

**MADRAS AQUATIC CENTER
BOARD OF DIRECTORS MEETING**

**MONDAY, MARCH 21, 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** - February 15, 2016 Board Meeting

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

6.0 EXECUTIVE DIRECTOR BOARD REPORT

a. Presented by Joe McHaney

7.0 COACH SALARY

8.0 POLICIES

9.0 LOGO

10.0 BENEFITS

11.0 FUTURE AGENDA ITEMS

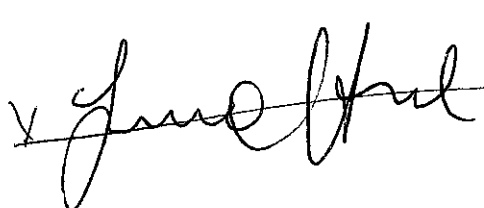
12.0 ADJOURN

IF YOU HAVE A DISABILITY, PLEASE ADVISE THE OFFICE AT 475-2804 REGARDING SPECIAL ARRANGEMENTS THAT MAY ALLOW YOU TO FULLY PARTICIPATE IN THIS PUBLIC MEETING.

12:43 PM
03/09/16
Cash Basis

MAC SPECIAL DISTRICT
Expenses by Vendor Summary
February 2016

	<u>Feb 16</u>
A-DIFFERENCE SOLUTIONS LC	143.00
Active Network, LLC	695.10
ADP	215.86
Amazon.com	515.45
American Red Cross	35.00
Bend Park & Recreation District	430.00
Bendtel	455.43
Bi-Mart	26.98
Business Health Resources	140.00
Cascade Natural Gas	4,593.25
Chaudi Barboza	580.00
City of Madras	1,716.02
COLUMBIA STATE BANK	86.33
Deschutes Valley Water District	355.75
Doug Calvin	275.00
Eberhards Dairy	272.40
GLENN, REEDER, GASSNER & CARL, L...	87.50
Golden Airwall & Door LLC	495.00
Gregg Markwardt	323.54
Jefferson County	-2,912.43
JEFFERSON COUNTY LITTLE LEAGUE	100.00
Joe McHaney	350.28
Julie Hartman	15.00
Juniper Paper & Supply	582.40
Kathryn Schuh	156.15
Kids Clubs	-2,750.00
Kierdra Campbell	362.97
KWSO Radio	100.00
Leaf	154.00
Madras Cinema 5	225.00
Madras Pioneer, The	262.00
Madras Sanitary Service	203.86
Mandy Waardenburg	500.00
Marathon Business Machines	193.92
Marina Pool Spa & Patio	44.69
Michelle Camphouse 1	244.34
Norco, Inc	719.75
Office Express	18.97
Oregon Volleyball Academy	200.00
Pacific Power & Light	5,588.29
Phil's Ace Hardware	61.19
Price Fronk & Co.	2,050.00
Providence Health Plan	3,643.40
Rip-Q Signs and Graphics, LLC	65.00
Roger Lynn's Mobile Welding	1,500.00
Safeway	12.99
Samantha Dominiak	500.00
Scentral Oregon, Inc	107.00
Special Districts Insurance Services	-2,070.00
Stacey Bruce	500.00
Standard Insurance Company	279.10
Sunriver Resort	506.52
SupplyHouse.com	244.81
Timothy Nelson	374.12
Treasure Valley Coffee	227.55
VALIC	1,162.52
Verizon Wireless	136.64
VERN MILLER	40.00
Wade Whiting	40.00
WCP Solutions	181.90
TOTAL	<u>25,363.54</u>

 3/21/16

MAC Board of Directors

Executive Director Report – March 21, 2016

1. Financial Report	2013	2014	2015	2016
a. February Revenue	\$24,002	\$33,437	\$18,021	\$24,142
b. Program Revenue	\$16,156	\$17,310	\$14,644	\$21,142
c. February Expense	\$53,609	\$45,767	\$74,209*	\$66,009
*Myrtha Pool bills swelled expenses in 2015				
2. Usage Report	2013	2014	2015	2016
	2,764	2,037	3,010	3,202

3. Budget

- a. Budget Committee
 - i. Meeting April 18, 5:15 p.m.

4. Staff

- i. Hired Tim Nelson as the Aquatic Manager
- ii. At Full Staff

5. Recreation Report

- a. Concluded youth basketball, adult basketball, adult indoor soccer, club volleyball
- b. Spring: Flag Football, MACRD swim team and water polo
 - i. Polo has 15 participants
- c. Summer: Hill Billy; Adult Basketball; Softball Tournament; Runs

6. Facility Report

- a. Had a fan go out on intake system
 - i. This is likely to be \$5K plus to fix
- b. No poop in pool equals periodic shock treatment
- c. In March, painting curbs and adding signage

7. Kids Club

- a. Raised Rates
 - i. School Year: \$150 raised to \$600 per child
 - ii. Summer: \$240 raised to \$550 per child

8. General Report

We have begun further examination with Energy Trust and AMERSCO for the energy savings options. We're planning summer aquatic schedule to include a large offering of a.m. and p.m. swim lessons, aquatic camps, big rec swims and a variety of aqua fitness programs. Very pleased with the month of February, as the trends continue to go upward. We will be expanding grass to the South East of building and putting up several picnic tables. Garnered a \$5K sponsorship from St. Charles. Seeking PR in Prineville and Redmond, as we know a lot of patrons come from both communities and we want to maximize efforts to attract them to the MAC. Since Feb. 1 we have averaged \$748 admission revenue on Saturdays and \$648 on Sundays, which is huge for us. With that said, weekends are large revenue days for the MAC, thus we need to be very careful how many free events we give away.

MAC SPECIAL DISTRICT
Profit & Loss
 February 2016

	<u>Feb 16</u>
Ordinary Income/Expense	
Income	
1-5100 · *Taxes	
1-5110 · *Current Year Taxes	1,082.44
1-5115 · *Previously Levied Taxes	129.97
1-5150 · Levy 2013-17	
1-5151 · Current Year Taxes	1,396.05
1-5152 · Previously Levied Taxes	137.48
Total 1-5150 · Levy 2013-17	<u>1,533.53</u>
Total 1-5100 · *Taxes	2,745.94
1-5300 · *Program Revenues	
1-5305 · *Daily Admissions	5,289.25
1-5310 · *Memberships	4,282.00
1-5315 · *Punch Card	482.00
1-5320 · Dues and Fees	1,095.00
1-5330 · Swimming Lessons	1,040.00
1-5342 · Youth Football	565.00
1-5345 · Race Series	45.00
1-5346 · Youth Softball	1,200.00
Total 1-5300 · *Program Revenues	<u>13,998.25</u>
1-5400 · Product Sales	
1-5405 · Merchandise	416.50
1-5410 · *Concessions	841.76
Total 1-5400 · Product Sales	<u>1,258.26</u>
1-5500 · Facility Rentals	
1-5511 · Community Room	1,840.00
1-5512 · Deposit	450.00
Total 1-5500 · Facility Rentals	<u>2,290.00</u>
1-5830 · Kid's Club MOU	2,750.00
5000 · Resources	
5600 · Donations	1,100.00
Total 5000 · Resources	<u>1,100.00</u>
Total Income	24,142.45
Cost of Goods Sold .	
7110 · *Cost of Goods Sold	0.00
Total COGS	<u>0.00</u>
Gross Profit	24,142.45
Expense	
1-7000 · Salaries	
1-7001 · Salaries - Executive Director	6,000.00
1-7002 · Salaries - Dir of Rec/Aquatic	3,958.34
1-7003 · Salaries - Administrative Asst	3,333.34
1-7004 · Salaries - Lifeguards	5,746.25
1-7005 · Salaries - Reception	2,794.06
1-7006 · Salaries - Instructors	1,343.00
1-7007 · Salaries - Coaching	2,000.00
1-7008 · Salaries - Recreation Asst.	2,426.66
1-7009 · Salaries - Cleaners	929.17
1-7010 · Facility Manager	1,661.75
1-7011 · Salaries - Headguard	2,217.00
Total 1-7000 · Salaries	<u>32,409.57</u>
1-7050 · Benefits	
1-7051 · Insurance	3,922.50
1-7052 · Retirement	581.26
1-7053 · Phone Stipend	50.00

