
09/11/2026	Expense	3142521744	Yes		1st Security Bank - CKNG	-291.83
09/22/2026	Expense	3142567917	Yes		1st Security Bank - CKNG	-212.55
09/24/2026	Expense	3142578036	Yes		1st Security Bank - CKNG	-286.47
Total for NuCO2						**-$790.85**
Paychex						
09/11/2026	Expense	2026090801	Yes	Payroll Fee	1st Security Bank - CKNG	-158.78
09/25/2026	Expense	2026092101	Yes	Payroll Fee	1st Security Bank - CKNG	-153.86
09/25/2026	Expense	2026092501	Yes	Payroll Fee	1st Security Bank - CKNG	-147.64
09/30/2026	Expense	2026093001	Yes	Payroll Fee	1st Security Bank - CKNG	-147.64
Total for Paychex						**-$607.92**
Peak Software Systems, Inc.						
09/03/2026	Bill Payment (Check)	27759	Yes		1st Security Bank - CKNG	-5,544.52
Total for Peak Software Systems, Inc.						**-$5,544.52**
Recology Western Oregon						
09/04/2026	Bill	8551005196862	Yes	Acct #******9975	2000 Accounts Payable	414.18
09/17/2026	Bill Payment (Check)	27765	Yes		1st Security Bank - CKNG	-414.18
Total for Recology Western Oregon						**$0.00**
RTI Nehalem Telecom						
09/03/2026	Bill Payment (Check)	27749	Yes	725076	1st Security Bank - CKNG	-143.83
Total for RTI Nehalem Telecom						**-$143.83**

NORTH COUNTY RECREATION DISTRICT

Transaction List by Vendor
September 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
SAIF Corporation						
09/01/2026	Bill	1002288824	Yes	Worker's comp	2000 Accounts Payable	3,379.60
09/17/2026	Bill Payment (Check)	27761	Yes		1st Security Bank - CKNG	-3,379.60
Total for SAIF Corporation						**$0.00**
Samatha Brown						
09/17/2026	Bill	Swim Lessons Refund	Yes		2000 Accounts Payable	88.00
Total for Samatha Brown						**$88.00**
Tillamook PUD						
09/09/2026	Bill		Yes	54438	2000 Accounts Payable	2,699.34
09/17/2026	Bill Payment (Check)	27763	Yes		1st Security Bank - CKNG	-2,699.34
Total for Tillamook PUD						**$0.00**
US Bank						
09/01/2026	Expense		Yes		1st Security Bank - CKNG	-4,529.27
Total for US Bank						**-$4,529.27**
Walter E. Nelson Co.						
09/03/2026	Bill Payment (Check)	27756	Yes		1st Security Bank - CKNG	-1,060.41
Total for Walter E. Nelson Co.						**-$1,060.41**
Water Gear Inc.						
09/17/2026	Bill	6060	Yes	Invoice No.: 3781	2000 Accounts Payable	386.19
09/17/2026	Bill Payment (Check)	27768	Yes		1st Security Bank - CKNG	-386.19
Total for Water Gear Inc.						**$0.00**
TOTAL						**$45,961.49**

Note
Transactions through September 30, 2026 - 25.00% of budget year

NCRD Monthly Attendance

January–September 2026 | Recorded admission scans



Counts reflect recorded visits, including repeat visits. Total January–September: 34,109.

Source: updated monthly totals supplied October 9, 2026. October–December not yet reported.

