

**MADRAS AQUATIC CENTER  
BOARD OF DIRECTORS MEETING**

**MONDAY, APRIL 18, 2016  
6:30 p.m.**

MAC  
1195 SE Kemper Way  
Madras, Oregon

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**AGENDA**

**1.0 CALL TO ORDER**

**2.0 ADOPTION OF AGENDA**

**3.0 CORRESPONDENCE AND APPRECIATION**

**4.0 HEARING OF CITIZENS, DELEGATIONS AND STAFF MEMBERS**

The Board of Directors reserves this time for citizens to speak to the Board on concerns printed on the agenda.

After concerns are heard regarding agenda topics, the Board will hear concerns regarding items not on the printed agenda. The Board does not take action under this agenda item. Citizen concerns may be placed on a future agenda for discussions and action.

**ACTION ITEMS**

**5.0 CONSENT AGENDA**

All agenda items may be adopted by a single motion unless pulled for special consideration.

a. **APPROVAL OF MINUTES** - March 21, 2016 Board Meeting

b. **APPROVAL OF BILLS-** March 2016

**6.0 EXECUTIVE DIRECTOR BOARD REPORT**

a. Presented by Joe McHaney

**7.0 POLICIES – 2<sup>nd</sup> READING**

**8.0 LEVY**

**9.0 SUMMER SCHEDULE**

**10.0 REC REPORT**

**11.0 FAIR/AIRSHOW/CRAWDAD FESTIVAL**

**12.0 FUTURE AGENDA ITEMS**

**13.0 ADJOURN**

**Madras Aquatic Center  
Board of Directors Regular Meeting  
March 21, 2016**

**Board Members Present:  
Jamie Hurd, Steve Webb, Angela Madden, Jinnell Lewis**

**Staff Present:  
Joe McHaney, Gregg Markwardt, Michelle Camphouse**

**Visitors:  
None**

**I. CALL TO ORDER**

The regular meeting of the Board of Directors was called to order at 6:31pm.

**II. ADOPTION OF AGENDA**

A motion was made by Steve and seconded by Jinnell to adopt the agenda as presented. The motion passed unanimously.

**III. CORRESPONDENCE AND APPRECIATION**

A. Joe stated he has heard nothing but positive comments regarding youth basketball. Thanked Gregg Markwardt, Joe Grote and Colton Carson for all their hard work.

B. Jinnell stated friends from Bend were very impressed and positive word is traveling through Bend.

**IV. HEARING OF CITIZENS, DELEGATIONS AND STAFF MEMBERS**

None.

**V. CONSENT AGENDA**

A. A motion was made by Jinnell and seconded by Steve to approve the

February Board meeting minutes and payables. The motion passed unanimously.

**VI. EXECUTIVE DIRECTOR REPORT**

- A. Presented by Joe.
- B. 8-9 kids from Redmond have joined water polo team.
- C. St. Charles has shown interest in being a major sponsor for MAC DASH and incorporating a health fair in cooperation with that event.

**VII. COACH SALARY**

- A. Joe presented comparison charts of senior, junior and elementary school coach salaries.
- B. Would like our swim team and water polo coaches to be paid at level C with years of experience taken into account.
- C. Coaches will be required to re-apply each year and position will be open to all applicants.
- D. Motion to adopt school district salary schedule made by Angela and seconded by Jinnell.
- E. Motion passed unanimously.

**VIII. POLICIES**

- A. 1<sup>st</sup> reading of amended Membership Policy 2015-10.
- B. 1<sup>st</sup> reading of Ethics 2016-4.
- C. 2<sup>nd</sup> reading of Volunteer Onboarding 2016-2.
  - 1. Motion was made by Steve and seconded by Angie to approve policy 2016.2.
  - 2. Motion passed unanimously.
- D. 1st reading Employee, Volunteer and Contractual Services Background Check 2015-15.

- E. 2<sup>nd</sup> reading Equipment Fee Schedule 2016-3.
  - 1. Motion was made by Jinnell and seconded by Nancy to approve policy 2016-3
  - 2. Motion passed unanimously.
- F. 2<sup>nd</sup> reading Civic/Service Group Reimbursement Rate 2016-1
  - 1. A motion was made by Angie and seconded by Jinnell to approve policy 2016-1.
  - 2. Motion passed unanimously.

**IX. LOGO**

- A. Several options presented to Board.
- B. Board to narrow options given.

**X. BENEFITS**

- A. Presented by Joe.
- B. Jamie in support of recommendations.
- C. Steve shared idea of front loading PTO.
- D. Available to full time employees only.
- E. Discussion was made whether PTO should be front loaded or accrued.
- F. A motion was made by Steve and seconded by Jinnell that PTO shall be accrued.
  - 1. Motion passed unanimously.

**XI. FUTURE AGENDA ITEMS**

- A. Levy
- B. Policies - 2<sup>nd</sup> Reading
- C. Summer Schedule
- D. Rec Report
- E. Fair/Airshow/Crawdad Festival

**XII. ADJOURN MEETING**

The meeting was adjourned at 7:45 pm.

\_\_\_\_\_  
Jamie Hurd, Board Chair

\_\_\_\_\_  
Date

\_\_\_\_\_  
Steve Webb, Vice Chair

\_\_\_\_\_  
Date

7:57 AM

04/14/16

Cash Basis

**MAC SPECIAL DISTRICT**  
**Expenses by Vendor Summary**  
**March 2016**

	<u>Mar 16</u>
Active Network, LLC	934.14
ADP	-114.25
Air Reps, LLC	4,290.00
All American Extinguishers	43.00
Amazon.com	355.19
Beaverton Blaze	400.00
Bendtel	161.70
Bi-Mart	13.85
BSN Sports	935.99
Canby Wildcats Softball	385.00
Cascade Natural Gas	5,420.41
Cash & Carry	78.23
Chaundi Barboza	380.00
Chevron	28.55
City of Madras	1,716.42
Clint Haugen	45.00
Colton Carson.	47.41
COLUMBIA STATE BANK	131.73
Cora Flores	60.00
Daktronics	1,200.00
Derrick Pacheco	650.00
Deschutes Valley Water District	291.70
Hailey Chochran	50.00
Jefferson County	-17,186.70
Jim Bauman	1,200.00
Joe McHaney	152.28
John Garrett	350.00
Joseph Grote	285.00
Julie Hartman	15.00
Junction City Athletics	350.00
KWSO Radio	100.00
Leaf	154.00
Madras Pioneer, The	567.76
Madras Sanitary Service	209.86
Marathon Business Machines	169.25
Marty Goodson	133.33
Michelle Camphouse 1	23.22
Napa	113.27
Norco, Inc	722.00
Office Express	208.23
Oregon ASA	529.85
Oregon Dept of Consumer and Bus	268.80
Pacific Power & Light	5,118.73
Paige Shepherd	100.00
Phil's Ace Hardware	61.47
Platt Electric	95.00
Providence Health Plan	1,821.70
Safeway	19.15
Scentral Oregon, Inc	107.00
Shelby Buris	50.00
Standard Insurance Company	424.95
Steele Haugen	345.00
Summer Hart	1.08
Sweetwater Sound Inc.	-458.00
The Lifeguard Store	3,158.30
The Pool & Spa House	1,563.00
Timothy Nelson	556.48
Treasure Valley Coffee	192.00
United State Postal Service	98.00
USPS	2.96
VALIC	1,162.52
Verizon Wireless	136.64
WCP Solutions	440.80
<b>TOTAL</b>	<b><u>20,866.00</u></b>

# MAC Board of Directors

## Executive Director Report – April 18, 2016

1. Financial Report	2014	2015	2016
March Revenue	\$20,853	\$39,170	50,805
Program Revenue	\$15,225	\$15,679	\$22,603
March Expense	\$56,475	\$86,039	\$71,718
Q1 Revenue	\$75,410	\$80,522	\$117,779
Q1 Expense	\$175,962	\$248,835	\$230,000
*Myrtha Pool bills swelled expenses in 2015			

### 2. Usage Report

- a. In 2015 we had just over 3,300 visits, last month we logged 4,385.