8:06 AM
03/02/16
Cash Basis

MAC SPECIAL DISTRICT
Profit & Loss
February 2016

	<u>Feb 16</u>
Total 1-7050 · Benefits	4,553.76
1-7060 · Associated Payroll Costs	
1-7061 · Payroll Taxes	3,629.83
1-7062 · Worker's Compensation	35.68
1-7063 · Payroll Processing Fees	215.86
Total 1-7060 · Associated Payroll Costs	3,881.37
1-7100 · Legal	87.50
1-7110 · Audit	2,050.00
1-7111 · Postage	18.97
1-7112 · Office Supplies	19.95
1-7113 · Program Supplies	158.48
1-7115 · Cleaning Supplies	288.90
1-7116 · Pool Chemicals	1,338.38
1-7117 · Fees (entry, registration)	402.97
1-7120 · Equipment	1,779.29
1-7130 · Concessions	728.19
1-7301 · Sewer	1,716.02
1-7302 · Natural Gas	4,593.25
1-7303 · Electricity	5,588.29
1-7304 · Garbage	203.86
1-7305 · Telecommunications	314.77
1-7306 · Water	355.75
1-7400 · Advertising	767.00
1-7409 · Active Credit Card Fees	402.60
1-7412 · Licenses, Dues & Memberships	630.00
1-7420 · Contractual Services	2,417.00
1-7430 · Lease/Rentals	193.92
1-7440 · Repairs & Maintenance	1,194.47
1-7500 · Staff Development/Education	140.00
1-7505 · Pre-employment Drug Screening	140.00
1-7510 · Mileage	540.04
1-7520 · Travel	1,165.52
1-7600 · Insurance	-2,070.00
1-9000 · VOIDED CHECK	0.00
Total Expense	<u>66,009.82</u>
Net Ordinary Income	<u>-41,867.37</u>
Net Income	<u><u>-41,867.37</u></u>

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

	Jul '15 - Jun 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
1-5000 . *Resources	0.00	25,000.00	-25,000.00
1-5100 . *Taxes			
1-5110 . *Current Year Taxes	203,010.43	214,955.00	-11,944.57
1-5115 . *Previously Levied Taxes	7,095.84	10,000.00	-2,904.16
1-5150 . Levy 2013-17			
1-5151 . Current Year Taxes	261,803.62	280,006.40	-18,202.78
1-5152 . Previously Levied Taxes	5,464.21	0.00	5,464.21
Total 1-5150 . Levy 2013-17	267,267.83	280,006.40	-12,738.57
1-5160 . Property Tax Debt	-9,750.00	663,675.00	-673,425.00
1-5170 . Bond Re-Fi	9,716.92		
Total 1-5100 . *Taxes	477,341.02	1,168,636.40	-691,295.38
1-5200 . *Intergovernmental			
1-5205 . School	18,750.00	37,500.00	-18,750.00
1-5210 . *City	-924.02	2,500.00	-3,424.02
Total 1-5200 . *Intergovernmental	17,825.98	40,000.00	-22,174.02
1-5300 . *Program Revenues			
1-5302 . Swim Team	0.00	0.00	0.00
1-5303 . Water Polo	0.00	0.00	0.00
1-5305 . *Daily Admissions	42,723.50	55,000.00	-12,276.50
1-5306 . COCC Class	888.00	0.00	888.00
1-5307 . Adult Basketball	2,100.00	3,333.33	-1,233.33
1-5308 . Adult Soccer	0.00	3,333.33	-3,333.33
1-5309 . Adult Soccer	1,811.75	0.00	1,811.75
1-5310 . *Memberships	39,352.91	60,000.00	-20,647.09
1-5315 . *Punch Card	5,980.33	7,500.00	-1,519.67
1-5320 . Dues and Fees	10,567.70	25,000.00	-14,432.30
1-5325 . Meet Fees	3,080.00	3,500.00	-420.00
1-5330 . Swimming Lessons	5,651.75	12,500.00	-6,848.25
1-5335 . Group Classes	495.00	2,000.00	-1,505.00
1-5340 . Community Events	1,862.00	1,000.00	862.00
1-5341 . Soccer Youth	3,112.50	3,333.33	-220.83
1-5342 . Youth Football	2,382.75	3,333.33	-950.58
1-5343 . Youth Basketball	3,567.50	3,333.33	234.17
1-5344 . Youth Volleyball	6,865.00	3,333.33	3,531.67
1-5345 . Race Series	760.00	0.00	760.00
1-5346 . Youth Softball	2,415.50	0.00	2,415.50
1-5390 . Summer Camps - Registration	0.00	2,000.00	-2,000.00
1-5760 . Sports Leagues (softball)	0.00	0.00	0.00
1-5300 . *Program Revenues - Other	0.00	0.00	0.00
Total 1-5300 . *Program Revenues	133,616.19	188,499.98	-54,883.79
1-5400 . Product Sales			

