



*The mission of  
North County Recreation  
District is to promote the  
educational, recreational,  
social and physical  
well-being of the entire  
north Tillamook County  
community by offering  
activities for all  
ages and abilities in an  
inviting environment.*

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

PO Box 207  
36155 9<sup>th</sup> Street  
Nehalem OR 97131

855.444.6273  
www.ncrd.org

## **NCRD Board Meeting**

**December 10th, 2020**

**NCRD Kitchen/Gallery 6:00 p.m.**

**(ZOOM link available by emailing [admin@ncrdnehalem.org](mailto:admin@ncrdnehalem.org) in advance)**

### **AGENDA**

#### **1. Call to Order**

#### **2. Pledge of Allegiance**

#### **3. Consent Agenda**

- 3.1 Board Meeting Minutes, November 12th, 2020
- 3.2 Executive Director's Report - November
- 3.3 Financial Report – November

#### **4. Operations Reports**

- 4.1 Departments - November

#### **5. New Business**

- 5.1 Resolution 20-09 Financing Authorization
- 5.2 Decision – Financing Proposals SDAO Recommendation
- 5.3 Appoint Pool Finance Oversight Committee
- 5.4 Audit Report Response Letter Approval
- 5.5 SDAO Awards Videos
- 5.6 New Flag Pole
- 5.7 Pickleball Court Additions
- 5.8 New Covid-19 Rules
- 5.9 Staff Training Update

#### **6. Old Business**

- 6.1 Pool Capital Campaign Update
- 6.2 Fire System Update
- 6.3 PAC Lobby Update
- 6.3 Executive Director Recruitment

#### **7. Committee Reports**

- 7.1 None

#### **8. Correspondence/Publicity**

#### **9. Public Comments**

#### **10. Board Comments**

#### **11. Announcements / Calendar**

- 11.1 December 25<sup>th</sup>, Christmas
- 11.2 January 1<sup>st</sup>, New Year's Day
- 11.3 January 14<sup>th</sup> Board Meeting

#### **12. Adjournment**

## **NCRD BOARD MEETING**

November 12, 2020 6:00 pm

Kitchen/Gallery and Zoom internet

The Meeting was called to order at 6:00 pm by Chairman Jack Bloom.

### **The Pledge of Allegiance**

#### **Attendance:**

Board members: Jack Bloom, Wally Burton, Jennifer Holm and Frankie Knight III in person and Mary Gallagher on Zoom.

Staff: David Wiegand, Barb McCann, Bill Devlin, Mary Moran in person. Penny Boggs, Sue Dindia-Gray and Kiley Konruff on Zoom.

Auditor: Peter Gelser

Members of the Public in person: John Coopersmith, Constance Shimek, Janice Laviolette, Bridgit Bowen.

Members of the Public on Zoom: Emily Cooper, Lorraine Davidson, Annie Naranjo-Rivera, Laura Swanson, Julie Chick, Dianne Bloom, Keith Jones, Justine Towers, Lynda Chick, Kimber Lundy, Chantelle Brown.

Jack read the General Rules for Public Zoom Meetings. All in-person attendees must sign in and execute the COVID contact tracing form. All Zoom attendees are muted throughout the meeting until the Public Comment section which is #9 on the agenda and at that time must raise their hand to be unmuted by the technician. Comments are limited to 3 minutes per person.

**Consent agenda** including the October Minutes, the Executive Directors Report and Financials was approved by motion from Jennifer and second by Frankie. One correction on the ED Report. Page 3 of 3, Section C., Paragraph 2. The dollar amount was typed incorrectly. The correction is "...these service calls cost us over \$1,007." The motion passed unanimously.

**Operational Reports:** Attached. David commented that NCRD now has a Square program in place being used in the Welcome Center and also the Youth Center. It also allows for a "donate" button on the website. It is working very well for credit processing.

### **NEW BUSINESS:**

**Audit Report:** Peter Gelser. Mr Gelser gave a brief overview to the Board. Several handouts were included with reference made to them throughout his report. He reiterated that due to the size of the operation segregation of duties and policies is a risk but assured the Board that it

is something to keep in mind but to continue in the manner that is ongoing. David's and the Board Members' constant checks assure the risk is greatly reduced. Brief explanation of the financial report. Over all the Audit of NCRD 2019/2020 Financial Records is complete and finds no inaccuracies. The Board appreciates the expertise demonstrated on a daily basis by Bill Devlin, the Financial Officer, in keeping accurate and transparent financial records for NCRD.

**Wheel chair lift for the PAC:** Motion: Wally made a motion to allocate \$15,000 in the 2021/2022 budget to accommodate payment for a wheel chair lift for the stage in the Performing Arts Center. The motion was seconded by Frankie and passed unanimously. Jack noted that the main reason for the Board is to help provide services to the community while at NCRD. Recommendations from the community are welcome and encouraged.

**Pool Bond Measure:** David reported that the Bond Issue passed with 58.4% of the district voters approving the issue. Even in the midst of a recession and pandemic the voters came through so that the community could replace the 90 year old pool that has served the area so well. The New Pool campaign was 4 years in the making and now is successful. A special thanks to John Coopersmith for his support and promotion of the issue. Jack noted that the Friends of NCRD has an active scholarship program to provide for those who can't afford to pay the membership fees.

**PAC Lobby/ADA Restroom project:** NCRD has \$115,700 in donations and grants for the project. At the Bid Opening there were four bidders. The low bid came from Cove Built in the amount of \$576,000. Conference with the contractor resulted in a lower amount of \$531,391. Jennifer commented that it is a great plan to have ADA restrooms available for the PAC. Frankie was please to know that the original bid was dissected and the contractor was able to find a more cost effective plan. Mary is concerned about the cost. Wally mentioned that the contractor wants to start right away and if the project does not proceed the grant money will be lost. Jack said that he understands the cost of construction is high but glad to keep the dollars local and that the cost will only go up as time goes on. David noted that the PAC is not currently being used and it is the perfect time to do the construction project. Wally made a motion to give David permission to proceed with the PAC Lobby and ADA Restroom project by contracting with Cove Built at a cost of \$531,391. Frankie seconded the motion. There were four votes to approve the motion and one vote against by Mary.

**Job Description for the Executive Director position:** Jack read a list of items that will be included in the request for resume advertising that will happen sometime the beginning of 2021. Five items will be included along with others not mentioned.

#1 Success in developing and managing large budgets

#2 List of Grants, size, role in the process, awards and non-awards.

**#3 Role and responsibility in multi-million dollar projects**

**#4 Good Intergovernmental experience**

**#5 Knowledge of State and Local Budget Requirements and Construction Laws**

Jack asked to be informed of any other areas that may be considered to add to the request for resumes. A meeting will be called to finalize the requirements.

**OLD BUSINESS:**

**Capital Campaign:** David reports that the total in the fund is currently \$2,046,693. Fund raising will continue.

**Fire Alarm System:** Frankie spoke about his walk through with the installers and the fire marshal to inspect the installation of smoke and heat detectors throughout the building. There has been a good relationship established with the monitoring company and now there is early notification and detection of fire. The old system was sprinklers but now both smoke and heat detectors in a state of the art system has been installed to protect our buildings.

**Insurance Liability at the Pickleball Court and Rex Champ Field:** Mary asked about coverage at the various outdoor locations. NCRD is protected by Liability Insurance at all of the owned locations and they are listed on the policy. Mary also asked if security cameras could be installed at the Pickleball Court. SDAO has a potential grant to upgrade the in-house recorder and there may be opportunity to be able to get a wireless camera for that area.

**CORRESPONDENCE:** Included in the packet. No other comment.

**PUBLIC COMMENTS:** *The follow individuals asked to be heard. Their comments have been summarized. The verbatim content for the most part is not included in these minutes.*

Constance Shimek: Could wheel chair lift be installed sooner than the 21/22 fiscal year and could Friends of NCRD help in that effort. No clear answer as details have not been worked out. She asked to clarify who individuals should go to in the event of issues or complaints. Management or Board Members. She asked when the Board was notified of David's retirement. At the last Board Meeting in October. Could a replacement be found sooner than later. The Board feels the time line is appropriate.

Emily Cooper on Zoom: She is the legal director of Disability Rights Oregon. She reached out and offered her services to members, visitors, management and the Board Members.

Janice Laviolette: She stated she didn't believe there was adequate notice for the Pool Bond Issue. Communication was not there. 42% of the voters were not in favor. The design of the new pool is extravagant and expensive. NCRD needs to keep financially responsible. Don't create a divide of "have" and "have-nots".

Kimber Lundy on Zoom: Congratulations on the New Pool. The pool will be ADA approved and ready for wheel chair access. She read a lengthy letter. Referred to unresolved misconduct but no specifics. She is willing to work with NCRD. She alleges some people feel intimidated and unsafe. Jack stated that specific problems will be addressed but blanket statements are impossible to deal with as no details offered. Jennifer asked "How can we move forward from this point?" and Jack offered – "We can't change the past but we can influence the future."

Julie Chick on Zoom: She reached out and tried to make things better. She advised the Board to get help with ADA requirements. The Board represents the community but that is not demonstrated in this meeting. It was hard to get to the meeting on Zoom and people were not allowed to speak.

Keith Jones on Zoom: He is a disability advocate and offers his services and advice on how to make the stage in the PAC accessible for handicapped persons.

Dianne Bloom on Zoom: She noted that the Old Pool was built during a recession 90 years ago and the new one will be built during the Pandemic. That is "being there for the citizens". The new pool will take into consideration all of the ADA requirements.

Annie Naranjo-Rivera on Zoom: She has kids in the system and is a member of the North County Racial and Social Justice group. NCRD needs to adapt and grow and she hopes concerns are addressed.

Lynda Chick on Zoom: She has a disabled family member, is a nurse and a member of the Board for the Health District. This is an emotionally charged subject. She has experienced active exclusion. Thanks to others who have shared. She hopes it will raise awareness and that NCRD will embrace the Diversity Equity and Inclusion training.

Bridgit Bowen: She is a person who supports the speakers and offers assistance to help the Board in any way possible

#### **BOARD COMMENTS:**

Jennifer Holm: This has been an enlightening meeting. Would like to hear more about Inclusivity and understands that it is more than the physical ADA projects that are planned. She suggest following up with DEI Training.