### 3. Staff

- i. We are at full staff
- ii. Staff attending regular in-house and regional trainings
- iii. Focus is to guard heavy during rec swims and likely two at front desk as well

### 4. Recreation Report

- a. Summer Schedule

b. Winter Rec Report	C/R	P/L	% change	Participation	% change
Adult Indoor Soccer	101%	\$144.96	+100%	46	+100%
Club Volleyball	98%	-\$79.68	-104%	37	+41%
Adult Basketball	107%	\$1,534	+15%	72	+1%
Youth Basketball	219%	\$1,940	+222%	123	+22%
Swim Team	46%	-\$10,510	-5%	28	+40%

\$4,000 saved however with Tim's position

- c. Spring Flag Football Saturday mornings at Juniper Hills
- d. Open Gym at Westside (Basketball/Volleyball/Indoor Soccer)

### 5. Facility Report

- a. Replaced bad fan
- b. Purchased chairs for deck; had two picnic tables made as well for grass area
- c. Focus has turned to some outside duties

### 6. Kids Club

- a. Raised Rates
  - i. Community has absorbed rate change in a positive way
  - ii. Open House May 7 to introduce summer rates/memberships/camps

### 7. General Report

AMERESCO will give 30-minute presentation at next board meeting and we will need to vote for RFQ to use them or not. Gearing all efforts to summer, as we're expecting a good turnout. Training all head guards to learn ACTIVE, so they can fill in when need be at front desk. Turning focus from budget to Hill Billy this summer, finalizing summer and releasing fall activities by June 1. We also received bad news from the City of Madras in that our sewer bill will not be going down, but up. We will turn heavy attention to this issue.

**MAC SPECIAL DISTRICT**  
**Profit & Loss Budget vs. Actual**  
July 2015 through March 2016

	Jul '15 - Jun '16	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
1-5000 - *Resources	0.00	25,000.00	-25,000.00	0.0%
1-5100 - *Taxes				
1-5110 - *Current Year Taxes	210,735.87	214,955.00	-4,219.13	98.0%
1-5115 - *Previously Levied Taxes	8,285.21	10,000.00	-1,714.79	82.9%
1-5150 - Levy 2013-17				
1-5151 - Current Year Taxes	271,767.27	280,006.40	-8,239.13	97.1%
1-5152 - Previously Levied Taxes	6,854.67	0.00	6,854.67	100.0%
<b>Total 1-5150 - Levy 2013-17</b>	<b>278,621.94</b>	<b>280,006.40</b>	<b>-1,384.46</b>	<b>99.5%</b>
1-5160 - Property Tax Debt	-9,750.00	663,675.00	-673,425.00	-1.5%
1-5170 - Bond Re-Fi	9,716.92			
<b>Total 1-5100 - *Taxes</b>	<b>497,609.94</b>	<b>1,168,636.40</b>	<b>-671,026.46</b>	<b>42.6%</b>
1-5200 - *Intergovernmental				
1-5205 - School	18,750.00	37,500.00	-18,750.00	50.0%
1-5210 - *City	-924.02	2,500.00	-3,424.02	-37.0%
<b>Total 1-5200 - *Intergovernmental</b>	<b>17,825.98</b>	<b>40,000.00</b>	<b>-22,174.02</b>	<b>44.6%</b>
1-5300 - *Program Revenues				
1-5302 - Swim Team	7,492.70	0.00	7,492.70	100.0%
1-5303 - Water Polo	4,675.00	0.00	4,675.00	100.0%
1-5305 - *Daily Admissions	52,636.00	55,000.00	-2,364.00	95.7%
1-5306 - COCC Class	2,220.00	0.00	2,220.00	100.0%
1-5307 - Adult Basketball	2,100.00	3,333.33	-1,233.33	63.0%
1-5308 - Adult Softball	0.00	3,333.33	-3,333.33	0.0%
1-5309 - Adult Soccer	1,811.75	0.00	1,811.75	100.0%
1-5310 - *Memberships	46,675.27	60,000.00	-13,324.73	77.8%
1-5315 - *Punch Card	6,972.33	7,500.00	-527.67	93.0%
1-5320 - Dues and Fees	0.00	25,000.00	-25,000.00	0.0%
1-5325 - Meet Fees	3,080.00	3,500.00	-420.00	88.0%
1-5330 - Swimming Lessons	7,001.75	12,500.00	-5,498.25	56.0%
1-5335 - Group Classes	495.00	2,000.00	-1,505.00	24.8%
1-5340 - Community Events	1,862.00	1,000.00	862.00	186.2%
1-5341 - Soccer Youth	3,112.50	3,333.33	-220.83	93.4%
1-5342 - Youth Football	3,962.75	3,333.33	629.42	118.9%
1-5343 - Youth Basketball	3,567.50	3,333.33	234.17	107.0%
1-5344 - Youth Volleyball	6,865.00	3,333.33	3,531.67	206.0%
1-5345 - Race Series	760.00	0.00	760.00	100.0%
1-5346 - Youth Softball	4,715.50			
1-5390 - Summer Camps - Registration	0.00	2,000.00	-2,000.00	0.0%
1-5760 - Sports Leagues (softball)	0.00	0.00	0.00	0.0%
1-5300 - *Program Revenues - Other	0.00	0.00	0.00	0.0%
<b>Total 1-5300 - *Program Revenues</b>	<b>160,005.05</b>	<b>188,499.98</b>	<b>-28,494.93</b>	<b>84.9%</b>
1-5400 - Product Sales				



**MAC SPECIAL DISTRICT**  
**Profit & Loss Budget vs. Actual**  
July 2015 through March 2016

	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
1-5405 - Merchandise	4,457.00	4,000.00	457.00	111.4%
1-5410 - *Concessions	9,645.08	7,500.00	2,145.08	128.6%
1-5411 - Gift Certificate	241.00	0.00	241.00	100.0%
<b>Total 1-5400 - Product Sales</b>	<b>14,343.08</b>	<b>11,500.00</b>	<b>2,843.08</b>	<b>124.7%</b>
1-5500 - Facility Rentals				
1-5510 - Rentals	3,385.50	5,000.00	-1,614.50	67.7%
1-5511 - Community Room	8,161.00	5,000.00	3,161.00	163.2%
1-5512 - Deposit	3,346.00	4,000.00	-654.00	83.7%
<b>Total 1-5500 - Facility Rentals</b>	<b>14,892.50</b>	<b>14,000.00</b>	<b>892.50</b>	<b>106.4%</b>
1-5600 - Foundation Support				
1-5610 - Donations	0.00	0.00	0.00	0.0%
1-5620 - Grants	3,500.00	0.00	3,500.00	100.0%
1-5640 - Scholarships	2,500.00			
<b>Total 1-5600 - Foundation Support</b>	<b>6,000.00</b>	<b>0.00</b>	<b>6,000.00</b>	<b>100.0%</b>
1-5700 - Other Income				
1-5705 - Advertising	11,000.00	4,000.00	7,000.00	275.0%
1-5710 - Miscellaneous	0.00	1,500.00	-1,500.00	0.0%
1-5750 - Interest	771.57	750.00	21.57	102.9%
1-9999 - Intra-Fund	-6,068.78	0.00	-6,068.78	100.0%
<b>Total 1-5700 - Other Income</b>	<b>5,702.79</b>	<b>6,250.00</b>	<b>-547.21</b>	<b>91.2%</b>
1-5800 - Bean Foundation Grant	45,000.00	40,000.00	5,000.00	112.5%
1-5810 - Kids In The Game Grant	0.00	0.00	0.00	0.0%
1-5820 - Grants	11,000.00	0.00	11,000.00	100.0%
1-5830 - Kid's Club MOU	22,000.00	33,000.00	-11,000.00	66.7%
1-5850 - City of Madras Grant	2,500.00	0.00	2,500.00	100.0%
1-5900 - MHS European Band Tour Fund	0.00	0.00	0.00	0.0%
5000 - Resources				
5600 - Donations	9,965.00			
<b>Total 5000 - Resources</b>	<b>9,965.00</b>			
<b>Total Income</b>	<b>806,844.34</b>	<b>1,526,886.38</b>	<b>-720,042.04</b>	<b>52.8%</b>
<b>Cost of Goods Sold</b>				
7110 - *Cost of Goods Sold	0.00	0.00	0.00	0.0%
<b>Total COGS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Gross Profit</b>	<b>806,844.34</b>	<b>1,526,886.38</b>	<b>-720,042.04</b>	<b>52.8%</b>
<b>Expense</b>				
1-7000 - Salaries	2,448.75	0.00	2,448.75	100.0%
1-2108 - Wage Garnishment	57,798.37	67,000.00	-9,291.63	86.1%
1-7001 - Salaries - Executive Director	39,583.40	47,500.00	-7,916.60	83.3%
1-7002 - Salaries - Dir of Rec/Aquatic				