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

	Jul '15 - Jun '16	Budget	\$ Over Budget
1-5405 · Merchandise	3,735.50	4,000.00	-264.50
1-5410 · *Concessions	8,469.65	7,500.00	969.65
1-5411 · Gift Certificate	241.00	0.00	241.00
Total 1-5400 · Product Sales	12,446.15	11,500.00	946.15
1-5500 · Facility Rentals			
1-5510 · Rentals	3,160.50	5,000.00	-1,839.50
1-5511 · Community Room	6,610.00	5,000.00	1,610.00
1-5512 · Deposit	2,836.00	4,000.00	-1,164.00
Total 1-5500 · Facility Rentals	12,606.50	14,000.00	-1,393.50
1-5600 · Foundation Support			
1-5610 · Donations	0.00	0.00	0.00
1-5620 · Grants	3,500.00	0.00	3,500.00
1-5640 · Scholarships	2,500.00		
Total 1-5600 · Foundation Support	6,000.00	0.00	6,000.00
1-5700 · Other Income			
1-5705 · Advertising	11,000.00	4,000.00	7,000.00
1-5710 · Miscellaneous	0.00	1,500.00	-1,500.00
1-5750 · Interest	456.95	750.00	-293.05
1-9999 · Intra-Fund	-6,068.78	0.00	-6,068.78
Total 1-5700 · Other Income	5,388.17	6,250.00	-861.83
1-5800 · Bean Foundation Grant	45,000.00	40,000.00	5,000.00
1-5810 · Kids In The Game Grant	0.00	0.00	0.00
1-5820 · Grants	11,000.00	0.00	11,000.00
1-5830 · Kids Club MOU	19,250.00	0.00	19,250.00
1-5850 · City of Madras Grant	2,500.00	33,000.00	-13,750.00
1-5900 · MHS European Band Tour Fund	0.00	0.00	2,500.00
5000 · Resources			
5600 · Donations	9,965.00		9,965.00
Total 5000 · Resources	9,965.00		9,965.00
Total Income	752,939.01	1,526,886.38	-773,947.37
Cost of Goods Sold	0.00	0.00	0.00
7110 · *Cost of Goods Sold	0.00	0.00	0.00
Total COGS	0.00	0.00	0.00
Gross Profit	752,939.01	1,526,886.38	-773,947.37
Expense			
1-7000 · Salaries	2,448.75	0.00	2,448.75
1-2108 · Wage Garnishment	48,708.37	67,000.00	-18,291.63
1-7001 · Salaries - Executive Director	33,645.89	47,500.00	-13,854.11
1-7002 · Salaries - Dir of Rec/Aquatic			

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

	Jul '15 - Jun 16	Budget	\$ Over Budget
1-7003 · Salaries - Administrative Asst	28,333.39	40,000.00	-11,666.61
1-7004 · Salaries - Lifeguards	74,014.27	84,000.00	-9,985.73
1-7005 · Salaries - Reception	26,610.31	20,000.00	6,610.31
1-7006 · Salaries - Instructors	8,012.50	21,000.00	-12,987.50
1-7007 · Salaries - Coaching	12,000.00	4,000.00	8,000.00
1-7008 · Salaries - Recreation Asst.	9,706.64	0.00	9,706.64
1-7009 · Salaries - Cleaners	6,810.67	10,500.00	-3,689.33
1-7010 · Facility Manager	14,341.75	22,100.00	-7,758.25
1-7011 · Salaries - Headguard	7,386.00		
Total 1-7000 · Salaries	272,018.54	316,100.00	-44,081.46
1-7050 · Benefits			
1-7051 · Insurance	16,332.09	13,250.00	3,082.09
1-7052 · Retirement	3,712.52	22,250.00	-18,537.48
1-7053 · Phone Stipend	482.50	1,500.00	-1,017.50
Total 1-7050 · Benefits	20,507.11	37,000.00	-16,492.89
1-7060 · Associated Payroll Costs			
1-7061 · Payroll Taxes	29,341.68	45,798.15	-16,456.47
1-7062 · Worker's Compensation	4,665.38	12,644.00	-7,978.62
1-7063 · Payroll Processing Fees	2,032.05		
Total 1-7060 · Associated Payroll Costs	36,039.11	58,442.15	-22,403.04
1-7100 · Legal	367.50	500.00	-132.50
1-7110 · Audit	9,350.00	9,000.00	350.00
1-7111 · Postage	295.59	750.00	-454.41
1-7112 · Office Supplies	1,348.20	4,000.00	-2,651.80
1-7113 · Program Supplies	10,705.27	15,000.00	-4,294.73
1-7114 · Aquatic Supplies	591.42	2,000.00	-1,408.58
1-7115 · Cleaning Supplies	3,726.97	7,500.00	-3,773.03
1-7116 · Pool Chemicals	11,356.76	16,000.00	-4,643.24
1-7117 · Fees (entry, registration)	1,024.79	0.00	1,024.79
1-7118 · Rental Deposit Refund	1,050.00		
1-7120 · Equipment	6,194.61	7,000.00	-805.39
1-7125 · Uniforms	2,404.31	5,250.00	-2,845.69
1-7130 · Concessions	6,335.80	6,500.00	-164.20
1-7140 · Merchandise	1,660.18	3,000.00	-1,339.82
1-7301 · Sewer	12,736.18	8,500.00	4,236.18
1-7302 · Natural Gas	29,708.60	55,000.00	-25,291.40
1-7303 · Electricity	42,727.41	58,000.00	-15,272.59
1-7304 · Garbage	1,710.27	2,500.00	-789.73
1-7305 · Telecommunications	2,407.55	4,000.00	-1,592.45
1-7306 · Water	4,217.50	4,000.00	217.50
1-7400 · Advertising	11,933.61	8,500.00	3,433.61
1-7401 · Printing	0.00	1,500.00	-1,500.00
1-7409 · Active Credit Card Fees	4,983.65		
1-7410 · Banking Fees	1,234.29	0.00	1,234.29

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

	Jul '15 - Jun 16	Budget	\$ Over Budget
1-7411 · Software Fees	12,511.39	4,500.00	8,011.39
1-7412 · Licenses, Dues & Memberships	8,265.10	5,000.00	3,265.10
1-7420 · Contractual Services	22,189.02	52,000.00	-29,810.98
1-7430 · Lease/Rentals	1,735.84	0.00	1,735.84
1-7440 · Repairs & Maintenance	23,999.94	45,000.00	-21,000.06
1-7441 · Landscaping	1,194.36	0.00	1,194.36
1-7450 · Elections	0.00	0.00	0.00
1-7500 · Staff Development/Education	4,167.29	3,500.00	667.29
1-7505 · Pre-employment Drug Screening	410.00	0.00	410.00
1-7506 · Pre-employment Background	0.00	750.00	-750.00
1-7510 · Mileage	3,443.30	4,500.00	-1,056.70
1-7520 · Travel	3,326.23	3,000.00	326.23
1-7540 · Interest Expense	0.00	0.00	0.00
1-7541 · Late Fee/Finance Charges	0.00	0.00	0.00
1-7550 · Lifeguard Supplies	1,457.82	5,500.00	-4,042.18
1-7560 · Summer Camps - Expense	0.00	0.00	0.00
1-7600 · Insurance	19,627.00	34,000.00	-14,373.00
1-7700 · Fraudulent Charge	-232.32	0.00	-232.32
1-7800 · Donation	50.00	50,000.00	-50,000.00
1-8000 · Maintenance Reserve Fund	0.00	0.00	0.00
1-9000 · VOIDED CHECK	0.00	380,000.00	-380,000.00
1-9800 · Debt Service Principal	0.00	313,675.00	-313,675.00
1-9810 · Debt Service Interest -	0.00	0.00	0.00
Total Expense	598,780.19	1,531,467.15	-932,686.96
Net Ordinary Income	154,158.82	-4,580.77	158,739.59
Net Income	154,158.82	-4,580.77	158,739.59