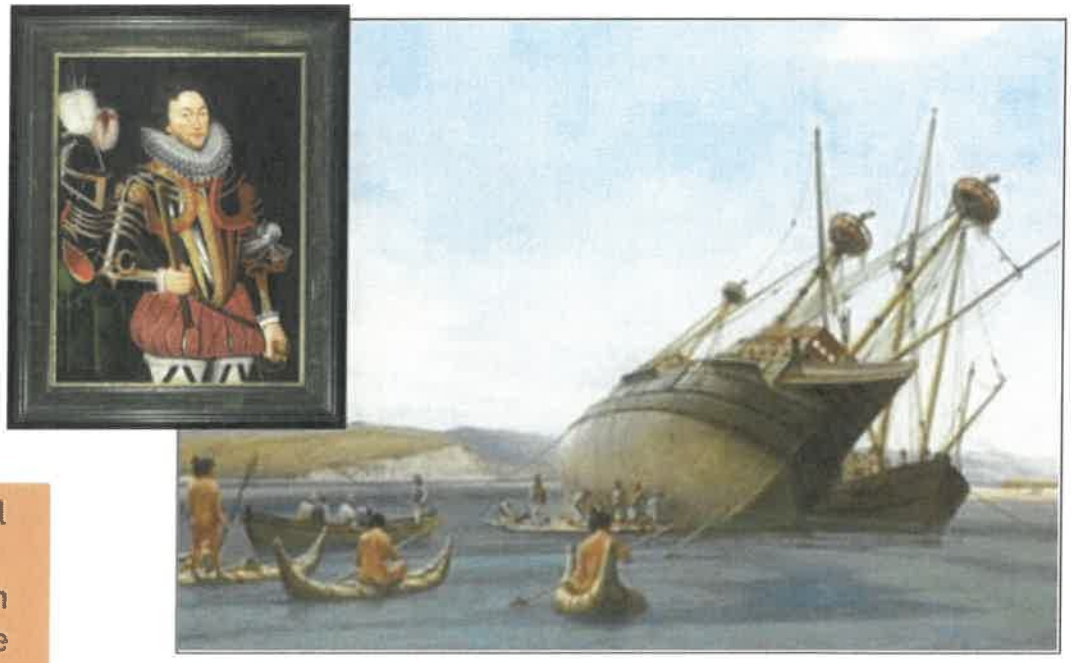
NORTH COUNTY
Recreation District

CODE	Pass Type	Scans	PERCENTAGE	Department Total %
1MFCP	1-Month Fit Center & Pool Comb	280	7.33%	9.43%
1YFCP	1-Year Fit Center & Pool Combo	80	2.09%	
AQMONTH	Aquatics - 1 Month	59	1.54%	33.15%
AQ MASS	Aquatics Mass Admittance	280	7.33%	
AQ3MONTH	Aquatics - 3 Month	73	1.91%	
AQANNUAL	Aquatics - Annual	89	2.33%	
AQC3M	Aquatics - Couple 3 Months	15	0.39%	
AQCM	Aquatics - Couple Monthly	17	0.45%	
AQFPANN	Aquatics - Fit/Pool Annual	34	0.89%	
AQFP	Aquatics - Fit/Pool Monthly	19	0.50%	
AQCANNUA	Aquatics Couple Annual	42	1.10%	
AQSCH	Aquatics Scholarship	0	0.00%	
AQSTM	Aquatics Student Monthly	10	0.26%	
AQFAM	Aquatics- Family Annual 2 Adu	100	2.62%	
AQAD	Aquatics - Adult 10-Pass	241	6.31%	
AQADI	Aquatics - Adult Drop In Sales	163	4.27%	
AQSTUDRP	Aquatics - Student Drop In Sales	78	2.04%	
AQST	Aquatics - Student 10-Pass	46	1.20%	
FITCORP	Corporate Fitness Membership	2	0.05%	0.08%
FAQCORP	Corporate Combo Membership	1	0.03%	
1MFC	Fitness 1-Month	194	5.08%	27.05%
CPL1M	Fitness 1-Month Couple	60	1.57%	
STU1M	Fitness 1-Month Student	86	2.25%	
1YFC	Fitness 1-Year	137	3.59%	
CPL1Y	Fitness 1-Year Couple	116	3.04%	
3MFC	Fitness 3-Month	155	4.06%	
CPL3M	Fitness 3-Month Couple	164	4.29%	
CLON	Fitness Class Only (quartely)	4	0.10%	
FITVOL	Fitness Volunteer	14	0.37%	
GFYOUTH	Fitness Youth Group	0	0.00%	
10VP	Fitness 10-Visit Pass	87	2.28%	
FITDY	Fitness - Day Pass Sales	16	0.42%	
PTFIT	Fitness Personal Training	0	0.00%	
HCTEMP	HC Temporary Pass	38	1.00%	27.34%
IBASH	Insurance Membership ASHLINK	439	11.50%	
IM-GG	Insurance Membership GREYGOLD	9	0.24%	
HCM	Insurance Membership HC	428	11.21%	
IBTIVITY	Insurance Membership Tivity	130	3.40%	
NBFR	Nehalem Bay Fire Rescue	32	0.84%	0.84%
STAF	Staff	81	2.12%	2.12%
VOLT	Volunteer	0	0.00%	0.00%
	Total	**3,819**	**100.00%**	**100.00%**
	Prior Month	**4,760**		
	Difference	**-941**		

NEHALEM VALLEY HISTORICAL SOCIETY PRESENTS



PRESENTED BY
MELISSA DARBY, MA



Did Sir Francis Drake sail into Nehalem Bay? Or elsewhere on the Oregon Coast? Researchers have different opinions on the exact location, but agree it was in Oregon.