Mary Gallagher on Zoom: She appreciates the comments from all the speakers and will work to follow through.

Frankie Knight III: It is unfortunate that there are the feelings that have been expressed. He will take it in, absorb it and begin work on it. Let's move forward and do what we need to do.

Wally Burton: We need to work on the situation. Why weren't accusations addressed when they happened? If they had come to the attention of Management and/or the Board at the time he believes there wouldn't be these issues. He backs the staff 100%.

Barb McCann: She read a statement. All should be treated with dignity and respect. Welcome all no matter what ability level. Currently serve many with disabilities. Complaints are taken seriously and are resolved. All voices deserve to be heard. We all can choose to be positive. NCRD continually serves all with special needs and every member of the community.

David Wiegand: David noted that he worked in the Disability field for 32 years prior to his position at NCRD. He is an advocate for the special needs of everyone. He is a published author of a book that advocates inclusion for the disabled. He stated no one ever addressed a complaint to him.

Jack Bloom: The issues need to be address and resolved, however with no specifics of serious accusations there is nothing that can be done. The leadership needs to be advised and informed of any issues that arise. We want to do better and resolve problems. "Please come and share!!!". Be assured that he will do everything in his power to resolved any issue. Jennifer was asked to take point on the issue.

Final comment from the Public: Shantelle Brown (on Zoom) noted that she emailed and shared specifics but did not get results. She doesn't like to put herself out in the public setting. She wants to continue at the pool with her children and alleges she is treated differently when she is there with her handicapped children as opposed to when she swims with her daughter who has no impairment. She applauded the staff at the pool.

Jack thanked all who attended the meeting. The meeting was adjourned at 7:58 pm.

Next meeting is December 10, 2020 at 6:00 pm.

Respectfully submitted,

Jennie Meyers, Recording Clerk

**North County Recreation District**  
**Executive Director's Report**  
**December 10<sup>th</sup>, 2020**

**A. Capital Improvement Projects**

**1. New Pool**

The current total in the dedicated pool fund is \$2,047,193 with about 660 donors. The County Clerk sent us the final tally on the bond measure, which passed on November 3<sup>rd</sup> with a very healthy 58.6% “yes” vote. Our SDAO bond consultant has circulated the “Request for Financing Services to various financial institutions, and proposals are due December 3<sup>rd</sup>. The intent is to award the financing to the most responsive and cost-effective proposal. He will provide a summary report for the board to consider at the board meeting December 10<sup>th</sup>. The board also needs to appoint a Citizen Oversight Committee which will monitor the funds from the financing. I am recommending the five citizen members of our Budget Committee, and all have graciously agreed to serve if appointed by the board. (Margie Nielson, Linda Makohon, Rob Borgford, Barbara Scott-Brier, and Renae Scalabrin). Our architect, Carl Sherwood, has submitted a proposal for developing construction plans and related services and it is also on the agenda for consideration of approval. There is some additional work he would like to have completed, including a new geotechnical survey, and a topography, boundary, and utility survey for the site, before he can begin work.

**2. Performing Arts Center Lobby and ADA Restrooms**

The contract has been signed with general contractor Cove Built LLC. Much of the work will be done by local sub-contractors. The groundbreaking ceremony has been scheduled for December 9<sup>th</sup> at 3:00 p.m. It will include refreshments, introductions of several of our contractors, a few words from a patron who was

very helpful as we raised funds last year, and a brief report from NCRD's partner Riverbend Players. They are very excited to see this project begin!

### **3. New Wayfinding Signage**

Our new main sign on 7<sup>th</sup> street has (finally!) been completed.

### **4. Pickleball Courts**

The Nehalem Bay Pickleball Club has purchased and installed a practice backboard at about \$1,200. It was designed and installed by inventor Glen Good, who built the first one for tennis star Jimmy Connors. They have also volunteered to pay for a third gate on the west side of the courts.

### **5. Hallway Renovation**

The work is almost completed, with the exception of the refinishing of the pool entryway area.

### **6. Fire Protection System**

The system is completed and approved by Tillamook County. We are now monitored 24/7. Frankie Knight reviewed the system for NBFD.

### **7. Replacement Lights at Rex Champ Field**

We are still waiting for these are special sports lights. They are a custom order which should have been shipped from Los Angeles October 24<sup>th</sup>.

## **B. Public Relations/Outreach**

1. The videographer from Special Districts Association is scheduled to shoot two videos here December 9<sup>th</sup>. One is for the employee award, with Barbara McCann, and the other is about NCRD for the organization award. The videos will be shown during the SDAO annual conference in February, and we will also post them on our website.

## **C. Programs/Organization/Building**



1. The remodeling of the cardio room in the Fitness Center has started. Bruce has been removing old pipes from the abandoned steam heating system. He also removed the old wood paneling on the east wall and discovered some termites. We called in an exterminator and it was treated. A new wall has now been installed. Next, when time permits, will be new paint.

2. Several months ago we had to have our elevator serviced. The non-emergency service call took several hours. Otis Elevator then sent us a bill for over \$5,000. We refused to pay this amount, which was basically around \$1,000 per hour. Bill Devlin then began a series of emails and letters demanding a discount. Finally we received an offer of a 50% reduction and we paid it. It is yet another reminder of the high cost of maintaining the old pool. The only use for the elevator is to assist persons in wheelchairs to access the pool, and the new pool will eliminate this kind of expense.

#### **D. Financial Highlights**

With the financial report through November 30<sup>th</sup>, we are now 41.7% of the way through our fiscal year.

1. Our General Fund income is already at 96.2% of the budget for the year.

This would be remarkable any year, but this year it is even more exceptional.

2. General Fund expenses are under budget at 37.2 %.

3. Electricity expense is at 23.8%. The new heat pumps have far exceeded expectations for saving.

4. Oil is at 28.5 %, in spite of the fact that we have been heating the pool all but a few weeks since July 1<sup>st</sup>.

5. Our timber tax revenue in the Capital Asset Reserve Fund is at 54.8 % of budget.

#### **E. Grants/Sponsorships**

1. We submitted and received our fifth grant from Coronavirus Relief funds to reimburse us for expenses directly related to dealing with the virus.

2. We have submitted several grants to the Muddnick Foundation, as we have done at this time of the year many times before.

3. The Youth Center just received a \$14,000 grant from the State of Oregon for Emergency Child Care operating costs between April 1<sup>st</sup> and December 30<sup>th</sup>.

Respectfully submitted, David Wiegand

# North County Recreation District

## Balance Sheet w/ Prev Month Comparison

Accrual Basis

As of November 30, 2020

	Nov 30, 20	Oct 31, 20	% Change
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
Columbia Bank - CKNG	59,916.01	78,974.74	-24.1%
Columbia Bank - DEBIT	7,238.64	8,347.87	-13.3%
US Bank #...2075	10,544.09	10,522.09	0.2%
LGIP	3,972,420.72	3,078,866.89	29.0%
TLC	13.18	13.18	0.0%
Edward Jones	2.70	2.70	0.0%
Petty Cash	100.00	100.00	0.0%
Total Checking/Savings	4,050,235.34	3,176,827.47	27.5%
Other Current Assets			
TLC Business Shares	5.00	5.00	0.0%
Total Other Current Assets	5.00	5.00	0.0%
Total Current Assets	4,050,240.34	3,176,832.47	27.5%
Fixed Assets			
Fixed Assets	3,086,442.55	3,086,442.55	0.0%
Accumulated Depreciation	-792,842.00	-792,842.00	0.0%
Total Fixed Assets	2,293,600.55	2,293,600.55	0.0%
<b>TOTAL ASSETS</b>	<b>6,343,840.89</b>	<b>5,470,433.02</b>	<b>16.0%</b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	2,785.27	6,948.94	-59.9%
Total Accounts Payable	2,785.27	6,948.94	-59.9%
Other Current Liabilities			
Accrued Vacation Pay	29,000.64	29,000.64	0.0%
Payroll Liabilities			
Med Company	0.00	537.85	-100.0%
Med Employee	0.00	537.85	-100.0%
OR Unemp	-62.64	-117.32	46.6%
OR WBF	136.51	64.75	110.8%
OR Withholding	0.00	2,120.00	-100.0%
Retirement, NCRD Contribution	238.36	238.36	0.0%
SS Company	0.00	2,299.76	-100.0%
SS Employee	0.00	2,299.76	-100.0%
Withholding	0.00	2,794.00	-100.0%
Payroll Liabilities - Other	186.20	117.47	58.5%
Total Payroll Liabilities	498.43	10,892.48	-95.4%
Total Other Current Liabilities	29,499.07	39,893.12	-26.1%
Total Current Liabilities	32,284.34	46,842.06	-31.1%
Total Liabilities	32,284.34	46,842.06	-31.1%
Equity			
Capital Improvement-Assigned	2,161,140.55	2,161,140.55	0.0%
Capital Improvement-Restricted	5,235.00	5,235.00	0.0%
Capital Improvement-Unassigned	2.70	2.70	0.0%
General Fund-Nonspendable	224.00	224.00	0.0%
General Fund-Unassigned	91,590.50	91,590.50	0.0%
Retained Earnings	-2,470.03	-2,470.03	0.0%
Net Income	4,055,833.83	3,167,868.24	28.0%
Total Equity	6,311,556.55	5,423,590.96	16.4%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,343,840.89</b>	<b>5,470,433.02</b>	<b>16.0%</b>

