

**MADRAS AQUATIC CENTER
BOARD OF DIRECTORS MEETING**

**MONDAY, FEBRUARY 15, 2016
6:30 p.m.**

MAC
1195 SE Kemper Way
Madras, Oregon

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** - January 18, 2016 Board Meeting

b. **APPROVAL OF BILLS**

6.0 EXECUTIVE DIRECTOR BOARD REPORT

a. Presented by Joe McHaney

7.0 SPRING SCHEDULE

8.0 POLICIES

9.0 LOGO

10.0 AQUATICS MANAGER

11.0 BUDGET COMMITTEE

12.0 SEPTEMBER CLOSURE

13.0 FUTURE AGENDA ITEMS

-12.5 Rope Swing Coordinator

14.0 ADJOURN

**Madras Aquatic Center
Board of Directors Regular Meeting
January 18, 2016**

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

**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

Add #12 Marijuana use on campus. A motion was made by Nancy and seconded by Steve to adopt agenda with change. The motion passed unanimously.

III. CORRESPONDENCE AND APPRECIATION

None

IV. HEARING OF CITIZENS, DELEGATIONS AND STAFF MEMBERS

None

V. CONSENT AGENDA

A. A motion was made by Steve and seconded by Angela to approve the December Board meeting minutes and December payables. The motion passed unanimously.

VI. EXECUTIVE DIRECTOR REPORT

- A. Presented by Joe.
- B. Possibly make Tim Nelson a full time employee with benefits.

VII. 2ND READING PER DIEM POLICY

- A. Presented by Joe.
- B. A motion was made by Jinnell and seconded by Angela to approve policy. The motion passed unanimously.

VIII. 2ND READING FACILITY/MULTI-PURPOSE ROOM FEE POLICY

- A. Presented by Joe.
- B. A motion was made by Steve and seconded by Nancy to approve policy. The motion passed unanimously.

IX. 2ND READING EMPLOYEE/VOLUNTEER/CONTRACTUAL SERVICES POLICY

- A. Move to February Board meeting.

X. WATER POLO MOU

- A. 2nd meeting with parents will be held on 1/20/16 to explain MOU language questions.
- B. Deadline to sign is 2/23/16.
- C. Participants are willing to fund \$3,000 for spring to bring the cost down.
- D. MACRD will manage the spring season.
- E. MACRD will not negotiate the cost recovery nor the pool use time.
- F. Parents and participants will not be allowed in employee only areas.
Marty to look into costs of key pad locks.
- G. OEP costs will not be funded by MACRD.

XI. ENERGY TRUST

A. Covered in ED Report.

XII. MARIJUANA USE ON CAMPUS

A. MACRD will not post signs.

B. Campus is covered by federal law that prohibits drugs within 1,000 feet of school.

C. We will call police if we witness a crime.

D. We will not patrol campus looking for violations.

XIII. FUTURE AGENDA ITEMS

A. Policies

B. Audit

C. Logo

D. Aquatics Manager

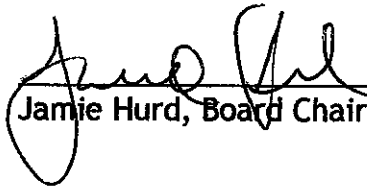
E. Budget Committee

F. September Closure

G. Spring Schedule

XV. ADJOURN MEETING

The meeting was adjourned at 7:24 pm.



Jamie Hurd, Board Chair

2/15/16
Date



Steve Webb, Vice Chair

2/15/16
Date

1:18 PM
02/12/16
Cash Basis

MAC SPECIAL DISTRICT
Expenses by Vendor Summary
January 2016

	<u>Jan 16</u>
Active Network, LLC	795.84
ADP	397.37
Amazon.com	285.68
Bendtel	341.55
Bi-Mart	254.98
Business Health Resources	35.00
Caren Pilkington	50.00
Cascade Natural Gas	5,993.04
Cash & Carry	320.89
Chaundi Barboza	610.00
City of Madras	1,716.02
COLUMBIA STATE BANK	97.49
Deschutes Valley Water District	331.60
Enola Flores	17.50
Figaro's Pizza	160.97
gokeyless.com	1,031.12
Hi Sage Yearbook	125.00
IDENTITY ZONE	3,607.02
Jefferson County	-6,557.77
Jennifer Vaught	20.00
Jessica DeVore	20.00
Joe McHaney	126.51
Julie Hartman	30.00
Juniper Paper & Supply	820.40
Kids Clubs	-2,750.00
Kim Stout	31.16
KWSO Radio	380.00
Leaf	154.00
MADRAS PAINT & GLASS	11.28
Madras Pioneer, The	725.89
Madras Sanitary Service	203.86
Marathon Business Machines	224.87
Marty Goodson	155.09
Michelle Camphouse 1	27.30
Middleton Septic & Portable Toilets	165.00
Moe's Shell	4.99
Mountain Star Nursery	-200.00
Norco, Inc	1,078.50
Pacific Power & Light	5,119.38
Phil's Ace Hardware	131.66
Platt Electric	196.14
Price Fronk & Co.	2,500.00
Scentral Oregon, Inc	214.00
SECURECOM, INC.	228.00
Sharon Leighty & Co. LLC	693.75
Special Districts Insurance Services	21,697.00
Standard Insurance Company	409.50
Staples	103.95
Sweetwater Sound Inc.	1,301.95
The Lifeguard Store	1,330.07
The Pool & Spa House	1,785.55
Timothy Nelson	425.89
Treasure Valley Coffee	288.40
VALIC	581.26
Verizon Wireless	136.64
VERN MILLER	190.00
WCP Solutions	413.70
WVWP	200.00
TOTAL	<u>48,788.99</u>