THUNDER GO NORTH: THE HUNT FOR SIR FRANCIS DRAKE'S FAIR & GOOD BAY

Saturday,
October 24, 2026
3:30 pm
North County
Recreation District
36155 9th Street,
Nehalem

The mysteries surrounding Sir Francis Drake's famous search for a 'Fair and Good Bay' along the West Coast of what eventually became North America was generally thought to be in California. However, comparing Drake's observations of the Natives' houses, dress, foods, language, and lifeways with material collected by early anthropologists, including the plot by a famous University of California historian to manufacture Drake's "plate of brass," refutes the idea of Drake's landing the *Golden Hind* on landing on the coast of California, but rather on the Oregon Coast, where the crew spent between five and ten weeks, interacting with Indians routinely, without ever having fought with them.

Ms. Darby will present her extensive research on this fascinating landing by a world-famous ship captain and his crew.

$10 at the door
Proceeds benefitNVHS education programs

Melissa Darby, MA is the Senior Archaeologist/Historian of the Lower Columbia Research & Archaeology LLC, and the author of "Thunder Go North: The Hunt for Sir Francis Drake's Fair & Good Bay (cover of book, shown here, depicts Drake circa 1577).

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MOVIE NIGHT

TILLAMOOK COUNTY
LIBRARY PRESENTS



kanopy

TCL Tillamook County Library

NCRD

NORTH COAST RECREATION CENTER
PERFORMANCE ARTS CENTER

36155 9th St, Nehalem, OR 97131

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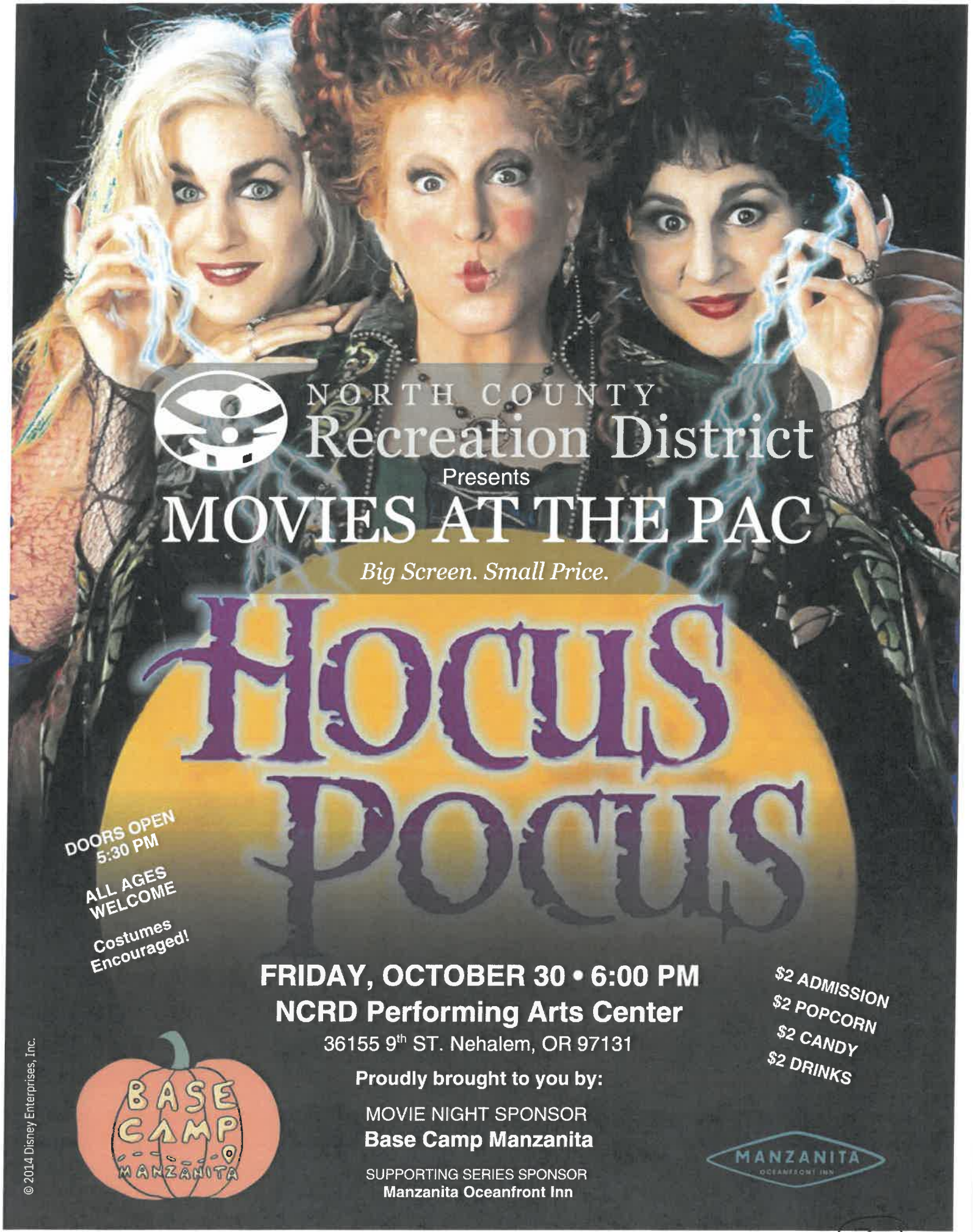
THURSDAY, OCTOBER 22
AT 6:00 PM

