

**MADRAS AQUATIC CENTER  
BOARD OF DIRECTORS MEETING**

**MONDAY, NOVEMBER 16, 2015  
6:30 p.m.**

MAC  
1195 SE Kemper Way  
Madras, Oregon

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**AGENDA**

**1.0 CALL TO ORDER**

**2.0 ADOPTION OF AGENDA**

**3.0 CORRESPONDENCE AND APPRECIATION**

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

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

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

**ACTION ITEMS**

**5.0 CONSENT AGENDA**

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

a. **APPROVAL OF MINUTES** - October 19, 2015 Work Session  
October 19, 2015 Board Meeting

b. **APPROVAL OF BILLS**

**6.0 EXECUTIVE DIRECTOR BOARD REPORT**

a. Presented by Joe McHaney

**7.0 HEALTH INSURANCE RATES**

**8.0 SENIOR PLAN UPDATE**

**9.0 ATHLETIC HANDBOOK**

**10.0 2<sup>ND</sup> READING PARENT CODE OF CONDUCT**

**11.0 KID'S CLUB MOU**

~~12.0~~ **SWIM TEAM UPDATE** *Omit*

**13.0 RENTAL FEE SCHEDULE**

**14.0 FUTURE AGENDA ITEMS**

**15.0 ADJOURN**

**Madras Aquatic Center  
Board of Directors Regular Meeting  
November 16, 2015**

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

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

**Visitors:**  
Jennifer Holcomb, Bruce Irwin

**I. CALL TO ORDER**

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

**II. ADOPTION OF AGENDA**

Eliminate #12. A motion was made by Steve and seconded by Angela to adopt agenda with change. The motion passed unanimously.

**III. CORRESPONDENCE AND APPRECIATION**

None.

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

A. Jennifer represented Jefferson County Little League. Looking for support and revenue to improve fields. Currently service 275 kids. In past two years \$42,000 was put into field improvements. Would like to secure funds to build a restroom and improve amenities. Little League provides most of the upkeep of these fields. Little League operates as a 501 (c) 3 and wants to keep costs down for their participants.

- B. Bruce gave overview of handout and his history with parks & recs. Proposed three public input meetings to see who is willing to take over parks. County no longer interested in maintaining. Invited MACRD Board and staff to attend public input meetings.
- C. Jamie asked Bruce to communicate with Joe when those meetings will be and Joe will pass that information on to the Board.

**V. CONSENT AGENDA**

- A. A motion was made by Angela and seconded by Nancy to approve the work session and board meeting minutes. The motion passed unanimously.
- B. A motion was made by Angela and seconded by Nancy to approve the bills. The motion passed unanimously.

**VI. EXECUTIVE DIRECTOR REPORT**

- A. Presented by Joe McHaney.

**VII. HEALTH INSURANCE RATES**

- A. Presented by Joe McHaney.

**VIII. SENIOR PLAN UPDATE**

- A. Seniors (60+) free admission every Tuesday from 5:30am - 11:00am starting 12/1/15.

**IX. ATHLETIC HANDBOOK**

- A. 1<sup>st</sup> reading.
- B. Jamie questioned if marijuana would be removed.

C. It was decided not to drug test athletes but retain right to refuse to allow players to participate if there is suspicion of being under the influence.

**X. 2<sup>nd</sup> READING PARENT CODE OF CONDUCT**

A. A motion was made by Steve and seconded by Angela to adopt code of conduct.

**XI. KID'S CLUB MOU**

A. 3% increase and dates were only changes made.

B. A motion was made by Angela and seconded by Jinnell to approved MOU.

C. Motion passed unanimously.

**XII. SWIM TEAM UPDATE**

A. Omitted from agenda.

**XIII. RENTAL FEE SCHEDULE**

A. Partnerships - those we have MOU's with - 50%

B. 501 (c) 3 - 75%

C. Re-submit for December Board meeting

Jamie left at 7:40 pm.

**XIV. FUTURE AGENDA ITEMS**

A. 1<sup>st</sup> Reading Rental Agreement

B. Invite MAC Trust

C. Water Polo Update

D. Volunteer Background Checks Policy

E. Travel Perdiem Adjustments

F. Logo Update

**XV. ADJOURN MEETING**

The meeting was adjourned at 7:52 pm.

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

12/21/15  
Date

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

12/21/15  
Date

# MACRD Board Meeting 11/16/2015

## Registration for Public Comment

MAC public comment policy adopted March 16, 2015

The MAC Board of Directors will allow public comment at every scheduled board meeting during the designated agenda item time frame. The board may choose to accept public comment on work session agenda items at the end of their discussion. You must sign in prior to the start of the meeting if you would like to comment.

Comments will be limited to five minutes and those who wish to address the board will be asked to state their name and address at the beginning of their remarks to the board.

Name (First and Last)	Address	Phone#	Email
1. Jennifer Holcomb		325-1315	
2. BRUCE IRWIN	1025 NWEAGLE CT. MADRAS	475-7427	bruce-irwin@att.net
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21.			

**Agenda Supplement at Jefferson County Little League Meeting Nov. 9<sup>th</sup>, Copy to MAC BOD**

- Bruce Irwin sharing brief career experiences in Parks & Recreation and Grants Writing
- Contact with ORPR grants staff on upcoming Outdoor parks and recreation Grants programs and eligibility on those programs.

ORPR Grant Programs (3)	Eligible as City, County	Grant Amount Range	Matching Percent (%) Requirement	Anticipated Opening & Closing Dates
Land and Water Conservation Fund (LWCF) Federal	yes	Up to \$300,000	50% - 50%	Late 2015 to August 2016
Local Parks Program	yes	Up to 750,000		
Large grant Projects		\$750,000	25%	April 1 <sup>st</sup> , 2016
Small grant Projects		\$75,000	20%	May 1 <sup>st</sup> , 2016
County Opportunities Primarily Overnight Camping	Yes, depends on population of County	Up to \$250,000	20%	To be determined after New Year

- Need for Conceptual Site Plan of all existing and proposed capital improvements by Landscape Architect to prepare colored drawing depicting all new site amenities. Need current aerial photo of all proposed ball field site improvements and matching Conceptual Site Plan drawing labels. May cost \$3,000 to \$5,000.
- Does the JC Little League have Non-profit organization status and 501 c 3 # to apply to Charitable Trusts and Foundations funding?
- Local Bean Foundation grant program which supports Community Recreation may help with matching funding of planned projects when submitting grant application per guidelines.
- Need to attend Oregon State Parks and Recreation Dept. hosted grants programs Instructional meeting, typically offered in February with location to be announced in January 2016.
- Review of Juniper Hills Park Ball Fields layout and County residents "Wish List" of proposed improvements. Request input from JC Little League BOD's before next meeting. Review of specialized ball field maintenance equipment needed for multiple fields complex.
- Question? Who provides for the daily infield and outfield maintenance? Improvements?
- Suggest formation of Temporary "Juniper Hills Steering Committee" to lead citizens in discussion and to solicit public input on future Capital Improvements and Stewardship of Juniper Hills recreation areas and facilities. Committee to compile information to determine "Opportunities and Constraints", and prepare report to be sent all government bodies on meeting results on past and current public input for future "Action Plan".

