

**MADRAS AQUATIC CENTER
BOARD OF DIRECTORS MEETING**

**MONDAY, JANUARY 18, 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** - December 21, 2015 Board Meeting

b. **APPROVAL OF BILLS**

6.0 EXECUTIVE DIRECTOR BOARD REPORT

a. Presented by Joe McHaney

7.0 2ND READING PER DIEM POLICY

8.0 2ND READING FACILITY/MULTI-PURPOSE ROOM FEE POLICY

9.0 2ND READING EMPLOYEE/VOLUNTEER/CONTRACTUAL SERVICES POLICY

10.0 WATER POLO MOU

11.0 ENERGY TRUST

Marijuana use on campus

12.0 FUTURE AGENDA ITEMS

13.0 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.

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

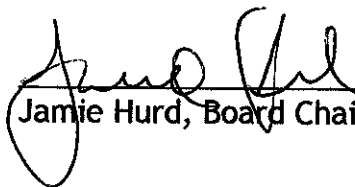
E. Budget Committee

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

**Madras Aquatic Center
Board of Directors Regular Meeting
December 21, 2015**

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 6:30pm.

II. ADOPTION OF AGENDA

Eliminate #10. A motion was made by Angela and seconded by Steve to adopt agenda with change. The motion passed unanimously.

III. CORRESPONDENCE AND APPRECIATION

- A. Jamie commended Angela, Jinnell, Gregg and Joe for water polo meeting.
- B. Steve commented that staff meeting was fun to attend and be a part of.

IV. HEARING OF CITIZENS, DELEGATIONS AND STAFF MEMBERS

- A. Jamie read the letter from James Nisley.

V. CONSENT AGENDA

- A. Work session minutes had incorrect adjourn time.
- B. Board minutes had incorrect school name.

IX. SICK LEAVE

- A. Presented by Michelle.
- B. Steve requested copy of House Bill.
- C. Angela will e-mail to Michelle for distribution

X. 1ST READING RENTAL AGREEMENT

- A. Omitted

XI. VOLUNTEER BACKGROUND CHECKS

- A. Presented by Joe.
- B. Policy is to cover employees and volunteers.
- C. Re-check volunteers every year.
- D. Change “volunteer program” to “employee, volunteer and contractual services”.
- E. Possibly add domestic violence as a dis-qualifier.

XII. LOGO UPDATE

- A. Work in progress.

XIII. WATER POLO NAME

- A. A motion was made by Jinnell and seconded by Angela to adopt Madras High School as the water polo club name.

XIV. FUTURE AGENDA ITEMS

- A. Background Check
- B. 2nd Reading Of All Policies Presented

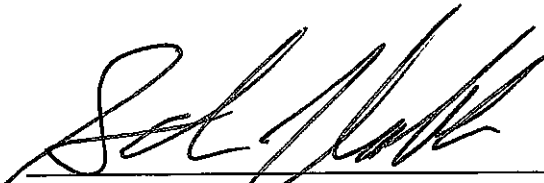
XV. ADJOURN MEETING

The meeting was adjourned at 7:55 pm.



Jamie Hurd, Board Chair

1/18/16
Date



Steve Webb, Vice Chair

1/18/2016
Date

1:59 PM
01/14/16
Cash Basis

MAC SPECIAL DISTRICT
Expenses by Vendor Summary
December 2015

	<u>Dec 15</u>
Active Network, LLC	581.18
ADP	203.89
Amazon.com	121.32
American Red Cross	140.00
Angela Rhodes	50.00
Baggett Inc.	310.00
Blanscett Limited	187.50
Cascade Natural Gas	5,379.87
Cash & Carry	535.50
Charles Dixon	50.00
Chaudi Barboza	990.00
City of Madras	1,516.02
Colton Carson.	33.93
COLUMBIA STATE BANK	12.00
Dell	1,857.66
Deschutes Valley Water District	178.10
Diary Queen	50.00
Doug Calvin	438.00
Doug Jalbert Painting	5,900.00
Figaro's Pizza	77.97
Harry Phillips	50.00
Health Republic Insurance	1,663.74
IDENTITY ZONE	928.60
Jefferson County	-378,919.84
Jill Plant	50.00
Joe McHaney	162.15
John DeHaan	50.00
Keith Manufacturing	201.55
Kids Clubs	-2,750.00
KWSO Radio	100.00
Laura Moore	15.00
Leaf	209.64
Madras Pioneer, The	262.00
Madras Sanitary Service	203.86
Marathon Business Machines	175.04
Mary Wolfe	14.00
Mountain Star Nursery	-200.00
Norco, Inc	627.50
Oregon Swimming	631.50
Pacific Power & Light	5,470.83
Phil's Ace Hardware	156.18
Postermyswall	4.00
Price Fronk & Co.	4,800.00
Providence Health Plan	1,821.70
Rose Ball	70.00
Sarah Lapora	16.00
Scentral Oregon, Inc	107.00
Special Districts Association of Oregon	660.00
Standard Insurance Company	279.10
Staples	104.74
United State Postal Service	98.00
VALIC	1,162.52
Verizon Wireless	136.50
VERN MILLER	180.00
Vivian Levi	6.00
Walmart	304.58
WCP Solutions	107.60
TOTAL	<u>-342,427.57</u>