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

	%
	of Budget
Ordinary Income/Expense	
Income	
1-5000 . *Resources	0.0%
1-5100 . *Taxes	
1-5110 . *Current Year Taxes	94.4%
1-5115 . *Previously Levied Taxes	71.0%
1-5150 . Levy 2013-17	
1-5151 . Current Year Taxes	93.5%
1-5152 . Previously Levied Taxes	100.0%
Total 1-5150 . Levy 2013-17	95.5%
1-5160 . Property Tax Debt	
1-5170 . Bond Re-Fi	-1.5%
Total 1-5100 . *Taxes	40.8%
1-5200 . *Intergovernmental	
1-5205 . School	50.0%
1-5210 . *City	-37.0%
Total 1-5200 . *Intergovernmental	44.6%
1-5300 . *Program Revenues	
1-5302 . Swim Team	0.0%
1-5303 . Water Polo	0.0%
1-5305 . *Daily Admissions	77.7%
1-5306 . COCC Class	100.0%
1-5307 . Adult Basketball	63.0%
1-5308 . Adult Soccer	0.0%
1-5309 . Adult Soccer	100.0%
1-5310 . *Memberships	65.6%
1-5315 . *Punch Card	79.7%
1-5320 . Dues and Fees	42.3%
1-5325 . Meet Fees	88.0%
1-5330 . Swimming Lessons	45.2%
1-5335 . Group Classes	24.8%
1-5340 . Community Events	186.2%
1-5341 . Soccer Youth	93.4%
1-5342 . Youth Football	71.5%
1-5343 . Youth Basketball	107.0%
1-5344 . Youth Volleyball	206.0%
1-5345 . Race Series	100.0%
1-5346 . Youth Softball	
1-5390 . Summer Camps - Registration	0.0%
1-5760 . Sports Leagues (softball)	0.0%
1-5300 . *Program Revenues - Other	0.0%
Total 1-5300 . *Program Revenues	70.9%
1-5400 . Product Sales	

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

	% of Budget
1-5405 · Merchandise	93.4%
1-5410 · *Concessions	112.9%
1-5411 · Gift Certificate	100.0%
Total 1-5400 · Product Sales	108.2%
1-5500 · Facility Rentals	
1-5510 · Rentals	63.2%
1-5511 · Community Room	132.2%
1-5512 · Deposit	70.9%
Total 1-5500 · Facility Rentals	90.0%
1-5600 · Foundation Support	
1-5610 · Donations	0.0%
1-5620 · Grants	100.0%
1-5640 · Scholarships	
Total 1-5600 · Foundation Support	100.0%
1-5700 · Other Income	
1-5705 · Advertising	275.0%
1-5710 · Miscellaneous	0.0%
1-5750 · Interest	60.9%
1-9999 · Intra-Fund	100.0%
Total 1-5700 · Other Income	86.2%
1-5800 · Bean Foundation Grant	112.5%
1-5810 · Kids In The Game Grant	0.0%
1-5820 · Grants	100.0%
1-5830 · Kid's Club MOU	58.3%
1-5850 · City of Madras Grant	100.0%
1-5900 · MHS European Band Tour Fund	0.0%
5000 · Resources	
5600 · Donations	
Total 5000 · Resources	
Total Income	49.3%
Cost of Goods Sold	
7110 · *Cost of Goods Sold	0.0%
Total COGS	0.0%
Gross Profit	49.3%
Expense	
1-7000 · Salaries	100.0%
1-2108 · Wage Garnishment	72.7%
1-7001 · Salaries - Executive Director	70.8%
1-7002 · Salaries - Dir of Rec/Aquatic	

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

	% of Budget
1-7003 · Salaries - Administrative Asst	70.8%
1-7004 · Salaries - Lifeguards	88.1%
1-7005 · Salaries - Reception	133.1%
1-7006 · Salaries - Instructors	38.2%
1-7007 · Salaries - Coaching	300.0%
1-7008 · Salaries - Recreation Asst.	100.0%
1-7009 · Salaries - Cleaners	64.9%
1-7010 · Facility Manager	64.9%
1-7011 · Salaries - Headguard	
Total 1-7000 · Salaries	86.1%
1-7050 · Benefits	
1-7051 · Insurance	123.3%
1-7052 · Retirement	16.7%
1-7053 · Phone Stipend	30.8%
Total 1-7050 · Benefits	55.4%
1-7060 · Associated Payroll Costs	
1-7061 · Payroll Taxes	64.1%
1-7062 · Worker's Compensation	36.9%
1-7063 · Payroll Processing Fees	
Total 1-7060 · Associated Payroll Costs	61.7%
1-7100 · Legal	73.5%
1-7110 · Audit	103.9%
1-7111 · Postage	39.4%
1-7112 · Office Supplies	33.7%
1-7113 · Program Supplies	71.4%
1-7114 · Aquatic Supplies	29.6%
1-7115 · Cleaning Supplies	49.7%
1-7116 · Pool Chemicals	71.0%
1-7117 · Fees (entry, registration)	100.0%
1-7118 · Rental Deposit Refund	
1-7120 · Equipment	88.5%
1-7125 · Uniforms	45.8%
1-7130 · Concessions	97.5%
1-7140 · Merchandise	55.3%
1-7301 · Sewer	149.8%
1-7302 · Natural Gas	54.0%
1-7303 · Electricity	73.7%
1-7304 · Garbage	68.4%
1-7305 · Telecommunications	60.2%
1-7306 · Water	105.4%
1-7400 · Advertising	140.4%
1-7401 · Printing	0.0%
1-7409 · Active Credit Card Fees	
1-7410 · Banking Fees	100.0%

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

	% of Budget
1-7411 · Software Fees	278.0%
1-7412 · Licenses, Dues & Memberships	165.3%
1-7420 · Contractual Services	42.7%
1-7430 · Lease/Rentals	100.0%
1-7440 · Repairs & Maintenance	53.3%
1-7441 · Landscaping	
1-7450 · Elections	0.0%
1-7500 · Staff Development/Education	119.1%
1-7505 · Pre-employment Drug Screening	100.0%
1-7506 · Pre-employment Background	0.0%
1-7510 · Mileage	76.5%
1-7520 · Travel	110.9%
1-7540 · Interest Expense	0.0%
1-7541 · Late Fee/Finance Charges	0.0%
1-7550 · Lifeguard Supplies	26.5%
1-7560 · Summer Camps - Expense	0.0%
1-7600 · Insurance	57.7%
1-7700 · Fraudulent Charge	100.0%
1-7800 · Donation	
1-8000 · Maintenance Reserve Fund	0.0%
1-9000 · VOIDED CHECK	0.0%
1-9800 · Debt Service Principal	0.0%
1-9810 · Debt Service Interest -	0.0%
Total Expense	39.1%
Net Ordinary Income	-3,365.3%
Net Income	-3,365.3%