**Madras Aquatic Center  
Board of Directors Work Session  
October 19, 2015**

**Board Members Present:**

Jamie Hurd, Steve Webb, Angela Madden, Jinnell Lewis, Nancy Petersen

**Staff Present:**

Joe McHaney, Gregg Markwardt, Michelle Camphouse

**Visitors Present:**

George Neilson, Veronica Comingore, Jack Woll, Jared Reid, Jason Hertel

**I. CALL TO ORDER**

The work session of the Board of Directors was called to order at 5:30pm.

**II. LONG TERM GOALS/VISION**

- A. Joe gave summary of Westside Building meeting held earlier in the day and 3-tier approach.
1. Acquire Building
  2. Repairs
  3. Long-term vision/goals
- B. George discussed that architects and engineers are going through building to determine "structural repairs". Skanska will then give a bid to complete needed updates and repairs. Depending on costs and if Bean Foundation decides to proceed, then grants and donations will be sought.
1. An informative update will be available in 90 days.




III. ADJOURN

The meeting was adjourned at 6:15pm.

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

11/16/15  
\_\_\_\_\_  
Date

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

11/16/15  
\_\_\_\_\_  
Date

**Madras Aquatic Center  
Board of Directors Regular Meeting  
October 19, 2015**

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

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

**I. CALL TO ORDER**

The regular meeting of the Board of Directors was called to order at 6:30pm.

**II. ADOPTION OF AGENDA**

A motion was made by Angela and seconded by Steve to adopt agenda. The motion passed unanimously.

**III. CORRESPONDENCE AND APPRECIATION**

Jamie thanked Gregg for his hard work before and during Oktoberfest.

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

None.

**V. CONSENT AGENDA**

A. A motion was made by Steve and seconded by Jinnell to approve the work session and board meeting minutes. The motion passed unanimously.

B. A motion was made by Steve and seconded by Jinnell to approve the bills. The motion passed unanimously.

**VI. EXECUTIVE DIRECTOR REPORT**

A. Presented by Joe McHaney.

**VII. 1<sup>ST</sup> READING PLAYER CODE OF CONDUCT**

A. Font should be the same size through out document.

B. Missing #8.

**VIII. SENIOR PLAN**

A. Winter schedule begins 12/1/15.

B. Will have 1-2 mornings focused towards seniors.

C. Nancy suggested starting or inviting local red hat society.

**IX. PARENT CODE OF CONDUCT**

A. Omitted from Agenda.

**X. FACILITY RENTAL RATES**

A. Three tier system

1. Profit organization - 100%.

2. 501 (c) 3 - 75%.

3. Partnership organization - 50%.

4. Prime time vs. non-prime time rentals.

5. 1 year contracts receive a lower rate.

**XI. FUTURE AGENDA ITEMS**

A. Senior Plan Update

B. Health Insurance Rates

C. Kid's Club MOU

D. 2<sup>nd</sup> Reading Player Code of Conduct

E. Water Polo

F. Swim Team Update

**XII. ADJOURN MEETING**

The meeting was adjourned at 7:21 pm.

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

11/16/15  
Date

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

11/16/15  
Date

11:52 AM  
11/12/15  
Cash Basis

MAC SPECIAL DISTRICT  
Expenses by Vendor Summary  
October 2015

	<u>Oct 15</u>
Active Network, LLC	378.75
ADP	303.27
Aidan Goodwin	60.00
Amazon.com	267.55
Bigfoot Beverages	-212.20
Carlos Barboza	630.00
Cascade Natural Gas	2,955.32
Cash & Carry	204.97
City of Madras	1,716.02
COLUMBIA STATE BANK	108.24
Deschutes Valley Water District	563.90
Dick's Sporting Goods	281.94
Eberhards Dairy	117.96
Elizabeth Benhaw	285.00
ETS CCDISCOUNT	6.60
Falena Kentura	14.00
Figaro's Pizza	70.47
Flora Golman	50.00
Fred Pryor Seminars	597.00
Jefferson County	-4,177.21
Jefferson County Fair Complex	50.00
Joe McHaney	149.96
Julie Hartman	132.98
Katie Musante	50.00
Kids Clubs	-2,750.00
KWSO Radio	100.00
Larece Super	50.00
Leaf	154.00
Madras - Jefferson Co Chamber of Commerce	140.00
Madras Pioneer, The	338.76
Madras Sanitary Service	305.36
Marathon Business Machines	255.40
Mario Padillo	42.00
Moody's Investors Services, Inc.	9,750.00
Noah Pogue	135.00
Norco, Inc	674.89
Office Express	102.00
Phil's Ace Hardware	295.71
Phoenix Asphalt	300.00
Scentral Oregon, Inc	107.00
SECURECOM, INC.	228.00
Standard Insurance Company	235.81
Staples	62.98
Steele Haugen	180.00
Summer Hart	23.74
The Lifeguard Store	80.80
Timothy Nelson	496.08
United State Postal Service	71.85
VALIC	1,287.48
Volleyball USA.com	741.66
WCP Solutions	170.80
Zephariah Phillips	180.00
<b>TOTAL</b>	<b><u>18,363.84</u></b>

*X Jano* 11/16/15

# Board of Directors

## Executive Director Report – Nov. 16, 2015

<b>1. Financial Report</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
a. Oct. Revenue	\$32,741	\$125,763	\$16,740	\$19,651
b. Oct. Expense	\$39,580	\$70,303	\$56,842	\$45,429
c. Oct. Usage	1,543	1,743	2,085	2,195

**2. Staff**

- a. Promoted Colton Carson to Aquatic/Recreation Director Assistant
  - i. Staff appreciation dinner Dec. 6

**3. Trainings**

- a. Gregg/Joe attended Oregon Park and Rec Annual Conference

**4. Recreation Report**

- i. Registration open for Youth Hoops/Adult Hoops/Adult Indoor Soccer/Turkey Trot/MST/Middle School Water Polo

Fall Sports	Number	P/L	CR
Youth Soccer	126	\$1,981	175%
Flag Football	80	\$73	104%
MACRD Swim Team	24	(\$2,293)	56%
MACRD Water Polo	19	(\$6,035)	56%

**5. Facility Report**

- a. Pump to repair slide \$4,300 <sup>of</sup>
- b. \$9,800 to stain/clean exterior ~~to~~ facility
- c. Bean Foundation asked to research chlorine abatement options
  - i. UV system quote of just over \$75,000
    - 1. No chlorine released into the air
- d. Marty had hip surgery, so out three weeks, but he's still investigating drain issue
- e. Outside is groomed and winter ready

**6. Logo Work**

- a. We're spending time with graphic artists developing a logo

**7. Kids Club**

- a. We have fundraised nearly \$50K since mid-September
- b. New playground structure nearly erected
- c. Averaging anywhere from 230-~~160~~ per day

**8. General Report**

260

Working with JUNTOS & Oregon State Extension for Latino family nutrition and family swim lessons. Registered 37 for Club Volleyball, up from 23 total last year. Applied for J.C. Rotary for funds for the transportation project. Locked down dates and times with 509J for swim lessons. Indoor adult soccer open gym is Tues/Thurs at JCMS. Hosted MAC Bash, which raised \$6K for scholarship funds. Granted another \$2,500 for recreation activities from MAC Trust for 4Q. Releasing the 15-16 winter schedule this week.