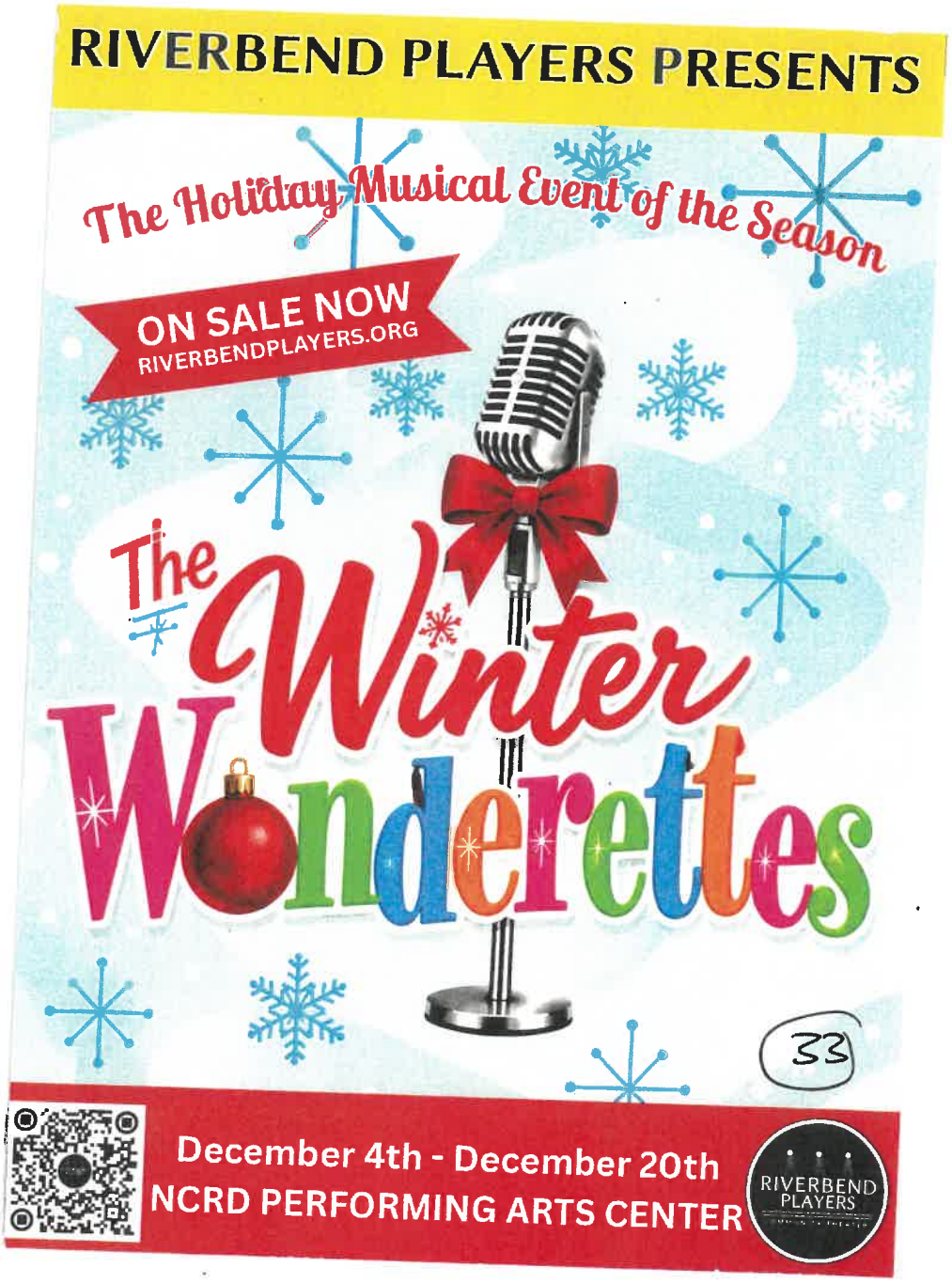




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December 4th - December 20th
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