**MAC SPECIAL DISTRICT**  
**Profit & Loss Budget vs. Actual**  
July 2015 through March 2016

	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
1-7003 · Salaries - Administrative Asst	33,479.22	40,000.00	-6,520.78	83.7%
1-7004 · Salaries - Lifeguards	82,015.02	84,000.00	-1,984.98	97.6%
1-7005 · Salaries - Reception	29,496.62	20,000.00	9,496.62	147.5%
1-7006 · Salaries - Instructors	10,397.00	21,000.00	-10,603.00	49.5%
1-7007 · Salaries - Coaching	17,000.01	4,000.00	13,000.01	425.0%
1-7008 · Salaries - Recreation Asst.	13,346.63	0.00	13,346.63	100.0%
1-7009 · Salaries - Cleaners	7,902.52	10,500.00	-2,597.48	75.3%
1-7010 · Facility Manager	16,891.75	22,100.00	-5,208.25	76.4%
1-7011 · Salaries - Headguard	8,757.00			
<b>Total 1-7000 · Salaries</b>	<b>319,026.29</b>	<b>316,100.00</b>	<b>2,926.29</b>	<b>100.9%</b>
1-7050 · Benefits				
1-7051 · Insurance	18,635.70	13,250.00	5,385.70	140.6%
1-7052 · Retirement	4,003.15	22,250.00	-18,246.85	18.0%
1-7053 · Phone Stipend	537.50	1,500.00	-962.50	35.8%
<b>Total 1-7050 · Benefits</b>	<b>23,176.35</b>	<b>37,000.00</b>	<b>-13,823.65</b>	<b>62.6%</b>
1-7060 · Associated Payroll Costs				
1-7061 · Payroll Taxes	34,534.20	45,798.15	-11,263.95	75.4%
1-7062 · Worker's Compensation	4,713.75	12,644.00	-7,930.25	37.3%
1-7063 · Payroll Processing Fees	2,032.05			
<b>Total 1-7060 · Associated Payroll Costs</b>	<b>41,280.00</b>	<b>58,442.15</b>	<b>-17,162.15</b>	<b>70.6%</b>
1-7100 · Legal	367.50	500.00	-132.50	73.5%
1-7110 · Audit	9,350.00	9,000.00	350.00	103.9%
1-7111 · Postage	503.91	750.00	-246.09	67.2%
1-7112 · Office Supplies	1,583.02	4,000.00	-2,416.98	39.6%
1-7113 · Program Supplies	10,864.71	15,000.00	-4,135.29	72.4%
1-7114 · Aquatic Supplies	666.11	2,000.00	-1,333.89	33.3%
1-7115 · Cleaning Supplies	4,334.87	7,500.00	-3,165.13	57.8%
1-7116 · Pool Chemicals	12,139.95	16,000.00	-3,860.05	75.9%
1-7117 · Fees (entry, registration)	2,889.79	0.00	2,889.79	100.0%
1-7118 · Rental Deposit Refund	1,074.00			
1-7120 · Equipment	9,815.35	7,000.00	2,815.35	140.2%
1-7125 · Uniforms	2,404.31	5,250.00	-2,845.69	45.8%
1-7130 · Concessions	6,625.18	6,500.00	125.18	101.9%
1-7140 · Merchandise	4,852.38	3,000.00	1,852.38	161.7%
1-7200 · Auto				
1-7201 · Auto Maintenance	113.27			
1-7202 · Auto Fuel	28.55			
<b>Total 1-7200 · Auto</b>	<b>141.82</b>			
1-7301 · Sewer	16,168.22	8,500.00	7,668.22	190.2%
1-7302 · Natural Gas	35,129.01	55,000.00	-19,870.99	63.9%
1-7303 · Electricity	52,364.90	58,000.00	-5,635.10	90.3%
1-7304 · Garbage	2,123.99	2,500.00	-376.01	85.0%
1-7305 · Telecommunications	2,705.89	4,000.00	-1,294.11	67.6%

**MAC SPECIAL DISTRICT**  
**Profit & Loss Budget vs. Actual**  
July 2015 through March 2016

	Jul '15 - Jun '16	Budget	\$ Over Budget	% of Budget
1-7306 - Water	4,509.20	4,000.00	509.20	112.7%
1-7400 - Advertising	12,695.11	8,500.00	4,195.11	149.4%
1-7401 - Printing	0.00	1,500.00	-1,500.00	0.0%
1-7409 - Active Credit Card Fees	6,134.20	0.00	6,134.20	100.0%
1-7410 - Banking Fees	1,418.59	0.00	1,418.59	100.0%
1-7411 - Software Fees	12,511.39	4,500.00	8,011.39	278.0%
1-7412 - Licenses, Dues & Memberships	11,348.75	5,000.00	6,348.75	227.0%
1-7420 - Contractual Services	23,894.02	52,000.00	-28,105.98	46.0%
1-7430 - Lease/Rentals	2,213.09	0.00	2,213.09	100.0%
1-7440 - Repairs & Maintenance	33,974.40	45,000.00	-11,025.60	75.5%
1-7441 - Landscaping	1,194.36	0.00	1,194.36	0.0%
1-7450 - Elections	0.00	0.00	0.00	0.0%
1-7500 - Staff Development/Education	4,167.29	3,500.00	667.29	119.1%
1-7505 - Pre-employment Drug Screening	410.00	0.00	410.00	100.0%
1-7506 - Pre-employment Background	0.00	750.00	-750.00	0.0%
1-7510 - Mileage	4,184.53	4,500.00	-315.47	93.0%
1-7520 - Travel	3,639.23	3,000.00	639.23	121.3%
1-7540 - Interest Expense	0.00	0.00	0.00	0.0%
1-7541 - Late Fee/Finance Charges	0.00	0.00	0.00	0.0%
1-7550 - Lifeguard Supplies	1,457.82	5,500.00	-4,042.18	26.5%
1-7560 - Summer Camps - Expense	0.00	0.00	0.00	0.0%
1-7600 - Insurance	19,627.00	34,000.00	-14,373.00	57.7%
1-7700 - Fraudulent Charge	-232.32	0.00	-232.32	100.0%
1-7800 - Donation	50.00	50,000.00	-50,000.00	0.0%
1-8000 - Maintenance Reserve Fund	0.00	0.00	0.00	0.0%
1-9000 - VOIDED CHECK	0.00	380,000.00	-380,000.00	0.0%
1-9800 - Debt Service Principal	0.00	313,675.00	-313,675.00	0.0%
1-9810 - Debt Service Interest -	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>702,784.21</b>	<b>1,531,467.15</b>	<b>-828,682.94</b>	<b>45.9%</b>
<b>Net Ordinary Income</b>	<b>104,060.13</b>	<b>-4,580.77</b>	<b>108,640.90</b>	<b>-2,271.7%</b>
<b>Net Income</b>	<b>104,060.13</b>	<b>-4,580.77</b>	<b>108,640.90</b>	<b>-2,271.7%</b>