Board of Directors E.D. Report – 1.19.2016

1. December Financial Report	2013	2014	2015
a. Program Revenue	\$12,591	\$20,564*	\$15,272
b. Total Revenue	\$21,634	\$49,403	\$420,987
c. Expense	\$88,034	\$60,710	\$68,464

*\$20/family membership special

2. YTD Revenue/Expense \$691/\$437

3. Usage Report	2013	2014	2015
a. December	1,551	2,015	2,076

4. Staff

- a. Will be seeking to hire Tim Nelson full time by April
 - a. Aqua Instructor (MST/Swim Lesson-youth,adult)/Lifeguard supervisor

5. Facility Report

- a. Seeking bid for tile work in bathroom; targeting two-week shutdown in September to address this issue
- b. Met with Energy Trust
 - a. Huge Incentives/Huge Savings and continue down this path
- c. Pool covers wearing out; \$11,500 fix, targeting next Spring

6. Recreation Report

- a. Youth basketball -- 110 players; 15% increase
- b. Adult Basketball -- 6 teams; 0% increase
- c. Adult Indoor Soccer -- 6 teams; 100% increase
- d. Swim Team -- 33 kids -- Having very successful meets
- e. Water Polo
 - a. Met with team rep Julie Harman *Hackman*
 - 1. MOU decision made Jan. 15

7. Kids Club

- a. Fundraising campaign going well. Near 400 members on the year.
- b. Maxed out for Culver, 50 kids.

8. General Report

Very pleased with registration process for winter activities. We're still in learning process for ACTIVE for the community and it takes time. I feel each winter activity has been well planned out and should be a positive experience for all involved. I encourage board members to attend events to see what is happening. I'm noticing \$20 per family seems to be the buy-in membership rate, wondering about a 2-year plan for that price??? Would MAC be willing to pay for Kiwanian and Rotarian Dues for employees? Free Senior Tuesday is packing out programs in mornings. Hosting 50-60 kids per day for 509-J lessons. Focusing on Race Series, Canyon Crawl, Disc Golf and Youth Flag Football for spring.

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	199,578.38	214,955.00	-15,376.62	92.8%
1-5115 . *Previously Levied Taxes	6,505.00	10,000.00	-3,495.00	65.1%
1-5150 . Levy 2013-17				
1-5151 . Current Year Taxes	257,374.67	280,006.40	-22,631.73	91.9%
1-5152 . Previously Levied Taxes	4,770.81	0.00	4,770.81	100.0%
Total 1-5150 - Levy 2013-17	262,145.48	280,006.40	-17,860.92	93.6%
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	468,193.78	1,168,636.40	-700,442.62	40.1%
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%
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	31,643.25	55,000.00	-23,356.75	57.5%
1-5306 . COCC Class	888.00	0.00	888.00	100.0%
1-5307 . Adult Basketball	0.00	3,333.33	-3,333.33	0.0%
1-5308 . Adult Softball	0.00	3,333.33	-3,333.33	0.0%
1-5309 . Adult Soccer	502.75	0.00	502.75	100.0%
1-5310 . *Memberships	30,721.25	60,000.00	-29,278.75	51.2%
1-5315 . *Punch Card	4,564.83	7,500.00	-2,935.17	60.9%
1-5320 . Dues and Fees	7,884.70	25,000.00	-17,115.30	31.5%
1-5325 . Meet Fees	3,080.00	3,500.00	-420.00	88.0%
1-5330 . Swimming Lessons	3,896.75	12,500.00	-8,603.25	31.2%
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	1,375.00	3,333.33	-1,958.33	41.3%
1-5344 . Youth Volleyball	6,935.00	3,333.33	3,601.67	208.1%
1-5345 . Race Series	715.00	0.00	715.00	100.0%
1-5346 . Youth Softball	238.00			
1-5390 . Summer Camps - Registrat...	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%
Total 1-5300 - *Program Revenues	99,731.78	188,499.98	-88,768.20	52.9%
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
1-5405 · Merchandise	2,750.00	4,000.00	-1,240.00	69.0%
1-5410 · *Concessions	6,789.44	7,500.00	-710.56	90.5%
1-5411 · Gift Certificate	165.00	0.00	165.00	100.0%
Total 1-5400 · Product Sales	9,714.44	11,500.00	-1,785.56	84.5%
1-5500 · Facility Rentals	3,160.50	14,000.00	-10,839.50	22.6%
1-5510 · Rentals	3,490.00			
1-5511 · Community Room	1,950.00			
1-5512 · Deposit				
Total 1-5500 · Facility Rentals	8,600.50	14,000.00	-5,399.50	61.4%
1-5600 · Foundation Support	0.00	1,000.00	-1,000.00	0.0%
1-5610 · Donations	3,500.00	40,000.00	-36,500.00	8.8%
1-5620 · Grants	2,500.00			
1-5640 · Scholarships				
Total 1-5600 · Foundation Support	6,000.00	41,000.00	-35,000.00	14.6%
1-5700 · Other Income	6,000.00	4,000.00	2,000.00	150.0%
1-5705 · Advertising	0.00	1,500.00	-1,500.00	0.0%
1-5710 · Miscellaneous	142.11	750.00	-607.89	18.9%
1-5750 · Interest	-6,068.78	0.00	-6,068.78	100.0%
1-9999 · Intra-Fund				
Total 1-5700 · Other Income	73.33	6,250.00	-6,176.67	1.2%
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	16,500.00	33,000.00	-16,500.00	50.0%
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	5,965.00			
Total 5000 · Resources	5,965.00			
Total Income	691,104.81	1,567,886.38	-876,781.57	44.1%
Cost of Goods Sold	7110 · *Cost of Goods Sold	0.00	0.00	0.0%
Total COGS	0.00	0.00	0.00	0.0%
Gross Profit	691,104.81	1,567,886.38	-876,781.57	44.1%
Expense				
1-7000 · Salaries	1,926.00	0.00	2,448.75	100.0%
Salaries - Headguards	2,448.75	67,000.00	-30,291.63	54.8%
1-2108 · Wage Garnishment				
1-7001 · Salaries - Executive Director	36,708.37			