9:58 AM  
 11/09/15  
 Cash Basis

**MAC SPECIAL DISTRICT**  
**Profit & Loss**  
 July 1 through November 9, 2012

Jul 1 - Nov 9, 12

<b>Ordinary Income/Expense</b>	
<b>Income</b>	
1-5100 · *Taxes	
1-5110 · *Current Year Taxes	18,083.46
1-5115 · *Previously Levied Taxes	5,402.85
<b>Total 1-5100 · *Taxes</b>	<b>23,486.31</b>
1-5200 · *Intergovernmental	
1-5205 · School	22,500.00
<b>Total 1-5200 · *Intergovernmental</b>	<b>22,500.00</b>
1-5300 · *Program Revenues	
1-5305 · *Daily Admissions	18,378.90
1-5310 · *Memberships	14,291.70
1-5315 · *Punch Card	2,708.35
1-5320 · Dues and Fees	17,789.94
1-5325 · Meet Fees	788.00
1-5330 · Swimming Lessons	5,278.52
1-5335 · Group Classes	1,858.26
1-5340 · Community Events	3,390.17
<b>Total 1-5300 · *Program Revenues</b>	<b>64,483.84</b>
1-5400 · Product Sales	
1-5405 · Merchandise	2,179.28
1-5410 · *Concessions	3,962.02
<b>Total 1-5400 · Product Sales</b>	<b>6,141.30</b>
1-5500 · Facility Rentals	
1-5510 · Rentals	3,937.23
<b>Total 1-5500 · Facility Rentals</b>	<b>3,937.23</b>
1-5600 · Foundation Support	
1-5610 · Donations	50.00
1-5620 · Grants	16,400.00
<b>Total 1-5600 · Foundation Support</b>	<b>16,450.00</b>
1-5700 · Other Income	
1-5705 · Advertising	3,700.00
1-5710 · Miscellaneous	1,769.50
1-5750 · Interest	27.37
1-9999 · Intra-Fund	330.00
<b>Total 1-5700 · Other Income</b>	<b>5,826.87</b>
5000 · Resources	
5001 · Flex-Tran Loan	86,972.72
<b>Total 5000 · Resources</b>	<b>86,972.72</b>
<b>Total Income</b>	<b>229,798.27</b>
<b>Cost of Goods Sold</b>	
7110 · *Cost of Goods Sold	0.00
<b>Total COGS</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>229,798.27</b>
<b>Expense</b>	
1-7000 · Salaries	
1-7001 · Salaries - Executive Director	20,823.84
1-7002 · Salaries - Dir of Rec/Aquatic	13,500.00
1-7003 · Salaries - Administrative Asst	9,905.00
1-7004 · Salaries - Lifeguards	26,589.06
1-7005 · Salaries - Reception	11,562.13
1-7006 · Salaries - Instructors	7,047.35
1-7007 · Salaries - Coaching	3,900.00
<b>Total 1-7000 · Salaries</b>	<b>93,327.38</b>

9:58 AM  
 11/09/15  
 Cash Basis

**MAC SPECIAL DISTRICT**  
**Profit & Loss**  
 July 1 through November 9, 2012

	<u>Jul 1 - Nov 9, 12</u>
<b>1-7050 · Benefits</b>	
1-7051 · Insurance	7,532.59
1-7052 · Retirement	1,699.15
1-7053 · Phone Stipend	450.00
<b>Total 1-7050 · Benefits</b>	<u>9,681.74</u>
<b>1-7060 · Associated Payroll Costs</b>	
1-7061 · Payroll Taxes	10,036.93
1-7062 · Worker's Compensation	5,450.80
<b>Total 1-7060 · Associated Payroll Costs</b>	<u>15,487.73</u>
1-7111 · Postage	95.32
1-7112 · Office Supplies	310.17
1-7113 · Program Supplies	10,776.19
1-7114 · Aquatic Supplies	-358.90
1-7115 · Cleaning Supplies	2,781.73
1-7116 · Pool Chemicals	8,146.23
1-7130 · Concessions	5,005.70
1-7140 · Merchandise	2,223.00
1-7301 · Sewer	1,322.12
1-7302 · Natural Gas	18,756.20
1-7303 · Electricity	23,141.26
1-7304 · Garbage	1,263.57
1-7305 · Telecommunications	2,203.18
1-7306 · Water	1,019.10
1-7400 · Advertising	3,885.11
1-7401 · Printing	-406.88
1-7410 · Banking Fees	1,216.14
1-7411 · Software Fees	-2,081.94
1-7412 · Licenses, Dues & Memberships	5,871.27
1-7420 · Contractual Services	2,496.31
1-7430 · Lease/Rentals	630.74
1-7440 · Repairs & Maintenance	-434.30
1-7500 · Staff Development/Education	631.99
1-7508 · Pre-employment Background	-206.60
1-7510 · Mileage	246.91
1-7520 · Travel	2,481.15
1-7540 · Interest Expense	1,456.42
1-7541 · Late Fee/Finance Charges	578.66
1-7600 · Insurance	6,771.00
<b>7100 · GENERAL OPERATING</b>	
<b>7200 · Administration</b>	
<b>7600 · Materials and Services</b>	
7603 · Columbia Bank	
7603.1 · Columbia Bank - Principal	7,543.58
<b>Total 7603 · Columbia Bank</b>	<u>7,543.58</u>
<b>Total 7600 · Materials and Services</b>	<u>7,543.58</u>
<b>Total 7200 · Administration</b>	<u>7,543.58</u>
<b>8200 · Facilities</b>	
<b>8400 · Personnel Services</b>	
8408 · Facilities Manager	0.00
<b>8500 · Retirement Fund</b>	
8510 · Retirement	0.00
<b>Total 8500 · Retirement Fund</b>	<u>0.00</u>
<b>Total 8400 · Personnel Services</b>	<u>0.00</u>
<b>Total 8200 · Facilities</b>	<u>0.00</u>
<b>Total 7100 · GENERAL OPERATING</b>	<u>7,543.58</u>
<b>7101 · MAC REC</b>	
7101.4 · Supplies & Materials	554.00