**MAC SPECIAL DISTRICT**  
**Balance Sheet**  
 As of April 1, 2016

	<u>Apr 1, 16</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
ADP P/R Clearing	-2,448.75
1000 · Cash	
1001 · Cash in Register	200.00
1010 · Admin Checking	3,711.53
1020 · Payroll Checking	23,833.61
1050 · JC Treas 714 - Adm & Operating	54,686.38
1051 · JC Treas 716 - Levy	181,595.40
<b>Total 1000 · Cash</b>	<u>264,026.92</u>
<b>Total Checking/Savings</b>	261,578.17
<b>Accounts Receivable</b>	
1100 · Accounts Receivable	
1110 · Memberships Receivable	-1,233.09
1111 · Revenue Receipts	2,904.17
1100 · Accounts Receivable - Other	884.00
<b>Total 1100 · Accounts Receivable</b>	<u>2,555.08</u>
<b>Total Accounts Receivable</b>	2,555.08
<b>Other Current Assets</b>	
12100 · Inventory Asset	552.69
1800 · Property Tax Rec -General	17,368.00
1805 · Property Taxes 13-17	9,632.12
1810 · Property Tax Rec - Debt	50,976.98
<b>Total Other Current Assets</b>	<u>78,529.79</u>
<b>Total Current Assets</b>	342,663.04
<b>Other Assets</b>	
1090 · JC Treas - Debt	82,076.65
<b>Total Other Assets</b>	<u>82,076.65</u>
<b>TOTAL ASSETS</b>	<u><u>424,739.69</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	-91.14
<b>Total Accounts Payable</b>	<u>-91.14</u>
<b>Other Current Liabilities</b>	
2020 · Accounts Payable - Other	19,930.20
2230 · Unearned Revenue	35,128.25
2600 · Deferred Revenue General Taxes	15,180.37
2605 · Deferred Revenue 13-17	8,635.81
2610 · Deferred Revenue Debt Svc	44,632.02
<b>Total Other Current Liabilities</b>	<u>123,506.65</u>
<b>Total Current Liabilities</b>	<u>123,415.51</u>
<b>Total Liabilities</b>	123,415.51
<b>Equity</b>	
4000 · Equity	
4010 · Fund Balance MAC General	-6,360.82
4020 · Fund Balance Debt Service	98,679.00
<b>Total 4000 · Equity</b>	<u>92,318.18</u>
4200 · Retained Earnings	63,004.92
Net Income	146,001.08

7:49 AM  
03/29/16  
Accrual Basis

**MAC SPECIAL DISTRICT**  
**Balance Sheet**  
As of April 1, 2016

	<u>Apr 1, 16</u>
Total Equity	<u>301,324.18</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>424,739.69</u></b>

**MAC SPECIAL DISTRICT**  
**Profit & Loss**  
 March 2016

	Mar 16
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
1-5100 · *Taxes	
1-5110 · *Current Year Taxes	6,723.98
1-5115 · *Previously Levied Taxes	744.35
1-5150 · Levy 2013-17	
1-5151 · Current Year Taxes	8,672.04
1-5152 · Previously Levied Taxes	898.20
<b>Total 1-5150 · Levy 2013-17</b>	<b>9,570.24</b>
<b>Total 1-5100 · *Taxes</b>	<b>17,038.57</b>
1-5300 · *Program Revenues	
1-5302 · Swim Team	440.00
1-5303 · Water Polo	1,160.00
1-5305 · *Daily Admissions	8,585.50
1-5306 · COCC Class	1,332.00
1-5310 · *Memberships	5,048.92
1-5315 · *Punch Card	852.00
1-5330 · Swimming Lessons	1,350.00
1-5342 · Youth Football	1,535.00
1-5346 · Youth Softball	2,300.00
<b>Total 1-5300 · *Program Revenues</b>	<b>22,603.42</b>
1-5400 · Product Sales	
1-5405 · Merchandise	629.50
1-5410 · *Concessions	986.43
<b>Total 1-5400 · Product Sales</b>	<b>1,615.93</b>
1-5500 · Facility Rentals	
1-5510 · Rentals	225.00
1-5511 · Community Room	1,063.00
1-5512 · Deposit	510.00
<b>Total 1-5500 · Facility Rentals</b>	<b>1,798.00</b>
1-5700 · Other Income	
1-5705 · Advertising	5,000.00
<b>Total 1-5700 · Other Income</b>	<b>5,000.00</b>
1-5830 · Kid's Club MOU	2,750.00
<b>Total Income</b>	<b>50,805.92</b>
<b>Cost of Goods Sold</b>	
7110 · *Cost of Goods Sold	0.00
<b>Total COGS</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>50,805.92</b>
<b>Expense</b>	
1-7000 · Salaries	
1-7001 · Salaries - Executive Director	6,000.00
1-7002 · Salaries - Dir of Rec/Aquatic	3,958.34
1-7003 · Salaries - Administrative Asst	3,333.34
1-7004 · Salaries - Lifeguards	5,205.75
1-7005 · Salaries - Reception	1,929.08
1-7006 · Salaries - Instructors	1,388.25
1-7007 · Salaries - Coaching	2,666.67
1-7008 · Salaries - Recreation Asst.	2,426.66
1-7009 · Salaries - Cleaners	712.72
1-7010 · Facility Manager	1,700.00
1-7011 · Salaries - Headguard	1,491.00
<b>Total 1-7000 · Salaries</b>	<b>30,811.81</b>
1-7050 · Benefits	
1-7051 · Insurance	2,187.39
1-7052 · Retirement	581.26

8:12 AM  
04/06/16  
Cash Basis

**MAC SPECIAL DISTRICT**  
**Profit & Loss**  
**March 2016**

	<u>Mar 16</u>
1-7053 · Phone Stipend	50.00
<b>Total 1-7050 · Benefits</b>	<b>2,818.65</b>
1-7060 · Associated Payroll Costs	
1-7061 · Payroll Taxes	3,429.64
1-7062 · Worker's Compensation	32.06
<b>Total 1-7060 · Associated Payroll Costs</b>	<b>3,461.70</b>
1-7111 · Postage	208.32
1-7112 · Office Supplies	209.83
1-7113 · Program Supplies	90.30
1-7114 · Aquatic Supplies	74.69
1-7115 · Cleaning Supplies	547.80
1-7116 · Pool Chemicals	783.19
1-7117 · Fees (entry, registration)	260.00
1-7120 · Equipment	2,877.99
1-7130 · Concessions	289.38
1-7140 · Merchandise	3,192.20
1-7200 · Auto	
1-7201 · Auto Maintenance	113.27
1-7202 · Auto Fuel	28.55
<b>Total 1-7200 · Auto</b>	<b>141.82</b>
1-7301 · Sewer	1,716.42
1-7302 · Natural Gas	5,420.41
1-7303 · Electricity	5,118.73
1-7304 · Garbage	209.86
1-7305 · Telecommunications	298.34
1-7306 · Water	291.70
1-7400 · Advertising	682.76
1-7409 · Active Credit Card Fees	934.14
1-7412 · Licenses, Dues & Memberships	2,283.65
1-7420 · Contractual Services	1,705.00
1-7430 · Lease/Rentals	323.25
1-7440 · Repairs & Maintenance	6,134.04
1-7510 · Mileage	417.23
1-7520 · Travel	415.00
<b>Total Expense</b>	<b>71,718.21</b>
<b>Net Ordinary Income</b>	<b>-20,912.29</b>
<b>Net Income</b>	<b>-20,912.29</b>