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

	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
1-7002 - Salaries - Dir of Rec/Aquatic	25,729.21	47,500.00	-21,770.79	54.2%
1-7003 - Salaries - Administrative Asst	21,666.71	40,000.00	-18,333.29	54.2%
1-7004 - Salaries - Lifeguards	62,918.02	84,000.00	-21,081.98	74.9%
1-7005 - Salaries - Reception	21,488.35	20,000.00	1,488.35	107.4%
1-7006 - Salaries - Instructors	5,787.50	21,000.00	-15,212.50	27.6%
1-7007 - Salaries - Coaching	8,000.00	4,000.00	4,000.00	200.0%
1-7008 - Salaries - Recreation Asst.	4,853.32	0.00	4,853.32	100.0%
1-7009 - Salaries - Cleaners	5,126.90	10,500.00	-5,373.10	48.8%
1-7010 - Facility Manager	10,980.00	22,100.00	-11,120.00	49.7%
1-7011 - Salaries - Headguard	987.00			
Total 1-7000 - Salaries	208,620.13	316,100.00	-107,479.87	66.0%
1-7050 - Benefits				
1-7051 - Insurance	12,308.82	13,250.00	-941.18	92.9%
1-7052 - Retirement	3,162.50	22,250.00	-19,087.50	14.2%
1-7053 - Phone Stipend	362.50	1,500.00	-1,137.50	24.2%
Total 1-7050 - Benefits	15,833.82	37,000.00	-21,166.18	42.8%
1-7060 - Associated Payroll Costs				
1-7061 - Payroll Taxes	22,152.91	45,798.15	-23,645.24	48.4%
1-7062 - Worker's Compensation	4,749.90	12,644.00	-7,894.10	37.6%
1-7063 - Payroll Processing Fees	203.89			
Total 1-7060 - Associated Payroll Costs	27,106.70	58,442.15	-31,335.45	46.4%
1-7100 - Legal	280.00	500.00	-220.00	56.0%
1-7101 - Grant Writer	693.75			
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	1,148.61	4,000.00	-2,851.39	28.7%
1-7113 - Program Supplies	8,268.93	15,000.00	-6,731.07	55.1%
1-7114 - Aquatic Supplies	591.42	2,000.00	-1,408.58	29.6%
1-7115 - Cleaning Supplies	3,183.07	7,500.00	-4,316.93	42.4%
1-7116 - Pool Chemicals	9,979.21	16,000.00	-6,020.79	62.4%
1-7117 - Fees (entry, registration)	570.66	0.00	570.66	100.0%
1-7118 - Rental Deposit Refund	1,050.00			
1-7120 - Equipment	3,113.37	7,000.00	-3,886.63	44.5%
1-7125 - Uniforms	1,873.64	5,250.00	-3,376.36	35.7%
1-7130 - Concessions	5,148.27	6,500.00	-1,351.73	79.2%
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	1,909.59	4,000.00	-2,090.41	47.7%
1-7306 - Water	3,861.75	4,000.00	-138.25	96.5%
1-7400 - Advertising	11,004.03	8,500.00	2,504.03	129.5%
1-7401 - Printing	0.00	1,500.00	-1,500.00	0.0%