# North County Recreation District

## Budget vs. Actual, General Fund, FY 2019 - 2020

Accrual Basis

Transactions through Nov 30, 2020 - 42% of budget year

	TOTAL			
	Jul '20 - Jun ...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
INCOME				
Beginning Fund Balance				
NWC - Restricted				
Scholarships	8,119.00	200.00	7,919.00	4,059.5%
Trust Manag.	4,599.00	4,250.00	349.00	108.2%
Staff Training	1,000.00	1,000.00	0.00	100.0%
NWC - Restricted - Other	15,720.00	14,000.00	1,720.00	112.3%
Total NWC - Restricted	29,438.00	19,450.00	9,988.00	151.4%
NWC - Unrestricted	459,255.92	316,384.00	142,871.92	145.2%
Total Beginning Fund Balance	488,693.92	335,834.00	152,859.92	145.5%
User Fees and Charges				
Activities Fees	0.00	500.00	-500.00	0.0%
Aquatics User Fees	8,910.60	45,000.00	-36,089.40	19.8%
Fitness User Fees	21,283.98	96,000.00	-74,716.02	22.2%
Youth Program	5,733.00	21,000.00	-15,267.00	27.3%
Youth Sports	-32.38	11,000.00	-11,032.38	-0.3%
Youth Camps				
Forest to the Sea Camp	0.00	625.00	-625.00	0.0%
Youth Camps - Other	0.00	2,800.00	-2,800.00	0.0%
Total Youth Camps	0.00	3,425.00	-3,425.00	0.0%
Pre-School Swim Fees	240.00	2,250.00	-2,010.00	10.7%
Trip Fees & Transport - Cirque	0.00	5,000.00	-5,000.00	0.0%
Total User Fees and Charges	36,135.20	184,175.00	-148,039.80	19.6%
Ticket Sales	0.00	20,000.00	-20,000.00	0.0%
Riverbend Players	0.00	3,800.00	-3,800.00	0.0%
Fundraising Income				
Restricted				
Pool-a-Thon	0.00	18,500.00	-18,500.00	0.0%
Total Restricted	0.00	18,500.00	-18,500.00	0.0%
Unrestricted				
Beach Run - Participants	0.00	2,000.00	-2,000.00	0.0%
Beach Run - Sponsors	0.00	2,000.00	-2,000.00	0.0%
Total Unrestricted	0.00	4,000.00	-4,000.00	0.0%
Total Fundraising Income	0.00	22,500.00	-22,500.00	0.0%
Grants and Scholarships				
Restricted				
Friends of NCRD				
Scholarship Fund-Aquatics	198.00	2,000.00	-1,802.00	9.9%
Scholarship Fund-Fitness	90.00	0.00	90.00	100.0%
Scholarship Fund-Youth	1,344.00	4,300.00	-2,956.00	31.3%
Total Friends of NCRD	1,632.00	6,300.00	-4,668.00	25.9%
Restricted - Other	191,661.81	15,000.00	176,661.81	1,277.7%
Total Restricted	193,293.81	21,300.00	171,993.81	907.5%
Total Grants and Scholarships	193,293.81	21,300.00	171,993.81	907.5%
Preschool Teacher Reimbursement	4,000.00	31,500.00	-27,500.00	12.7%

# North County Recreation District

## Budget vs. Actual, General Fund, FY 2019 - 2020

Accrual Basis

Transactions through Nov 30, 2020 - 42% of budget year

	TOTAL			
	Jul '20 - Jun ...	Budget	\$ Over Budget	% of Budget
<b>Dedicated Space Rental</b>				
Community Center Room Rentals	2,125.00	12,800.00	-10,675.00	16.6%
Preschool Rental	700.00	2,760.00	-2,060.00	25.4%
<b>Total Dedicated Space Rental</b>	2,825.00	15,560.00	-12,735.00	18.2%
<b>Event Sponsorship</b>	0.00	1,000.00	-1,000.00	0.0%
<b>TBCC Contract</b>	0.00	6,600.00	-6,600.00	0.0%
<b>Concessions Income</b>	273.00	2,390.00	-2,117.00	11.4%
<b>Donations</b>				
<b>Restricted</b>				
Team Sports Sponsors	0.00	3,300.00	-3,300.00	0.0%
Restricted - Other	250.00	1,500.00	-1,250.00	16.7%
<b>Total Restricted</b>	250.00	4,800.00	-4,550.00	5.2%
<b>Unrestricted</b>	0.34	0.00	0.34	100.0%
<b>Total Donations</b>	250.34	4,800.00	-4,549.66	5.2%
<b>Interest</b>				
General Fund	1,385.97	8,800.00	-7,414.03	15.7%
<b>Total Interest</b>	1,385.97	8,800.00	-7,414.03	15.7%
<b>Taxes (previously levied)</b>	12,550.16	26,000.00	-13,449.84	48.3%
<b>Taxes (current year)</b>	929,714.96	1,049,446.00	-119,731.04	88.6%
<b>Misc Income</b>	233.25	2,300.00	-2,066.75	10.1%
<b>Copier Fees</b>	11.37	0.00	11.37	100.0%
<b>Total INCOME</b>	1,669,366.98	1,736,005.00	-66,638.02	96.2%
<b>Total Income</b>	1,669,366.98	1,736,005.00	-66,638.02	96.2%
<b>Gross Profit</b>	1,669,366.98	1,736,005.00	-66,638.02	96.2%
<b>Expense</b>				
<b>PERSONNEL SERVICES</b>				
<b>ACTIVITIES</b>				
Activities Coordinator	4,475.00	18,982.00	-14,507.00	23.6%
<b>Total ACTIVITIES</b>	4,475.00	18,982.00	-14,507.00	23.6%
<b>ADMINISTRATION</b>				
Executive Director	30,852.50	72,001.00	-41,148.50	42.9%
Finance Manager	23,709.00	52,500.00	-28,791.00	45.2%
Welcome Center Staff	15,694.36	30,746.53	-15,052.17	51.0%
Pre-School Teacher	8,000.00	32,445.00	-24,445.00	24.7%
Custodial Staff	5,143.33	17,425.54	-12,282.21	29.5%
Member Services Director	16,164.84	40,705.60	-24,540.76	39.7%
Maintenance Supervisor	15,897.60	36,849.28	-20,951.68	43.1%
Maintenance and Gardening	872.62	0.00	872.62	100.0%
<b>Total ADMINISTRATION</b>	116,334.25	282,672.95	-166,338.70	41.2%
<b>AQUATICS</b>				
Aquatics Director/Ast. Ex. Dir.	25,116.30	60,286.93	-35,170.63	41.7%
Swim Program Manager	19,380.48	51,417.60	-32,037.12	37.7%
Aquatics Instructors	11,809.79	52,337.40	-40,527.61	22.6%
Aquatics Maintenance	16,517.20	28,279.68	-11,762.48	58.4%
Lifeguards	46,083.51	73,368.96	-27,285.45	62.8%
<b>Total AQUATICS</b>	118,907.28	265,690.57	-146,783.29	44.8%

# North County Recreation District

## Budget vs. Actual, General Fund, FY 2019 - 2020

Accrual Basis

Transactions through Nov 30, 2020 - 42% of budget year

	TOTAL			
	Jul '20 - Jun ...	Budget	\$ Over Budget	% of Budget
<b>FITNESS</b>				
Fitness Director	21,978.80	54,331.47	-32,352.67	40.5%
Fitness Supervisor	14,693.12	32,849.79	-18,156.67	44.7%
Fitness Attendant	20,811.18	53,131.52	-32,320.34	39.2%
Fitness Instructor	10,641.88	25,284.44	-14,642.56	42.1%
<b>Total FITNESS</b>	<b>68,124.98</b>	<b>165,597.22</b>	<b>-97,472.24</b>	<b>41.1%</b>
<b>PERFORMING ARTS CENTER</b>				
PAC Coordinator	2,913.64	21,514.60	-18,600.96	13.5%
PAC Assistants	0.00	764.40	-764.40	0.0%
<b>Total PERFORMING ARTS CENTER</b>	<b>2,913.64</b>	<b>22,279.00</b>	<b>-19,365.36</b>	<b>13.1%</b>
<b>YOUTH</b>				
Youth Program Director	17,131.75	39,687.96	-22,556.21	43.2%
Youth Program Assistants	29,150.20	51,834.75	-22,684.55	56.2%
Youth Sports Coordinator	3,559.50	22,495.20	-18,935.70	15.8%
Youth Sports Assistants	732.06	5,562.00	-4,829.94	13.2%
<b>Total YOUTH</b>	<b>50,573.51</b>	<b>119,579.91</b>	<b>-69,006.40</b>	<b>42.3%</b>
<b>Salary Adjustments</b>	<b>0.00</b>	<b>6,090.00</b>	<b>-6,090.00</b>	<b>0.0%</b>
<b>Overtime</b>	<b>1,114.20</b>	<b>6,355.10</b>	<b>-5,240.90</b>	<b>17.5%</b>
<b>Employee Benefits</b>	<b>1,038.02</b>	<b>0.00</b>	<b>1,038.02</b>	<b>100.0%</b>
<b>Payroll Expenses</b>	<b>25,581.92</b>	<b>71,069.25</b>	<b>-45,487.33</b>	<b>36.0%</b>
<b>Health Insurance</b>	<b>38,000.28</b>	<b>94,938.00</b>	<b>-56,937.72</b>	<b>40.0%</b>
<b>Workers' Comp. Insurance</b>	<b>5,232.89</b>	<b>6,500.00</b>	<b>-1,267.11</b>	<b>80.5%</b>
<b>Retirement, NCRD Contribution</b>	<b>9,827.32</b>	<b>22,584.00</b>	<b>-12,756.68</b>	<b>43.5%</b>
<b>Total PERSONNEL SERVICES</b>	<b>442,123.29</b>	<b>1,082,338.00</b>	<b>-640,214.71</b>	<b>40.8%</b>
<b>MATERIALS &amp; SERVICES</b>				
Equipment Maintenance	912.14	1,000.00	-87.86	91.2%
Maintenance Equipment/Repairs	971.83	7,000.00	-6,028.17	13.9%
<b>Maintenance Materials/Supplies</b>	<b>660.86</b>	<b>3,000.00</b>	<b>-2,339.14</b>	<b>22.0%</b>
Main Bldg. - Groundskeep/Maint	2,827.81	11,000.00	-8,172.19	25.7%
Janitorial Supplies	1,999.74	4,000.00	-2,000.26	50.0%
Champ Fld. - Groundskeep/Maint	1,111.01	2,750.00	-1,638.99	40.4%
Inspections & Licenses	1,547.99	2,700.00	-1,152.01	57.3%
Concessions Expenses	124.35	2,500.00	-2,375.65	5.0%
Artist Fees	112.50	22,000.00	-21,887.50	0.5%
Equipment	2,850.10	9,000.00	-6,149.90	31.7%
<b>Office/Program Equipment</b>	<b>3,333.25</b>	<b>3,000.00</b>	<b>333.25</b>	<b>111.1%</b>
<b>Pool Chemicals</b>	<b>1,733.71</b>	<b>13,000.00</b>	<b>-11,266.29</b>	<b>13.3%</b>
<b>Pool Materials</b>	<b>8,951.09</b>	<b>17,000.00</b>	<b>-8,048.91</b>	<b>52.7%</b>
<b>Supplies</b>				
Office/Program Supplies	10,017.67	12,500.00	-2,482.33	80.1%
Classroom Supplies	972.75	3,200.00	-2,227.25	30.4%
Printing & Supplies	15.79	2,000.00	-1,984.21	0.8%
Sports Supplies	502.11	4,000.00	-3,497.89	12.6%
Supplies - Other	2,970.14	3,750.00	-779.86	79.2%
<b>Total Supplies</b>	<b>14,478.46</b>	<b>25,450.00</b>	<b>-10,971.54</b>	<b>56.9%</b>
<b>Fundraising Expenses</b>				
Beach Run Fundraising	0.00	2,500.00	-2,500.00	0.0%
Fundraising Expenses - Other	83.99	1,700.00	-1,616.01	4.9%
<b>Total Fundraising Expenses</b>	<b>83.99</b>	<b>4,200.00</b>	<b>-4,116.01</b>	<b>2.0%</b>

