

**MADRAS AQUATIC CENTER  
BOARD OF DIRECTORS MEETING**

**MONDAY, OCTOBER 19, 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** - September 21, 2015 Work Session  
September 21, 2015 Board Meeting

b. **APPROVAL OF BILLS**

**6.0 EXECUTIVE DIRECTOR BOARD REPORT**

a. Presented by Joe McHaney

**7.0 1<sup>ST</sup> READING OF ~~PLAYER~~PARENT CODE OF CONDUCT**

**8.0 SENIOR PLAN**

~~9.0 PARENT CODE OF CONDUCT~~ *omit*

**10.0 FACILITY RENTAL RATES**

**11.0 FUTURE AGENDA ITEMS**

**12.0 ADJOURN**

**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.

**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

**Madras Aquatic Center  
Board of Directors Work Session  
September 21, 2015**

**Board Members Present:**

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

**Staff Present:**

Joe McHaney, Gregg Markwardt, Michelle Camphouse

**Visitors Present:**

Courtney Snead, Tim Gassner, Jane Ahern, Tony Ahern, Kris Molitor

**I. CALL TO ORDER**

The work session of the Board of Directors was called to order at 5:32pm.

**II. KIDS CLUB MOU AND GOALS**

- A. Courtney spoke how well Kid's Club is doing and serving more kids than ever before.
- B. She is satisfied and happy with MOU and would like to continue.
- C. Working to fill Operations Manager position.
- D. Tim Gassner stated he is happy with MOU and would like to see it continue.
- E. Angela asked what and where they see Kid's Club going.
- F. Bean Foundation had previously expressed interest in Kid's Club being cornerstone on Westside building. Bean Foundation is still exploring feasibility of community center.
- G. Jamie stated Kid's Club is a "feeder" to MAC recreation programs. Also would like to have both together as package deal on next levy.
  - 1. Tony Ahern would like to see a "merger" and a continued partnership.
  - 2. Gassner stated Kid's Club would be willing to give up 501 (c) 3 status and become tax funded.
- H. Steve would like MOU to be reviewed and voted on every 6 months vs. year to year.
- I. Next two work sessions scheduled
  - 1. October 19, 2015 @ 5:30 pm with Bean Foundation
  - 2. November 16, 2015 @ 5:30 pm with Kid's Club

**III. MOU SALARY ADJUSTMENT**

- A. Presented by Joe McHaney
- B. Review and revise Kid's Club MOU contracts with stipends drafted out.
- C. Jamie feels Joe's stipend from Kid's Club is not adequate.
  - 1. Joe stated MAC Board can review stipends at next MOU vote. Once Operations Manager is hired and trained, what will he work load truly be?

**IV. 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  
September 21, 2015**

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

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

**Public:  
Amanda Collver**

**I. CALL TO ORDER**

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

**II. ADOPTION OF AGENDA**

Jamie requested to add 7.5 CRITICAL GOALS. A motion was made by Angela and seconded by Jinnell to adopt agenda with the addition of CRITICAL GOALS. The motion passed unanimously.

**III. CORRESPONDENCE AND APPRECIATION**

Jamie stated she was impressed with staff for work at MAC DASH and recreational programs.

Jinnell has heard positive feedback on soccer and pool usage.

Gregg feels grateful we are now seeing the fruits of past 1.5 years of work and grateful for the Board's direction.

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

Amanda wanted to compliment staff because her daughter no longer breaks out after she swims and there is no longer a strong chlorine smell.

**V. CHECK SIGNERS**

Board agreed to add Nancy Petersen as a check signer.

**VI. CONSENT AGENDA**

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

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

**VII. EXECUTIVE DIRECTOR REPORT**

A. Presented by Joe McHaney.

B. Recreation sports, water polo and swim team numbers are increasing, especially flag football and soccer

**VII.5 CRITICAL GOALS**

A. Goals Joe will be evaluated on in 2016. Some of the goals have already been met or exceeded.

B. Work with Trust to purchase bus to provide transportation to kids for recreation swim and possibly other programs.

**VIII. ROOM/FACILITY RENTAL POLICY**

A. What do we charge non-profits/organizations/events?

B. Do we close pool to public for special events/rentals?

C. Angela requested list of users to begin categorizing.

D. Steve and Nancy will work on policy and group pricing.

**IX. SDAO BEST PRACTICES**

A. Check list is complete.

**X. PARENT CODE OF CONDUCT**

- A. Draft parent/player code of conduct that covers all recreation/water sports and events.
- B. 1<sup>st</sup> reading will be provided at October meeting.

