

**MAC Recreation District
FY2023-24 Program Wrap-Up**

Program Name: Fall 2023 Fitness classes

Program Dates: September 26-December 31, 2023

Number of participants: Drop-In

NOTES/OBSERVATIONS:

DIRECT COSTS	
Regular staff:	\$ 2,624
Seasonal staff:	\$ 6,122
Coaches:	\$ -
Assoc Payroll:	\$ 802
Contractor:	\$ -
Background checks:	\$ -
Consumable supplies:	\$ -
Equipment	\$ -
Travel reimbursement:	\$ -
Safety expenses:	\$ -
Volunteer reg fee credit:	\$ -
Facility use/rental:	\$ -
Total direct costs	\$ 9,548
INDIRECT COSTS	
Marketing/Overhead costs (5%):	\$ 62
Reg Support (\$5/participant)	\$ -
Merchant Fees (6%):	\$ -
Total indirect costs	\$ 62
TOTAL EXPENSES:	\$ 9,610

Notes

Registration fees do not account for memberships (annual/monthly/punch cards). Due to the drop-in nature of the programming, it is difficult to identify all of the revenues and participation. Given the 'loss' this fall, instructors will manually note the number of participants in classes over winter 2024 so we can evaluate offerings for the future.

REVENUES	
Registration Fee Income:	\$ 1,248
Other Revenues:	\$ -
Total REVENUES	\$ 1,248
Program Profit/Loss:	\$ (8,362)

Notes:

- Program Estimate Wksht
- Quickbooks financial report
- Any notes/post-season survey results

- M&S Closed out
- Payroll complete

- Finance Initials:

Program Supervisor Date

Recreation Director Date

**MAC Recreation District
FY2023-24 Program Wrap-Up**

Program Name: Fall 2023 Swim Lessons (Group, Private, Contracted)

Program Dates: September 26-December 31, 2023

Number of participants: 148

DIRECT COSTS	
Regular staff:	\$ 6,980
Seasonal staff:	\$ 6,027
Coaches:	\$ -
Assoc Payroll:	\$ 6,795
Contractor:	\$ -
Background checks:	\$ -
Consumable supplies:	\$ -
Equipment	\$ -
Travel reimbursement:	\$ -
Safety expenses:	\$ -
Volunteer reg fee credit:	\$ -
Facility use/rental:	\$ -
Total direct costs	\$ 19,801
INDIRECT COSTS	
Marketing/Overhead costs (5%):	\$ 911
Reg Support (\$5/participant)	\$ 740
Merchant Fees (6%):	
Total indirect costs	\$ 1,651
TOTAL EXPENSES:	\$ 21,452

Notes

NOTES/OBSERVATIONS:

25% of Aquatics supervisor time allocated to swim lessons. A majority of the participants in fall were 2nd grade-band swim lessons with 509J school district. A number of group lessons in November and December were cancelled due to the lap pool closure.

REVENUES	
Registration Fee Income:	\$ 18,211
Other Revenues:	\$ -
Total REVENUES	\$ 18,211
Program Profit/Loss:	\$ (3,241)

Notes:

- Program Estimate Wksht
- Quickbooks financial report
- Any notes/post-season survey results

- M&S Closed out
- Payroll complete

- Finance Initials:

Program Supervisor _____ Date _____

Recreation Director _____ Date _____

**MAC Recreation District
FY2023-24 Program Wrap-Up**

Program Name: Fall 2023 Toddler Activities

Program Dates: September 26-December 31, 2023

Number of participants:

DIRECT COSTS	
Regular staff:	\$ -
Seasonal staff:	\$ 1,097
Coaches:	\$ -
Assoc Payroll:	\$ 190
Contractor:	\$ -
Background checks:	\$ -
Consumable supplies:	\$ 39
Equipment	\$ -
Travel reimbursement:	\$ -
Safety expenses:	\$ -
Volunteer reg fee credit:	\$ -
Facility use/rental:	\$ -
Total direct costs	\$ 1,327
INDIRECT COSTS	
Marketing/Overhead costs (5%):	\$ 46
Reg Support (\$5/participant)	\$ 125
Merchant Fees (6%):	\$ 55
Total indirect costs	\$ 226
TOTAL EXPENSES:	\$ 1,553

Notes

NOTES/OBSERVATIONS:

Toddler programs include Tiny Einsteins, Little Otters, and Soccer Tots activities. Both pre-reg and drop-in participants. Low overhead/easy transition if no one comes to a scheduled activity, as staff providing programming is either also working patron services or lifeguarding.