8:14 AM  
04/06/16  
Cash Basis

MAC SPECIAL DISTRICT  
Profit & Loss  
January through March 2016

	Jan - Mar 16
Ordinary Income/Expense	
Income	
1-5100 · *Taxes	
1-5110 · *Current Year Taxes	10,158.03
1-5115 · *Previously Levied Taxes	1,321.85
1-5150 · Levy 2013-17	
1-5151 · Current Year Taxes	13,100.99
1-5152 · Previously Levied Taxes	1,574.39
Total 1-5150 · Levy 2013-17	14,675.38
Total 1-5100 · *Taxes	26,155.26
1-5300 · *Program Revenues	
1-5302 · Swim Team	2,328.00
1-5303 · Water Polo	1,955.00
1-5305 · *Daily Admissions	19,665.75
1-5306 · COCC Class	1,332.00
1-5307 · Adult Basketball	2,100.00
1-5309 · Adult Soccer	1,309.00
1-5310 · *Memberships	16,133.75
1-5315 · *Punch Card	2,267.50
1-5330 · Swimming Lessons	3,105.00
1-5342 · Youth Football	2,100.00
1-5343 · Youth Basketball	2,192.50
1-5345 · Race Series	45.00
1-5346 · Youth Softball	4,377.50
Total 1-5300 · *Program Revenues	58,911.00
1-5400 · Product Sales	
1-5405 · Merchandise	1,605.00
1-5410 · *Concessions	2,665.89
1-5411 · Gift Certificate	76.00
Total 1-5400 · Product Sales	4,346.89
1-5500 · Facility Rentals	
1-5510 · Rentals	225.00
1-5511 · Community Room	4,183.00
1-5512 · Deposit	1,396.00
Total 1-5500 · Facility Rentals	5,804.00
1-5700 · Other Income	
1-5705 · Advertising	5,000.00
1-5750 · Interest	353.51
Total 1-5700 · Other Income	5,353.51
1-5830 · Kid's Club MOU	8,250.00
5000 · Resources	
5600 · Donations	4,100.00
Total 5000 · Resources	4,100.00
Total Income	112,920.66
Cost of Goods Sold	
7110 · *Cost of Goods Sold	0.00
Total COGS	0.00
Gross Profit	112,920.66
Expense	
1-7000 · Salaries	
1-7001 · Salaries - Executive Director	18,208.33
1-7002 · Salaries - Dir of Rec/Aquatic	11,875.02
1-7003 · Salaries - Administrative Asst	10,000.02
1-7004 · Salaries - Lifeguards	15,553.25
1-7005 · Salaries - Reception	6,996.45
1-7006 · Salaries - Instructors	3,451.25



8:14 AM  
 04/06/16  
 Cash Basis

**MAC SPECIAL DISTRICT**  
**Profit & Loss**  
 January through March 2016

	<u>Jan - Mar 16</u>
1-7007 · Salaries - Coaching	6,666.67
1-7008 · Salaries - Recreation Asst.	7,279.98
1-7009 · Salaries - Cleaners	2,387.64
1-7010 · Facility Manager	5,061.75
1-7011 · Salaries - Headguard	5,895.00
<b>Total 1-7000 · Salaries</b>	<b>93,375.36</b>
1-7050 · Benefits	
1-7051 · Insurance	6,519.39
1-7052 · Retirement	1,162.52
1-7053 · Phone Stipend	150.00
<b>Total 1-7050 · Benefits</b>	<b>7,831.91</b>
1-7060 · Associated Payroll Costs	
1-7061 · Payroll Taxes	10,638.84
1-7062 · Worker's Compensation	-54.89
1-7063 · Payroll Processing Fees	764.27
<b>Total 1-7060 · Associated Payroll Costs</b>	<b>11,348.22</b>
1-7100 · Legal	87.50
1-7110 · Audit	4,550.00
1-7111 · Postage	230.43
1-7112 · Office Supplies	468.30
1-7113 · Program Supplies	4,311.83
1-7114 · Aquatic Supplies	74.69
1-7115 · Cleaning Supplies	1,464.40
1-7116 · Pool Chemicals	4,053.81
1-7117 · Fees (entry, registration)	751.63
1-7118 · Rental Deposit Refund	50.00
1-7120 · Equipment	6,243.98
1-7125 · Uniforms	710.27
1-7130 · Concessions	1,626.86
1-7140 · Merchandise	3,192.20
1-7200 · Auto	
1-7201 · Auto Maintenance	113.27
1-7202 · Auto Fuel	28.55
<b>Total 1-7200 · Auto</b>	<b>141.82</b>
1-7301 · Sewer	5,148.46
1-7302 · Natural Gas	16,006.70
1-7303 · Electricity	15,826.40
1-7304 · Garbage	617.58
1-7305 · Telecommunications	1,091.30
1-7306 · Water	979.05
1-7400 · Advertisting	2,801.11
1-7409 · Active Credit Card Fees	2,348.99
1-7410 · Banking Fees	181.83
1-7412 · Licenses, Dues & Memberships	3,113.65
1-7420 · Contractual Services	5,997.75
1-7430 · Lease/Rentals	742.04
1-7440 · Repairs & Maintenance	10,823.22
1-7500 · Staff Development/Education	300.97
1-7505 · Pre-employment Drug Screening	175.00
1-7510 · Mileage	1,348.19
1-7520 · Travel	1,856.29
1-7550 · Lifeguard Supplies	799.40
1-7600 · Insurance	19,627.00
1-9000 · VOIDED CHECK	0.00
<b>Total Expense</b>	<b>230,298.14</b>
<b>Net Ordinary Income</b>	<b>-117,377.48</b>
<b>Net Income</b>	<b>-117,377.48</b>

**MAC Recreation District  
MAC Aquatic Membership**

**Section 1. Purpose**

The purpose of this policy is to establish the Madras Aquatic Center's aquatic membership regulations to include age restrictions, in and out of district definitions, and limitations, if any, to an aquatic membership.

**Section 2. Definition**

A MAC family membership shall:

- a. Consist of person(s) living in one residence only
- b. Include no more than two adults over the age of 21 years of age
- c. Not exceed six total individuals or management

A youth member is anyone with the age of 3-17 years, 12 months.

A senior member is anyone aged 60 and over.

In-district membership is defined as any resident within the Jefferson County School District 509-J school district boundaries. Anything outside of the 509-J boundary will be deemed out-district family membership. High user fees will apply to all out-district memberships.

**Section 3. Procedures**

1. Proof of residency must be presented to MAC staff upon registration.
2. All appropriate forms must be completed at time of registration.
3. All person(s) included on a family membership must be declared at the time of registration.
4. Family memberships not paid in full or not paid by payment deadline will be deemed inactive, and access to the MAC will not be granted.
5. Payment fees, schedules and guidelines will be posted at the MAC, the MAC website and accompanying materials.
6. Failure to adhere to all MAC family membership policies and guidelines will result in a denial of membership or an inactive membership.
7. MAC membership cancelation can be requested by filling out a Membership Cancelation Form. Consideration will be made to special circumstances such as a move, medical emergency with doctors written verification and death to member or family member. The MACRD Executive Director will make the final decision.
8. An opt-out clause shall be clearly stated in the membership agreement contract. A \$35 opt-out fee and the remaining balance of the agreed contract will be paid in full or the patron shall be suspended from purchasing any membership at the MAC, and member rates will not be granted until contractual obligations are met.

Madras Aquatic Center Recreation District  
Ethics Policy

**Section 1      PURPOSE**

The purpose of this policy is to establish ethical standards of conduct for all MACRD district public officials in accordance with Oregon Government Ethics Law.

**Section 2      DEFINITION**

**Financial Gain**

Each MACRD public official is prohibited from using the position as a public official to receive certain financial benefits if the opportunity for the financial benefit would not otherwise be available, but for the position held by the public official. In addition, each public official is prohibited from using or attempting to use the official position to obtain financial benefits for a relative or a member of the public official's household, or for a business with which the public official, a relative, or a member of the public official's household is associated.

The following is a list of financial benefits that may be received. These include:

- Official Compensation
- Reimbursement of expenses
- Honorarium
- Unsolicited awards for professional achievement
- Some gifts

**Gifts**

No MACRD public official shall solicit or receive any gift(s) with a total value of more than 50% from any single source who could reasonably be known to have a financial interest in the official actions of that public official. A gift is defined as something of value given to a MACRD public official, for which the official does not pay an equal value. Gifts of entertainment are included in the \$50 gift limit.

This does not mean that an official cannot receive any gifts. The law only restricts gifts from sources that have an administrative or legislative interest in the public official's actions, and does allow the public official to receive up to \$50 worth of gifts from each source. In addition, unlimited gifts may be accepted from a source that does not have a legislative or administrative interest in the public official, and the public official may accept unlimited gifts from specified relatives.

**Conflict of Interest**

Oregon Government Ethics Law identifies and defines two types of conflicts of interest: actual conflict of interest and potential conflict of interest.