9:58 AM  
11/09/15  
Cash Basis

**MAC SPECIAL DISTRICT**  
**Profit & Loss**  
July 1 through November 9, 2012

	Jul 1 - Nov 9, 12
7101.8 · Maintenance	47.88
7101.9 · Advertising	67.40
<b>Total 7101 · MAC REC</b>	<b>669.28</b>
7102 · MADRAS SWIM TEAM	
7102.2 · Supplies & Materials	191.24
7102.5 · Awards	194.95
<b>Total 7102 · MADRAS SWIM TEAM</b>	<b>386.19</b>
7603.3 · LATE CHARGES	5.58
<b>Total Expense</b>	<b>226,922.33</b>
<b>Net Ordinary Income</b>	<b>2,875.94</b>
<b>Net Income</b>	<b>2,875.94</b>

9:56 AM

11/09/15

Cash Basis

**MAC SPECIAL DISTRICT**  
**Profit & Loss**  
**October 2015**

	<u>Oct 15</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
1-5100 · *Taxes	
1-5115 · *Previously Levied Taxes	4,166.51
1-5180 · Property Tax Debt	-9,750.00
<b>Total 1-5100 · *Taxes</b>	<u>-5,583.49</u>
1-5300 · *Program Revenues	
1-5305 · *Daily Admissions	2,091.00
1-5310 · *Memberships	4,255.78
1-5315 · *Punch Card	596.83
1-5320 · Dues and Fees	1,099.70
1-5330 · Swimming Lessons	678.75
1-5340 · Community Events	847.00
1-5343 · Youth Basketball	80.00
1-5344 · Youth Volleyball	1,175.00
1-5345 · Race Series	380.00
<b>Total 1-5300 · *Program Revenues</b>	<u>11,004.04</u>
1-5400 · Product Sales	
1-5405 · Merchandise	294.50
1-5410 · *Concessions	660.40
<b>Total 1-5400 · Product Sales</b>	<u>954.90</u>
1-5500 · Facility Rentals	
1-5511 · Community Room	480.00
1-5512 · Deposit	250.00
<b>Total 1-5500 · Facility Rentals</b>	<u>730.00</u>
1-5700 · Other Income	
1-5750 · Interest	10.70
<b>Total 1-5700 · Other Income</b>	<u>10.70</u>
1-5830 · Kid's Club MOU	2,750.00
<b>Total Income</b>	<u>9,866.15</u>
<b>Cost of Goods Sold</b>	
7110 · *Cost of Goods Sold	0.00
<b>Total COGS</b>	<u>0.00</u>
<b>Gross Profit</b>	<u>9,866.15</u>
<b>Expense</b>	
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	7,579.38
1-7005 · Salaries - Reception	2,271.01
1-7006 · Salaries - Instructors	511.75
1-7007 · Salaries - Coaching	2,000.00
1-7009 · Salaries - Cleaners	752.62
1-7010 · Facility Manager	1,700.00
<b>Total 1-7000 · Salaries</b>	<u>27,689.78</u>
1-7050 · Benefits	
1-7051 · Insurance	235.81
1-7052 · Retirement	643.74
1-7053 · Phone Stipend	50.00
<b>Total 1-7050 · Benefits</b>	<u>929.55</u>
1-7060 · Associated Payroll Costs	
1-7061 · Payroll Taxes	2,880.00
1-7062 · Worker's Compensation	29.26
<b>Total 1-7060 · Associated Payroll Costs</b>	<u>2,909.26</u>

9:56 AM

11/09/15

Cash Basis

**MAC SPECIAL DISTRICT**  
**Profit & Loss**  
**October 2015**

	<u>Oct 15</u>
1-7111 · Postage	71.85
1-7112 · Office Supplies	208.66
1-7113 · Program Supplies	1,462.51
1-7115 · Cleaning Supplies	277.80
1-7116 · Pool Chemicals	674.89
1-7117 · Fees (entry, registration)	82.00
1-7118 · Rental Deposit Refund	206.00
1-7125 · Uniforms	80.80
1-7130 · Concessions	322.93
1-7301 · Sewer	1,716.02
1-7302 · Natural Gas	2,955.32
1-7304 · Garbage	305.36
1-7306 · Water	563.90
1-7400 · Advertising	577.74
1-7409 · Active Credit Card Fees	310.81
1-7410 · Banking Fees	45.51
1-7412 · Licenses, Dues & Memberships	140.00
1-7420 · Contractual Services	1,975.27
1-7430 · Lease/Rentals	255.40
1-7440 · Repairs & Maintenance	383.16
1-7500 · Staff Development/Education	667.47
1-7510 · Mileage	346.17
1-7520 · Travel	222.80
1-7800 · Donation	50.00
<b>Total Expense</b>	<u>45,429.76</u>
<b>Net Ordinary Income</b>	<u>-35,563.61</u>
<b>Net Income</b>	<u><u>-35,563.61</u></u>

10:39 AM  
11/12/15  
Cash Basis

**MAC SPECIAL DISTRICT**  
**Profit & Loss**  
July 1 through November 12, 2015

Jul 1 - Nov 12, 15

*Youth Football*

<b>Ordinary Income/Expense</b>	
<b>Income</b>	
1-5300 · *Program Revenues	
1-5342 · Youth Football	<u>1,756.75</u>
<b>Total 1-5300 · *Program Revenues</b>	<u>1,756.75</u>
1-5600 · Foundation Support	
1-5640 · Scholarships	<u>84.00</u>
<b>Total 1-5600 · Foundation Support</b>	<u>84.00</u>
<b>Total Income</b>	<u>1,840.75</u>
<b>Gross Profit</b>	<u>1,840.75</u>
<b>Expense</b>	
1-7111 · Postage	35.93
1-7113 · Program Supplies	1,176.73
1-7420 · Contractual Services	<u>555.00</u>
<b>Total Expense</b>	<u>1,767.66</u>
<b>Net Ordinary Income</b>	<u>73.09</u>
<b>Net Income</b>	<u><u>73.09</u></u>