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

	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
1-7409 - Active Credit Card Fees	3,502.00	0.00	997.19	100.0%
1-7410 - Banking Fees	997.19	0.00	8,011.39	278.0%
1-7411 - Software Fees	12,511.39	4,500.00	2,336.10	146.7%
1-7412 - Licenses, Dues & Memberships	7,336.10	5,000.00	37.8%	37.8%
1-7420 - Contractual Services	19,634.96	52,000.00	-32,366.04	100.0%
1-7430 - Leases/Rentals	1,541.92	0.00	1,541.92	100.0%
1-7440 - Repairs & Maintenance	22,937.55	45,000.00	-22,062.45	51.0%
1-7450 - Elections	0.00	0.00	0.00	0.0%
1-7500 - Staff Development/Education	3,151.37	3,500.00	-348.63	90.0%
1-7505 - Pre-employment Drug Screeni...	270.00	0.00	270.00	100.0%
1-7506 - Pre-employment Background	0.00	750.00	-750.00	0.0%
1-7510 - Mileage	2,779.72	4,500.00	-1,720.28	61.8%
1-7520 - Travel	1,956.91	3,000.00	-1,044.09	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	668.42	5,500.00	-4,841.58	12.0%
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	0.00	50.00	0.0%
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	487,046.00	1,531,467.15	-1,044,421.15	31.8%
Net Ordinary Income	204,058.81	36,419.23	167,639.58	560.3%
Net Income	204,058.81	36,419.23	167,639.58	560.3%

9:38 AM
 01/11/16
 Cash Basis

MAC SPECIAL DISTRICT
Profit & Loss
 December 2015

	Dec 15
Ordinary Income/Expense	
Income	
1-5100 · *Taxes	
1-5110 · *Current Year Taxes	164,591.06
1-5115 · *Previously Levied Taxes	944.38
1-5150 · Levy 2013-17	
1-5151 · Current Year Taxes	212,275.99
1-5152 · Previously Levied Taxes	950.04
Total 1-5150 · Levy 2013-17	213,226.03
Total 1-5100 · *Taxes	378,761.47
1-5300 · *Program Revenues	
1-5305 · *Daily Admissions	1,894.00
1-5306 · COCC Class	888.00
1-5309 · Adult Soccer	348.75
1-5310 · *Memberships	3,811.49
1-5315 · *Punch Card	896.00
1-5320 · Dues and Fees	2,239.00
1-5325 · Meet Fees	18.00
1-5330 · Swimming Lessons	700.00
1-5335 · Group Classes	355.00
1-5340 · Community Events	32.00
1-5343 · Youth Basketball	945.00
1-5344 · Youth Volleyball	2,945.00
1-5345 · Race Series	200.00
Total 1-5300 · *Program Revenues	15,272.24
1-5400 · Product Sales	
1-5405 · Merchandise	343.00
1-5410 · *Concessions	426.25
1-5411 · Gift Certificate	120.00
Total 1-5400 · Product Sales	889.25
1-5500 · Facility Rentals	
1-5511 · Community Room	890.00
1-5512 · Deposit	400.00
Total 1-5500 · Facility Rentals	1,290.00
1-5800 · Bean Foundation Grant	20,000.00
1-5830 · Kid's Club MOU	2,750.00
5000 · Resources	
5800 · Donations	2,025.00
Total 5000 · Resources	2,025.00
Total Income	420,987.96
Cost of Goods Sold	
7110 · *Cost of Goods Sold	0.00
Total COGS	0.00
Gross Profit	420,987.96
Expense	
1-7000 · Salaries	
Salaries - Headguards	927.00
1-7001 · Salaries - Executive Director	5,583.34
1-7002 · Salaries - Dir of Rec/Aquatic	3,958.34
1-7003 · Salaries - Administrative Asst	3,333.34
1-7004 · Salaries - Lifeguards	3,830.00
1-7005 · Salaries - Reception	2,031.03
1-7006 · Salaries - Instructors	736.25
1-7007 · Salaries - Coaching	2,000.00
1-7008 · Salaries - Recreation Asst.	2,426.66
1-7009 · Salaries - Cleaners	718.83
1-7010 · Facility Manager	1,605.00