Janis Hill 2/15/16

Board of Directors

Executive Director Report – Feb. 15, 2015

1. Financial Report	2013	2014	2015	2016
a. January Revenue	\$29,294	\$21,109	\$23,240	\$33,034
b. January Expense	\$41,266	\$73,719	\$88,372	\$91,075
c. Program Revenue	\$15,088	\$11,663	\$10,581	\$18,418
YTD 2013-14 = \$292,353.....2014-15 = \$186,956.....2015-2016 = \$204,803				

2. Budget

3. Staff

- a. I want to add Aquatics Manager position
- b. Received Kathryn Schuh's resignation letter
- c. Eliminate A.M. front-desk position and move Summer to evenings
- d. Marty Goodson spend time on bereavement; slowing maintenance

4. Trainings

- a. Michelle and Gregg attended SDAO annual conference in Sun River

5. MAC Trust

- a. If St. Charles does not fund bus project, MAC Trust is very interested
- b. Delivered quarterly report and in good standing
- c. Group is planning MAC Splash and MAC bash this year

6. Recreation Report

- a. Adult Indoor Soccer is M/Thr. at Westside (6 teams)
- b. Adult Basketball is Sundays at MHS (6 teams)
- c. Youth Basketball is Saturdays at JCMS/Madras Primary (12 teams)
- d. Club Volleyball plays at Prineville/Sisters (3 teams)
- e. MST – 35 kids
- f. Spring offerings - flag football, water polo, MST
- g. Hill Billy Half Marathon will be July 23
- h. Family swim lessons for CLEA
- i. Community Water Polo on Friday evenings
- j. 110 swim lessons available (see website presentation)

7. General Report

Awaiting decision on water polo MOU. We met several weeks ago and went line by line over MOU, decision deadline is Feb. 23. Restructuring MACRD Race Series. Pushing for a big event with Hilly Billy ½ and still wanting to have hands on Oktoberfest/Turkey Trot/Freeze Fanny and possible Pre-Burner with Air Show. I would like for MACRD BOD to help formulate ideas for solar eclipse, how can MAC be involved. Viewing party? I think that it would be wise for MAC BOD to sit in on Bean Foundation meetings with Westside moving forward. Also, planning a free swim day June 10th as a summer kick-off event. Likely have bouncy house, food and such and it would be nice to have a couple board members present. Also, we will plan on having a booth at Air Show, Crawdad Festival and County Fair, and would like for board members to attend as well.

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

	Jul '15 - Jun '16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
1-5000 - *Resources	0.00	25,000.00	-25,000.00	0.0%
1-5100 - *Taxes				
1-5110 - *Current Year Taxes	203,010.43	214,955.00	-11,944.57	94.4%
1-5115 - *Previously Levied Taxes	7,095.84	10,000.00	-2,904.16	71.0%
1-5150 - Levy 2013-17	261,803.62	280,006.40	-18,202.78	93.5%
1-5151 - Current Year Taxes	5,464.21	0.00	5,464.21	100.0%
1-5152 - Previously Levied Taxes				
Total 1-5150 - Levy 2013-17	267,267.83	280,006.40	-12,738.57	95.5%
1-5160 - Property Tax Debt	-9,750.00	663,675.00	-673,425.00	-1.5%
1-5170 - Bond Re-Fi	9,716.92			
Total 1-5100 - *Taxes	477,341.02	1,168,636.40	-691,295.38	40.8%
1-5200 - *Intergovernmental	18,750.00	37,500.00	-18,750.00	50.0%
1-5205 - School	-924.02	2,500.00	-3,424.02	-37.0%
1-5210 - *City				
Total 1-5200 - *Intergovernmental	17,825.98	40,000.00	-22,174.02	44.6%
1-5300 - *Program Revenues				
1-5302 - Swim Team	0.00	0.00	0.00	0.0%
1-5303 - Water Polo	0.00	0.00	0.00	0.0%
1-5305 - *Daily Admissions	35,870.75	55,000.00	-19,129.25	65.2%
1-5306 - COCC Class	888.00	0.00	888.00	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	35,796.02	60,000.00	-24,203.98	59.7%
1-5315 - *Punch Card	5,130.83	7,500.00	-2,369.17	68.4%
1-5320 - Dues and Fees	9,382.70	25,000.00	-15,617.30	37.5%
1-5325 - Meet Fees	3,080.00	3,500.00	-420.00	88.0%
1-5330 - Swimming Lessons	4,321.75	12,500.00	-8,178.25	34.6%
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	1,817.75	3,333.33	-1,515.58	54.5%
1-5343 - Youth Basketball	3,527.50	3,333.33	194.17	105.8%
1-5344 - Youth Volleyball	6,865.00	3,333.33	3,531.67	206.0%
1-5345 - Race Series	715.00	0.00	715.00	100.0%
1-5346 - Youth Softball	1,215.50	2,000.00	-784.50	60.8%
1-5390 - Summer Camps - Registration	0.00	0.00	0.00	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%
Total 1-5300 - *Program Revenues	117,992.05	188,499.98	-70,507.93	62.6%
1-5400 - Product Sales				