Jamie left at 7:35pm

**XI. LOGO**

- A. Increase of \$1,000.
- B. Water usage was based on winter months.
- C. Work with City and DVW to find out where the issue is.

**XII. LOGO**

- A. Behind schedule due to lack of funds.
- B. Unveiling rescheduled for January.

**XIII. SEWER UPDATE**

- A. Believe the issue is with the splash down pool.
- B. Will work with city once issue is resolved to possibly lower rates.

**XIV. SCHEDULE**

- A. Presented by Gregg Markwardt.
- B. Provided one year of schedules.

**XV. FUTURE AGENDA ITEMS**

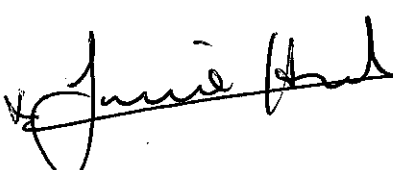
- A. 1<sup>st</sup> reading of parent/player code of conduct
- B. Senior plan
- C. Facility rental rates



2:18 PM  
10/15/15  
Cash Basis

MAC SPECIAL DISTRICT  
Expenses by Vendor Summary  
September 2015

	<u>Sep 15</u>
Active Network, LLC	828.74
ADP	681.09
Albert Paplia	25.00
All American Publishing	280.00
Amazon.com	-81.42
Battery Systems	45.90
Bendtel	195.55
Bigfoot Beverages	248.15
Blanscett Limited	50.00
Carlos Barboza	370.00
Cascade Natural Gas	2,535.53
Cash	-212.45
Central Oregon Heating and Cooling	144.00
City of Madras	1,716.02
Confederated Tribes of Oregon	-231.00
Daktronics	2,108.00
Deschutes Valley Water District	874.40
Doug Calvin	837.06
Eberhards Dairy	436.20
ETS CCDISCOUNT	45.55
Gregg Markwardt	81.46
Health Republic Insurance	1,379.34
Hilton Portland	341.21
Jefferson County	-1,117.73
Jefferson County Health Depart	-6,000.00
Jennifer Toomey	50.00
Joanna Aiot	50.00
Julie Hartman	19.49
Juniper Paper & Supply	1,159.00
Kevin Carter	31.16
Kids Clubs	-2,750.00
Kim Henderson	150.00
KWSO Radio	100.00
Leaf	154.00
MAC Trust	-3,108.00
Madras Pioneer, The	329.76
Madras Sanitary Service	157.17
Marathon Business Machines	241.08
Marty Goodson	111.41
Melinda Lupinacci	50.00
Michelle Camphouse 1	67.86
Norco, Inc	705.66
Office Express	79.98
Oregon Recreation and Park Association	360.00
OSI	234.00
Pacific Power & Light	5,809.16
Phil's Ace Hardware	78.68
Scentral Oregon, Inc	107.00
Standard Insurance Company	235.81
Staples	87.89
Sylvia Chambers.	70.00
The Pool & Spa House	252.69
Treasure Valley Coffee	183.15
United State Postal Service	100.08
VALIC	364.58
Verizon Wireless	97.04
WCP Solutions	279.70
<b>TOTAL</b>	<b><u>11,438.95</u></b>

 11/16/15

# Board of Directors

## Executive Director Report – Oct. 19, 2015

1. Financial Report	2013	2014	2015
a. Sept. Revenue	\$25,324	\$34,804	\$47,741
b. Sept. Expense	\$44,200	\$50,652	\$62, 215
c. Q3 Revenue	\$164,404*	\$93,918	\$147,744
d. Q3 Expense	\$130,189	\$162,035	\$185,510
*\$86,000 Flex Tran Loan			
e. Sept. Usage	1,966	2,316	2,612

**2. Staff**

- a. We are at full staff
- b. We will be promoting Colton to full time as a utility

**3. Trainings**

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

**4. Recreation Report**

- i. Registration Open for Youth Hoops/Adult Hoops/Adult Indoor Soccer/Club Volleyball/Turkey Trot/MST

**5. Logo Work**

- a. We have launched the logo work; seeking input and putting attention to it

**6. Kids Club**

- a. Hired/promoted Christy Comstock to Operations Manager
- b. Averaging nearly 240 per day
- c. Launched fundraising campaign

**7. General Report**

Wrapped up youth soccer last week. Hosted Oktoberfest run last weekend. Wrap up flag football this weekend under the lights at MHS. Sent thank cards to all flag football and youth soccer participants. Working with various organizations for senior days (should see on winter schedule). Providing a free water polo for middle schoolers on Sunday evenings. MAC Bash is Nov. 6 at 7 p.m., all board members are encouraged to attend. Working on party/facility room policy.