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01/11/16
Cash Basis

MAC SPECIAL DISTRICT
Profit & Loss
December 2015

	<u>Dec 15</u>
1-7011 · Salaries - Headguard	987.00
Total 1-7000 · Salaries	28,136.79
1-7050 · Benefits	
1-7051 · Insurance	3,764.54
1-7052 · Retirement	737.50
1-7053 · Phone Stipend	50.00
Total 1-7050 · Benefits	4,552.04
1-7060 · Associated Payroll Costs	
1-7061 · Payroll Taxes	2,733.96
1-7062 · Worker's Compensation	27.89
Total 1-7060 · Associated Payroll Costs	2,761.85
1-7110 · Audit	4,800.00
1-7111 · Postage	98.00
1-7112 · Office Supplies	104.74
1-7113 · Program Supplies	101.55
1-7115 · Cleaning Supplies	214.80
1-7116 · Pool Chemicals	627.50
1-7117 · Fees (entry, registration)	85.00
1-7118 · Rental Deposit Refund	286.00
1-7120 · Equipment	1,857.66
1-7125 · Uniforms	928.60
1-7301 · Sewer	1,716.02
1-7302 · Natural Gas	5,379.87
1-7303 · Electricity	5,470.83
1-7304 · Garbage	203.86
1-7305 · Telecommunications	136.50
1-7306 · Water	178.10
1-7400 · Advertising	362.00
1-7409 · Active Credit Card Fees	297.97
1-7412 · Licenses, Dues & Memberships	969.50
1-7420 · Contractual Services	1,979.94
1-7430 · Lease/Rentals	175.04
1-7440 · Repairs & Maintenance	6,056.18
1-7500 · Staff Development/Education	787.97
1-7510 · Mileage	196.08
Total Expense	68,464.19
Net Ordinary Income	352,523.77
Net Income	352,523.77

Madras Aquatic Center Recreation District
Mileage, Meals, Lodging, Incidental Expenses Rate Policy

Section 1. PURPOSE

The purpose of this policy is to establish the Madras Aquatic Center Recreation District's rates for mileage, meals, lodging and incidental expenses.

Section 2. DEFINITION

When MACRD employees travel outside of the district for related work and/or trainings, the MACRD will pay per diem rates for mileage, meals and incidental expenses.

Section 3. PROCEDURES

- 3.1 Mileage, meals, lodging and incidental expenses per diem rates will be paid to MACRD employees, according to the www.gsa.gov/perdiem annual rates.
- 3.2 MACRD employees will be required to log all related mileage, meals, lodging and incidental expenses on the Travel and Expense Report, which is due to the MACRD Administrative Assistant no later than the last business day of every month. Checks will be delivered no later than the 10th of the following month.

**MAC Recreation District (MACRD)
(Facility/Multi-Purpose Room Fee Schedule)**

Section 1. Purpose

The purpose of this policy is to establish the MAC Recreation District's fee schedule for organizations/individuals wanting to rent the Madras Aquatic Center (MAC) facility and/or multi-purpose rooms.

Section 2. Definition

The MACRD will establish and post clearly defined fee schedules for the purpose of organizations/individuals to rent the MAC facility and/or multi-purpose rooms. The fee schedule will include MACRD member, in-district and out-district pricing, as well as a deposit rate in the event that any damage were to be done to the facility and/or equipment.

Section 3. Procedures

1. The MAC will establish a three tier fee schedule (MACRD member/in-district/out-district) for facility and/multi-purpose rooms, and establish prime-time, non-prime-time and extended hour rates for the purpose of renting the facility and/or multi-purpose rooms. Proof of residency or property ownership within the district boundaries will be required.
 - a. Prime time rates are defined as any facility and/or multi-purpose room rental during any recreation swim.
 - b. Non-prime-time rates are defined as any rental during normal MAC operating hours, but not during a recreation swim.
 - c. Extended hour rates are defined as any rental outside of the MAC's normal operating hours and/or outside the MAC's designated facility rental times posted on quarterly schedules.
2. Fees will be set and posted at a minimum of 100 percent of cost for public organizations/groups, 50 percent of cost for 501(c) organizations/groups and 50 percent of cost for partnering organizations/groups, and events that the MAC chooses to sponsor will be free of cost to the organization/groups.
 - a. Public rates are defined as organizations/groups/individuals not having a 501(c).
 - b. Non-profit organizations/groups rates are defined as organizations recognized under the Internal Revenue Service Code 501(c) or legitimately sheltered under the umbrella of another 501(c) organization.

3. Non-prime-time rentals will be given a 25 percent discount from prime-time rates, while extended hour rentals will be charged an additional 25 percent from prime time rates.
4. The MAC will offer a 25 percent discount for facility and/or multi-purpose room rentals for contracts in length of 12 months or more.
5. A posted deposit amount will be required to be paid in full prior to each facility and/or multi-purpose room rental. After an inspection by MACRD staff after each rental, a full deposit or partial deposit will be issued, if conditions are satisfactory, within two weeks of rental.

Madras Aquatic Center Recreation District
Volunteer Program

Section 1. PURPOSE

The purpose of this policy is to establish the Madras Aquatic Center Recreation District's use of volunteers 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.

To strengthen positive connections between community and MACRD programs.

Section 3. PROCEDURES

3.1 A background check will be required for each volunteer through the following process:

a. The prospective volunteer must complete the MACRD Volunteer Form to authorize a background check, 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 volunteer's name and date of birth, the school office 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 volunteer 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 volunteering for any reason may file a written appeal with the MACRD Executive Director. If the Executive Director decision is unsatisfactory, the volunteer may submit a written appeal to the Board for consideration within the next 30 working days.