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

	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
1-7003 · Salaries - Administrative Asset	25,000.05	40,000.00	-14,999.95	62.5%
1-7004 · Salaries - Lifeguards	67,818.02	84,000.00	-16,181.98	80.7%
1-7005 · Salaries - Reception	24,068.22	20,000.00	4,068.22	120.3%
1-7006 · Salaries - Instructors	6,712.25	21,000.00	-14,287.75	32.0%
1-7007 · Salaries - Coaching	10,000.00	4,000.00	6,000.00	250.0%
1-7008 · Salaries - Recreation Asst.	7,279.98	0.00	7,279.98	100.0%
1-7009 · Salaries - Cleaners	5,915.83	10,500.00	-4,584.17	56.3%
1-7010 · Facility Manager	12,680.00	22,100.00	-9,420.00	57.4%
1-7011 · Salaries - Headguard	5,196.00			
Total 1-7000 · Salaries	239,515.02	316,100.00	-76,584.98	75.8%
1-7050 · Benefits				
1-7051 · Insurance	12,439.22	13,250.00	-810.78	93.9%
1-7052 · Retirement	3,131.26	22,250.00	-19,118.74	14.1%
1-7053 · Phone Stipend	4,12.50	1,500.00	-1,087.50	27.5%
Total 1-7050 · Benefits	15,982.98	37,000.00	-21,017.02	43.2%
1-7060 · Associated Payroll Costs				
1-7061 · Payroll Taxes	25,729.42	45,798.15	-20,068.73	56.2%
1-7062 · Worker's Compensation	4,781.31	12,644.00	-7,862.69	37.8%
1-7063 · Payroll Processing Fees	1,816.19			
Total 1-7060 · Associated Payroll Costs	32,326.92	58,442.15	-26,115.23	55.3%
1-7100 · Legal	280.00	500.00	-220.00	56.0%
1-7110 · Audit	7,300.00	9,000.00	-1,700.00	81.1%
1-7111 · Postage	276.62	750.00	-473.38	36.9%
1-7112 · Office Supplies	1,303.55	4,000.00	-2,696.45	32.6%
1-7113 · Program Supplies	10,342.49	15,000.00	-4,657.51	68.9%
1-7114 · Aquatic Supplies	591.42	2,000.00	-1,408.58	29.6%
1-7115 · Cleaning Supplies	3,438.07	7,500.00	-4,061.93	45.8%
1-7116 · Pool Chemicals	9,985.04	16,000.00	-6,014.96	62.4%
1-7117 · Fees (entry, registration)	621.82	0.00	621.82	100.0%
1-7118 · Rental Deposit Refund	1,050.00			
1-7120 · Equipment	4,415.32	7,000.00	-2,584.68	63.1%
1-7125 · Uniforms	2,404.31	5,250.00	-2,845.69	45.8%
1-7130 · Concessions	5,607.61	6,500.00	-892.39	86.3%
1-7140 · Merchandise	1,660.18	3,000.00	-1,339.82	55.3%
1-7301 · Sewer	11,020.16	8,500.00	2,520.16	129.6%
1-7302 · Natural Gas	25,115.35	55,000.00	-29,884.65	45.7%
1-7303 · Electricity	37,139.12	58,000.00	-20,860.88	64.0%
1-7304 · Garbage	1,506.41	2,500.00	-993.59	60.3%
1-7305 · Telecommunications	2,092.78	4,000.00	-1,907.22	52.3%
1-7306 · Water	3,861.75	4,000.00	-138.25	96.5%
1-7400 · Advertising	11,081.63	8,500.00	2,581.63	130.4%
1-7401 · Printing	0.00	1,500.00	-1,500.00	0.0%
1-7409 · Active Credit Card Fees	4,202.26			
1-7410 · Banking Fees	1,145.03	0.00	1,145.03	100.0%

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

	Jul 15 - Jun 16	Budget	\$ Over Budget	% of Budget
1-7411 · Software Fees	12,511.39	4,500.00	8,011.39	278.0%
1-7412 · Licenses, Dues & Memberships	7,635.10	5,000.00	2,635.10	152.7%
1-7420 · Contractual Services	19,772.02	52,000.00	-32,227.98	38.0%
1-7430 · Lease/Rentals	1,541.92	0.00	1,541.92	100.0%
1-7440 · Repairs & Maintenance	22,783.48	45,000.00	-22,216.52	50.6%
1-7441 · Landscaping	1,194.36			
1-7450 · Elections	0.00	0.00	0.00	0.0%
1-7500 · Staff Development/Education	3,946.32	3,500.00	446.32	112.8%
1-7505 · Pre-employment Drug Screening	270.00	0.00	270.00	100.0%
1-7506 · Pre-employment Background	0.00	750.00	-750.00	0.0%
1-7510 · Mileage	2,903.26	4,500.00	-1,596.74	64.5%
1-7520 · Travel	1,956.71	3,000.00	-1,043.29	65.2%
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	21,697.00	34,000.00	-12,303.00	63.8%
1-7700 · Fraudulent Charge	-232.32	0.00	-232.32	100.0%
1-7800 · Donation	50.00			
1-8000 · Maintenance Reserve Fund	0.00	50,000.00	-50,000.00	0.0%
1-9800 · Debt Service Principal	0.00	380,000.00	-380,000.00	0.0%
1-9810 · Debt Service Interest -	0.00	313,675.00	-313,675.00	0.0%
Total Expense	531,752.90	1,531,467.15	-999,714.25	34.7%
Net Ordinary Income	192,283.21	36,419.23	155,863.98	528.0%
Net Income	192,283.21	36,419.23	155,863.98	528.0%



MAC Spring Program Schedule February 29 - June 9

Check www.macaquatic.com for incimate weather updates & for more details.