# North County Recreation District

## Budget vs. Actual, General Fund, FY 2019 - 2020

Accrual Basis

Transactions through Nov 30, 2020 - 42% of budget year

	TOTAL			
	Jul '20 - Jun ...	Budget	\$ Over Budget	% of Budget
Advertising	1,176.95	12,000.00	-10,823.05	9.8%
Ads/Print/Newsletter/PR/Promo	237.65	5,000.00	-4,762.35	4.8%
Administrative Expenses	15.00	0.00	15.00	100.0%
Camps and Workshops	1,354.45	15,000.00	-13,645.55	9.0%
Activity/Event Fees	0.00	500.00	-500.00	0.0%
Property and Casualty Insurance	-102.00	24,500.00	-24,602.00	-0.4%
Professional Services				
Attorney fees & charges	450.00	0.00	450.00	100.0%
Consultant fees & charges	300.00	0.00	300.00	100.0%
Professional Services - Other	10,800.00	8,800.00	2,000.00	122.7%
Total Professional Services	11,550.00	8,800.00	2,750.00	131.3%
Training/Certifications	414.32	10,000.00	-9,585.68	4.1%
Transportation/Lodging/Mileage	381.46	1,400.00	-1,018.54	27.2%
Bank Charges				
Credit Card Fees	116.05	0.00	116.05	100.0%
Bank Charges - Other	1,016.78	3,500.00	-2,483.22	29.1%
Total Bank Charges	1,132.83	3,500.00	-2,367.17	32.4%
Utilities				
Electricity	5,555.39	23,300.00	-17,744.61	23.8%
Garbage	865.72	2,800.00	-1,934.28	30.9%
Oil	7,968.08	28,000.00	-20,031.92	28.5%
Sewer	1,134.00	2,450.00	-1,316.00	46.3%
Internet/Phone	3,178.77	6,320.00	-3,141.23	50.3%
Water	1,207.05	3,600.00	-2,392.95	33.5%
Propane	165.93	550.00	-384.07	30.2%
Total Utilities	20,074.94	67,020.00	-46,945.06	30.0%
Total MATERIALS & SERVICES	77,934.43	275,320.00	-197,385.57	28.3%
CONTINGENCIES				
General Operating Contingency	0.00	40,000.00	-40,000.00	0.0%
Total CONTINGENCIES	0.00	40,000.00	-40,000.00	0.0%
Total Expense	520,057.72	1,397,658.00	-877,600.28	37.2%
Net Ordinary Income	1,149,309.26	338,347.00	810,962.26	339.7%
Other Income/Expense				
Other Income				
Refunds	825.00	0.00	825.00	100.0%
Total Other Income	825.00	0.00	825.00	100.0%
Net Other Income	825.00	0.00	825.00	100.0%
Net Income	1,150,134.26	338,347.00	811,787.26	339.9%

# North County Recreation District

## Budget vs. Actual, Capital Asset Reserve Fund, FY 2019-2020

Accrual Basis

Transactions through Nov 30, 2020 - 42% of budget year

	Capital Assets Reserve Fund		
	Jul '20 - Jun 21	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
INCOME			
Capital Fund Balance Forward			
Working Capital from Prior Yrs.	741,087.94	636,207.00	104,880.94
New Pool Fund	2,013,678.00	1,961,628.00	52,050.00
East Side Siding Project	61,996.00	61,996.00	0.00
Roof Fund	60,000.00	60,000.00	0.00
PAC Lobby and ADA Restroom	50,260.00	22,000.00	28,260.00
Pickleball Court Construction	-27,397.00	18,839.00	-46,236.00
Total Capital Fund Balance Forward	2,899,624.94	2,760,670.00	138,954.94
Grants and Scholarships			
Restricted			
Ford Found. PAD/ADA Lobby Grant	0.00	25,000.00	-25,000.00
OPRD Pickleball Grant	63,041.00	63,041.00	0.00
Restricted - Other	6,583.58	5,500.00	1,083.58
Total Restricted	69,624.58	93,541.00	-23,916.42
Total Grants and Scholarships	69,624.58	93,541.00	-23,916.42
Donations			
Restricted			
New Pool Fund	36,782.34	75,000.00	-38,217.66
Total Restricted	36,782.34	75,000.00	-38,217.66
Total Donations	36,782.34	75,000.00	-38,217.66
Interest			
Capital Reserve Interest	11,731.49	38,000.00	-26,268.51
Total Interest	11,731.49	38,000.00	-26,268.51
State Timber Revenue	187,872.47	343,036.00	-155,163.53
Total INCOME	3,205,635.82	3,310,247.00	-104,611.18
Total Income	3,205,635.82	3,310,247.00	-104,611.18
Gross Profit	3,205,635.82	3,310,247.00	-104,611.18
Expense			
CAPITAL OUTLAY			
Capital Expansion & Improvement			
Gym Building Roof	0.00	50,000.00	-50,000.00
Hallway Floors	15,461.64	15,000.00	461.64
Fire Alarm System	37,588.63	45,000.00	-7,411.37
Roof Fund	0.00	10,000.00	-10,000.00
New Pool Fund	50,000.00	50,000.00	0.00
PAC Lobby & ADA Restrooms	15,132.89	350,000.00	-334,867.11
Pickleball Court Construction	93,850.39	130,000.00	-36,149.61
Website Design	5,538.75	0.00	5,538.75
Rex Champ Field Improvements	16,727.99	14,000.00	2,727.99
Additional Future Projects CIP			
Pickleball Construction Project	250.00		
Additional Future Projects CIP - Other	0.00	30,000.00	-30,000.00
Total Additional Future Projects CIP	250.00	30,000.00	-29,750.00
Total Capital Expansion & Improvement	234,550.29	694,000.00	-459,449.71
Total CAPITAL OUTLAY	234,550.29	694,000.00	-459,449.71



**North County Recreation District**  
**Budget vs. Actual, Capital Asset Reserve Fund, FY 2019-2020**

Accrual Basis

Transactions through Nov 30, 2020 - 42% of budget year

	Capital Assets Reserve Fund		
	Jul '20 - Jun 21	Budget	\$ Over Budget
New Pool Fundraising	6,218.65	10,000.00	-3,781.35
Project Management	19,263.24	44,500.00	-25,236.76
<b>Total Expense</b>	<b>260,032.18</b>	<b>748,500.00</b>	<b>-488,467.82</b>
<b>Net Ordinary Income</b>	<b>2,945,603.64</b>	<b>2,561,747.00</b>	<b>383,856.64</b>
<b>Net Income</b>	<b>2,945,603.64</b>	<b>2,561,747.00</b>	<b>383,856.64</b>