OREGON LAWS

- 163.095 Aggravated Murder
- 163.115 Murder
- 163.182 Assault in the First Degree
- 163.235 Kidnapping in the First Degree
- 163.355 Rape in the Third Degree
- 163.365 Rape in the Second Degree
- 163.375 Rape in the First Degree
- 163.385 Sodomy in the Third Degree
- 163.395 Sodomy in the Second Degree
- 163.405 Sodomy in the First Degree
- 163.408 Unlawful Sexual Penetration in the Second Degree
- 163.411 Unlawful Sexual Penetration in the First Degree
- 163.415 Sexual Abuse in the Third Degree
- 163.425 Sexual Abuse in the Second Degree
- 163.427 Sexual Abuse in the First Degree
- 163.435 Contributing to the Sexual Delinquency of a Minor
- 163.445 Sexual Misconduct
- 163.465 Public Indecency
- 163.515 Bigamy
- 163.525 Incest
- 163.547 Child Neglect in the First Degree
- 163.575 Endangering the Welfare of a Minor
- 163.670 Using Child in Display of Sexually explicit Conduct
- 163.675 Sale of Exhibition of Visual Reproduction of Sexual Conduct by Child
- 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.

MAC SPECIAL DISTRICT
Profit & Loss
 December 2015

	<u>Dec 15</u>
Ordinary Income/Expense	
Income	
1-5100 · *Taxes	
1-5110 · *Current Year Taxes	164,591.06
1-5115 · *Previously Levied Taxes	957.72
1-5150 · Levy 2013-17	
1-5151 · Current Year Taxes	212,275.99
1-5152 · Previously Levied Taxes	967.25
Total 1-5150 · Levy 2013-17	<u>213,243.24</u>
Total 1-5100 · *Taxes	378,792.02
1-5300 · *Program Revenues	
1-5305 · *Daily Admissions	1,894.00
1-5306 · COCC Class	888.00
1-5309 · Adult Soccer	348.75
1-5310 · *Memberships	3,811.49
1-5315 · *Punch Card	896.00
1-5320 · Dues and Fees	2,239.00
1-5325 · Meet Fees	18.00
1-5330 · Swimming Lessons	700.00
1-5335 · Group Classes	355.00
1-5340 · Community Events	32.00
1-5343 · Youth Basketball	945.00
1-5344 · Youth Volleyball	2,945.00
1-5345 · Race Series	200.00
Total 1-5300 · *Program Revenues	<u>15,272.24</u>
1-5400 · Product Sales	
1-5405 · Merchandise	343.00
1-5410 · *Concessions	426.25
1-5411 · Gift Certificate	120.00
Total 1-5400 · Product Sales	<u>889.25</u>
1-5500 · Facility Rentals	
1-5511 · Community Room	890.00
1-5512 · Deposit	400.00
Total 1-5500 · Facility Rentals	<u>1,290.00</u>
1-5700 · Other Income	
1-5750 · Interest	127.82
Total 1-5700 · Other Income	<u>127.82</u>
1-5800 · Bean Foundation Grant	20,000.00
1-5830 · Kid's Club MOU	2,750.00
5000 · Resources	
5600 · Donations	2,025.00
Total 5000 · Resources	<u>2,025.00</u>
Total Income	421,146.33
Cost of Goods Sold	
7110 · *Cost of Goods Sold	0.00
Total COGS	<u>0.00</u>
Gross Profit	421,146.33
Expense	
1-7000 · Salaries	
1-7001 · Salaries - Executive Director	5,583.34
1-7002 · Salaries - Dir of Rec/Aquatic	3,958.34
1-7003 · Salaries - Administrative Asst	3,333.34
1-7004 · Salaries - Lifeguards	3,830.00
1-7005 · Salaries - Reception	2,031.03
1-7006 · Salaries - Instructors	736.25
1-7007 · Salaries - Coaching	2,000.00