The MAC will be CLOSED · March 27

Recreation Swim
 Monday - Friday: 5pm - 7pm
 3-7pm Rec swim space is limited
 Saturday & Sunday: 12pm - 5pm
 Lap/ Leisure pools, Slide, Diving Board, Rope Swing

Spring Break & Additional Rec Swim Times
 11am - 7pm March 21 - March 25
 11am - 7pm 3/4, 3/7, 4/1, 4/12, 5/30
 Below amenities available before 11- 3pm
 During Rec Swim Times Only
 Lap/ Leisure pools, Slide, Diving Board, Rope Swing

MAC Group & Private Swim Lessons
 Monday & Wednesday 4pm - 7pm
 Session #10 Feb 29 - Mar 16
 Session #13 Mar 28 - Apr 13
 Session #16 Apr 25 - May 11

Tuesday & Thursday: 3pm - 7pm
 Session #11 Mar 14 - Mar 17
 Session #14 Mar 29 - Apr 14
 Session #17 Apr 26 - May 12

Saturdays 10am - 12pm
 Session #12 Mar 5 - Apr 9
 Session #15 Apr 16 - May 21

Group: MAC Members \$30/ In \$75/ Out \$20
 Private: MAC Members \$45/ In \$50/ Out \$55

POUND: Monday & Wednesday: 5:15pm - 6pm
Family Fitness: Thursday: 5:15pm - 6pm
 Classes will be held outside on
 3/17, 3/21, 3/31, 4/7, 4/14, 4/18, 4/21, 4/28, 5/16

Mommy & Me & Dads Too
 Kids 5 & Younger accompanied with a Parent
 Monday - Friday: 9am - 11am, Saturday: 10am - 12pm

MAC Masters / Adult Lap Swim
 Mon/Wed/Fri: 11:30am - 12:45pm

MACRD Swim Team - MST
 Monday - Friday: 3pm - 4:30pm (3/8-3/18 3-4pm)

MACRD Water Polo Team
 Mon/Wed/Fri: 4:30pm - 6pm (3/8-3/16 5-6pm)

Lap Swim
 Monday - Friday Mornings: 5:30am - 11am (4 lanes)
 T/Th Evenings: 4:30pm - 6pm (2 lanes)
 No Evening Lap swim 3/8 - 3/16
 Saturday: 10am - 12pm (4 lanes)

Hot Tub
 Monday - Friday: 5:30am - 11am & 4pm - 7pm
 Saturday: 10am - 5pm, Sunday: 12pm - 5pm

Independent Water Workout
 Monday - Friday: 5:30am - 11am
 Saturday: 10am - 12pm

Aqua Aerobics
Low Intensity: Tuesday & Thursday 6am - 7am
Medium Intensity: Shallow & Deep blended, Monday - Friday 7am - 8am
High Intensity Deep: Monday & Wednesday 6pm - 7pm (No class 3/21)
High Intensity Shallow: Thursday 6pm - 7pm
Aquatic Healing: Tuesday & Thursday 9:45am - 11am, Feb 23 - March 17