# North County Recreation District Transaction List by Vendor November 2020

Type	Date	Num	Memo	Account	Split	Amount
<b>AFLAC</b>						
Liability Ch...	11/24/2020	20089		Columbia Bank - CK...	-SPLIT-	-301.24
<b>Amazon</b>						
Check	11/02/2020	DEBIT	Order #113-3669155-2429003	Columbia Bank - DE...	-SPLIT-	-32.60
Check	11/06/2020	DEBIT	Order #113-5129079-2176228	Columbia Bank - DE...	-SPLIT-	-25.65
Check	11/06/2020	DEBIT	Order #113-2805148-7721041	Columbia Bank - DE...	Sports Supplies	-262.34
Check	11/12/2020	DEBIT	Order #113-4771960-8630822	Columbia Bank - DE...	Hallway Floors	-16.98
Check	11/19/2020	DEBIT	Order #114-4527719-7214647	Columbia Bank - DE...	Sports Supplies	-27.97
<b>Asiflex</b>						
Liability Ch...	11/12/2020	ACH		US Bank #...2075	Payroll Liabilities	-50.00
<b>At-A-Glance</b>						
Check	11/05/2020	DEBIT	Order #0694532007	Columbia Bank - DE...	-SPLIT-	-62.77
<b>Backflow Valve Services</b>						
Bill Pmt -C...	11/25/2020	20124	INV # 7616	Columbia Bank - CK...	Accounts Payable	-177.00
<b>BOLI</b>						
Bill	11/20/2020	20201...	Public Works Contract Fee	Accounts Payable	PAC Lobby & ADA Restroo...	-531.39
Bill	11/24/2020		Public Works Contract Fee	Accounts Payable	Pickleball Construction Pro...	-250.00
Bill Pmt -C...	11/25/2020	20125	Public Works Contract Fee	Columbia Bank - CK...	Accounts Payable	-531.39
Bill Pmt -C...	11/25/2020	20142	Public Works Contract Fee	Columbia Bank - CK...	Accounts Payable	-250.00
<b>Booth Landscape Maintenance</b>						
Bill	11/04/2020	7843	Invoice # 7843	Accounts Payable	Main Bldg. - Groundskeep/...	-200.00
Bill Pmt -C...	11/16/2020	20070	Invoice # 7843	Columbia Bank - CK...	Accounts Payable	-200.00
<b>Brittall Architecture Inc.</b>						
Bill	11/02/2020	6798	INV# 6798	Accounts Payable	PAC Lobby & ADA Restroo...	-2,760.00
Bill	11/02/2020	6768	INV# 6768	Accounts Payable	PAC Lobby & ADA Restroo...	-300.00
Bill Pmt -C...	11/16/2020	20071		Columbia Bank - CK...	Accounts Payable	-3,060.00
<b>Bucklin, Eileen</b>						
Bill	11/16/2020	20201...	Gallery Art Sale	Accounts Payable	Artist Fees	-112.50
Bill Pmt -C...	11/25/2020	20126	Gallery Art Sale	Columbia Bank - CK...	Accounts Payable	-112.50
<b>Charter Communications</b>						
Bill	11/18/2020	00103...	ACCT 8752 20 009 0010314, INV #0010314...	Accounts Payable	-SPLIT-	-109.99
Bill Pmt -C...	11/25/2020	20127	ACCT 8752 20 009 0010314, INV #0010314...	Columbia Bank - CK...	Accounts Payable	-109.99
<b>Cintas Fire 636525</b>						
Bill	11/10/2020	0F800...	Annual Sprinkler System Inspection	Accounts Payable	Inspections & Licenses	-625.00
Bill	11/10/2020	0F805...	Fire extinguisher servicing	Accounts Payable	Maintenance Equipment/R...	-589.90
Bill Pmt -C...	11/25/2020	20128		Columbia Bank - CK...	Accounts Payable	-1,214.90
<b>CIS Trust</b>						
Bill	11/24/2020	2020...	December 2020 Invoice	Accounts Payable	-SPLIT-	-7,857.69
Liability Ch...	11/24/2020	20088		Columbia Bank - CK...	-SPLIT-	-938.26
Bill Pmt -C...	11/25/2020	20129	December 2020 Invoice	Columbia Bank - CK...	Accounts Payable	-7,857.69
<b>CIT</b>						
Bill	11/08/2020	36590...	CUST: 1844814; INV: 36590756	Accounts Payable	Office/Program Supplies	-437.05
Bill Pmt -C...	11/16/2020	20072	CUST: 1844814; INV: 36590756	Columbia Bank - CK...	Accounts Payable	-437.05
<b>City of Nehalem</b>						
Bill Pmt -C...	11/16/2020	20073	Rt: 2; Acct: 506; Service from 9/17/2020 to...	Columbia Bank - CK...	Accounts Payable	-222.60
<b>Cleverbridge</b>						
Check	11/06/2020	DEBIT	Software purchase	Columbia Bank - DE...	Office/Program Supplies	-29.95

3.3 18

# North County Recreation District Transaction List by Vendor November 2020

Type	Date	Num	Memo	Account	Split	Amount
<b>Deer Island Studios</b>						
Check	11/05/2020	DEBIT	Website updates - New Pool Donate button	Columbia Bank - DE...	Website Design	-48.75
<b>Devlin Consulting, LLC</b>						
Bill	11/25/2020	748	Inv. #748	Accounts Payable	Finance Manager	-5,731.25
Bill Pmt -C...	11/25/2020	20130	Inv. #748	Columbia Bank - CK...	Accounts Payable	-5,731.25
<b>Elizabeth Carroll</b>						
Bill	11/24/2020	20201...	Reimbursement for Zoom use in Yoga class...	Accounts Payable	Supplies	-8.00
Bill Pmt -C...	11/25/2020	20131	Reimbursement for Zoom use in Yoga class...	Columbia Bank - CK...	Accounts Payable	-8.00
<b>Exercise Etc., Inc.</b>						
Check	11/16/2020	DEBIT	Inv. # 2100-0024-6752	Columbia Bank - DE...	Training/Certifications	-10.00
Check	11/24/2020	DEBIT	Inv. # 2100-0024-7317	Columbia Bank - DE...	Training/Certifications	-10.00
<b>Google Play</b>						
Check	11/02/2020	DEBIT	Google Drive additional storage subscription...	Columbia Bank - DE...	Supplies	-1.99
<b>Home Depot</b>						
Bill	11/30/2020	4023 ...	4023 00001 88748 11/30/20 10:54 AM	Accounts Payable	-SPLIT-	-315.65
Bill Pmt -C...	11/30/2020		QuickBooks generated zero amount transac...	Columbia Bank - CK...	Accounts Payable	0.00
<b>IconiPro</b>						
Bill	11/10/2020	33965	Cust. #1508, Inv. #33965	Accounts Payable	Fire Alarm System	-21,522.00
Bill Pmt -C...	11/16/2020	20074		Columbia Bank - CK...	Accounts Payable	-21,942.00
<b>Janet Paulson</b>						
Bill	11/10/2020	INV51...	Zoom subscription reimbursement for yoga ...	Accounts Payable	Training/Certifications	-14.99
Bill Pmt -C...	11/25/2020	20132	Zoom subscription reimbursement for yoga ...	Columbia Bank - CK...	Accounts Payable	-14.99
<b>Kiley Konruff</b>						
Bill	11/18/2020	20201...	11/18/20005:29PM 377 1 56 3485424	Accounts Payable	Supplies	-51.96
Bill Pmt -C...	11/25/2020	20133	11/18/20005:29PM 377 1 56 3485424	Columbia Bank - CK...	Accounts Payable	-18.00
<b>Koontz, Perdue, Blasquez &amp; Co., P.C.</b>						
Bill	11/20/2020	67450	INV: 67450; Client: M000288	Accounts Payable	Professional Services	-2,750.00
<b>League of Oregon Cities</b>						
Bill	11/02/2020	2020-...	INV#: 2020-202079	Accounts Payable	Office/Program Supplies	-500.00
Bill Pmt -C...	11/16/2020	20075	INV#: 2020-202079	Columbia Bank - CK...	Accounts Payable	-500.00
<b>Lorraine Ortiz</b>						
Bill	11/23/2020	P-533...	Monthly Zoom subscription cost for yoga cla...	Accounts Payable	Training/Certifications	-7.49
Bill Pmt -C...	11/25/2020	20134	Monthly Zoom subscription cost for yoga cla...	Columbia Bank - CK...	Accounts Payable	-7.49
<b>Lucy Brook</b>						
Bill	11/09/2020	INV51...	Zoom reimbursement for yoga classes	Accounts Payable	Training/Certifications	-14.99
Bill Pmt -C...	11/16/2020	20076	Zoom reimbursement for yoga classes	Columbia Bank - CK...	Accounts Payable	-14.99
<b>Manzanita Fresh Foods</b>						
Bill	11/17/2020	20201...	C0002 #4509 9:08:02 17NOV2020	Accounts Payable	Classroom Supplies	-60.84
Bill Pmt -C...	11/25/2020	20135		Columbia Bank - CK...	Accounts Payable	-210.30
<b>Manzanita Lumber</b>						
Bill Pmt -C...	11/16/2020	20077	INV: 117507	Columbia Bank - CK...	Accounts Payable	-119.81
<b>Microsoft</b>						
Check	11/20/2020	DEBIT	MS Office subscriptions 9-user	Columbia Bank - DE...	Office/Program Supplies	-74.25
<b>MossyTech</b>						
Bill	11/01/2020	MT7964	INV# MT7964	Accounts Payable	-SPLIT-	-43.90
Bill Pmt -C...	11/16/2020	20078	INV# MT7964	Columbia Bank - CK...	Accounts Payable	-43.90

# North County Recreation District Transaction List by Vendor November 2020

Type	Date	Num	Memo	Account	Split	Amount
<b>MossyTel</b>						
Bill	11/01/2020	MTL0...	INV # MTL08332	Accounts Payable	-SPLIT-	-315.30
Bill Pmt -C...	11/16/2020	20079	INV # MTL08332	Columbia Bank - CK...	Accounts Payable	-315.30
<b>Nehalem Lumber Co.</b>						
Bill Pmt -C...	11/16/2020	20080	Inv #357	Columbia Bank - CK...	Accounts Payable	-12.31
<b>Northwest Control Company</b>						
Bill Pmt -C...	11/16/2020	20081	INV SM52578	Columbia Bank - CK...	Accounts Payable	-2,468.00
<b>Office Depot Business Credit</b>						
Bill	11/02/2020	13522...	Order #135229915	Accounts Payable	-SPLIT-	-69.78
Bill	11/02/2020	13521...	Order #135216808	Accounts Payable	Office/Program Supplies	-7.51
Bill Pmt -C...	11/16/2020	20082	Acct. #6011 5656 9005 2804	Columbia Bank - CK...	Accounts Payable	-77.29
Bill	11/17/2020	13828...	Order #138280742	Accounts Payable	Office/Program Supplies	-79.99
Bill Pmt -C...	11/25/2020	20136	Order #138280742	Columbia Bank - CK...	Accounts Payable	-79.99
Bill	11/25/2020	13895...	Order #138957832	Accounts Payable	Office/Program Supplies	-96.96
Bill	11/25/2020	13895...	Order #138953634	Accounts Payable	Office/Program Supplies	-19.99
Credit	11/26/2020	13929...	Return #139292679-001	Accounts Payable	Office/Program Supplies	6.39
<b>Oregon Department of Consumer &amp; Business</b>						
Bill	11/15/2020	00120...	REF.: 00120111500373	Accounts Payable	Inspections & Licenses	-197.12
Bill Pmt -C...	11/25/2020	20137	REF.: 00120111500373	Columbia Bank - CK...	Accounts Payable	-197.12
<b>Oregon Department of Justice</b>						
Liability Ch...	11/11/2020	ACH	CSP #41000000010100	Columbia Bank - CK...	Payroll Liabilities	-206.00
Liability Ch...	11/30/2020	ACH	CSP #41000000010100	Columbia Bank - CK...	Payroll Liabilities	-206.00
<b>Oregon Department of Revenue</b>						
Liability Ch...	11/06/2020	ACH	0514127-8	Columbia Bank - CK...	OR Withholding	-2,092.00
Liability Ch...	11/16/2020	ACH	0514127-8	Columbia Bank - CK...	OR Withholding	-2,117.00
Liability Ch...	11/24/2020	ACH	0514127-8	Columbia Bank - CK...	OR Withholding	-3.00
Liability Ch...	11/24/2020	ACH	0514127-8	Columbia Bank - CK...	OR Withholding	-25.00
Liability Ch...	11/24/2020	ACH	0514127-8	Columbia Bank - CK...	Payroll Liabilities	-0.45
Liability Ch...	11/30/2020	ACH	0514127-8	Columbia Bank - CK...	OR Withholding	-2,047.00
Liability Ch...	11/30/2020	ACH	0514127-8	Columbia Bank - CK...	OR Withholding	-35.00
<b>Oregon Secretary of State</b>						
Check	11/23/2020	DEBIT	BIN: 0514127-8; Year End: 06/30/2019	Columbia Bank - DE...	Office/Program Supplies	-250.00
<b>Otis</b>						
Bill Pmt -C...	11/25/2020	20138	Cust: 789747; Inv: SPS15966001	Columbia Bank - CK...	Accounts Payable	-2,516.25
<b>Recology Western Oregon</b>						
Bill Pmt -C...	11/16/2020	20083	Oct 2020 - Billing #14973945	Columbia Bank - CK...	Accounts Payable	-216.43
<b>Rosenberg Builders Supply</b>						
Check	11/05/2020	DEBIT	Misc supplies for Hall Floor project (Deborah)	Columbia Bank - DE...	Hallway Floors	-41.23
Check	11/13/2020	DEBIT	Misc supplies for Hall Floor project (Deborah)	Columbia Bank - DE...	Office/Program Supplies	-51.60
Check	11/25/2020	DEBIT	Misc supplies for Hall Floor project (Deborah)	Columbia Bank - DE...	Office/Program Supplies	-31.96
<b>Security Benefit</b>						
Liability Ch...	11/11/2020	20068	801367	Columbia Bank - CK...	-SPLIT-	-1,975.26
Liability Ch...	11/30/2020	20087	801367	Columbia Bank - CK...	-SPLIT-	-1,850.80