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Cash Basis

MAC SPECIAL DISTRICT
Profit & Loss
December 2015

	Dec 15
1-7008 · Salaries - Recreation Asst.	2,426.66
1-7009 · Salaries - Cleaners	718.83
1-7010 · Facility Manager	1,605.00
1-7011 · Salaries - Headguard	1,914.00
Total 1-7000 · Salaries	28,136.79
1-7050 · Benefits	
1-7051 · Insurance	3,764.54
1-7052 · Retirement	737.50
1-7053 · Phone Stipend	50.00
Total 1-7050 · Benefits	4,552.04
1-7060 · Associated Payroll Costs	
1-7061 · Payroll Taxes	2,733.96
1-7062 · Worker's Compensation	27.89
1-7063 · Payroll Processing Fees	203.89
Total 1-7060 · Associated Payroll Costs	2,965.74
1-7110 · Audit	4,800.00
1-7111 · Postage	98.00
1-7112 · Office Supplies	104.74
1-7113 · Program Supplies	241.55
1-7115 · Cleaning Supplies	214.60
1-7116 · Pool Chemicals	627.50
1-7117 · Fees (entry, registration)	85.00
1-7118 · Rental Deposit Refund	286.00
1-7120 · Equipment	1,857.66
1-7125 · Uniforms	928.60
1-7130 · Concessions	535.50
1-7140 · Merchandise	304.58
1-7301 · Sewer	1,716.02
1-7302 · Natural Gas	5,379.87
1-7303 · Electricity	5,470.83
1-7304 · Garbage	203.86
1-7305 · Telecommunications	136.50
1-7306 · Water	178.10
1-7400 · Advertising	366.00
1-7409 · Active Credit Card Fees	581.18
1-7412 · Licenses, Dues & Memberships	969.50
1-7420 · Contractual Services	1,877.14
1-7430 · Lease/Rentals	175.04
1-7440 · Repairs & Maintenance	6,177.50
1-7500 · Staff Development/Education	787.97
1-7510 · Mileage	196.08
Total Expense	69,953.89
Net Ordinary Income	351,192.44
Net Income	351,192.44

MAC SPECIAL DISTRICT
Profit & Loss
 July through December 2015

Jul - Dec 15

Ordinary Income/Expense

Income

1-5100 · *Taxes	
1-5110 · *Current Year Taxes	199,576.38
1-5115 · *Previously Levied Taxes	6,518.34
1-5150 · Levy 2013-17	
1-5151 · Current Year Taxes	257,374.67
1-5152 · Previously Levied Taxes	4,788.02
Total 1-5150 · Levy 2013-17	262,162.69
1-5160 · Property Tax Debt	-9,750.00
1-5170 · Bond Re-Fi	9,716.92
Total 1-5100 · *Taxes	468,224.33
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	
1-5305 · *Daily Admissions	31,643.25
1-5306 · COCC Class	888.00
1-5309 · Adult Soccer	502.75
1-5310 · *Memberships	28,327.82
1-5315 · *Punch Card	4,564.83
1-5320 · Dues and Fees	7,884.70
1-5325 · Meet Fees	3,080.00
1-5330 · Swimming Lessons	3,896.75
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	1,375.00
1-5344 · Youth Volleyball	6,935.00
1-5345 · Race Series	715.00
1-5346 · Youth Softball	338.00
Total 1-5300 · *Program Revenues	97,438.35
1-5400 · Product Sales	
1-5405 · Merchandise	2,760.00
1-5410 · *Concessions	6,789.44
1-5411 · Gift Certificate	165.00
Total 1-5400 · Product Sales	9,714.44
1-5500 · Facility Rentals	
1-5510 · Rentals	3,160.50
1-5511 · Community Room	3,490.00
1-5512 · Deposit	1,950.00
Total 1-5500 · Facility Rentals	8,600.50
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	6,000.00
1-5750 · Interest	269.93
1-9999 · Intra-Fund	-6,068.78
Total 1-5700 · Other Income	201.15
1-5800 · Bean Foundation Grant	45,000.00
1-5820 · Grants	11,000.00
1-5830 · Kid's Club MOU	13,750.00
1-5850 · City of Madras Grant	2,500.00
5000 · Resources	

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 Cash Basis

MAC SPECIAL DISTRICT
Profit & Loss
 July through December 2015

	<u>Jul - Dec 15</u>
5600 · Donations	5,865.00
Total 5000 · Resources	5,865.00
Total Income	686,119.75
Cost of Goods Sold	
7110 · *Cost of Goods Sold	0.00
Total COGS	0.00
Gross Profit	686,119.75
Expense	
1-7000 · Salaries	
1-2108 · Wage Garnishment	2,448.75
1-7001 · Salaries - Executive Director	33,500.04
1-7002 · Salaries - Dir of Rec/Aquatic	23,750.04
1-7003 · Salaries - Administrative Asst	20,000.04
1-7004 · Salaries - Lifeguards	60,831.77
1-7005 · Salaries - Reception	20,488.80
1-7006 · Salaries - Instructors	5,452.75
1-7007 · Salaries - Coaching	7,000.00
1-7008 · Salaries - Recreation Asst.	3,639.99
1-7009 · Salaries - Cleaners	4,750.19
1-7010 · Facility Manager	10,130.00
1-7011 · Salaries - Headguard	1,914.00
Total 1-7000 · Salaries	193,906.37
1-7050 · Benefits	
1-7051 · Insurance	12,029.72
1-7052 · Retirement	2,840.63
1-7053 · Phone Stipend	337.50
Total 1-7050 · Benefits	15,207.85
1-7060 · Associated Payroll Costs	
1-7061 · Payroll Taxes	20,406.27
1-7062 · Worker's Compensation	4,736.02
1-7063 · Payroll Processing Fees	1,267.78
Total 1-7060 · Associated Payroll Costs	26,410.07
1-7100 · Legal	280.00
1-7110 · Audit	4,800.00
1-7111 · Postage	273.48
1-7112 · Office Supplies	1,114.72
1-7113 · Program Supplies	6,762.13
1-7114 · Aquatic Supplies	591.42
1-7115 · Cleaning Supplies	2,810.37
1-7116 · Pool Chemicals	8,080.31
1-7117 · Fees (entry, registration)	533.16
1-7118 · Rental Deposit Refund	1,000.00
1-7120 · Equipment	3,113.37
1-7125 · Uniforms	1,694.04
1-7130 · Concessions	4,998.32
1-7140 · Merchandise	1,660.18
1-7301 · Sewer	9,304.14
1-7302 · Natural Gas	19,122.31
1-7303 · Electricity	32,019.74
1-7304 · Garbage	1,302.55
1-7305 · Telecommunications	1,614.59
1-7306 · Water	3,530.15
1-7400 · Advertising	9,777.03
1-7409 · Active Credit Card Fees	3,785.21
1-7410 · Banking Fees	997.19
1-7411 · Software Fees	12,511.39
1-7412 · Licenses, Dues & Memberships	7,336.10
1-7420 · Contractual Services	17,896.27
1-7430 · Lease/Rentals	1,317.05