Facility Rentals
Whole Facility: Includes Lap & Leisure Pools & up to 90 swimmers
 Saturday: 5pm - 7pm & 7pm - 9pm
Patry Room Rentals: Available during Recreation swim times
Meeting Room Rentals: Available during all business hours

~~~~~**Changes to Regular Schedule:**~~~~~  
 April 28 Lap pool closed 8am - 4pm for Marine Water Rescue Training  
 April 30 Lap pool closed 12pm - 7pm for Water Polo Tournament  
 May 21 Lap pool closed 12pm - 7pm for MACRD Swim Team /MAC Masters Swim meet

Schedule times & programs are subject to change. Please call or check website for changes.  
 Madras Aquatic Center · 1195 SE Kemper Way · Madras, OR 97741 · 541-475-4253 · [www.macaquatic.com](http://www.macaquatic.com)

Madras Aquatic Center Recreation District  
Civic/Service Group Reimbursement Rate

Section 1. PURPOSE

The purpose of this policy is to establish the Madras Aquatic Center Recreation District's reimbursement rate for MACRD employees to join local community service/civic groups.

Section 2. DEFINITION

To assist MACRD full-time employee's engagement in local community civic/service groups so MACRD employees can not only help local communities, but use the local service/civic groups as a platform to represent the MACRD. By doing so, the MACRD will strengthen positive connections between community and MACRD programs.

Section 3. PROCEDURES

- 3.1 Full-time employees will be eligible to receive reimbursement up to \$250 annually to join local civic and/or service groups.
- 3.2 Upon hire, the MACRD Executive Director will decide to include this employee benefit. It will be clearly stated in the employment offer and kept in the employee's file. The MACRD Board of Director's will make the decision to offer the MACRD Executive Director the benefit.
- 3.3 Civic/Service group fees will be reimbursed by the 10<sup>th</sup> of the following month that the fees are due to a particular civic/service group via check to the MACRD employee.

Madras Aquatic Center Recreation District  
Volunteer Onboarding

Section 1. PURPOSE

The purpose of this policy is to establish the Madras Aquatic Center Recreation District's volunteer onboarding procedures.

Section 2. DEFINITION

To provide a process for onboarding volunteers to any MACRD program.

Section 3. PROCEDURES

- 3.1 All volunteers will be required to pass a background check per MACRD policy 15-15.
- 3.2
  1. All volunteers will receive information and training as needed regarding professional conduct, MACRD rules and patron/user safety.
  2. For volunteer activities which occur on a regular basis, the respective MACRD supervisor will provide training in:
    - a. General policies;
    - b. Confidentiality;
    - c. MACRD routines and other procedures;
    - d. Job related duties
- 3.3
  1. Volunteers may be recruited for any purpose in accord with MACRD policies as approved by the MACRD Executive Director.
  2. Volunteers will not be paid and are not employees or agents of the MACRD.
  3. MACRD administration will keep volunteer applications, criminal history authorization forms and a current list of volunteers at each school. MACRD employees acting outside the duties of their normal position may serve as volunteers when approved by the MACRD Executive Director.
- 3.4 The MACRD Executive Director will annually review the MACRD volunteer program relative to participation and program quality.

Madras Aquatic Center Recreation District  
Equipment Fee Schedule

Section 1. PURPOSE

The purpose of this policy is to establish the Madras Aquatic Center Recreation District's fee schedule for public use of MACRD equipment.

Section 2. DEFINITION

To define the MACRD's procedures and fee schedule for the general public to use MACRD recreation equipment.

Section 3. PROCEDURES

- 3.1 The Madras Aquatic Center Recreation District will not allow the general public to use recreation equipment, aside from the time system, which was purchased as a shared device.
- 3.2 Person(s) wanting to use the MACRD time system will need to fill out the time system usage request form and deliver to the MACRD Executive Director.
- 3.3 A \$500 deposit will be required to use the time system.
- 3.4 If damage occurs to the time system, the person(s) renting the time system will be 100 percent liable for the damage.

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

3.1 A background check will be required for each employee, volunteer and contractual service worker if working around children, through the following process:

a. 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 school MACRD employee.

b. 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.

c. Upon receipt of the background screening, the MACRD Administration will be advised of approval or denial of the request to volunteer.

d. At the MACRD Executive Director's discretion, individuals may be allowed to perform limited volunteer services while background checks are being conducted.

e. Any employee/volunteer/contractual service worker refusing to consent to a background check; or making a false statement regarding conviction of a crime; or having been convicted of a crime prohibited for school employees (listed below) shall be suspended from providing further service. Individuals charged with any of the crimes listed below may also be prohibited from serving as a volunteer as determined by the MACRD Executive Director.

f. 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

- 163.680 Paying for Viewing Sexual Conduct Involving a Child
- 163.684 Encouraging Child Sex Abuse in the First Degree
- 163.686 Encouraging Child Sex Abuse in the Second Degree
- 163.687 Encouraging Child Sex Abuse in the Third Degree
  
- 163.688 Possession of Materials Depicting Sexually Explicit Conduct of a Child in the First Degree
- 163.689 Possession of Materials Depicting Sexually Explicit Conduct of a Child in the Second Degree
- 164.325 Arson in the First Degree
- 164.415 Robbery in the First Degree
- 166.005 Treason
- 166.087 Abuse of Corpse in the First Degree
- 167.007 Prostitution
- 167.012 Promoting Prostitution
- 167.017 Compelling Prostitution
- 167.062 Sadomasochistic Abuse or Sexual Conduct in Live Show
- 167.065 Furnishing Obscene Materials to Minors
- 167.070 Sending Obscene Materials to Minors
- 167.075 Exhibiting Obscene Materials to Minors
- 167.080 Displaying Obscene Materials to Minors
- 167.087 Disseminating Obscene Materials
- 167.090 Publicly Displaying Nudity or Sex for Advertising Purposes
- 475.995 Distribution of Controlled Substances to Minors
- 475.999 Manufacture or Delivery of Controlled Substance to Minor or Student within 1,000 Feet of School

### 3.2 VOLUNTEER TRAINING

1. All volunteers will receive information and training as needed regarding professional conduct, MACRD rules and patron/user safety.

2.. For volunteer activities which occur on a regular basis, the principal will provide training in:

- a. General policies;
- b. Confidentiality;
- c. MACRD routines and other procedures appropriate to the assignment.