EXTENDED RESPONSIBILITY POSITIONS ELIGIBLE			
LEVEL	SENIOR HIGH	MIDDLE SCHOOL	ELEMENTARY
A			
	Athletic Coordinator	Athletic Coordinator	
	Head Basketball		
	Head Football		
	Head Soccer		
	Head Volleyball		
	Head Wrestling		
	Instrumental Music		
	JROTC Advisor		
B			
	Head Baseball		
	Head Cross Country		
	Head Drama		
	Head Softball		
	Head Tennis		
	Head Track		
	Assistant Basketball		
	Assistant Football		
	Assistant Volleyball		
	Assistant Wrestling		
	Newspaper		
	Vocal Music		
C			
	Head Cheer—Fall	Head Coaches as Funded	
	Head Cheer--Winter		
	Head Golf		
	Assistant Baseball		
	Assistant Softball		
	Assistant Track		
	Student Council Advisor		
	Yearbook Advisor		
	Marketing Advisor—Student Store		
D			
	Assistant Drama	Assistant Coaches as Funded	Head Teacher
	Assistant Golf	Instrumental Music	
	Senior Class Advisor	Vocal Music	
		Yearbook Advisor	
E			
	Assistant Cheer Advisor	Activities/Leadership Coordinator	Music at two schools
	Junior Class Advisor	Newspaper	
	Sophomore Class Advisor	Girls Fitness Club Advisor	
	Freshman Class Advisor		
	Club Advisors for: *FFA, FBLA, Forestry		
	School Curriculum Leaders		
	Link Crew Advisor		
F			DISTRICT-WIDE
	Vocational Fair Coordinator	Vocational Fair Coordinator	Odyssey of the Mind Coordinator
	Club Advisors for: <i>All clubs not listed above as approved by the administration and funded.</i>	Science Fair Coordinator	Special Olympics
		Project Reach Coordinator	District Arts Fair Coordinator
		Club Advisors for: <i>All clubs not listed above as approved by the administration and funded.</i>	Clubs as approved by District & funded.
*If the FFA advisor and principal mutually agree, time spent outside regular school hours may be used to reduce the 50 days of Vo-Ag extended contract in lieu of placement on this schedule.			

APPENDIX B

EXTENDED RESPONSIBILITY SALARY SCHEDULE												
2012-2013												
Includes a 1% increase over 2011-2012 Schedule												
	STEP	1	2	3	4	5	6	7	8	9	10	11
L	A	\$4,772	\$5,011	\$5,249	\$5,488	\$5,727	\$5,965	\$6,204	\$6,443	\$6,681	\$6,920	\$7,158
E	B	\$3,961	\$4,200	\$4,390	\$4,581	\$4,772	\$4,963	\$5,154	\$5,393	\$5,584	\$5,774	\$5,965
V	C	\$3,197	\$3,341	\$3,484	\$3,675	\$3,818	\$3,961	\$4,152	\$4,295	\$4,438	\$4,629	\$4,772
E	D	\$2,386	\$2,529	\$2,625	\$2,768	\$2,863	\$3,007	\$3,102	\$3,245	\$3,341	\$3,484	\$3,579
L	E	\$1,575	\$1,670	\$1,766	\$1,813	\$1,909	\$2,004	\$2,052	\$2,100	\$2,243	\$2,291	\$2,386
	F	\$954	\$1,002	\$1,050	\$1,098	\$1,145	\$1,193	\$1,241	\$1,289	\$1,336	\$1,384	\$1,432

EXTENDED RESPONSIBILITY SALARY SCHEDULE												
2013-2014												
Includes a 1% increase over 2012-2013 Schedule												
	STEP	1	2	3	4	5	6	7	8	9	10	11
L	A	\$4,820	\$5,061	\$5,302	\$5,543	\$5,784	\$6,025	\$6,266	\$6,507	\$6,748	\$6,989	\$7,230
E	B	\$4,001	\$4,242	\$4,434	\$4,627	\$4,820	\$5,013	\$5,206	\$5,447	\$5,639	\$5,832	\$6,025
V	C	\$3,229	\$3,374	\$3,519	\$3,711	\$3,856	\$4,001	\$4,193	\$4,338	\$4,483	\$4,675	\$4,820
E	D	\$2,410	\$2,555	\$2,651	\$2,796	\$2,892	\$3,037	\$3,133	\$3,278	\$3,374	\$3,519	\$3,615
L	E	\$1,591	\$1,687	\$1,783	\$1,832	\$1,928	\$2,024	\$2,073	\$2,121	\$2,265	\$2,314	\$2,410
	F	\$964	\$1,012	\$1,060	\$1,109	\$1,157	\$1,205	\$1,253	\$1,301	\$1,350	\$1,398	\$1,446

**MAC Recreation District
MAC Aquatic Membership**

Section 1. Purpose

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

Section 2. Definition

A MAC family membership shall:

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

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

A senior member is anyone aged 60 and over.

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

Section 3. Procedures

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

Madras Aquatic Center Recreation District
Ethics Policy

Section 1 PURPOSE

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

Section 2 DEFINITION

Financial Gain

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

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

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

Gifts

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

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

Conflict of Interest

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

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

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

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

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

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

Useful Links

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

Link to the Guide for Public Officials:

http://www.oregon.gov/OGEC/docs/Public_Official_Guide/2010-10_PO_Guide_October_Final_Adopted.pdf

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

Board Policy 2016-4
Adopted: _____

Link to the Oregon Administrative Rules that clarify and define the ethics statutes in ORS 244: http://arcweb.sos.state.or.us/rules/OARS_100/OAR_199/199_tofc.html

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

Link to the Attorney General's Public Records and Meetings Manual, prepared by the Oregon Department of Justice:
http://www.doj.state.or.us/pdf/public_records_and_meetings_manual.pdf

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 the MAC. 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
Employee, Volunteer and Contractual Services background check

Section 1. PURPOSE

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

Section 2. DEFINITION

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

Section 3. PROCEDURES

a. A background check will be required for each employee, volunteer and contractual service worker if working around children, through a third-party agency to conduct the actual background check. The MACRD may further investigate criminal arrests and conviction records as part of the applicant selection process in accord with the Equal Employment Opportunity Commission's current interpretation of Title VII of the Civil Rights Act of 1964.

b. The prospective employee/volunteer/contractual service worker must complete the MACRD background check form to authorize a background screen, and present a government-issued identification card showing a minimum of name, date of birth and identifiable photograph to a designated MACRD employee.

c. Upon concurrence of the prospective employee/volunteer/contractual service worker's name and date of birth, the MACRD administrative employee will submit the background check authorization to a third party background screening of the MACRD's choice.

d. Upon receipt of the background screening, the MACRD Administration will be advised of approval or denial of the request to be employed, volunteered or be a contractual service worker.