# North County Recreation District Transaction List by Vendor November 2020

Type	Date	Num	Memo	Account	Split	Amount
<b>Sheldon Oil</b>						
Bill	11/05/2020	56466-1	INV: 56466-1	Accounts Payable	Oil	-636.59
Bill	11/10/2020	56588	INV: 56588	Accounts Payable	Oil	-319.14
Bill Pmt -C...	11/16/2020	20084		Columbia Bank - CK...	Accounts Payable	-1,563.09
Bill	11/19/2020	56869	INV: 56869	Accounts Payable	Oil	-584.12
Bill Pmt -C...	11/25/2020	20139		Columbia Bank - CK...	Accounts Payable	-903.26
<b>Teresa Hanks.</b>						
Bill	11/12/2020	20201...	Zoom subscription for online yoga classes	Accounts Payable	Training/Certifications	-14.99
Bill Pmt -C...	11/25/2020	20140	Zoom subscription for online yoga classes	Columbia Bank - CK...	Accounts Payable	-14.99
<b>Tillamook PUD</b>						
Bill	11/04/2020	20201...	ACCNTS: 54438; 29746; 29737	Accounts Payable	-SPLIT-	-1,584.42
Bill Pmt -C...	11/16/2020	20085	ACCNTS: 54438; 29746; 29737	Columbia Bank - CK...	Accounts Payable	-1,584.42
<b>United States Treasury</b>						
Liability Ch...	11/06/2020	E-pay	VOID: 91-1826428 QB Tracking # 165666550	Columbia Bank - CK...	-SPLIT-	0.00
Liability Ch...	11/06/2020	E-pay	91-1826428 QB Tracking # 167188550	Columbia Bank - CK...	-SPLIT-	-8,371.20
Liability Ch...	11/16/2020	E-pay	91-1826428 QB Tracking # 543899550	Columbia Bank - CK...	-SPLIT-	-8,425.28
Liability Ch...	11/24/2020	E-pay	91-1826428 QB Tracking # -921541254	Columbia Bank - CK...	-SPLIT-	-10.78
Liability Ch...	11/24/2020	E-pay	91-1826428 QB Tracking # -921532254	Columbia Bank - CK...	-SPLIT-	-87.24
Liability Ch...	11/25/2020	E-pay	91-1826428 QB Tracking # -876948254	Columbia Bank - CK...	-SPLIT-	-8,160.24
Liability Ch...	11/25/2020	E-pay	91-1826428 QB Tracking # -869098254	Columbia Bank - CK...	-SPLIT-	-256.12
<b>USPS</b>						
Check	11/30/2020	DEBIT	Rcpt #840-59700075-1-1644827-2	Columbia Bank - DE...	Office/Program Supplies	-111.20
<b>Walter E. Nelson Co.</b>						
Bill	11/04/2020	464105	Cust # 1928; INV #464105	Accounts Payable	Janitorial Supplies	-79.52
Bill	11/10/2020	464275	Cust # 1928; INV #464275	Accounts Payable	Pool Chemicals	-172.75
Bill Pmt -C...	11/16/2020	20086	Cust #1928	Columbia Bank - CK...	Accounts Payable	-397.75
Bill	11/24/2020	464741	Cust # 1928; INV #464741	Accounts Payable	Janitorial Supplies	-121.96
Bill Pmt -C...	11/25/2020	20141	Cust # 1928; INV #464741	Columbia Bank - CK...	Accounts Payable	-121.96
<b>Zoom.US</b>						
Check	11/19/2020	DEBIT	Zoom Pro account subscription - one month	Columbia Bank - DE...	Supplies	-14.99

# **MONTHLY REPORT**

## **Activities for Adults Department**

### **November 2020 Usage Statistics**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Last Year _____	87	108	---	---	---							
No. of Patrons												
No. of Patrons	21	20	23	149	22							
No. of Visits	37	43	45	172	29							
Cum Patron visits	37	80	125	297	319							
Cum Volunteer Hours	4	10	12	16	20							

The Needlework Group was working hard to make items for the one-day Christmas Faire, when we got shut down. How disappointing for all of us. But better shut than sick for the holidays.

Scone Friday also was bouncing back with a limit of 10 at any time during the 2 hours. People who attended were pleased to find a chance to talk to others in the community over coffee and scones safely.

The Book Club is still meeting via Zoom. The art Group met in the kitchen for the first 2 weeks.

Great Decisions will meet on Zoom in January.

Stay safe.

Jane Knapp  
Activities for Adults

Jane Knapp  
Activities for Adults



# NCRD AQUATICS

## MONTHLY REPORT

Submitted by Barbara McCann

### Usage Statistics 2020/2021

	<b>Jul</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>
Last Year No. of Patrons	788	709	491	602	609	568	624	753	549	0	0	72
No of Patrons	177	214	221	269	198							
No. of Visits	812	885	907	959	629							
Last Year Cum. Visits	3474	6644	7229	10,637	13,641	15,903	19,257	22,671	24,286	24,286	24,286	24,358
Cum. No. of Visits	812	1697	2604	3563	4192							
Volunteer Hours	0	0	0	0	0							

### **November 2020 Activity**

We started the month strong with lots of happy patrons. We were really getting a lot of new reservations for our youth "Learn to Swim" classes as parents were getting use to their children doing on-line school. We have the younger ones in family pods with their parents in the water too. The older students are dropped off at the door. The families don't come in to limit exposure. All of the lap swims were full and we only had a couple of openings for water walking available. The preschoolers were back and things almost seemed normal with the sound of children having fun in the Pool.

The last day of the month that we were open to the public was November 17th. On the 18th we started a 2 week pause and closed until December 3rd because of the rise in COVID-19 cases. We tried to keep staff as busy as possible with projects and training opportunities.

At this point we have begun taking reservations for winter term beginning in January and hoping things will be better then.

## MONTHLY REPORT FITNESS

**November 2020  
Usage Statistics**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Last Year No. of Patrons	400	375	346	389	396	426	489	472	465			
No of Patrons (1)	391	370	354	318	295							
No. of Visits (2)	1280	1032	932	1094	714							
Last Year Cum. Visits	1831	3657	5254	6997	9822	10321	12658	14,869	15782			
Cum. No. of Visits	1280	2312	3244	4338	5052							
Volunteer Hours	0	0	0	0								

Membership Review	Monthly	Fit/ Pool	Punchcard	Classes	Yoga
	114	8	126	12	35

Activity Report the (# of visits)	Classes	Yoga Classes	New Members	5	Staff	18
	Current Year	Current Year	Drop-Ins	0		
	209	263	Yoga Drop-Ins	0		
			Punchcard	14		
			Fit/Pool	3		

During our two week freeze, fitness offered free online classes to our community. We had 18 (14 new to NCRD) sign up to receive them. They were so grateful to have the opportunity to experience our classes in the comfort of their homes. As a holiday gift to our community, we will be offering these classes at a discounted price...12 weeks for \$75.00. They will receive on average 9 new classes per week.

Though our number of members has diminished due to the coronavirus , we still have our tried and true who continue to use the facility. All feel safe and secure as we continue to follow all Covid 19 protocol.

Happy Holidays to all!

Until next month...

Health & Happiness!

Debbie



## November 2020 BOARD REPORT – YOUTH CENTER

<b>USAGE STATISTICS</b>	<b>Jul</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>
<b>2019/20 # Patrons Youth Prog</b> (unique number)	63	68	49	55	50	44	54	64	26	3	4	17
<b>2019/20 # Patrons Sports</b>	47	40	60	60	10	10	54	135	143	0	0	0
<b>2019/20# Visits Youth Prog</b>	350	364	262	365	263	228	330	361	255	9	51	111
<b>2019/20 # Visits Sports</b>	357	304	150	480	20	20	513	270	3	0	0	0
<b>2019/20 Cumulative # Visits</b> (includes Youth Prog & Sports)	757	1425	1837	2682	2965	3213	4056	4687	5085	5094	5145	5256
<b>2020/21 # Patrons Youth Prog</b> (unique number)	14	12	24	20	21							
<b>2020/21 # Patrons Sports</b>	0	0	0	0	0							
<b>2020/21 # Visits Youth Prog</b>	155	163	198	243	194							
<b>2020/21 # Visits Sports</b>	0	0	0	0								
<b>2020/21 Cumulative # Visits</b> (includes Youth Prog & Sports)	155	318	516	759	953							

### ATTENDANCE

- Play Care operated 17 days in November with an average of 11 kids per day.
- We will be closed December 24th, 25th, 31st, and January 1st.