### 3.3 EVALUATION

The MACRD Executive Director will annually review the MACRD volunteer program relative to participation and program quality.

### 3.4 RECRUITMENT

- a. Volunteer may be recruited for any purpose in accord with MACRD policies as approved by the MACRD Executive Director.
- b. Volunteers will not be paid and are not employees or agents of the MACRD.
- c. MACRD administration will keep volunteer applications, criminal history authorization forms and a current list of volunteers at each school. MACRD employees acting outside the duties of their normal position may serve as volunteers when approved by the MACRD Executive Director.



| Position          | Salary              | Health Care        | FICA               | Unemployment       | W.C.               | Total               |
|-------------------|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| <b>PROPOSED</b>   |                     |                    |                    |                    |                    |                     |
| Aquatics Manager  | \$ 38,500.00        | \$ 9,000.00        | \$ 2,945.25        | \$ 2,502.50        | \$ 1,540.00        | \$ 54,487.75        |
| <b>Total</b>      | <b>\$ 38,500.00</b> | <b>\$ 9,000.00</b> | <b>\$ 2,945.25</b> | <b>\$ 2,502.50</b> | <b>\$ 1,540.00</b> | <b>\$ 54,487.75</b> |
| <b>CURRENT</b>    |                     |                    |                    |                    |                    |                     |
| MST Coach         | \$ 24,000.00        |                    | \$ 1,836.00        | \$ 1,560.00        | \$ 960.00          | \$ 28,356.00        |
| Head Lifeguard    | \$ 18,720.00        |                    | \$ 1,432.08        | \$ 1,216.80        | \$ 748.80          | \$ 22,117.68        |
| Front Desk (A.M.) | \$ 7,215.00         |                    | \$ 551.95          | \$ 468.98          | \$ 288.60          | \$ 8,524.52         |
| <b>Total</b>      | <b>\$ 49,935.00</b> | <b>\$ -</b>        | <b>\$ 3,820.03</b> | <b>\$ 3,245.78</b> | <b>\$ 1,997.40</b> | <b>\$ 58,998.20</b> |

Aquatics Manager will take over 30 hours of instruction/lifeguarding



## **2016-17 BUDGET CALENDAR**

### **2016**

- April 4**      **Publish budget committee meeting notice**
- April 11**     **Publish 2nd budget committee meeting notice**
- April 13**     **Budget document to committee members**
- April 18**     **First budget committee meeting held prior to regularly scheduled Board meeting**
- May 16**      **Second budget committee meeting held**
- June 3**      **Publish budget**
- June 20**     **Budget hearing held**
- July 13**      **Deliver budget to County Clerk and Assessor**

| Position | Hourly | FICA | Unemployment | W.C. | Total |
|----------|--------|------|--------------|------|-------|
|----------|--------|------|--------------|------|-------|

**PROPOSED**

|                  |         |         |         |         |          |
|------------------|---------|---------|---------|---------|----------|
| Rope Swing Cord. | \$ 9.25 | \$ 0.71 | \$ 0.60 | \$ 0.37 | \$ 10.93 |
|------------------|---------|---------|---------|---------|----------|

|                           |       |
|---------------------------|-------|
| <b>Total Annual Hours</b> | 1,460 |
|---------------------------|-------|

|                          |              |
|--------------------------|--------------|
| <b>Total Annual Cost</b> | \$ 15,956.16 |
|--------------------------|--------------|

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

|                                         | <u>Jan 16</u>    |
|-----------------------------------------|------------------|
| <b>Ordinary Income/Expense</b>          |                  |
| <b>Income</b>                           |                  |
| <b>1-5100 · *Taxes</b>                  |                  |
| 1-5110 · *Current Year Taxes            | 2,351.61         |
| 1-5115 · *Previously Levied Taxes       | 447.53           |
| 1-5150 · Levy 2013-17                   |                  |
| 1-5151 · Current Year Taxes             | 3,032.90         |
| 1-5152 · Previously Levied Taxes        | 538.71           |
| <b>Total 1-5150 · Levy 2013-17</b>      | <u>3,571.61</u>  |
| <b>Total 1-5100 · *Taxes</b>            | 6,370.75         |
| <b>1-5300 · *Program Revenues</b>       |                  |
| 1-5305 · *Daily Admissions              | 5,791.00         |
| 1-5307 · Adult Basketball               | 2,100.00         |
| 1-5309 · Adult Soccer                   | 1,309.00         |
| 1-5310 · *Memberships                   | 6,802.83         |
| 1-5315 · *Punch Card                    | 933.50           |
| 1-5320 · Dues and Fees                  | 1,588.00         |
| 1-5330 · Swimming Lessons               | 715.00           |
| 1-5343 · Youth Basketball               | 2,192.50         |
| 1-5346 · Youth Softball                 | 877.50           |
| <b>Total 1-5300 · *Program Revenues</b> | <u>22,309.33</u> |
| <b>1-5400 · Product Sales</b>           |                  |
| 1-5405 · Merchandise                    | 559.00           |
| 1-5410 · *Concessions                   | 837.70           |
| 1-5411 · Gift Certificate               | 76.00            |
| <b>Total 1-5400 · Product Sales</b>     | <u>1,472.70</u>  |
| <b>1-5500 · Facility Rentals</b>        |                  |
| 1-5511 · Community Room                 | 1,280.00         |
| 1-5512 · Deposit                        | 436.00           |
| <b>Total 1-5500 · Facility Rentals</b>  | <u>1,716.00</u>  |
| <b>1-5700 · Other Income</b>            |                  |
| 1-5750 · Interest                       | 187.02           |
| <b>Total 1-5700 · Other Income</b>      | <u>187.02</u>    |
| <b>1-5830 · Kid's Club MOU</b>          | 2,750.00         |
| <b>5000 · Resources</b>                 |                  |
| 5600 · Donations                        | 3,000.00         |
| <b>Total 5000 · Resources</b>           | <u>3,000.00</u>  |
| <b>Total Income</b>                     | 37,805.80        |
| <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>                     | 37,805.80        |
| <b>Expense</b>                          |                  |
| <b>1-7000 · Salaries</b>                |                  |
| 1-7001 · Salaries - Executive Director  | 6,208.33         |
| 1-7002 · Salaries - Dir of Rec/Aquatic  | 3,958.34         |
| 1-7003 · Salaries - Administrative Asst | 3,333.34         |
| 1-7004 · Salaries - Lifeguards          | 4,601.25         |
| 1-7005 · Salaries - Reception           | 2,273.31         |
| 1-7006 · Salaries - Instructors         | 720.00           |
| 1-7007 · Salaries - Coaching            | 2,000.00         |
| 1-7008 · Salaries - Recreation Asst.    | 2,426.66         |
| 1-7009 · Salaries - Cleaners            | 745.75           |
| 1-7010 · Facility Manager               | 1,700.00         |
| 1-7011 · Salaries - Headguard           | 2,187.00         |

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02/12/16  
Cash Basis

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