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

f. Any employee/volunteer/contractual service worker refusing to consent to a background check, shall be suspended from providing further service.

g. Any individual prohibited from being an employee, volunteer or contractual service worker for any reason may file a written appeal with the MACRD Executive Director. If the Executive Director decision is

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

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

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 \$1,500 deposit will be required to use the time system. A fee of \$50/hour will be charged to use the time system, and a MACRD employee trained to use the time system will be required to operate the system. In the event that the event is outside the MACRD district boundaries, a mileage fee will be accessed at the current MACRD mileage rate.
- 3.4 If damage occurs to the time system, the person(s) renting the time system will be 100 percent liable for the damage.
- 3.5 Those seeking use of the time system will need to submit a request to the MACRD Executive Director. Any working condition deemed inappropriate for the MACRD employee designated to operate the time system will result in a denial for equipment use.

Madras Aquatic Center Recreation District
Civic/Service Group Reimbursement Rate

Section 1. PURPOSE

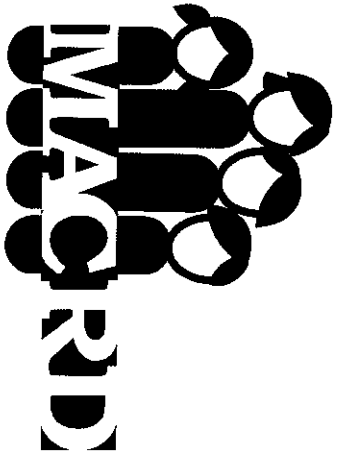
The purpose of this policy is to establish the Madras Aquatic Center Recreation District's reimbursement rate for MACRD employees to join local community service/civic groups.

Section 2. DEFINITION

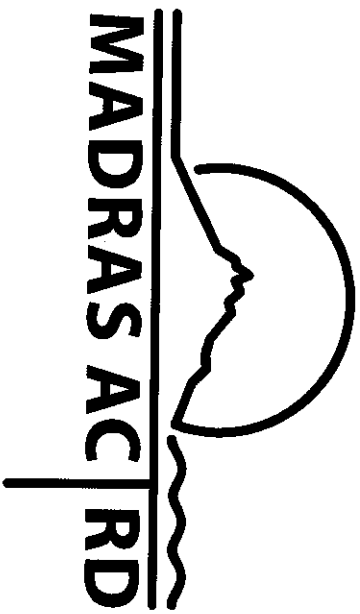
To assist MACRD full-time employee's engagement in local community civic/service groups so MACRD employees can not only help local communities, but use the local service/civic groups as a platform to represent the MACRD. By doing so, the MACRD will strengthen positive connections between community and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

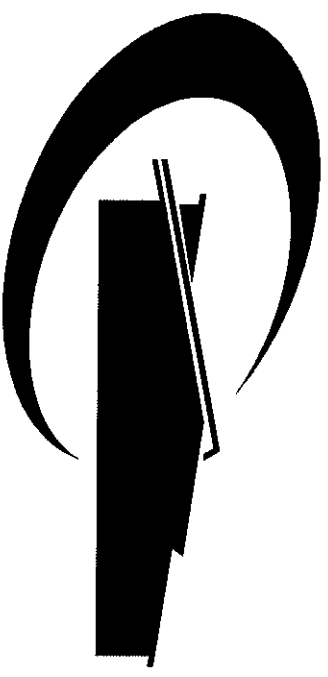
Section 3. PROCEDURES

- 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 10th of the following month that the fees are due to a particular civic/service group via check to the MACRD employee.
- 3.4 Civic/Service group fees will only be reimbursed to MACRD employees enrolling in civic groups that will have a benefit in helping the MACRD reach its mission. Employees seeking reimbursement for civic/service group fees will need to submit a request to the MACRD Executive Director for approval.