10:41 AM  
11/12/15  
Cash Basis

**MAC SPECIAL DISTRICT**  
**Profit & Loss**  
July 1 through November 12, 2015

Jul 1 - Nov 12, 15

<b>Ordinary Income/Expense</b>	
<b>Income</b>	
1-5300 · *Program Revenues	
1-5320 · Dues and Fees	2,715.70
<b>Total 1-5300 · *Program Revenues</b>	<u>2,715.70</u>
1-5600 · Foundation Support	
1-5640 · Scholarships	221.00
<b>Total 1-5600 · Foundation Support</b>	<u>221.00</u>
<b>Total Income</b>	<u>2,936.70</u>
<b>Gross Profit</b>	2,936.70
<b>Expense</b>	
1-7000 · Salaries	
1-7007 · Salaries - Coaching	4,000.00
<b>Total 1-7000 · Salaries</b>	<u>4,000.00</u>
1-7060 · Associated Payroll Costs	
1-7061 · Payroll Taxes	462.00
1-7062 · Worker's Compensation	2.64
<b>Total 1-7060 · Associated Payroll Costs</b>	<u>464.64</u>
1-7117 · Fees (entry, registration)	82.00
1-7412 · Licenses, Dues & Memberships	234.00
1-7505 · Pre-employment Drug Screening	35.00
1-7510 · Mileage	191.48
1-7520 · Travel	222.60
<b>Total Expense</b>	<u>5,229.72</u>
<b>Net Ordinary Income</b>	<u>-2,293.02</u>
<b>Net Income</b>	<u><u>-2,293.02</u></u>

Swim Team



	IN NETWORK	IN NETWORK	IN NETWORK	IN NETWORK
	Current	Option 1	Option 2	Option 3
	Health Republic CoreCare Gold	Providence Balance 1700	Regence Silver \$2,500	Moda Health Value PPO 2000
Deductible (Individual & Family)	\$1,000/\$2,000	\$1,700/\$3,400	\$2,500/\$5,000	\$2,000/\$4,000
Out of Pocket Max	\$2,500/\$5,000	\$6,850/\$13,700	\$5,000/\$10,000	\$6,850/\$13,700
Coinsurance	50%	30%	30%	30%
Office Visits	1st 4 visits covered at no cost then deductible then 50% Urgent care - \$75	Primary Care Phys - \$35 Specialist - \$65 Urgent Care - \$65	Primary Care Phys - \$30 Specialist - \$45 Urgent Care - \$45	Primary Care Phys - \$35 Specialist - \$60 Urgent Care - \$35
Diagnostic Lab & X-ray	50% Coinsurance deductible waived	30% Coinsurance deductible waived	Deductible then 30%	30% Coinsurance deductible waived
Emergency Room	Deductible then 50%	\$250 Copay then deductible then 30%	\$250 Copay then deductible then 30%	\$250 Copay then deductible then 30%
Hospitalization	Deductible then 50%	Deductible then 30%	Deductible then 30%	Deductible then 30%
Alternative Care	\$25 Copay 25 annual visit maximum	\$25 Copay 10 annual visit maximum	\$30 Copay Annual Plan Maximum \$1,500	\$35 Copay annual maximum benefit \$1,000
Prescription Drugs	\$10/\$30/50%/deductible then 50%	\$15/\$65/50%/deductible then 40%	\$10/\$40/50%/deductible then 50%	\$2/\$20/40%/50%/50%
Vision	1 Exam/year - \$30 Copay Hardware Benefit every 2 years \$120 allowance	1 Exam/year - \$30 Copay Hardware Benefit every 2 years \$120 allowance	Covered	Not Covered
Pediatric Dental	not covered	Covered	not covered	not covered
<b>Rates</b>				
Employee Only	Current \$284.40	Renewal \$311.40	Option 1 \$337.97	Option 2 \$321.41
Employee Spouse	\$568.80	\$622.80	\$675.94	\$642.82
Family	\$810.54	\$887.50	\$963.21	\$916.01
Employee Child(ren)	\$526.14	\$576.10	\$625.24	\$594.61
Total Employee Count	4			
Estimated Total Monthly Premium	\$1,663.74	\$1,821.70	\$1,977.12	\$1,880.25
Estimated Total Annual Premium	\$19,964.88	\$21,860.40	\$23,725.44	\$22,563.00
Percentage of Change		9.49%	18.84%	13.01%
Total Monthly Employer Premium	\$1,137.60	\$1,245.60	\$1,351.88	\$1,285.64

\* Final rates reflect actual enrollment

**MAC Recreation District (MACRD)  
(Athlete Handbook)**

**Section 1. Purpose**

The purpose of this policy is to establish the MAC Recreation District's Athlete Handbook, including regulations to play and consequences for violations to the MACRD Athlete Code of Conduct.

**Section 2. Definition**

The MACRD will establish rules and guidelines for athletes participating in any sport deemed a "club sport." A club sport is defined as one where paid coaches are in place and/or where dues are required to participate in meets, games or sanctioned events. A written copy of the athlete handbook will be available online and provided to all MACRD club-sport athletes. The following language will be included in the MACRD athlete handbook:

**CONDUCT POLICY STATEMENT**

MACRD athletes are expected to represent themselves, their team and the organization with honesty, integrity, and character. Participation on a MACRD team is a privilege, not a right, and should be treated as such. It has many benefits and brings with it a responsibility to be positive and effective members of the team, the organization and the broader community.

**MACRD Athletes Are Expected To:**

1. Be respectful of all others and to treat people in accordance with the MACRD Athlete Code of Conduct.
2. Communicate with their teammates, coaches, faculty, and other members of the organization with honesty and timeliness.
3. Follow all team, MACRD rules and other respective statewide association rules.
4. Give their best effort athletically.
5. Treat opponents, coaches and parents with respect.
6. Play hard to the best of your ability within the rules.
7. Exercise self-control at all times setting the example for others to follow.
8. Respect officials and accept their decisions without gesture or argument.
9. Win without boasting, lose without excuses and never quit.
10. Always remember that it is a privilege to represent the MACRD and community.

**SEXUAL HARRASMENT**

The MACRD is committed to providing a safe and healthy environment for all of its athletes. Sexual harassment is unlawful and unethical and may subject those who engage in it to legal sanctions. Sexual harassment includes unwelcome sexual advances, sex-based conduct that is intimidating, hostile or offensive, requests for sexual favors, and/or other verbal or physical conduct of a sexual nature that is prohibited by the MACRD. Complaints of sexual harassment by an athlete will be promptly addressed and should be reported to the head coach and/or MACRD Executive Director immediately.

**ILLEGAL DRUGS/ALCOHOL**

Athletes are prohibited from any form of possession, use, consumption or involvement with alcohol, tobacco, controlled or other intoxicating substances, substances which may be chemically addictive, or steroids or growth/performance enhancement substances. In the fact finding of a possible violation, the MACRD administration will look at what the athlete did immediately after his or her discovery of the activity; who he/she called; where he/she went; and approximate time period elapsed before leaving, to determine the appropriate course of action. Any student-athlete found in the presence of any person illegally consuming, possessing, or transmitting alcohol or illegal drugs will be suspended from all participation. Students who find themselves in this situation must do everything in their control to leave within a reasonable period of time.