|                                                  | <u>Jan 16</u>            |
|--------------------------------------------------|--------------------------|
| <b>Total 1-7000 · Salaries</b>                   | 30,153.98                |
| <b>1-7050 · Benefits</b>                         |                          |
| 1-7051 · Insurance                               | 409.50                   |
| 1-7052 · Retirement                              | 0.00                     |
| 1-7053 · Phone Stipend                           | 50.00                    |
| <b>Total 1-7050 · Benefits</b>                   | <u>459.50</u>            |
| <b>1-7060 · Associated Payroll Costs</b>         |                          |
| 1-7061 · Payroll Taxes                           | 3,579.37                 |
| 1-7062 · Worker's Compensation                   | -122.63                  |
| 1-7063 · Payroll Processing Fees                 | 548.41                   |
| <b>Total 1-7060 · Associated Payroll Costs</b>   | <u>4,005.15</u>          |
| <b>1-7110 · Audit</b>                            | 2,500.00                 |
| <b>1-7111 · Postage</b>                          | 3.14                     |
| <b>1-7112 · Office Supplies</b>                  | 188.83                   |
| <b>1-7113 · Program Supplies</b>                 | 3,801.73                 |
| <b>1-7115 · Cleaning Supplies</b>                | 627.70                   |
| <b>1-7116 · Pool Chemicals</b>                   | 1,932.24                 |
| <b>1-7117 · Fees (entry, registration)</b>       | 88.66                    |
| <b>1-7118 · Rental Deposit Refund</b>            | 50.00                    |
| <b>1-7120 · Equipment</b>                        | 1,301.95                 |
| <b>1-7125 · Uniforms</b>                         | 710.27                   |
| <b>1-7130 · Concessions</b>                      | 609.29                   |
| <b>1-7301 · Sewer</b>                            | 1,716.02                 |
| <b>1-7302 · Natural Gas</b>                      | 5,993.04                 |
| <b>1-7303 · Electricity</b>                      | 5,119.38                 |
| <b>1-7304 · Garbage</b>                          | 203.86                   |
| <b>1-7305 · Telecommunications</b>               | 478.19                   |
| <b>1-7306 · Water</b>                            | 331.60                   |
| <b>1-7400 · Advertising</b>                      | 1,227.00                 |
| <b>1-7409 · Active Credit Card Fees</b>          | 795.84                   |
| <b>1-7412 · Licenses, Dues &amp; Memberships</b> | 200.00                   |
| <b>1-7420 · Contractual Services</b>             | 1,875.75                 |
| <b>1-7430 · Lease/Rentals</b>                    | 224.87                   |
| <b>1-7440 · Repairs &amp; Maintenance</b>        | 3,472.72                 |
| <b>1-7500 · Staff Development/Education</b>      | 160.97                   |
| <b>1-7505 · Pre-employment Drug Screening</b>    | 35.00                    |
| <b>1-7510 · Mileage</b>                          | 390.92                   |
| <b>1-7520 · Travel</b>                           | 275.77                   |
| <b>1-7550 · Lifeguard Supplies</b>               | 799.40                   |
| <b>1-7600 · Insurance</b>                        | 21,697.00                |
| <b>Total Expense</b>                             | <u>91,429.77</u>         |
| <b>Net Ordinary Income</b>                       | <u>-53,623.97</u>        |
| <b>Net Income</b>                                | <u><u>-53,623.97</u></u> |

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

Jul '15 - Jan 16

**Ordinary Income/Expense**  
**Income**

|                                          |                   |
|------------------------------------------|-------------------|
| <b>1-5100 · *Taxes</b>                   |                   |
| 1-5110 · *Current Year Taxes             | 201,927.99        |
| 1-5115 · *Previously Levied Taxes        | 6,965.87          |
| <b>1-5150 · Levy 2013-17</b>             |                   |
| 1-5151 · Current Year Taxes              | 260,407.57        |
| 1-5152 · Previously Levied Taxes         | 5,326.73          |
| <b>Total 1-5150 · Levy 2013-17</b>       | <b>265,734.30</b> |
| 1-5160 · Property Tax Debt               | -9,750.00         |
| 1-5170 · Bond Re-Fi                      | 9,716.92          |
| <b>Total 1-5100 · *Taxes</b>             | <b>474,595.08</b> |
| <b>1-5200 · *Intergovernmental</b>       |                   |
| 1-5205 · School                          | 18,750.00         |
| 1-5210 · *City                           | -924.02           |
| <b>Total 1-5200 · *Intergovernmental</b> | <b>17,825.98</b>  |
| <b>1-5300 · *Program Revenues</b>        |                   |
| 1-5305 · *Daily Admissions               | 37,434.25         |
| 1-5306 · COCC Class                      | 888.00            |
| 1-5307 · Adult Basketball                | 2,100.00          |
| 1-5309 · Adult Soccer                    | 1,811.75          |
| 1-5310 · *Memberships                    | 35,070.91         |
| 1-5315 · *Punch Card                     | 5,498.33          |
| 1-5320 · Dues and Fees                   | 9,472.70          |
| 1-5325 · Meet Fees                       | 3,080.00          |
| 1-5330 · Swimming Lessons                | 4,611.75          |
| 1-5335 · Group Classes                   | 495.00            |
| 1-5340 · Community Events                | 1,862.00          |
| 1-5341 · Soccer Youth                    | 3,112.50          |
| 1-5342 · Youth Football                  | 1,817.75          |
| 1-5343 · Youth Basketball                | 3,567.50          |
| 1-5344 · Youth Volleyball                | 6,865.00          |
| 1-5345 · Race Series                     | 715.00            |
| 1-5346 · Youth Softball                  | 1,215.50          |
| <b>Total 1-5300 · *Program Revenues</b>  | <b>119,617.94</b> |
| <b>1-5400 · Product Sales</b>            |                   |
| 1-5405 · Merchandise                     | 3,319.00          |
| 1-5410 · *Concessions                    | 7,627.89          |
| 1-5411 · Gift Certificate                | 241.00            |
| <b>Total 1-5400 · Product Sales</b>      | <b>11,187.89</b>  |
| <b>1-5500 · Facility Rentals</b>         |                   |
| 1-5510 · Rentals                         | 3,160.50          |
| 1-5511 · Community Room                  | 4,770.00          |
| 1-5512 · Deposit                         | 2,386.00          |
| <b>Total 1-5500 · Facility Rentals</b>   | <b>10,316.50</b>  |
| <b>1-5600 · Foundation Support</b>       |                   |
| 1-5620 · Grants                          | 3,500.00          |
| 1-5640 · Scholarships                    | 2,500.00          |
| <b>Total 1-5600 · Foundation Support</b> | <b>6,000.00</b>   |
| <b>1-5700 · Other Income</b>             |                   |
| 1-5705 · Advertising                     | 6,000.00          |
| 1-5750 · Interest                        | 456.95            |