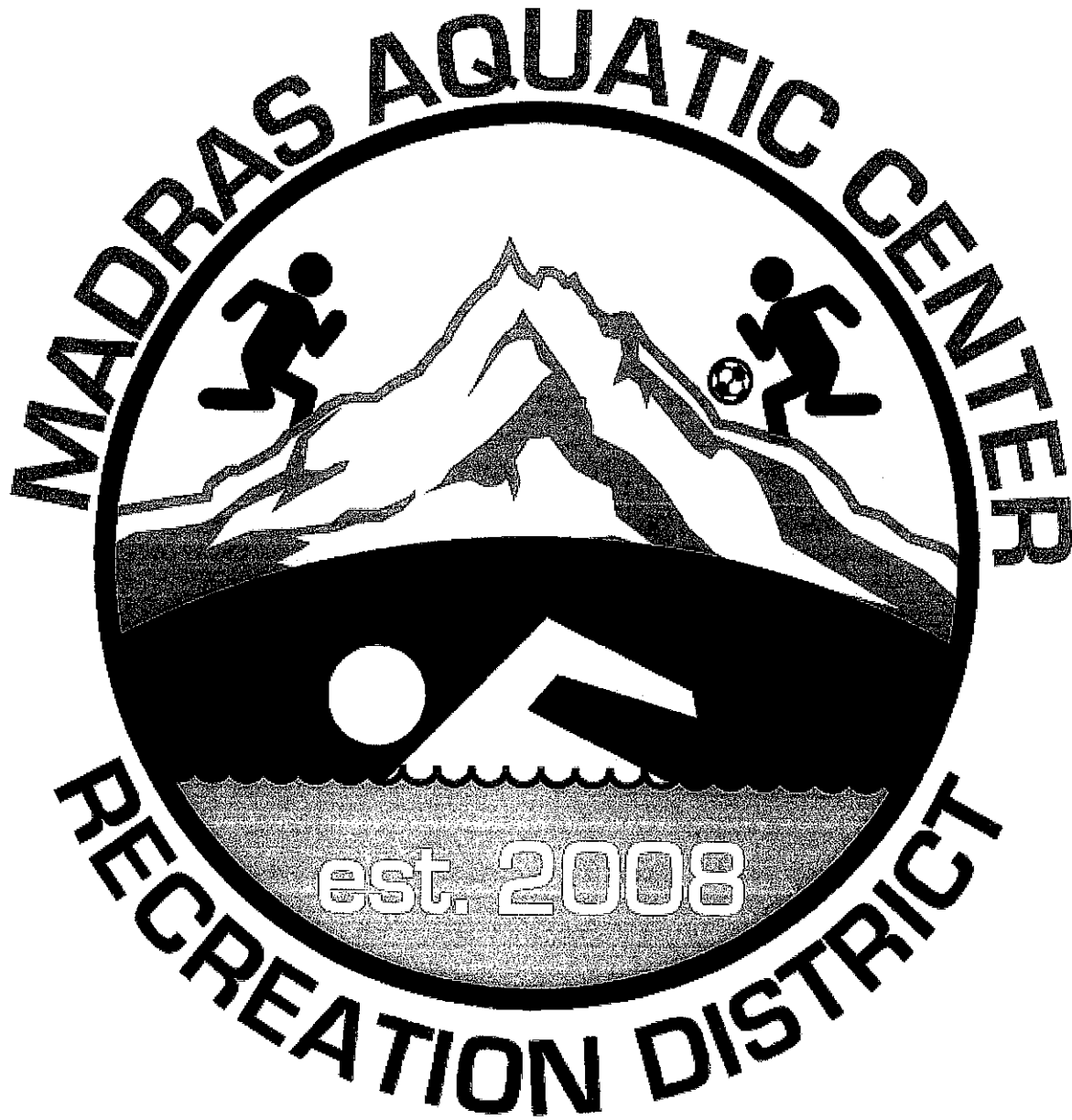














MAC
RECREATION DISTRICT

MAC
RECREATION DISTRICT



Vacation/Sick Day Comparisons

	MACRD	City of Madras	Jeff Co	RPR	BPR	Rec
Vacation 0-1	3.334/40	3.334/40	6.667/80	6.666/80	8.0/96	6.667/80
Vacation 1-2	3.334/40	10/120	6.667/80	6.666/80	8.0/96	6.667/80
Vacation 2-3	3.334/40	10/120	6.667/80	6.666/80	8.0/96	8.0/96
Vacation 3-4	6.67/80	10/120	6.667/80	8.0/96	8.0/96	8.0/96
Vacation 4-5	6.67/80	10/120	6.667/80	8.0/96	8.0/96	8.0/96
Vacation 6-10	10/120	10/120	10/120	13.33/160	NA	10/120
10+	13.33/160	13.33/160	13/156	16.66/200	NA	13.33/160
Sick/Year	52	96	96	96	96	96
Paid Hollidays	3	9	9	9	9	9

Vacation/Sick Day Comparisons

	MACRD	City of Madras	Jeff Co	RPR	BPR
Vacation 0-1	3.334/40	3.334/40	6.667/80	6.666/80	8.0/96
Vacation 1-2	3.334/40	10/120	6.667/80	6.666/80	8.0/96
Vacation 2-3	3.334/40	10/120	6.667/80	6.666/80	8.0/96
Vacation 3-4	6.67/80	10/120	6.667/80	8.0/96	8.0/96
Vacation 4-5	6.67/80	10/120	6.667/80	8.0/96	8.0/96
Vacation 6-10	10/120	10/120	10/120	13.33/160	NA
10+	13.33/160	13.33/160	13/156	16.66/200	NA
Sick/Year	52	96	96	96	96
Paid Hollidays	3	9	9	9	9

MAC SPECIAL DISTRICT
Profit & Loss
 February 2016

	Feb 16
Ordinary Income/Expense	
Income	
1-5100 · *Taxes	
1-5110 · *Current Year Taxes	1,082.44
1-5115 · *Previously Levied Taxes	129.97
1-5150 · Levy 2013-17	
1-5151 · Current Year Taxes	1,396.05
1-5152 · Previously Levied Taxes	137.48
Total 1-5150 · Levy 2013-17	1,533.53
Total 1-5100 · *Taxes	2,745.94
1-5300 · *Program Revenues	
1-5302 · Swim Team	300.00
1-5303 · Water Polo	795.00
1-5305 · *Daily Admissions	5,289.25
1-5310 · *Memberships	4,282.00
1-5315 · *Punch Card	482.00
1-5330 · Swimming Lessons	1,040.00
1-5342 · Youth Football	565.00
1-5345 · Race Series	45.00
1-5346 · Youth Softball	1,200.00
Total 1-5300 · *Program Revenues	13,998.25
1-5400 · Product Sales	
1-5405 · Merchandise	416.50
1-5410 · *Concessions	841.76
Total 1-5400 · Product Sales	1,258.26
1-5500 · Facility Rentals	
1-5511 · Community Room	1,840.00
1-5512 · Deposit	450.00
Total 1-5500 · Facility Rentals	2,290.00
1-5700 · Other Income	
1-5750 · Interest	166.49
Total 1-5700 · Other Income	166.49
1-5830 · Kid's Club MOU	2,750.00
5000 · Resources	
5600 · Donations	1,100.00
Total 5000 · Resources	1,100.00
Total Income	24,308.94
Cost of Goods Sold	
7110 · *Cost of Goods Sold	0.00
Total COGS	0.00
Gross Profit	24,308.94
Expense	
1-7000 · Salaries	
1-7001 · Salaries - Executive Director	6,000.00
1-7002 · Salaries - Dir of Rec/Aquatic	3,958.34
1-7003 · Salaries - Administrative Asst	3,333.34
1-7004 · Salaries - Lifeguards	5,746.25
1-7005 · Salaries - Reception	2,794.06
1-7006 · Salaries - Instructors	1,343.00
1-7007 · Salaries - Coaching	2,000.00
1-7008 · Salaries - Recreation Asst.	2,426.66
1-7009 · Salaries - Cleaners	929.17
1-7010 · Facility Manager	1,661.75
1-7011 · Salaries - Headguard	2,217.00
Total 1-7000 · Salaries	32,409.57

10:46 AM
03/09/16
Cash Basis

MAC SPECIAL DISTRICT
Profit & Loss
February 2016

	<u>Feb 16</u>
1-7050 · Benefits	
1-7051 · Insurance	3,922.50
1-7052 · Retirement	581.26
1-7053 · Phone Stipend	50.00
Total 1-7050 · Benefits	4,553.76
1-7060 · Associated Payroll Costs	
1-7061 · Payroll Taxes	3,629.83
1-7062 · Worker's Compensation	35.68
1-7063 · Payroll Processing Fees	215.86
Total 1-7060 · Associated Payroll Costs	3,881.37
1-7100 · Legal	87.50
1-7110 · Audit	2,050.00
1-7111 · Postage	18.97
1-7112 · Office Supplies	44.94
1-7113 · Program Supplies	158.48
1-7115 · Cleaning Supplies	288.90
1-7116 · Pool Chemicals	1,338.38
1-7117 · Fees (entry, registration)	402.97
1-7120 · Equipment	2,071.79
1-7130 · Concessions	728.19
1-7301 · Sewer	1,716.02
1-7302 · Natural Gas	4,593.25
1-7303 · Electricity	5,588.29
1-7304 · Garbage	203.86
1-7305 · Telecommunications	314.77
1-7306 · Water	355.75
1-7400 · Advertising	767.00
1-7409 · Active Credit Card Fees	402.60
1-7412 · Licenses, Dues & Memberships	630.00
1-7420 · Contractual Services	2,417.00
1-7430 · Lease/Rentals	193.92
1-7440 · Repairs & Maintenance	1,194.47
1-7500 · Staff Development/Education	140.00
1-7505 · Pre-employment Drug Screening	140.00
1-7510 · Mileage	540.04
1-7520 · Travel	1,165.52
1-7600 · Insurance	-2,070.00
1-9000 · VOIDED CHECK	0.00
Total Expense	66,327.31
Net Ordinary Income	-42,018.37
Net Income	-42,018.37