**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.

9. 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.

10. 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.

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Parent/Guardian Signature	Print	Date
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Parent/Guardian Signature	Print	Date
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**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.

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

	<u>Sep 15</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
1-5100 · *Taxes	
1-5115 · *Previously Levied Taxes	1,117.73
<b>Total 1-5100 · *Taxes</b>	<u>1,117.73</u>
1-5200 · *Intergovernmental	
1-5205 · School	18,750.00
<b>Total 1-5200 · *Intergovernmental</b>	<u>18,750.00</u>
1-5300 · *Program Revenues	
1-5305 · *Daily Admissions	4,673.25
1-5310 · *Memberships	2,557.33
1-5315 · *Punch Card	506.00
1-5320 · Dues and Fees	2,461.00
1-5330 · Swimming Lessons	397.50
1-5340 · Community Events	179.00
1-5341 · Soccer Youth	1,035.00
1-5342 · Youth Football	335.00
<b>Total 1-5300 · *Program Revenues</b>	<u>12,144.08</u>
1-5400 · Product Sales	
1-5405 · Merchandise	474.25
1-5410 · *Concessions	1,147.48
<b>Total 1-5400 · Product Sales</b>	<u>1,621.73</u>
1-5500 · Facility Rentals	
1-5510 · Rentals	600.00
1-5511 · Community Room	1,100.00
1-5512 · Deposit	550.00
<b>Total 1-5500 · Facility Rentals</b>	<u>2,250.00</u>
1-5600 · Foundation Support	
1-5610 · Donations	2,108.00
1-5620 · Grants	1,000.00
<b>Total 1-5600 · Foundation Support</b>	<u>3,108.00</u>
1-5820 · Grants	6,000.00
1-5830 · Kid's Club MOU	2,750.00
<b>Total Income</b>	<u>47,741.54</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>	47,741.54
<b>Expense</b>	
1-7000 · Salaries	
1-2108 · Wage Garnishment	569.75
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	12,757.63
1-7005 · Salaries - Reception	4,611.94
1-7006 · Salaries - Instructors	802.25
1-7007 · Salaries - Coaching	1,000.00
1-7009 · Salaries - Cleaners	822.51
1-7010 · Facility Manager	1,700.00
<b>Total 1-7000 · Salaries</b>	<u>35,139.10</u>
1-7050 · Benefits	
1-7051 · Insurance	1,615.15
1-7052 · Retirement	0.00
1-7053 · Phone Stipend	50.00

2:20 PM  
10/15/15  
Cash Basis

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

	<u>Sep 15</u>
Total 1-7050 · Benefits	1,665.15
1-7060 · Associated Payroll Costs	
1-7061 · Payroll Taxes	3,806.82
1-7062 · Worker's Compensation	43.27
Total 1-7060 · Associated Payroll Costs	3,850.09
1-7111 · Postage	100.08
1-7112 · Office Supplies	87.89
1-7113 · Program Supplies	2,529.30
1-7115 · Cleaning Supplies	386.70
1-7116 · Pool Chemicals	1,864.66
1-7117 · Fees (entry, registration)	126.16
1-7118 · Rental Deposit Refund	300.00
1-7130 · Concessions	867.50
1-7301 · Sewer	1,716.02
1-7302 · Natural Gas	2,535.53
1-7303 · Electricity	5,809.16
1-7304 · Garbage	157.17
1-7305 · Telecommunications	292.59
1-7306 · Water	874.40
1-7400 · Advertising	801.25
1-7409 · Active Credit Card Fees	444.84
1-7410 · Banking Fees	45.55
1-7412 · Licenses, Dues & Memberships	234.00
1-7420 · Contractual Services	685.34
1-7430 · Lease/Rentals	241.08
1-7440 · Repairs & Maintenance	586.61
1-7500 · Staff Development/Education	360.00
1-7510 · Mileage	493.91
1-7520 · Travel	850.33
1-7550 · Lifeguard Supplies	-81.42
Total Expense	<u>62,962.99</u>
Net Ordinary Income	<u>-15,221.45</u>
Net Income	<u><u>-15,221.45</u></u>