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Cash Basis

MAC SPECIAL DISTRICT
Profit & Loss
July through December 2015

	<u>Jul - Dec 15</u>
1-7440 · Repairs & Maintenance	19,312.87
1-7441 · Landscaping	1,194.36
1-7500 · Staff Development/Education	3,071.37
1-7505 · Pre-employment Drug Screening	235.00
1-7510 · Mileage	2,512.34
1-7520 · Travel	1,680.14
1-7550 · Lifeguard Supplies	658.42
1-7700 · Fraudulent Charge	-232.32
1-7800 · Donation	50.00
Total Expense	<u>422,231.69</u>
Net Ordinary Income	<u>263,888.06</u>
Net Income	<u><u>263,888.06</u></u>

MAC SPECIAL DISTRICT
Profit & Loss Budget Overview
 July 2015 through December 2015

	Jul - Dec 15
Ordinary Income/Expense	
Income	
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
Total 1-5150 · Levy 2013-17	280,006.40
1-5160 · Property Tax Debt	663,675.00
Total 1-5100 · *Taxes	1,168,636.40
1-5200 · *Intergovernmental	
1-5205 · School	37,500.00
1-5210 · *City	2,500.00
Total 1-5200 · *Intergovernmental	40,000.00
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
Total 1-5300 · *Program Revenues	188,499.98
1-5400 · Product Sales	
1-5405 · Merchandise	4,000.00
1-5410 · *Concessions	7,500.00
1-5411 · Gift Certificate	0.00
Total 1-5400 · Product Sales	11,500.00
1-5500 · Facility Rentals	
1-5510 · Rentals	14,000.00
Total 1-5500 · Facility Rentals	14,000.00
1-5600 · Foundation Support	
1-5610 · Donations	1,000.00
1-5620 · Grants	40,000.00
Total 1-5600 · Foundation Support	41,000.00
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
Total 1-5700 · Other Income	6,250.00
1-5800 · Bean Foundation Grant	40,000.00

MAC SPECIAL DISTRICT
Profit & Loss Budget Overview
 July 2015 through December 2015

	Jul - Dec 15
1-5810 · Kids In The Game Grant	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
Total Income	1,567,886.38
Cost of Goods Sold	
7110 · *Cost of Goods Sold	0.00
Total COGS	0.00
Gross Profit	1,567,886.38
Expense	
1-7000 · Salaries	
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
Total 1-7000 · Salaries	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
Total 1-7050 · Benefits	37,000.00
1-7060 · Associated Payroll Costs	
1-7061 · Payroll Taxes	45,798.15
1-7062 · Worker's Compensation	12,644.00
Total 1-7060 · Associated Payroll Costs	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
1-7420 · Contractual Services	52,000.00
1-7430 · Lease/Rentals	0.00
1-7440 · Repairs & Maintenance	45,000.00
1-7500 · Staff Development/Education	3,500.00
1-7505 · Pre-employment Drug Screening	0.00

2:06 PM
01/14/16
Accrual Basis

MAC SPECIAL DISTRICT
Profit & Loss Budget Overview
July 2015 through December 2015

	<u>Jul - Dec 15</u>
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
1-7600 · Insurance	34,000.00
1-8000 · Maintenance Reserve Fund	50,000.00
1-9800 · Debt Service Principal	380,000.00
1-9810 · Debt Service Interest -	313,675.00
Total Expense	<u>1,531,467.15</u>
Net Ordinary Income	<u>36,419.23</u>
Net Income	<u><u>36,419.23</u></u>