**HAZING AND/OR HARASSMENT**

Hazing and/or harassment of any form are prohibited by athletic teams or by individuals. Athletes involved in hazing or harassment will be subject to discipline. Hazing is defined as: Hazing can be defined as any act or ceremony which creates the risk of harm to the student or to any other party and that is committed as a form of initiation into a particular club or activity. Hazing includes, but is not limited to, activities that involve the risk of physical harm, whipping, branding, ingesting vile substances, sleep deprivation, over-exposure to heat or cold, restraint, nudity or kidnapping. Hazing could also include actions or simulations of a sexual nature, activities that subject a student to unreasonable embarrassment or shame, or activities that create a hostile, abusive or intimidating environment for the student.

**FIGHTING/PHYSICAL CONTACT**

Fighting and/or physical contact of any form are prohibited by athletic teams or by individuals. Fighting is defined as striking, pushing or any physical contact with the intent to harm another person.

**WEAPONS**



Weapons and/or fireworks of any form are prohibited by athletic teams or by individuals. Weapons are defined as any device used to inflict bodily harm or physical damage.

### **ATHLETIC PAPERWORK**

Before an athlete can participate in organized practices and/or tryouts, they are required to have ALL FEES PAID IN FULL and the following paperwork submitted to the MACRD administrative office: 1. Current physical...must not be over 2 years old; 2. Parent Permission form; 3. Signed copy of Parent Code of Conduct form; 4. Signed copy of Athlete Code of Conduct form; 5. Emergency Contact/Registration Form completed.

### **PRACTICES/GAMES/MEETS**

Athletes are expected to be ready for practices and/or games/meets. This means, dressed appropriately and ready to participate 10 minutes prior to practice time and/or games/meets. Any missed practice(s), game/meet(s) or tardiness must be communicated with the athlete's respective head coach. Habitual tardiness and/or missed practice time will result in missed playing time for the athlete.

## **Section 3. Procedures**

### **ATHLETIC PROGRAM QUESTIONS OR CONCERNS**

During a sport season, should an athlete have questions or concerns regarding the athlete code of conduct, the following sequence of communication should be followed:

**Step 1: Coach:** Set a meeting with the coach of the team.

**Step 2: MACRD Executive Director:** If you do not feel the concern has been resolved, set a time to speak with the MACRD Executive Director.

**Step 3: MACRD Board Member:** If the concern is still present, a meeting can be set with a MACRD Board Member.

### **VIOLATIONS**

If an athlete violates SEXUAL HARASMENT, ILLEGAL DRUGS/ALCOHOL, HAZING and/or HARRASMENT, FIGHTING/PHYSICAL CONTACT or WEAPONS policy, then the following applies:

**First Violation:** Athletic participation for the athlete will be suspended for no less than one scheduled contests (contest is defined as a single game or tournament). During the suspension, the student athlete must practice with

the team and sit on the bench, out of uniform, at all contests. Full participation may resume after the suspension period.

**Second Violation:** Athletic participation for the student will be suspended for no less than two scheduled contests (contest is defined as a single game or tournament). During the suspension, the student athlete must practice with the team and sit on the bench, out of uniform, at all contests. Full participation may resume after the suspension period.

**Third Violation:** The athlete will be suspended for the entire season.

*(Depending on the severity of the violation, the MACRD reserves the right to suspend any athlete indefinitely.)*

If an athlete violates MACRD athlete expectations, team rules or statewide association rules, then the following applies.

**First Violation:** A verbal warning to athlete, and a written warning to parent/parent guardian.

**Second Violation:** Athletic participation for the athlete will be suspended for no less than one scheduled contests (contest is defined as a single game or tournament). During the suspension, the student athlete must practice with the team and sit on the bench, out of uniform, at all contests. Full participation may resume after the suspension period.

**Third Violation:** The athlete will be suspended for the entire season.

#### **ATHLETE APPEAL**

MACRD athletes who wish to appeal violation(s) may do so under the following process:

1. An athlete appeal request must be submitted in writing to the MACRD Executive Director within three days of receiving disciplinary action.
2. The grounds for appeal include the following:
  - a. New evidence has come to light which would have been sufficient to alter the decision regarding the sanction(s);
  - b. Evidence exists of bias on the part of the head coach(s).

The appeal will be heard by the MACRD Athletic Committee made of the MACRD Executive Director, the MACRD Recreation Director and one MACRD Board Member, and if necessary, the MACRD legal counsel.

1. The student-athlete may choose to be present at the appeal hearing and may be accompanied by a representative of his/her choosing. However, only the athlete will be permitted to address the MACRD Athletic Committee.

2. Once the Athletic Committee has determined the validity of the grounds for appeal, they will proceed to hear the substance of the case. The committee may agree with the original sanction(s), impose a different sanction(s), or dismiss the original sanction(s).
3. The decision of the MACRD Athletic Committee members will be communicated in writing by the MACRD Executive Director to the athlete and the decision of the MACRD Athletic Committee is final.

**MAC Recreation District (MACRD)  
(Parent/Parent Guardian Code of Conduct)**

**Section 1. Purpose**

The purpose of this policy is to establish the MAC Recreation District's code of conduct for parents of participants within all programs, especially for those parents enrolling their son and/or daughter into our club sports, which are more competitive by nature.

**Section 2. Definition**

The Parent/Parent Guardian will read as follows:

**MAC Recreation District  
(Parental/Parent Guardian Code of Conduct)**

**In order for our club to compete successfully at the highest level, it is essential to recognize that participation in the MAC Recreation District is a commitment being made by entire families, not just the players. Therefore, it is important that we outline our expectations. Please read the following guidelines that we expect our parents to follow. By enrolling your son and/or daughter into the program you agree to follow the parent guidelines**

1. All members will display proper respect and sportsmanship toward coaches, teammates, officials and the public and refrain from any behavior that may discredit or embarrass the team.
2. Any physical or verbal harassment of others is strictly prohibited. This includes confronting any athlete or coach members in a hostile, disrespectful or otherwise inappropriate manner and/or use of profanity.
3. Decisions about playing time and all other MACRD club related matters are made exclusively by the coaching staff of the MACRD and are not open to debate, discussion or negotiations with parents. A player should feel free to discuss his/her status with the coaches at an appropriate time. Playing time is not distributed on an equal basis and is not guaranteed by club membership.
4. Parents are expected to stay within the spectator area and away from the coaches during practices and games.
5. Parents in attendance at practices and games are expected to show support for all athletes, coaches and other parents and refrain from any negative talk.
6. Parents are expected to be mindful and supportive of our behavior, practice, performance, competition, attendance, fundraiser, and refund policies.
7. Parents are expected to get their children to all practices and games on time. As a general rule, players should arrive at games at least 45 minutes prior to the scheduled time of the match.

8. Parent/Parent Guardians are ultimately responsible for ensuring that all MACRD club dues are paid in full by registration deadline. No player will be allowed to participate in any practices or games unless membership into the club through MACRD has been paid in full.

9. Parent/Parent Guardians will treat any coach, parent, player, participant, official or any other attendee with respect regardless of race, creed, color, national origin, sex, sexual orientation or ability.