| 1-9999 · Intra-Fund                      | -6,068.78         |
| <b>Total 1-5700 · Other Income</b>       | <b>388.17</b>     |
| 1-5800 · Bean Foundation Grant           | 45,000.00         |
| 1-5820 · Grants                          | 11,000.00         |
| 1-5830 · Kid's Club MOU                  | 16,500.00         |
| 1-5850 · City of Madras Grant            | 2,500.00          |

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

|                                                  | Jul '15 - Jan 16 |
|--------------------------------------------------|------------------|
| <b>5000 · Resources</b>                          |                  |
| <b>5600 · Donations</b>                          | 8,865.00         |
| <b>Total 5000 · Resources</b>                    | 8,865.00         |
| <b>Total Income</b>                              | 723,796.56       |
| <b>Cost of Goods Sold</b>                        |                  |
| <b>7110 · *Cost of Goods Sold</b>                | 0.00             |
| <b>Total COGS</b>                                | 0.00             |
| <b>Gross Profit</b>                              | 723,796.56       |
| <b>Expense</b>                                   |                  |
| <b>1-7000 · Salaries</b>                         |                  |
| 1-2108 · Wage Garnishment                        | 2,448.75         |
| 1-7001 · Salaries - Executive Director           | 39,708.37        |
| 1-7002 · Salaries - Dir of Rec/Aquatic           | 27,708.38        |
| 1-7003 · Salaries - Administrative Asst          | 23,333.38        |
| 1-7004 · Salaries - Lifeguards                   | 65,433.02        |
| 1-7005 · Salaries - Reception                    | 22,762.11        |
| 1-7006 · Salaries - Instructors                  | 6,172.75         |
| 1-7007 · Salaries - Coaching                     | 9,000.00         |
| 1-7008 · Salaries - Recreation Asst.             | 6,066.65         |
| 1-7009 · Salaries - Cleaners                     | 5,495.94         |
| 1-7010 · Facility Manager                        | 11,830.00        |
| 1-7011 · Salaries - Headguard                    | 4,101.00         |
| <b>Total 1-7000 · Salaries</b>                   | 224,060.35       |
| <b>1-7050 · Benefits</b>                         |                  |
| 1-7051 · Insurance                               | 12,439.22        |
| 1-7052 · Retirement                              | 2,840.63         |
| 1-7053 · Phone Stipend                           | 387.50           |
| <b>Total 1-7050 · Benefits</b>                   | 15,667.35        |
| <b>1-7060 · Associated Payroll Costs</b>         |                  |
| 1-7061 · Payroll Taxes                           | 23,985.64        |
| 1-7062 · Worker's Compensation                   | 4,613.39         |
| 1-7063 · Payroll Processing Fees                 | 1,816.19         |
| <b>Total 1-7060 · Associated Payroll Costs</b>   | 30,415.22        |
| <b>1-7100 · Legal</b>                            | 280.00           |
| <b>1-7110 · Audit</b>                            | 7,300.00         |
| <b>1-7111 · Postage</b>                          | 276.62           |
| <b>1-7112 · Office Supplies</b>                  | 1,303.55         |
| <b>1-7113 · Program Supplies</b>                 | 10,354.61        |
| <b>1-7114 · Aquatic Supplies</b>                 | 591.42           |
| <b>1-7115 · Cleaning Supplies</b>                | 3,438.07         |
| <b>1-7116 · Pool Chemicals</b>                   | 10,018.38        |
| <b>1-7117 · Fees (entry, registration)</b>       | 621.82           |
| <b>1-7118 · Rental Deposit Refund</b>            | 1,050.00         |
| <b>1-7120 · Equipment</b>                        | 4,415.32         |
| <b>1-7125 · Uniforms</b>                         | 2,404.31         |
| <b>1-7130 · Concessions</b>                      | 5,607.61         |
| <b>1-7140 · Merchandise</b>                      | 1,660.18         |
| <b>1-7301 · Sewer</b>                            | 11,020.16        |
| <b>1-7302 · Natural Gas</b>                      | 25,115.35        |
| <b>1-7303 · Electricity</b>                      | 37,139.12        |
| <b>1-7304 · Garbage</b>                          | 1,506.41         |
| <b>1-7305 · Telecommunications</b>               | 2,092.78         |
| <b>1-7306 · Water</b>                            | 3,861.75         |
| <b>1-7400 · Advertising</b>                      | 11,081.63        |
| <b>1-7409 · Active Credit Card Fees</b>          | 4,581.05         |
| <b>1-7410 · Banking Fees</b>                     | 1,145.03         |
| <b>1-7411 · Software Fees</b>                    | 12,511.39        |
| <b>1-7412 · Licenses, Dues &amp; Memberships</b> | 7,635.10         |
| <b>1-7420 · Contractual Services</b>             | 19,772.02        |

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02/12/16  
Cash Basis

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

|                                        | <u>Jul '15 - Jan 16</u>  |
|----------------------------------------|--------------------------|
| 1-7430 · Lease/Rentals                 | 1,541.92                 |
| 1-7440 · Repairs & Maintenance         | 22,783.48                |
| 1-7441 · Landscaping                   | 1,194.36                 |
| 1-7500 · Staff Development/Education   | 4,027.29                 |
| 1-7505 · Pre-employment Drug Screening | 270.00                   |
| 1-7510 · Mileage                       | 2,903.26                 |
| 1-7520 · Travel                        | 1,956.71                 |
| 1-7550 · Lifeguard Supplies            | 1,457.82                 |
| 1-7600 · Insurance                     | 21,697.00                |
| 1-7700 · Fraudulent Charge             | -232.32                  |
| 1-7800 · Donation                      | 50.00                    |
| <b>Total Expense</b>                   | <u>514,576.12</u>        |
| <b>Net Ordinary Income</b>             | <u>209,220.44</u>        |
| <b>Net Income</b>                      | <u><u>209,220.44</u></u> |



**MAC SPECIAL DISTRICT**  
**Profit & Loss Budget Overview**  
 July 2015 through January 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                    |

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**MAC SPECIAL DISTRICT**  
**Profit & Loss Budget Overview**  
 July 2015 through January 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>                                 |                  |
| <b>1-7000 · Salaries</b>                       |                  |
| 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       |
| <b>1-7050 · Benefits</b>                       |                  |
| 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        |
| <b>1-7060 · Associated Payroll Costs</b>       |                  |
| 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         |

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**MAC SPECIAL DISTRICT**  
**Profit & Loss Budget Overview**  
July 2015 through January 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> |