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

Jul - Sep 15

<b>Ordinary Income/Expense</b>	
Income	
1-5100 · *Taxes	
1-5110 · *Current Year Taxes	758.26
1-5115 · *Previously Levied Taxes	3,647.27
1-5150 · Levy 2013-17	
1-5151 · Current Year Taxes	955.44
1-5152 · Previously Levied Taxes	232.38
Total 1-5150 · Levy 2013-17	1,187.82
1-5170 · Bond Re-Fi	9,716.92
Total 1-5100 · *Taxes	15,310.27
1-5200 · *Intergovernmental	
1-5205 · School	18,750.00
1-5210 · *City	1,575.98
Total 1-5200 · *Intergovernmental	20,325.98
1-5300 · *Program Revenues	
1-5305 · *Daily Admissions	25,294.25
1-5310 · *Memberships	16,865.54
1-5315 · *Punch Card	2,338.00
1-5320 · Dues and Fees	4,961.00
1-5330 · Swimming Lessons	2,165.00
1-5340 · Community Events	594.00
1-5341 · Soccer Youth	3,087.50
1-5342 · Youth Football	1,756.75
1-5345 · Race Series	50.00
Total 1-5300 · *Program Revenues	57,112.04
1-5400 · Product Sales	
1-5405 · Merchandise	1,835.00
1-5410 · *Concessions	4,992.99
Total 1-5400 · Product Sales	6,827.99
1-5500 · Facility Rentals	
1-5510 · Rentals	2,330.50
1-5511 · Community Room	1,130.00
1-5512 · Deposit	600.00
Total 1-5500 · Facility Rentals	4,060.50
1-5600 · Foundation Support	
1-5610 · Donations	2,108.00
1-5620 · Grants	3,500.00
Total 1-5600 · Foundation Support	5,608.00
1-5700 · Other Income	
1-5750 · Interest	100.03
1-9999 · Intra-Fund	-133.78
Total 1-5700 · Other Income	-33.75
1-5800 · Bean Foundation Grant	25,000.00
1-5820 · Grants	15,000.00
1-5830 · Kid's Club MOU	8,250.00
Total Income	157,461.03
Cost of Goods Sold	
7110 · *Cost of Goods Sold	0.00
Total COGS	0.00
Gross Profit	157,461.03
Expense	
1-7000 · Salaries	
1-2108 · Wage Garnishment	2,454.75
1-7001 · Salaries - Executive Director	16,750.02



2:21 PM  
 10/15/15  
 Cash Basis

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

	<u>Jul - Sep 15</u>
1-7002 · Salaries - Dir of Rec/Aquatic	11,875.02
1-7003 · Salaries - Administrative Asst	10,000.02
1-7004 · Salaries - Lifeguards	42,790.28
1-7005 · Salaries - Reception	14,112.44
1-7006 · Salaries - Instructors	3,397.75
1-7007 · Salaries - Coaching	1,000.00
1-7009 · Salaries - Cleaners	2,533.74
1-7010 · Facility Manager	5,125.00
<b>Total 1-7000 · Salaries</b>	<b>110,039.02</b>
1-7050 · Benefits	
1-7051 · Insurance	6,370.93
1-7052 · Retirement	546.87
1-7053 · Phone Stipend	187.50
<b>Total 1-7050 · Benefits</b>	<b>7,105.30</b>
1-7060 · Associated Payroll Costs	
1-7061 · Payroll Taxes	11,982.24
1-7062 · Worker's Compensation	4,649.53
<b>Total 1-7060 · Associated Payroll Costs</b>	<b>16,631.77</b>
1-7100 · Legal	280.00
1-7111 · Postage	100.08
1-7112 · Office Supplies	302.02
1-7113 · Program Supplies	3,700.56
1-7114 · Aquatic Supplies	200.00
1-7115 · Cleaning Supplies	1,680.50
1-7116 · Pool Chemicals	5,362.32
1-7117 · Fees (entry, registration)	366.16
1-7118 · Rental Deposit Refund	300.00
1-7120 · Equipment	1,215.72
1-7125 · Uniforms	399.20
1-7130 · Concessions	3,724.99
1-7301 · Sewer	4,156.08
1-7302 · Natural Gas	7,574.31
1-7303 · Electricity	21,871.51
1-7304 · Garbage	564.89
1-7305 · Telecommunications	873.57
1-7306 · Water	2,386.40
1-7400 · Advertising	7,486.81
1-7409 · Active Credit Card Fees	1,036.82
1-7410 · Banking Fees	647.73
1-7411 · Software Fees	12,511.39
1-7412 · Licenses, Dues & Memberships	2,779.00
1-7420 · Contractual Services	4,559.53
1-7430 · Lease/Rentals	643.44
1-7440 · Repairs & Maintenance	3,658.08
1-7500 · Staff Development/Education	1,545.46
1-7505 · Pre-employment Drug Screening	235.00
1-7510 · Mileage	1,105.12
1-7520 · Travel	956.63
1-7550 · Lifeguard Supplies	370.42
1-7700 · Fraudulent Charge	-112.34
<b>Total Expense</b>	<b>226,257.49</b>
<b>Net Ordinary Income</b>	<b>-68,796.46</b>
<b>Net Income</b>	<b>-68,796.46</b>