The difference between an actual conflict of interest and a potential conflict of interest is determined by the words "would" and "could"

A MACRD public official is met with an **actual** conflict of interest when the public official participates in action that **would** affect the financial interest of the official, the official's relative, or a business with which the official or the relative of that official is associated.

A MACRD public official must announce or disclose the nature of a conflict of interest. The way the disclosure is made depends on the position held. The following public officials must use the methods described below:

- **Potential Conflict of Interest:** Following the public announcement, the public official may participate in the official action on the issue that gave rise to the conflict of interest.
- **Actual Conflict of Interest:** Following the public announcement, the public official must refrain from further participation in official action on the issue that gave rise to the conflict of interest.

If a public official is met with an actual conflict of interest and the public official's vote is necessary to meet the minimum number of voters required for official action, the public official may vote. The public official must make the required announcement and refrain from any discussion, but may participate in the vote required for official action by the governing body. These circumstances do not often occur. This provision does not apply in situations where there are insufficient votes because of a member's absence when the governing body is convened. Rather, it applies in circumstances when all members of the governing body are present and the number of members who must refrain due to actual conflicts of interest make it impossible for governing body to take official action.

#### **Useful Links**

Oregon Government Ethics Commission Home Page: <http://www.oregon.gov/OGEC/>

Link to the Guide for Public Officials:

[http://www.oregon.gov/OGEC/docs/Public\\_Official\\_Guide/2010-10\\_PO\\_Guide\\_October\\_Final\\_Adopted.pdf](http://www.oregon.gov/OGEC/docs/Public_Official_Guide/2010-10_PO_Guide_October_Final_Adopted.pdf)

Link to the ethics statutes found in ORS 244: <http://landru.leg.state.or.us/ors/244.html>

Link to the Oregon Administrative Rules that clarify and define the ethics statutes in ORS 244: [http://arcweb.sos.state.or.us/rules/OARS\\_100/OAR\\_199/199\\_tofc.html](http://arcweb.sos.state.or.us/rules/OARS_100/OAR_199/199_tofc.html)

Link to the public meeting statutes found in ORS 192:  
<http://landru.leg.state.or.us/ors/192.html>

Link to the Attorney General's Public Records and Meetings Manual, prepared by the Oregon Department of Justice:  
[http://www.doj.state.or.us/pdf/public\\_records\\_and\\_meetings\\_manual.pdf](http://www.doj.state.or.us/pdf/public_records_and_meetings_manual.pdf)

Madras Aquatic Center Recreation District  
Employee, Volunteer and Contractual Services background check

Section 1. PURPOSE

The purpose of this policy is to establish the Madras Aquatic Center Recreation District's background check process for employees, volunteers and contractual service workers to ensure user and staff safety in all aspects of MACRD business and programs.

Section 2. DEFINITION

To provide parent and community member access to MACRD programs instructors, coaches, officials, staff assistants, while monitoring the safety and security of district patrons and staff.

Section 3. PROCEDURES

- a. A background check will be required for each employee, volunteer and contractual service worker if working around children, through a third-party agency to conduct the actual background check. The MACRD may further investigate criminal arrests and conviction records as part of the applicant selection process in accord with the Equal Employment Opportunity Commission's current interpretation of Title VII of the Civil Rights Act of 1964.
- b. The prospective employee/volunteer/contractual service worker must complete the MACRD background check form to authorize a background screen, and present a government-issued identification card showing a minimum of name, date of birth and identifiable photograph to a designated MACRD employee.
- c. Upon concurrence of the prospective employee/volunteer/contractual service worker's name and date of birth, the MACRD administrative employee will submit the background check authorization to a third party background screening of the MACRD's choice.
- d. Upon receipt of the background screening, the MACRD Administration will be advised of approval or denial of the request to be employed, volunteered or be a contractual service worker.
- e. At the MACRD Executive Director's discretion, individuals may be allowed to perform limited volunteer services while background checks are being conducted.
- f. Any employee/volunteer/contractual service worker refusing to consent to a background check, shall be suspended from providing further service.
- g. Any individual prohibited from being an employee, volunteer or contractual service worker for any reason may file a written appeal with the MACRD Executive Director. If the Executive Director decision is

unsatisfactory, the employee/volunteer/contractual service worker may submit a written appeal to the Board for consideration within the next 30 working days.

h. The MACRD assures all applicants that all information obtained from the background check process will only be used as part of the employment process and will be kept strictly confidential. The MACRD human resources will maintain a log that will include the position you are applying for, your name and the date of the background check. Only appropriate human resource personnel at the MACRD will have access to this information. MACRD complies with all federal and state laws regarding the collection, storing, and disposal of applicant information.

7:42 AM  
04/14/16  
Cash Basis

MAC SPECIAL DISTRICT  
Profit & Loss  
March 2016

	<u>Mar 16</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
1-5100 · *Taxes	
1-5110 · *Current Year Taxes	6,723.98
1-5115 · *Previously Levied Taxes	744.35
1-5150 · Levy 2013-17	
1-5151 · Current Year Taxes	8,672.04
1-5152 · Previously Levied Taxes	898.20
<b>Total 1-5150 · Levy 2013-17</b>	<u>9,570.24</u>
<b>Total 1-5100 · *Taxes</b>	17,038.57
1-5300 · *Program Revenues	
1-5302 · Swim Team	440.00
1-5303 · Water Polo	1,160.00
1-5305 · *Daily Admissions	8,585.50
1-5306 · COCC Class	1,332.00
1-5310 · *Memberships	5,048.92
1-5315 · *Punch Card	852.00
1-5330 · Swimming Lessons	1,350.00
1-5342 · Youth Football	1,535.00
1-5346 · Youth Softball	2,300.00
<b>Total 1-5300 · *Program Revenues</b>	<u>22,603.42</u>
1-5400 · Product Sales	
1-5405 · Merchandise	629.50
1-5410 · *Concessions	986.43
<b>Total 1-5400 · Product Sales</b>	<u>1,615.93</u>
1-5500 · Facility Rentals	
1-5510 · Rentals	225.00
1-5511 · Community Room	1,063.00
1-5512 · Deposit	510.00
<b>Total 1-5500 · Facility Rentals</b>	<u>1,798.00</u>
1-5700 · Other Income	
1-5705 · Advertising	5,000.00
1-5750 · Interest	148.13
<b>Total 1-5700 · Other Income</b>	<u>5,148.13</u>
1-5830 · Kid's Club MOU	2,750.00
<b>Total Income</b>	<u>50,954.05</u>
<b>Cost of Goods Sold</b>	
7110 · *Cost of Goods Sold	0.00
<b>Total COGS</b>	<u>0.00</u>
<b>Gross Profit</b>	50,954.05
<b>Expense</b>	
1-7000 · Salaries	
1-7001 · Salaries - Executive Director	6,000.00
1-7002 · Salaries - Dir of Rec/Aquatic	3,958.34
1-7003 · Salaries - Administrative Asst	3,333.34
1-7004 · Salaries - Lifeguards	5,205.75
1-7005 · Salaries - Reception	1,929.08
1-7006 · Salaries - Instructors	1,388.25
1-7007 · Salaries - Coaching	2,666.67
1-7008 · Salaries - Recreation Asst.	2,426.66
1-7009 · Salaries - Cleaners	712.72
1-7010 · Facility Manager	1,700.00
1-7011 · Salaries - Headguard	1,491.00
<b>Total 1-7000 · Salaries</b>	<u>30,811.81</u>
1-7050 · Benefits	
1-7051 · Insurance	2,187.39