### **Conflict Resolution Policy**

• All members must follow the MACRD policy for conflict resolution. Problems, questions, or complaints regarding any part of the club programs should be discussed in order with:

1.) Head Coach; 2.) MACRD Executive Director

### **Reporting Violations**

Reported violations of the rules and regulations laid out by the MACRD club programs will result in a review by the MADRD Executive Director, who will use the following guidelines:

- 1st offense: Letter from the MACRD defining the rule violation.
- 2nd offense: Suspension from attending games and practices.
- 3rd offense: PARENT & PLAYER suspended for the remainder of the season and a hearing to determine the player's eligibility for future play with the respective club sport.

**Note:** The MACRD is empowered to skip directly to the third level if an incident is deemed sufficiently serious, for example violent or threatening behavior.

Club participants may be penalized for extreme behavior exhibited by parent(s) up to and including removal from the team. I have read the MACRD club program Parent/Parent Guardian Code of Conduct and understand all of the requirements in order for my athlete to continue team participation as well as the ramifications if this contract is broken. I understand that my actions directly affect my athlete's ability to continue further as a member of this team. By signing my name below, I understand the rules set forth and subsequent consequences.

\_\_\_\_\_  
Parent/Guardian Signature

\_\_\_\_\_  
Print

\_\_\_\_\_  
Date

---

Parent/Guardian Signature

Print

Date

**Section 3. Procedures**

1. The MACRD Parent/Parent Guardian policy will be presented at the time of registration for each particular club program, and signature will be required in order to complete the registration process. Coaches will also present the agreement during the introductory team meeting near the beginning of the season to ensure that all parents/parent guardians have signed the policy.
2. Signed copies of all parent agreements will be kept on file at the MAC Recreation District's administrative office.
- 3.

MEMORANDUM OF UNDERSTANDING  
BETWEEN  
MADRAS AQUATIC CENTER  
(MAC)  
AND  
JEFFERSON COUNTY YOUTH ORGANIZATION  
(KIDS CLUB)

This MEMORANDUM OF UNDERSTANDING is hereby made and entered into by and between the Jefferson County Youth Organization, hereinafter referred to as Kids Club, and the Madras Aquatic Center, hereinafter referred to as MAC.

**A. PURPOSE:**

Our shared purpose is to provide the best possible service to the Jefferson County youth and their families, both for after school care and for recreational purposes, and to create a safe, enriching environment for youth to thrive.

**B. THE MAC SHALL:**


1. Provide administrative management for the Kids Club, including:
  - a. Executive leadership, including the preparation and provision of monthly updates to the Kids Club Board of Directors, handling of escalated parent/customer issues, and oversight/coordination of grants received and pursued;
  - b. Budget oversight and management, including management of payroll, accounts payable and receivable, and compiling monthly budget reports;
  - c. Staff management, including the provision of training, mentorship, oversight, and discipline;
- C. Retain all official supervision and oversight of MAC employees involved in the management of the Kids Club;
  1. MAC at its expense, will maintain at all times during the Term of this Agreement, commercial general liability insurance in respect of the Premises and the conduct or operation of business therein, naming Kid's Club as additional insureds, with a General Liability Limit of not less than 2,000,000.00. All such insurance will insure the performance by MAC of the indemnity agreement with regard to liability for bodily injury to, illness of, or death of persons and damage to property set forth in this Agreement.  
MAC at its expense, will maintain at all times during the Term of the Agreement workers compensation insurance covering employees of MAC with limits of no less than required by the State of Oregon.

**D. THE KIDS CLUB SHALL:**


1. Provide the MAC with an agreed upon monthly service fee of \$2,750 upon commencement of this agreement through Dec. 31, 2015
2. Ensure that fundraising/event coordination activities of the Kids Club are managed by an employee of the Kids Club;
3. Kid's Club at its expense, will maintain at all times during the Term of this Agreement, commercial general liability insurance in respect of the Premises and the conduct or operation of business therein, naming MAC as additional insureds,

8. **AUTHORIZED REPRESENTATIVES.** By signature below, the parties certify that the individuals listed in this document as representatives of their respective organizations and are authorized to act in their respective areas for matters related to this agreement.

THE PARTIES HERETO have executed this instrument.

  
\_\_\_\_\_  
JAMIE HURD  
Chair, Board of Directors  
Madras Aquatic Center

7/8/15  
Date

  
\_\_\_\_\_  
COURTNEY SNEAD  
President, Board of Directors  
Jefferson County Youth Authority, dba Kids Club

7/31/15  
Date



**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's facility and/or multi-purpose rooms.

**Section 2. Definition**

The MAC will establish and post clearly defined fee schedules for the purpose of organizations/individuals to rent the facility and/or multi-purpose rooms. The fee schedule will include MAC 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 (MAC 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.
  - 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, 75 percent of cost for 501C3 organizations/groups, 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 not having a 501C3, not having a direct correlation to the MAC's mission statement and organizations/groups that are for profit and/or charging fees for the intended event at the MAC.
  - b. Non-profit organizations/groups rates are defined as organizations possessing a 501C3. Proof of the established 501C3 will be required to receive the discount.
  - c. Partnering rates are defined as organizations/groups that clearly fit within the MAC's mission statement. These organizations/groups will

receive the respective discount only if the intent is to increase healthy lifestyles for individuals, family and our communities, and are not renting the MAC's facility and/or multi-purpose room with the intent to make money with the exception being a fundraising event.

3. Non-prime-time rentals will be given a 25 percent discount.
4. Extended hour rentals will be charged an additional 25 percent.
5. 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.
6. 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.

