North Humboldt Recreation and Park District
Board of Directors Meeting
Wednesday, August 19, 2026

Directors Present: Jan Ross, Karin Grantham, Patrick Swartz, Sue Cashman
Directors Absent: Harvey Kelsey
Also Present: Dave Nakamura, Meaghan Paulus

The meeting was called to order at 4:35 P.M.

SUBJECT: Approval of the Agenda
MOTION: A motion and a second (Swartz / Cashman) was made to approve the agenda.
ACTION: The motion was approved.

SUBJECT: Approval of the Minutes –
MOTION: A motion and a second (Grantham/Swartz) was made to approve the June minutes.
ACTION: The motion was approved with a change to the Hoopa Swim Club description noted.

SUBJECT: Public Comment – None

SUBJECT Financial Reports–
Dave reviewed and explained the issues that Patrick has been discussing regarding some of the clearing accounts on the balance sheet. This involved a review of some of the clearing accounts going back to 2021 when the present accounting system was initiated. The initial review was done by Patrick from the data download that Dave provided from the accounting software, Xero. This work was then reviewed by Dave and Molly. The discrepancies are small and would likely not be considered material. More work needs to be done but the plan is for correcting adjustments to be proposed and made in conjunction with the coming audit.

In review of the draft June statements, most revenue items were at or above budget. The exception is the group and private swim lessons. These items may have seen a peak demand around 2023 which was very busy post COVID. Expenses and other non-operating revenues are within expectations. The bottom lines show a positive year end at around 60k. There are still some year end adjustments that need to be made.

New supplemental reports were introduced and explained. Cal. Class, Humboldt County Investment Pool, and Humboldt Area Foundation statements will be combined and sent to the board as a supplemental report.

There was discussion about doing a walk through of the facility with the board and staff to look at existing infrastructure and potential future facility projects. The thought would be to develop a long-range facility improvement plan.

SUBJECT: 2026-27 Budget

A brief review of the budget highlighting minor revisions from the previous meeting's presentation. There was discussion about the increases/decreases on individual line items. In general, 5% growth was the base adjustment above 2026 year-end numbers.

MOTION: A motion and a second (Swartz / Grantham) was made to approve the 2026-27 Budget.

ACTION: The motion was approved.

SUBJECT: Program and Operations Report –

Staff scheduling for fall is progressing. Group swim lesson sessions are starting next week. Parking with the high school year starting was discussed.

SUBJECT Management Update–

No update was given.

SUBJECT Sub-Committee Update–

No update was given.

SUBJECT Other Old Business–

No old business

SUBJECT Adjournment –

MOTION: A motion and a second (Swartz/Cashman) was made to adjourn the meeting.

ACTION: The motion was approved.

The meeting was adjourned at 6:05pm

Approved By:

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Jan Ross, Board Chair Date