7:42 AM  
04/14/16  
Cash Basis

MAC SPECIAL DISTRICT  
Profit & Loss  
March 2016

	<u>Mar 16</u>
1-7052 · Retirement	581.26
1-7053 · Phone Stipend	50.00
<b>Total 1-7050 · Benefits</b>	<b>2,818.65</b>
1-7060 · Associated Payroll Costs	
1-7061 · Payroll Taxes	3,429.64
1-7062 · Worker's Compensation	32.06
<b>Total 1-7060 · Associated Payroll Costs</b>	<b>3,461.70</b>
1-7111 · Postage	208.32
1-7112 · Office Supplies	209.83
1-7113 · Program Supplies	90.30
1-7114 · Aquatic Supplies	74.69
1-7115 · Cleaning Supplies	547.80
1-7116 · Pool Chemicals	783.19
1-7117 · Fees (entry, registration)	260.00
1-7120 · Equipment	2,877.99
1-7130 · Concessions	289.38
1-7140 · Merchandise	3,192.20
1-7200 · Auto	
1-7201 · Auto Maintenance	113.27
1-7202 · Auto Fuel	28.55
<b>Total 1-7200 · Auto</b>	<b>141.82</b>
1-7301 · Sewer	1,716.42
1-7302 · Natural Gas	5,420.41
1-7303 · Electricity	5,118.73
1-7304 · Garbage	209.86
1-7305 · Telecommunications	298.34
1-7306 · Water	291.70
1-7400 · Advertising	682.76
1-7409 · Active Credit Card Fees	934.14
1-7410 · Banking Fees	91.73
1-7412 · Licenses, Dues & Memberships	2,283.65
1-7420 · Contractual Services	1,705.00
1-7430 · Lease/Rentals	323.25
1-7440 · Repairs & Maintenance	6,134.04
1-7510 · Mileage	417.23
1-7520 · Travel	415.00
<b>Total Expense</b>	<b>71,809.94</b>
<b>Net Ordinary Income</b>	<b>-20,855.89</b>
<b>Net Income</b>	<b>-20,855.89</b>

**MAC SPECIAL DISTRICT**  
**Profit & Loss**  
 July 2015 through March 2016

Jul '15 - Mar 16

Ordinary Income/Expense

Income

1-5100 · *Taxes	
1-5110 · *Current Year Taxes	209,734.41
1-5115 · *Previously Levied Taxes	7,840.19
1-5150 · Levy 2013-17	
1-5151 · Current Year Taxes	270,475.66
1-5152 · Previously Levied Taxes	6,362.41
Total 1-5150 · Levy 2013-17	276,838.07
1-5160 · Property Tax Debt	-9,750.00
1-5170 · Bond Re-Fi	9,716.92
Total 1-5100 · *Taxes	494,379.59
1-5200 · *Intergovernmental	
1-5205 · School	18,750.00
1-5210 · *City	-924.02
Total 1-5200 · *Intergovernmental	17,825.98
1-5300 · *Program Revenues	
1-5302 · Swim Team	7,492.70
1-5303 · Water Polo	4,675.00
1-5305 · *Daily Admissions	51,309.00
1-5306 · COCC Class	2,220.00
1-5307 · Adult Basketball	2,100.00
1-5309 · Adult Soccer	1,811.75
1-5310 · *Memberships	44,401.83
1-5315 · *Punch Card	6,832.33
1-5325 · Meet Fees	3,080.00
1-5330 · Swimming Lessons	7,001.75
1-5335 · Group Classes	495.00
1-5340 · Community Events	1,862.00
1-5341 · Soccer Youth	3,112.50
1-5342 · Youth Football	3,917.75
1-5343 · Youth Basketball	3,567.50
1-5344 · Youth Volleyball	6,865.00
1-5345 · Race Series	760.00
1-5346 · Youth Softball	4,715.50
Total 1-5300 · *Program Revenues	156,219.61
1-5400 · Product Sales	
1-5405 · Merchandise	4,365.00
1-5410 · *Concessions	9,456.08
1-5411 · Gift Certificate	241.00
Total 1-5400 · Product Sales	14,062.08
1-5500 · Facility Rentals	
1-5510 · Rentals	3,385.50
1-5511 · Community Room	7,673.00
1-5512 · Deposit	3,346.00
Total 1-5500 · Facility Rentals	14,404.50
1-5600 · Foundation Support	
1-5620 · Grants	3,500.00
1-5640 · Scholarships	2,500.00
Total 1-5600 · Foundation Support	6,000.00
1-5700 · Other Income	
1-5705 · Advertising	11,000.00
1-5750 · Interest	771.57
1-9999 · Intra-Fund	-6,068.78
Total 1-5700 · Other Income	5,702.79
1-5800 · Bean Foundation Grant	45,000.00
1-5820 · Grants	11,000.00
1-5830 · Kid's Club MOU	22,000.00

**MAC SPECIAL DISTRICT**  
**Profit & Loss**  
 July 2015 through March 2016

	<u>Jul '15 - Mar 16</u>
1-5850 · City of Madras Grant	2,500.00
5000 · Resources	
5600 · Donations	9,965.00
<b>Total 5000 · Resources</b>	<u>9,965.00</u>
<b>Total Income</b>	799,059.55
<b>Cost of Goods Sold</b>	
7110 · *Cost of Goods Sold	0.00
<b>Total COGS</b>	<u>0.00</u>
<b>Gross Profit</b>	799,059.55
<b>Expense</b>	
<b>1-7000 · Salaries</b>	
1-2108 · Wage Garnishment	2,448.75
1-7001 · Salaries - Executive Director	51,708.37
1-7002 · Salaries - Dir of Rec/Aquatic	35,625.06
1-7003 · Salaries - Administrative Asst	30,000.06
1-7004 · Salaries - Lifeguards	76,385.02
1-7005 · Salaries - Reception	27,485.25
1-7006 · Salaries - Instructors	8,904.00
1-7007 · Salaries - Coaching	13,666.67
1-7008 · Salaries - Recreation Asst.	10,919.97
1-7009 · Salaries - Cleaners	7,137.83
1-7010 · Facility Manager	15,191.75
1-7011 · Salaries - Headguard	7,809.00
<b>Total 1-7000 · Salaries</b>	<u>287,281.73</u>
<b>1-7050 · Benefits</b>	
1-7051 · Insurance	18,549.11
1-7052 · Retirement	4,003.15
1-7053 · Phone Stipend	487.50
<b>Total 1-7050 · Benefits</b>	<u>23,039.76</u>
<b>1-7060 · Associated Payroll Costs</b>	
1-7061 · Payroll Taxes	31,045.11
1-7062 · Worker's Compensation	4,681.13
1-7063 · Payroll Processing Fees	2,032.05
<b>Total 1-7060 · Associated Payroll Costs</b>	<u>37,758.29</u>
<b>1-7100 · Legal</b>	367.50
<b>1-7110 · Audit</b>	9,350.00
<b>1-7111 · Postage</b>	503.91
<b>1-7112 · Office Supplies</b>	1,583.02
<b>1-7113 · Program Supplies</b>	10,864.71
<b>1-7114 · Aquatic Supplies</b>	666.11
<b>1-7115 · Cleaning Supplies</b>	4,274.77
<b>1-7116 · Pool Chemicals</b>	12,139.95
<b>1-7117 · Fees (entry, registration)</b>	1,284.79
<b>1-7118 · Rental Deposit Refund</b>	1,050.00
<b>1-7120 · Equipment</b>	8,315.35
<b>1-7125 · Uniforms</b>	2,404.31
<b>1-7130 · Concessions</b>	6,625.18
<b>1-7140 · Merchandise</b>	4,852.38
<b>1-7200 · Auto</b>	
1-7201 · Auto Maintenance	113.27
1-7202 · Auto Fuel	28.55
<b>Total 1-7200 · Auto</b>	<u>141.82</u>
<b>1-7301 · Sewer</b>	14,452.60
<b>1-7302 · Natural Gas</b>	35,129.01
<b>1-7303 · Electricity</b>	47,846.14
<b>1-7304 · Garbage</b>	1,920.13
<b>1-7305 · Telecommunications</b>	2,705.89
<b>1-7306 · Water</b>	4,509.20

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**MAC SPECIAL DISTRICT**  
**Profit & Loss**  
**July 2015 through March 2016**