2:22 PM

10/15/15

Cash Basis

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

	Jul - Sep 15	Budget
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>1-5100 · *Taxes</b>		
1-5110 · *Current Year Taxes	758.26	214,955.00
1-5115 · *Previously Levied Taxes	3,647.27	10,000.00
<b>1-5150 · Levy 2013-17</b>		
1-5151 · Current Year Taxes	955.44	280,006.40
1-5152 · Previously Levied Taxes	232.38	0.00
<b>Total 1-5150 · Levy 2013-17</b>	1,187.82	280,006.40
1-5160 · Property Tax Debt	0.00	663,675.00
<b>Total 1-5100 · *Taxes</b>	5,593.35	1,168,636.40
<b>1-5200 · *Intergovernmental</b>		
1-5205 · School	18,750.00	37,500.00
1-5210 · *City	1,575.98	2,500.00
<b>Total 1-5200 · *Intergovernmental</b>	20,325.98	40,000.00
<b>1-5300 · *Program Revenues</b>		
1-5302 · Swim Team	0.00	0.00
1-5303 · Water Polo	0.00	0.00
1-5305 · *Daily Admissions	25,294.25	55,000.00
1-5306 · COCC Class	0.00	0.00
1-5307 · Adult Basketball	0.00	3,333.33
1-5308 · Adult Softball	0.00	3,333.33
1-5309 · Adult Soccer	0.00	0.00
1-5310 · *Memberships	16,865.54	60,000.00
1-5315 · *Punch Card	2,338.00	7,500.00
1-5320 · Dues and Fees	4,961.00	25,000.00
1-5325 · Meet Fees	0.00	3,500.00
1-5330 · Swimming Lessons	2,165.00	12,500.00
1-5335 · Group Classes	0.00	2,000.00
1-5340 · Community Events	594.00	1,000.00
1-5341 · Soccer Youth	3,087.50	3,333.33
1-5342 · Youth Football	1,756.75	3,333.33
1-5343 · Youth Basketball	0.00	3,333.33
1-5344 · Youth Volleyball	0.00	3,333.33
1-5345 · Race Series	50.00	0.00
1-5390 · Summer Camps - Registrat...	0.00	2,000.00
<b>Total 1-5300 · *Program Revenues</b>	57,112.04	188,499.98
<b>1-5400 · Product Sales</b>		
1-5405 · Merchandise	1,835.00	4,000.00
1-5410 · *Concessions	4,992.99	7,500.00
1-5411 · Gift Certificate	0.00	0.00
<b>Total 1-5400 · Product Sales</b>	6,827.99	11,500.00
<b>1-5500 · Facility Rentals</b>		
1-5510 · Rentals	2,330.50	14,000.00
1-5511 · Community Room	1,130.00	
1-5512 · Deposit	600.00	
<b>Total 1-5500 · Facility Rentals</b>	4,060.50	14,000.00
<b>1-5600 · Foundation Support</b>		
1-5610 · Donations	2,108.00	1,000.00
1-5620 · Grants	3,500.00	40,000.00
<b>Total 1-5600 · Foundation Support</b>	5,608.00	41,000.00
<b>1-5700 · Other Income</b>		
1-5705 · Advertising	0.00	4,000.00
1-5710 · Miscellaneous	0.00	1,500.00
1-5750 · Interest	100.03	750.00
1-9999 · Intra-Fund	-133.78	0.00
<b>Total 1-5700 · Other Income</b>	-33.75	6,250.00
<b>1-5800 · Bean Foundation Grant</b>	25,000.00	0.00