**MAC SPECIAL DISTRICT**  
**Profit & Loss**  
**October 2015**

	<u>Oct 15</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>1-5100 · *Taxes</b>	
1-5115 · *Previously Levied Taxes	4,166.51
1-5160 · Property Tax Debt	-9,750.00
<b>Total 1-5100 · *Taxes</b>	<u>-5,583.49</u>
<b>1-5300 · *Program Revenues</b>	
1-5305 · *Daily Admissions	2,091.00
1-5310 · *Memberships	4,255.76
1-5315 · *Punch Card	596.83
1-5320 · Dues and Fees	1,099.70
1-5330 · Swimming Lessons	678.75
1-5340 · Community Events	647.00
1-5343 · Youth Basketball	80.00
1-5344 · Youth Volleyball	1,175.00
1-5345 · Race Series	380.00
<b>Total 1-5300 · *Program Revenues</b>	<u>11,004.04</u>
<b>1-5400 · Product Sales</b>	
1-5405 · Merchandise	294.50
1-5410 · *Concessions	660.40
<b>Total 1-5400 · Product Sales</b>	<u>954.90</u>
<b>1-5500 · Facility Rentals</b>	
1-5511 · Community Room	480.00
1-5512 · Deposit	250.00
<b>Total 1-5500 · Facility Rentals</b>	<u>730.00</u>
<b>1-5700 · Other Income</b>	
1-5750 · Interest	10.70
<b>Total 1-5700 · Other Income</b>	<u>10.70</u>
<b>1-5830 · Kid's Club MOU</b>	2,750.00
<b>Total Income</b>	<u>9,866.15</u>
<b>Cost of Goods Sold</b>	
7110 · *Cost of Goods Sold	0.00
<b>Total COGS</b>	<u>0.00</u>
<b>Gross Profit</b>	9,866.15
<b>Expense</b>	
<b>1-7000 · Salaries</b>	
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	7,579.38
1-7005 · Salaries - Reception	2,271.01
1-7006 · Salaries - Instructors	511.75
1-7007 · Salaries - Coaching	2,000.00
1-7009 · Salaries - Cleaners	752.62
1-7010 · Facility Manager	1,700.00
<b>Total 1-7000 · Salaries</b>	<u>27,689.78</u>
<b>1-7050 · Benefits</b>	
1-7051 · Insurance	235.81
1-7052 · Retirement	643.74
1-7053 · Phone Stipend	50.00
<b>Total 1-7050 · Benefits</b>	<u>929.55</u>
<b>1-7060 · Associated Payroll Costs</b>	
1-7061 · Payroll Taxes	2,880.00
1-7062 · Worker's Compensation	29.26
<b>Total 1-7060 · Associated Payroll Costs</b>	<u>2,909.26</u>

11:53 AM  
11/12/15  
Cash Basis

**MAC SPECIAL DISTRICT**  
**Profit & Loss**  
**October 2015**

	<u>Oct 15</u>
1-7111 · Postage	71.85
1-7112 · Office Supplies	215.69
1-7113 · Program Supplies	1,668.00
1-7115 · Cleaning Supplies	277.80
1-7116 · Pool Chemicals	674.89
1-7117 · Fees (entry, registration)	82.00
1-7118 · Rental Deposit Refund	206.00
1-7125 · Uniforms	80.80
1-7130 · Concessions	322.93
1-7301 · Sewer	1,716.02
1-7302 · Natural Gas	2,955.32
1-7304 · Garbage	305.36
1-7306 · Water	563.90
1-7400 · Advertising	577.74
1-7409 · Active Credit Card Fees	378.75
1-7410 · Banking Fees	95.65
1-7412 · Licenses, Dues & Memberships	140.00
1-7420 · Contractual Services	1,981.87
1-7430 · Lease/Rentals	255.40
1-7440 · Repairs & Maintenance	383.16
1-7500 · Staff Development/Education	667.47
1-7510 · Mileage	345.17
1-7520 · Travel	222.60
1-7700 · Fraudulent Charge	-59.99
1-7800 · Donation	50.00
<b>Total Expense</b>	<u>45,706.97</u>
<b>Net Ordinary Income</b>	<u>-35,840.82</u>
<b>Net Income</b>	<u><u>-35,840.82</u></u>

11:55 AM  
 11/12/15  
 Cash Basis

**MAC SPECIAL DISTRICT**  
**Profit & Loss**  
 July through October 2015

	<u>Jul - Oct 15</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
1-5100 · *Taxes	
1-5110 · *Current Year Taxes	758.26
1-5115 · *Previously Levied Taxes	7,813.78
1-5150 · Levy 2013-17	
1-5151 · Current Year Taxes	955.44
1-5152 · Previously Levied Taxes	232.38
<b>Total 1-5150 · Levy 2013-17</b>	<b>1,187.82</b>
1-5160 · Property Tax Debt	-9,750.00
1-5170 · Bond Re-Fi	9,716.92
<b>Total 1-5100 · *Taxes</b>	<b>9,726.78</b>
1-5200 · *Intergovernmental	
1-5205 · School	18,750.00
1-5210 · *City	1,575.98
<b>Total 1-5200 · *Intergovernmental</b>	<b>20,325.98</b>
1-5300 · *Program Revenues	
1-5305 · *Daily Admissions	27,451.75
1-5310 · *Memberships	20,903.90
1-5315 · *Punch Card	2,934.83
1-5320 · Dues and Fees	4,619.70
1-5325 · Meet Fees	1,200.00
1-5330 · Swimming Lessons	2,843.75
1-5340 · Community Events	1,482.00
1-5341 · Soccer Youth	3,112.50
1-5342 · Youth Football	1,756.75
1-5343 · Youth Basketball	80.00
1-5344 · Youth Volleyball	1,175.00
1-5345 · Race Series	430.00
<b>Total 1-5300 · *Program Revenues</b>	<b>67,990.18</b>
1-5400 · Product Sales	
1-5405 · Merchandise	2,145.50
1-5410 · *Concessions	5,653.39
<b>Total 1-5400 · Product Sales</b>	<b>7,798.89</b>
1-5500 · Facility Rentals	
1-5510 · Rentals	2,330.50
1-5511 · Community Room	1,610.00
1-5512 · Deposit	850.00
<b>Total 1-5500 · Facility Rentals</b>	<b>4,790.50</b>
1-5600 · Foundation Support	
1-5620 · Grants	3,500.00
<b>Total 1-5600 · Foundation Support</b>	<b>3,500.00</b>
1-5700 · Other Income	
1-5750 · Interest	127.73
1-9999 · Intra-Fund	-133.78
<b>Total 1-5700 · Other Income</b>	<b>-6.05</b>
1-5800 · Bean Foundation Grant	25,000.00
1-5820 · Grants	15,000.00
1-5830 · Kid's Club MOU	11,000.00
<b>Total Income</b>	<b>165,126.28</b>
<b>Cost of Goods Sold</b>	
7110 · *Cost of Goods Sold	0.00
<b>Total COGS</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>165,126.28</b>
<b>Expense</b>	

11:57 AM  
11/12/15  
Cash Basis

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

	<u>Jul - Oct 15</u>	<u>Budget</u>
1-7506 · Pre-employment Background	0.00	750.00
1-7510 · Mileage	1,450.29	3,000.00
1-7520 · Travel	838.02	2,000.00
1-7540 · Interest Expense	0.00	0.00
1-7541 · Late Fee/Finance Charges	0.00	0.00
1-7550 · Lifeguard Supplies	370.42	5,500.00
1-7600 · Insurance	0.00	34,000.00
1-7700 · Fraudulent Charge	-232.32	
1-8000 · Maintenance Reserve Fund	0.00	50,000.00
1-9800 · Debt Service Principal	0.00	380,000.00
1-9810 · Debt Service Interest -	0.00	313,675.00
<b>Total Expense</b>	<u>270,513.74</u>	<u>1,530,967.15</u>
<b>Net Ordinary Income</b>	<u>-115,104.38</u>	<u>-61,080.77</u>
<b>Net Income</b>	<u><u>-115,104.38</u></u>	<u><u>-61,080.77</u></u>