	<u>Jul '15 - Mar 16</u>
1-7400 · Advertising	12,655.74
1-7409 · Active Credit Card Fees	6,134.20
1-7410 · Banking Fees	1,418.59
1-7411 · Software Fees	12,511.39
1-7412 · Licenses, Dues & Memberships	10,548.75
1-7420 · Contractual Services	23,894.02
1-7430 · Lease/Rentals	2,059.09
1-7440 · Repairs & Maintenance	31,633.98
1-7441 · Landscaping	1,194.36
1-7500 · Staff Development/Education	4,167.29
1-7505 · Pre-employment Drug Screening	410.00
1-7510 · Mileage	3,860.53
1-7520 · Travel	3,537.23
1-7550 · Lifeguard Supplies	1,457.82
1-7600 · Insurance	19,627.00
1-7700 · Fraudulent Charge	-232.32
1-7800 · Donation	50.00
1-9000 · VOIDED CHECK	0.00
<b>Total Expense</b>	<u>653,994.22</u>
<b>Net Ordinary Income</b>	<u>145,065.33</u>
<b>Net Income</b>	<u><u>145,065.33</u></u>

**MAC SPECIAL DISTRICT**  
**Profit & Loss Budget Overview**  
 July 2015 through March 2016

	<u>Jul '15 - Jun 16</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
1-5000 · *Resources	25,000.00
1-5100 · *Taxes	
1-5110 · *Current Year Taxes	214,955.00
1-5115 · *Previously Levied Taxes	10,000.00
1-5150 · Levy 2013-17	
1-5151 · Current Year Taxes	280,006.40
1-5152 · Previously Levied Taxes	0.00
<b>Total 1-5150 · Levy 2013-17</b>	<b>280,006.40</b>
1-5160 · Property Tax Debt	663,675.00
<b>Total 1-5100 · *Taxes</b>	<b>1,168,636.40</b>
1-5200 · *Intergovernmental	
1-5205 · School	37,500.00
1-5210 · *City	2,500.00
<b>Total 1-5200 · *Intergovernmental</b>	<b>40,000.00</b>
1-5300 · *Program Revenues	
1-5302 · Swim Team	0.00
1-5303 · Water Polo	0.00
1-5305 · *Daily Admissions	55,000.00
1-5306 · COCC Class	0.00
1-5307 · Adult Basketball	3,333.33
1-5308 · Adult Softball	3,333.33
1-5309 · Adult Soccer	0.00
1-5310 · *Memberships	60,000.00
1-5315 · *Punch Card	7,500.00
1-5320 · Dues and Fees	25,000.00
1-5325 · Meet Fees	3,500.00
1-5330 · Swimming Lessons	12,500.00
1-5335 · Group Classes	2,000.00
1-5340 · Community Events	1,000.00
1-5341 · Soccer Youth	3,333.33
1-5342 · Youth Football	3,333.33
1-5343 · Youth Basketball	3,333.33
1-5344 · Youth Volleyball	3,333.33
1-5345 · Race Series	0.00
1-5390 · Summer Camps - Registration	2,000.00
1-5760 · Sports Leagues (softball)	0.00
1-5300 · *Program Revenues - Other	0.00
<b>Total 1-5300 · *Program Revenues</b>	<b>188,499.98</b>
1-5400 · Product Sales	
1-5405 · Merchandise	4,000.00
1-5410 · *Concessions	7,500.00
1-5411 · Gift Certificate	0.00
<b>Total 1-5400 · Product Sales</b>	<b>11,500.00</b>
1-5500 · Facility Rentals	
1-5510 · Rentals	5,000.00
1-5511 · Community Room	5,000.00
1-5512 · Deposit	4,000.00
<b>Total 1-5500 · Facility Rentals</b>	<b>14,000.00</b>
1-5600 · Foundation Support	
1-5610 · Donations	0.00
1-5620 · Grants	0.00
<b>Total 1-5600 · Foundation Support</b>	<b>0.00</b>
1-5700 · Other Income	
1-5705 · Advertising	4,000.00
1-5710 · Miscellaneous	1,500.00
1-5750 · Interest	750.00
1-9999 · Intra-Fund	0.00

**MAC SPECIAL DISTRICT**  
**Profit & Loss Budget Overview**  
 July 2015 through March 2016

	Jul '15 - Jun 16
<b>Total 1-5700 · Other Income</b>	6,250.00
1-5800 · Bean Foundation Grant	40,000.00
1-5810 · Kids In The Game Grant	0.00
1-5820 · Grants	0.00
1-5830 · Kid's Club MOU	33,000.00
1-5850 · City of Madras Grant	0.00
1-5900 · MHS European Band Tour Fund	0.00
<b>Total Income</b>	1,526,886.38
<b>Cost of Goods Sold</b>	
7110 · *Cost of Goods Sold	0.00
<b>Total COGS</b>	0.00
<b>Gross Profit</b>	1,526,886.38
<b>Expense</b>	
1-7000 · Salaries	
1-2108 · Wage Garnishment	0.00
1-7001 · Salaries - Executive Director	67,000.00
1-7002 · Salaries - Dir of Rec/Aquatic	47,500.00
1-7003 · Salaries - Administrative Asst	40,000.00
1-7004 · Salaries - Lifeguards	84,000.00
1-7005 · Salaries - Reception	20,000.00
1-7006 · Salaries - Instructors	21,000.00
1-7007 · Salaries - Coaching	4,000.00
1-7008 · Salaries - Recreation Asst.	0.00
1-7009 · Salaries - Cleaners	10,500.00
1-7010 · Facility Manager	22,100.00
<b>Total 1-7000 · Salaries</b>	316,100.00
1-7050 · Benefits	
1-7051 · Insurance	13,250.00
1-7052 · Retirement	22,250.00
1-7053 · Phone Stipend	1,500.00
<b>Total 1-7050 · Benefits</b>	37,000.00
1-7060 · Associated Payroll Costs	
1-7061 · Payroll Taxes	45,798.15
1-7062 · Worker's Compensation	12,644.00
<b>Total 1-7060 · Associated Payroll Costs</b>	58,442.15
1-7100 · Legal	500.00
1-7110 · Audit	9,000.00
1-7111 · Postage	750.00
1-7112 · Office Supplies	4,000.00
1-7113 · Program Supplies	15,000.00
1-7114 · Aquatic Supplies	2,000.00
1-7115 · Cleaning Supplies	7,500.00
1-7116 · Pool Chemicals	16,000.00
1-7117 · Fees (entry, registration)	0.00
1-7120 · Equipment	7,000.00
1-7125 · Uniforms	5,250.00
1-7130 · Concessions	6,500.00
1-7140 · Merchandise	3,000.00
1-7301 · Sewer	8,500.00
1-7302 · Natural Gas	55,000.00
1-7303 · Electricity	58,000.00
1-7304 · Garbage	2,500.00
1-7305 · Telecommunications	4,000.00
1-7306 · Water	4,000.00
1-7400 · Advertising	8,500.00
1-7401 · Printing	1,500.00
1-7410 · Banking Fees	0.00
1-7411 · Software Fees	4,500.00
1-7412 · Licenses, Dues & Memberships	5,000.00

**MAC SPECIAL DISTRICT**  
**Profit & Loss Budget Overview**  
July 2015 through March 2016

	<u>Jul '15 - Jun 16</u>
1-7420 · Contractual Services	52,000.00
1-7430 · Lease/Rentals	0.00
1-7440 · Repairs & Maintenance	45,000.00
1-7450 · Elections	0.00
1-7500 · Staff Development/Education	3,500.00
1-7505 · Pre-employment Drug Screening	0.00
1-7506 · Pre-employment Background	750.00
1-7510 · Mileage	4,500.00
1-7520 · Travel	3,000.00
1-7540 · Interest Expense	0.00
1-7541 · Late Fee/Finance Charges	0.00
1-7550 · Lifeguard Supplies	5,500.00
1-7560 · Summer Camps - Expense	0.00
1-7600 · Insurance	34,000.00
1-7700 · Fraudulent Charge	0.00
1-8000 · Maintenance Reserve Fund	50,000.00
1-9800 · Debt Service Principal	380,000.00
1-9810 · Debt Service Interest -	313,675.00
<b>Total Expense</b>	<u>1,531,467.15</u>
<b>Net Ordinary Income</b>	<u>-4,580.77</u>
<b>Net Income</b>	<u><u>-4,580.77</u></u>