### Playcare

- Youth hours have changed to Monday - Friday, 7:30AM-5:30PM

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(previously 5:00PM)
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- Classes are in session from 8:00AM-2:30PM.
- The Nehalem Elementary School loaned us 15 desks for the students to use while they are in our care, when school reopens we will return the desks and put our tables back in the Youth Center.
  - Lunches are provided by the Neahkahnie School District, everyday we walk over to retrieve them from Miss Kris.
- We are still operating as Emergency Child Care, meaning only Youth Staff are allowed in the Youth Center and no other NCRD employees may enter. Everyone over the age of 5 is required to wear masks.
- New regulations from the Oregon Department of Education released August 14, 2020 allow for a stable group of 20 children per day with a maximum of 24 total in the group.

On October 12th, the Neahkahnie school district announced that Comprehensive Distance Learning will continue throughout the end of 2020. Limited in-person learning has begun. Play Care will be open full time for families in need while schools remain closed. This care will include: supervised school time and enrichment activities with strict health and safety measures.

### Sports

- Winter sports are postponed, for many reasons, including: health and safety, limited occupancy in gyms and limited gym access.  
We are preparing to add PickleBall as a Youth Sport in summer 2021.

## Personnel

- **Andrea Scovel** joined our team as a Youth Assistant in November.
- **William Grimes**, pool, began assisting in the Youth Center one day per week.
- All Youth teammates are required to take 15 hours of relevant continuing education courses per calendar year.
- The youth Team is working with a Tillamook County Autism Specialist for additional training on December 8th, 2020 which will cover: strategies for working with students with autism spectrum disorder including prompting, behavioral supports, visuals, and transition supports..

**Completed Projects:**

1. Installed new flag pole
2. Demo wall in cardio room
3. Removed all steam pipes from cardio room
4. Treated concrete wall for termites and sealed cracks in concrete
5. Annual sprinkler inspection

**Projects in Progress:**

1. Rebuilding wall in cardio room
2. Installing first aid kit box gymnasium
3. Removing steam pipe from boiler room

**Upcoming Projects:**

1. New Pool
2. PAC expansion
3. Removing skate ramp
4. Patching all holes where steam lines used to be
5. Installing a barrier at north exit door at gym
6. Putting up Christmas decorations

Looking forward to board meeting next week

## **PAC BOARD REPORT FOR NOVEMBER 2020**

**PAC LOBBY:** Hooray! Lobby construction will start in mid-December! And the groundbreaking ceremony will take place on December 9th! There may be a bit of drama involved. After all, it is a theater lobby that's being built.

### **Events:**

The Nehalem Valley Historical Society event, scheduled for November 18, was cancelled.

It's official! Riverbend Players will perform "It's A Wonderful Life" on December 12 and 13. It's being done virtually, of course, and will be billed as a gift to the community. So nice to see the beginnings of a theatrical revival!

Two bright lights on the horizon: Riverbend Players has started planning for the 2020-2021 season and Missoula Childrens Theater may return in August of 2021.

Goodbye to 2020, hello to 2021.

Mary

**RESOLUTION NO. 20-09 \_\_\_\_\_**

**A RESOLUTION OF NORTH COUNTY RECREATION DISTRICT, TILLAMOOK COUNTY, OREGON AUTHORIZING THE ISSUANCE, SALE AND DELIVERY OF GENERAL OBLIGATION BONDS; DESIGNATING AN AUTHORIZED REPRESENTATIVE; DELEGATING THE NEGOTIATION AND APPROVAL OF FINANCIAL DOCUMENTS AND RELATED MATTERS.**

THE BOARD OF DIRECTORS OF NORTH COUNTY RECREATION DISTRICT, TILLAMOOK COUNTY, OREGON HEREBY RESOLVES:

**SECTION 1. FINDINGS**

The Board of Directors (the "Board") of North County Recreation District located in Tillamook County, Oregon a park and recreation district of the State of Oregon (the "District") finds:

a. The District is authorized pursuant to the Oregon Constitution and Oregon Revised Statutes Chapters 287A and 266 to issue general obligation bonds to finance capital costs; and

b. On July 23, 2020, the District adopted a resolution authorizing submission to the voters of the District at a measure election on November 3, 2020, the question of contracting a general obligation bonded indebtedness in an amount not to exceed \$4,355,000 to finance capital costs as set forth in the notice of bond election and pay bond issuance costs; and

c. The election was duly and legally held on November 3, 2020 and the elections officer of the county in which the District office is located delivered the abstract of votes indicating that the issuance of the general obligation bonds was approved no later than twenty (20) days after the date of the election; and

d. The Board hereby determines the results of the election as required by ORS 255.295 no later than forty-five (45) days after the date of the election; and

e. The District adopts this resolution to provide the terms under which the general obligation bonds will be sold and issued.

**SECTION 2. BONDS AUTHORIZED**

The District hereby authorizes the issuance of general obligation bonds in an aggregate principal amount not to exceed \$4,355,000 (the "Bonds") to finance the projects set forth in the ballot title for the Bonds.

The Bonds may be issued in one or more series and shall mature over a period not exceeding twenty-five and one-half (25.5) years from their date of issue. The remaining terms of the Bonds shall be established as provided in Section 10 hereof.

**SECTION 3. DESIGNATION OF AUTHORIZED REPRESENTATIVES**

The Board designates the Chair, Executive Director (each an "Authorized Representative") or a designee of an Authorized Representative to act on behalf of the District as specified in Section 10 hereof.

#### **SECTION 4. SECURITY**

Pursuant to ORS 287A.315, the District hereby pledges its full faith and credit and taxing power to pay the Bonds. The District hereby covenants for the benefit of the Owners to levy annually, as necessary, a direct ad valorem tax upon all of the taxable property within the District which is sufficient, after taking into consideration discounts taken and delinquencies that may occur in the payment of such taxes and other legally available amounts, to pay all Bond principal and interest when due. This tax shall be in addition to all other taxes of the District, and this tax shall not be limited in rate, amount or otherwise, by Sections 11 or 11b of Article XI of the Oregon Constitution.

#### **SECTION 5. FORM OF BONDS**

The Bonds shall be issued in substantially the form as approved by the Authorized Representative. The Bonds may be printed or typewritten, and may be issued as one or more temporary Bonds which shall be exchangeable for definitive Bonds when definitive Bonds are available.

#### **SECTION 6. EXECUTION OF BONDS**

The Bonds shall be executed on behalf of the District with the manual or facsimile signature of the Chair as president of the District, and attested to by the Secretary as required by ORS 266.512.

#### **SECTION 7. REDEMPTION**

The Bonds may be subject to optional redemption or mandatory redemption prior to maturity as determined under Section 10 hereof.

#### **SECTION 8. TAX-EXEMPT STATUS**

If any portion of the Bonds are issued as Tax-Exempt Bonds, the District covenants to use the portion of those proceeds of the Bonds, and the facilities financed with the Bonds, and to otherwise comply with the provisions of the Internal Revenue Code of 1986, as amended (the "Code"), so that interest paid on the Bonds will not be includable in gross income of the Bondowners for federal income tax purposes. The District specifically covenants:

- a. to comply with the "arbitrage" provisions of Section 148 of the Code, and to pay any rebates to the United States on the gross proceeds of the Bonds; and
- b. to operate the facilities financed with the proceeds of the Bonds so that the Bonds are not "private activity bonds" under Section 141 of the Code; and
- c. comply with all reporting requirements.

The Authorized Representative may enter into covenants on behalf of the District to protect the tax-exempt status of the Bonds.

#### **SECTION 9. DESIGNATION AS A "QUALIFIED TAX-EXEMPT OBLIGATION"**

The Authorized Representative, upon the advice of Bond Counsel, may designate any series of the Bonds as a "qualified tax-exempt obligation" pursuant to Section 265(b)(3)(B) of the Code.

## **SECTION 10. DELEGATION FOR ESTABLISHMENT OF TERMS AND SALE OF THE BONDS**

The Authorized Representative is hereby authorized, on behalf of the District without further action of the Board (and such actions of the Authorized Representative, if taken prior to the adoption of this resolution, are hereby affirmed and authorized), to:

- a. establish the principal and interest payment dates, principal amounts, interest rates, denominations, redemption provisions and all other terms of the Bonds;
- b. negotiate the terms of and execute a bond purchase agreement with the underwriter or purchaser of the Bonds, or direct a competitive sale, as determined by the Authorized Representative;
- c. select an underwriter and proceed with a publicly offered sale of the Bonds, or select a bank or other financial institution through a direct purchase or placement agent selected by the Authorized Representative;
- d. enter into covenants regarding the use of the proceeds of the Bonds and the projects financed with the proceeds of the Bonds;
- e. appoint a registrar and paying agent for the Bonds, if necessary;
- f. take such actions as are necessary to qualify the Bonds for the book-entry only system of The Depository Trust Company if required;
- g. approve of and authorize the distribution of the preliminary and final official statements for the Bonds, if required;
- h. obtain one or more ratings on the Bonds if determined by the Authorized Representative to be in the best interest of the District, and expend Bond proceeds to pay the costs of obtaining such rating;
- i. apply, if available and deemed appropriate, and expend Bond proceeds to pay any insurance premium;
- j. approve, execute and deliver a Continuing Disclosure Certificate pursuant to SEC Rule 15c2-12, as amended (17 CFR Part 240, § 240.15c2-12), if required;
- k. approve, execute and deliver the Bond closing documents and certificates;
- l. determine if the Bonds shall be issued as federally tax-exempt or taxable obligations;
- m. make any clarifying changes or additional covenants not inconsistent with this Resolution; and
- n. execute and deliver a certificate specifying the action taken by the Authorized Representative pursuant to this Section 10 and any other certificates, documents or agreements that the Authorized Representative determines are desirable to issue, sell and deliver the Bonds in accordance with this Resolution.