MAC SPECIAL DISTRICT
Profit & Loss
 July 2015 through February 2016

	Jul '15 - Feb 16
Ordinary Income/Expense	
Income	
1-5100 · *Taxes	
1-5110 · *Current Year Taxes	203,010.43
1-5115 · *Previously Levied Taxes	7,095.84
1-5150 · Levy 2013-17	
1-5151 · Current Year Taxes	261,803.62
1-5152 · Previously Levied Taxes	5,464.21
Total 1-5150 · Levy 2013-17	267,267.83
1-5160 · Property Tax Debt	-9,750.00
1-5170 · Bond Re-Fi	9,716.92
Total 1-5100 · *Taxes	477,341.02
1-5200 · *Intergovernmental	
1-5205 · School	18,750.00
1-5210 · *City	-924.02
Total 1-5200 · *Intergovernmental	17,825.98
1-5300 · *Program Revenues	
1-5302 · Swim Team	6,652.70
1-5303 · Water Polo	3,915.00
1-5305 · *Daily Admissions	42,723.50
1-5306 · COCC Class	888.00
1-5307 · Adult Basketball	2,100.00
1-5309 · Adult Soccer	1,811.75
1-5310 · *Memberships	39,352.91
1-5315 · *Punch Card	5,980.33
1-5325 · Meet Fees	3,080.00
1-5330 · Swimming Lessons	5,651.75
1-5335 · Group Classes	495.00
1-5340 · Community Events	1,862.00
1-5341 · Soccer Youth	3,112.50
1-5342 · Youth Football	2,382.75
1-5343 · Youth Basketball	3,567.50
1-5344 · Youth Volleyball	6,865.00
1-5345 · Race Series	760.00
1-5346 · Youth Softball	2,415.50
Total 1-5300 · *Program Revenues	133,616.19
1-5400 · Product Sales	
1-5405 · Merchandise	3,735.50
1-5410 · *Concessions	8,469.65
1-5411 · Gift Certificate	241.00
Total 1-5400 · Product Sales	12,446.15
1-5500 · Facility Rentals	
1-5510 · Rentals	3,160.50
1-5511 · Community Room	6,610.00
1-5512 · Deposit	2,836.00
Total 1-5500 · Facility Rentals	12,606.50
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	623.44
1-9999 · Intra-Fund	-6,068.78
Total 1-5700 · Other Income	554.66
1-5800 · Bean Foundation Grant	45,000.00
1-5820 · Grants	11,000.00
1-5830 · Kid's Club MOU	19,250.00

MAC SPECIAL DISTRICT
Profit & Loss
 July 2015 through February 2016

	<u>Jul '15 - Feb 16</u>
1-5850 · City of Madras Grant	2,500.00
5000 · Resources	
5600 · Donations	9,965.00
Total 5000 · Resources	9,965.00
Total Income	748,105.50
Cost of Goods Sold	
7110 · *Cost of Goods Sold	0.00
Total COGS	0.00
Gross Profit	748,105.50
Expense	
1-7000 · Salaries	
1-2108 · Wage Garnishment	2,448.75
1-7001 · Salaries - Executive Director	45,708.37
1-7002 · Salaries - Dir of Rec/Aquatic	31,666.72
1-7003 · Salaries - Administrative Asst	26,666.72
1-7004 · Salaries - Lifeguards	71,179.27
1-7005 · Salaries - Reception	25,556.17
1-7006 · Salaries - Instructors	7,515.75
1-7007 · Salaries - Coaching	11,000.00
1-7008 · Salaries - Recreation Asst.	8,493.31
1-7009 · Salaries - Cleaners	6,425.11
1-7010 · Facility Manager	13,491.75
1-7011 · Salaries - Headguard	6,318.00
Total 1-7000 · Salaries	256,469.92
1-7050 · Benefits	
1-7051 · Insurance	16,361.72
1-7052 · Retirement	3,421.89
1-7053 · Phone Stipend	437.50
Total 1-7050 · Benefits	20,221.11
1-7060 · Associated Payroll Costs	
1-7061 · Payroll Taxes	27,615.47
1-7062 · Worker's Compensation	4,649.07
1-7063 · Payroll Processing Fees	2,032.05
Total 1-7060 · Associated Payroll Costs	34,296.59
1-7100 · Legal	367.50
1-7110 · Audit	9,350.00
1-7111 · Postage	295.59
1-7112 · Office Supplies	1,373.19
1-7113 · Program Supplies	10,705.27
1-7114 · Aquatic Supplies	591.42
1-7115 · Cleaning Supplies	3,726.97
1-7116 · Pool Chemicals	11,356.76
1-7117 · Fees (entry, registration)	1,024.79
1-7118 · Rental Deposit Refund	1,050.00
1-7120 · Equipment	6,487.11
1-7125 · Uniforms	2,404.31
1-7130 · Concessions	6,335.80
1-7140 · Merchandise	1,660.18
1-7301 · Sewer	12,736.18
1-7302 · Natural Gas	29,708.60
1-7303 · Electricity	42,727.41
1-7304 · Garbage	1,710.27
1-7305 · Telecommunications	2,407.55
1-7306 · Water	4,217.50
1-7400 · Advertising	11,933.61
1-7409 · Active Credit Card Fees	4,983.65
1-7410 · Banking Fees	1,234.29
1-7411 · Software Fees	12,511.39
1-7412 · Licenses, Dues & Memberships	8,265.10

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Cash Basis

MAC SPECIAL DISTRICT
Profit & Loss
July 2015 through February 2016

	<u>Jul '15 - Feb 16</u>
1-7420 · Contractual Services	22,189.02
1-7430 · Lease/Rentals	1,735.84
1-7440 · Repairs & Maintenance	23,999.94
1-7441 · Landscaping	1,194.36
1-7500 · Staff Development/Education	4,167.29
1-7505 · Pre-employment Drug Screening	410.00
1-7510 · Mileage	3,443.30
1-7520 · Travel	3,326.23
1-7550 · Lifeguard Supplies	1,457.82
1-7600 · Insurance	19,627.00
1-7700 · Fraudulent Charge	-232.32
1-7800 · Donation	50.00
1-9000 · VOIDED CHECK	0.00
Total Expense	<u>581,520.54</u>
Net Ordinary Income	<u>166,584.96</u>
Net Income	<u><u>166,584.96</u></u>

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

	Jul '15 - Jun 16
Total 1-5700 · Other Income	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
Total Income	1,526,886.38
Cost of Goods Sold	
7110 · *Cost of Goods Sold	0.00
Total COGS	0.00
Gross Profit	1,526,886.38
Expense	
1-7000 · Salaries	
1-2108 · Wage Garnishment	0.00
1-7001 · Salaries - Executive Director	67,000.00
1-7002 · Salaries - Dir of Rec/Aquatic	47,500.00
1-7003 · Salaries - Administrative Asst	40,000.00
1-7004 · Salaries - Lifeguards	84,000.00
1-7005 · Salaries - Reception	20,000.00
1-7006 · Salaries - Instructors	21,000.00
1-7007 · Salaries - Coaching	4,000.00
1-7008 · Salaries - Recreation Asst.	0.00
1-7009 · Salaries - Cleaners	10,500.00
1-7010 · Facility Manager	22,100.00
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

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Cash Basis

MAC SPECIAL DISTRICT
Profit & Loss Budget Overview
July 2015 through February 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
Total Expense	<u>1,531,467.15</u>
Net Ordinary Income	<u>-4,580.77</u>
Net Income	<u><u>-4,580.77</u></u>