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Cash Basis

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

	Jul - Sep 15	Budget
1-5810 · Kids In The Game Grant	0.00	0.00
1-5820 · Grants	15,000.00	
1-5830 · Kid's Club MOU	8,250.00	
1-5850 · City of Madras Grant	0.00	0.00
1-5900 · MHS European Band Tour Fu...	0.00	0.00
<b>Total Income</b>	<b>147,744.11</b>	<b>1,469,886.38</b>
<b>Gross Profit</b>	<b>147,744.11</b>	<b>1,469,886.38</b>
<b>Expense</b>		
<b>1-7000 · Salaries</b>		
1-2108 · Wage Garnishment	2,454.75	
1-7001 · Salaries - Executive Director	16,750.02	67,000.00
1-7002 · Salaries - Dir of Rec/Aquatic	11,875.02	47,500.00
1-7003 · Salaries - Administrative A...	10,000.02	40,000.00
1-7004 · Salaries - Lifeguards	42,790.28	84,000.00
1-7005 · Salaries - Reception	14,112.44	20,000.00
1-7006 · Salaries - Instructors	3,397.75	21,000.00
1-7007 · Salaries - Coaching	1,000.00	4,000.00
1-7008 · Salaries - Recreation Asst.	0.00	0.00
1-7009 · Salaries - Cleaners	2,533.74	10,500.00
1-7010 · Facility Manager	5,125.00	22,100.00
<b>Total 1-7000 · Salaries</b>	<b>110,039.02</b>	<b>316,100.00</b>
<b>1-7050 · Benefits</b>		
1-7051 · Insurance	6,370.93	13,250.00
1-7052 · Retirement	546.87	22,250.00
1-7053 · Phone Stipend	187.50	1,500.00
<b>Total 1-7050 · Benefits</b>	<b>7,105.30</b>	<b>37,000.00</b>
<b>1-7060 · Associated Payroll Costs</b>		
1-7061 · Payroll Taxes	11,982.24	45,798.15
1-7062 · Worker's Compensation	4,649.53	12,644.00
<b>Total 1-7060 · Associated Payroll Costs</b>	<b>16,631.77</b>	<b>58,442.15</b>
<b>1-7100 · Legal</b>	280.00	500.00
1-7110 · Audit	0.00	9,000.00
1-7111 · Postage	100.08	750.00
1-7112 · Office Supplies	302.02	4,000.00
1-7113 · Program Supplies	3,700.56	15,000.00
1-7114 · Aquatic Supplies	200.00	2,000.00
1-7115 · Cleaning Supplies	1,680.50	7,500.00
1-7116 · Pool Chemicals	5,362.32	16,000.00
1-7117 · Fees (entry, registration)	366.16	0.00
1-7118 · Rental Deposit Refund	300.00	
1-7120 · Equipment	1,215.72	9,000.00
1-7125 · Uniforms	399.20	5,250.00
1-7130 · Concessions	3,724.99	6,500.00
1-7140 · Merchandise	0.00	3,000.00
1-7301 · Sewer	4,156.08	8,500.00
1-7302 · Natural Gas	7,574.31	55,000.00
1-7303 · Electricity	21,871.51	58,000.00
1-7304 · Garbage	564.89	2,500.00
1-7305 · Telecommunications	873.57	4,000.00
1-7306 · Water	2,386.40	4,000.00
1-7400 · Advertisting	7,486.81	8,500.00
1-7401 · Printing	0.00	1,500.00
1-7409 · Active Credit Card Fees	1,036.82	
1-7410 · Banking Fees	647.73	0.00
1-7411 · Software Fees	12,511.39	4,500.00
1-7412 · Licenses, Dues & Memberships	2,779.00	5,000.00
1-7420 · Contractual Services	4,559.53	52,000.00
1-7430 · Lease/Rentals	643.44	0.00
1-7440 · Repairs & Maintenance	3,658.08	45,000.00
1-7500 · Staff Development/Education	1,545.46	3,500.00
1-7505 · Pre-employment Drug Screen...	235.00	0.00

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Cash Basis

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

	<u>Jul - Sep 15</u>	<u>Budget</u>
1-7506 · Pre-employment Background	0.00	750.00
1-7510 · Mileage	1,105.12	3,000.00
1-7520 · Travel	956.63	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	-112.34	
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>226,257.49</u>	<u>1,530,967.15</u>
<b>Net Ordinary Income</b>	<u>-78,513.38</u>	<u>-61,080.77</u>
<b>Net Income</b>	<u><b>-78,513.38</b></u>	<u><b>-61,080.77</b></u>