## **SECTION 11. DEFAULT AND REMEDIES.**

The occurrence of one or more of the following shall constitute an Event of Default under this Resolution and the Bonds:

a. Failure by the District to pay Bond principal, interest or premium when due (whether at maturity, or upon redemption after a Bond has been properly called for redemption);

b. Failure by the District to observe and perform any covenant, condition or agreement on its part to be observed or performed for the benefit of Owners of Bonds, for a period of sixty (60) days after written notice to the District by the Owners of fifty-one (51%) percent or more of the principal amount of Bonds then Outstanding specifying such failure and requesting that it be remedied; provided however, that if the failure stated in the notice cannot be corrected within such sixty (60) day period, it shall not constitute an Event of Default so long as corrective action is instituted by the District within the sixty (60) day period and diligently pursued, and the default is corrected as promptly as practicable after the written notice referred to in this paragraph; or,

c. The District is adjudged insolvent by a court of competent jurisdiction, admits in writing its inability to pay its debts generally as they become due, files a petition in bankruptcy, or consents to the appointment of a receiver for the payments.

The Owners of fifty-one (51%) percent or more of the principal amount of Bonds then Outstanding may waive any Event of Default and its consequences, except an Event of Default as described in (a) of this Section.

Upon the occurrence and continuance of any Event of Default hereunder the Owners of fifty-one (51%) percent or more of the principal amount of Bonds then Outstanding may take whatever action may appear necessary or desirable to enforce or to protect any of the rights of the Owners of Bonds, either at law or in equity or in bankruptcy or otherwise, whether for the specific enforcement of any covenant or agreement contained in this Resolution or the Bonds or in aid of the exercise of any power granted in this Resolution or in the Bonds or for the enforcement of any other legal or equitable right vested in the Owners of Bonds by the Resolution or the Bonds or by law. However, the Bonds shall not be subject to acceleration.

No remedy in this Resolution conferred upon or reserved to Owners of Bonds is intended to be exclusive and every such remedy shall be cumulative and shall be in addition to every other remedy given under this Resolution or now or hereafter existing at law or in equity. No delay or omission to exercise any right or power accruing upon any default shall be construed to be a waiver thereof, but any such right and power may be exercised from time to time and as often as may be deemed expedient. To entitle the Owners of Bonds to exercise any remedy reserved to them, it shall not be necessary to give any notice other than such notice as may be required by this Resolution or by law.

## **SECTION 12. DEFEASANCE**

The District may defease the Bonds by setting aside, with a duly appointed escrow agent, in a special escrow account irrevocably pledged to the payment of the Bonds to be defeased, cash or direct obligations of the United States in an amount which, in the opinion of an independent certified public accountant, is sufficient without reinvestment to pay all principal and interest on the defeased Bonds until their maturity date or any earlier redemption date. Bonds which have been defeased pursuant to this Section shall be deemed paid and no longer outstanding, and shall cease to be entitled to any lien, benefit or security under this Resolution except the right to receive payment from such special escrow account.



### SECTION 13. ESTABLISHMENT OF FUNDS AND ACCOUNTS

The following funds and accounts shall be created into which the proceeds of the Bonds shall be deposited, which funds and accounts shall be continually maintained, except as otherwise provided, so long as the Bonds remain unpaid.

a. Debt Service Account. The District shall maintain the debt service account in the District's debt service fund for the payment of principal, premium, if any, and interest on the Bonds as they become due. All accrued interest, if any, and all taxes levied and other moneys available for the payment of the Bonds shall be deposited to the debt service account.

b. Project Fund. The District shall maintain the project fund for the purpose of accounting for and paying all costs of the projects and the costs related to the preparation, authorization, issuance, and sale of the Bonds. Any interest earnings on moneys invested from the project fund shall be retained in the project fund. The District's share of any liquidated damages or other moneys paid by defaulting contractors or their sureties will be deposited into the project fund to assure the completion of the projects.

Upon completion of the projects and upon payment in full of all costs related thereto, any balance remaining in the project fund shall be deposited to the Debt Service Account for payment of debt service.

### SECTION 14. PROFESSIONALS

The District hereby affirms Hawkins Delafield & Wood LLP as bond counsel for the issuance of the Bonds and SDAO Advisory Services LLC as municipal advisor.

### SECTION 15. RESOLUTION TO CONSTITUTE CONTRACT

In consideration of the purchase and acceptance of any or all of the Bonds by those who shall own the Bonds from time to time (the "Owners"), the provisions of this Resolution shall be part of the contract of the District with the Owners and shall be deemed to be and shall constitute a contract between the District and the Owners. The covenants, pledges, representations and warranties contained in this Resolution or in the closing documents executed in connection with the Bonds, including without limitation the District's covenants and pledges contained in Section 4 hereof, and the other covenants and agreements herein set forth to be performed by or on behalf of the District shall be contracts for the equal benefit, protection and security of the Owners, all of which shall be of equal rank without preference, priority or distinction of any of such Bonds over any other thereof, except as expressly provided in or pursuant to this Resolution.

ADOPTED by the Board of Directors of the North County Recreation District, Tillamook County, Oregon this 10th\_\_ day of December, 2020.

**NORTH COUNTY RECREATION DISTRICT  
TILLAMOOK COUNTY, OREGON**

By: \_\_\_\_\_  
Chairman, Board of Directors

**ATTEST:**

By: \_\_\_\_\_  
Recording Secretary



*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.*

December 11, 2020

Office of the Secretary of State  
Audits Division  
255 Capitol Street NE, Suite 500  
Salem, Oregon 97310

### **Plan of Action for North County Recreation District**

North County Recreation District respectfully submits the following corrective action plan in response to deficiencies reported in our audit of the fiscal year ended June 30, 2020. The audit was completed by the independent auditing firm, Koontz, Blasquez & Associates, P.C., Albany, Oregon. The plan of action was adopted by the governing body of the District at their meeting on December 10, 2020, as indicated by the signatures below.

The deficiencies are listed below, including the adopted plan of action and timeframe for each.

#### **1. Significant Deficiency: Segregation of Duties**

- a. **Description:** Due to the limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records or to all phases of a transaction. Consequently, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected.

**Recommendation:** The auditor recommended that the board and management remain diligent in monitoring the financial activities of the District.

- b. **Plan of action:** The NCRD Board and management remain diligent in monitoring the financial activity of the district

- c. **Timeframe for, or date of, implementation:** Ongoing

#### **2. Significant Deficiency: Preparation of Financial Statements in Accordance with Generally Accepted Accounting Principles (GAAP)**

- a. **Description:** Auditing standards require the auditor to assess the internal control system of the District. In addition, the standards require the auditor to extend this assessment of controls over financial statement preparation. Proper controls over financial statement presentation require adequate knowledge and involvement to detect errors and omissions in the financial statements. The District relies on the auditor to assist in drafting the financial statements. In addition, the auditor verifies that the financial statements, including note disclosures, contain all of the elements required to comply with accounting principles generally accepted in the United States of

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

PO Box 207  
36155 9<sup>th</sup> Street  
Nehalem OR 97131

855.444.6273  
www.ncrd.org



*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.*

America. The auditor believes that the District has staff with the ability to understand, review, and take responsibility for the financial statements required to comply with independence standards; however, the auditor's assistance in drafting the financial statements described above does produce a significant deficiency in the District's internal control system.

**Recommendation:** The auditor does not recommend any change in the preparation of the financial statements, but that the board should be aware of this deficiency and stress the importance of thorough review of the financial statements prior to approval of the audit.

**b. Plan of action:** North County Recreation District considers the cost of staffing the financial expertise to correct this deficiency to outweigh the benefit, and has determined that it is more beneficial to continue to outsource these matters to external experts.

**c. Timeframe for, or date of, implementation:** Ongoing

Signed by:

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Bill Devlin, Finance Director

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David Wiegman, Executive Director

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John Bloom, Board Chair

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**Summary Results Report**  
**Tillamook County**  
**November 3, 2020 General Election**

**OFFICIAL RESULTS**

**29-160 North Cty. Rec. North Co Recreation District**  
Vote For 1

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	<b>TOTAL</b>
Yes	1,677
No	1,187
Overvotes	0
Undervotes	108
Contest Totals	2,972

# Friends of NCRD

Friends of North County Recreation District

## Home

### NCRD Youth Discover Their Green Thumbs

**November, 2020**

You know it's Autumn when the air gets chilly, the leaves turn color, and it's time to plant bulbs that bloom in the Spring. This is exactly what children at the NCRD Youth Program did recently on a sunny Fall day. With a donation of several hundred bulbs from a Friends of NCRD sponsor, ten youth planted a variety of bulbs, under the direction of gardener Nancy Smith and Youth Director Leslie Vipond. Included in the assortment were various single and double daffodils and tulips of different colors; a few allium and windflowers were included for variety in bloom height and color.

"Hey, they're all different sizes"; "How far down do we dig?"; "Which part is the bottom?" "When will they bloom?" These were some of the things children learned as they had fun getting their hands in the dirt. Look for pictures next Spring of the Youth Garden in bloom.

If you are interested in becoming a Friends of NCRD Sponsor, contact Gail Young at [gyoung@friendsofnocrd.org](mailto:gyoung@friendsofnocrd.org).



**Friends of NCRD**      [Link to NCRD Website](#)

[Link to Video About NCRD](#)

**Left Click Here to View > [Membership/Sponsorship Form](#)**

Right Click on the link above to download the file

**Founded on September 15, 2008**

**501c3 organized by volunteers dedicated to the support of the North County Recreation District (NCRD). Board meetings are held 11:30 am on the third Tuesday at:**

**NCRD**

**36155 9th Street**

**Nehalem, Oregon**

**FRIENDS OF NCRD's MISSION is to raise and distribute funds which support North County Recreation District's programs and projects.**

**HAVE YOU HEARD OF THE AFTER-SCHOOL PROGRAM AT NCRD?**

**This program supports not only local working parents, but it also supports their children by providing them a safe place to go when school is over for the day. Some of the money from bulb sales goes to support an after-school program for our local children so they don't have to go**

**home to an empty house.**

**THANK YOU for your support of Friends of NCRD fundraisers throughout the year.**