REVENUES	
Registration Fee Income:	\$ 920
Other Revenues:	\$ -
Total REVENUES	\$ 920
Program Profit/Loss:	\$ (633)

Notes:

- Program Estimate Wksht
- Quickbooks financial report
- Any notes/post-season survey results

- M&S Closed out
- Payroll complete

- Finance Initials:

Program Supervisor _____ Date _____

Recreation Director _____ Date _____

**MAC Recreation District
FY2023-24 Program Wrap-Up**

Program Name: Fall 2023 Youth Camps (Fall break, No school days, Winter break)

Program Dates: September 26-December 31, 2023

Number of participants: 31

NOTES/OBSERVATIONS:

DIRECT COSTS	
Regular staff:	\$ -
Seasonal staff:	\$ 16,069
Coaches:	\$ -
Assoc Payroll:	\$ 1,486
Contractor:	\$ -
Background checks:	\$ -
Consumable supplies:	\$ 192
Equipment	\$ -
Travel reimbursement:	\$ -
Safety expenses:	\$ -
Volunteer reg fee credit:	\$ -
Facility use/rental:	\$ -
Total direct costs	\$ 17,747
INDIRECT COSTS	
Marketing/Overhead costs (5%):	\$ 565
Reg Support (\$5/participant)	\$ 155
Merchant Fees (6%):	\$ 678
Total indirect costs	\$ 1,398
TOTAL EXPENSES:	\$ 19,145

Notes

Need to start requiring a minimum registered campers to ensure costs are being covered. If less than 5 campers, can have one camp leader (instead of two) and have another appropriate staff member cover breaks/lunches.

REVENUES	
Registration Fee Income:	\$ 11,300
Other Revenues:	\$ -
Total REVENUES	\$ 11,300
Program Profit/Loss:	\$ (7,845)

Notes:

- Program Estimate Wksht
- Quickbooks financial report
- Any notes/post-season survey results

- M&S Closed out
- Payroll complete

- Finance Initials:

Program Supervisor Date

Recreation Director Date

**MAC Recreation District
FY2023-24 Program Wrap-Up**

Program Name: Fall 2023 Junior Golf / Floating Green Nights

Program Dates: September 18, 19 and 26, October 3 and December 5, 2023

Number of participants: 35

NOTES/OBSERVATIONS:

DIRECT COSTS	
Regular staff:	\$ -
Seasonal staff:	\$ 458
Coaches:	\$ -
Assoc Payroll:	\$ 40
Contractor:	\$ -
Background checks:	\$ -
Consumable supplies:	\$ -
Equipment	\$ -
Travel reimbursement:	\$ -
Safety expenses:	\$ -
Volunteer reg fee credit:	\$ -
Facility use/rental:	\$ -
Total direct costs	\$ 498
INDIRECT COSTS	
Marketing/Overhead costs (5%):	\$ 18
Reg Support (\$5/participant)	\$ 175
Merchant Fees (6%):	\$ 22
Total indirect costs	\$ 215
TOTAL EXPENSES:	\$ 713

Notes

Competative par 3 and driving range challenges and short game clinic. Two Floating green nights at the MAC. Does not include the cost of two lifeguards and deck supervisor for floating green night, which is offered outside of 'regular' hours for two hours in the evening.

REVENUES	
Registration Fee Income:	\$ 363
Other Reveues:	\$ -
Total REVENUES	\$ 363
Program Profit/Loss:	\$ (350)

Notes:

- Program Estimate Wksht
- Quickbooks financial report
- Any notes/post-season survey results

- M&S Closed out
- Payroll complete

- Finance Initials:

Program Supervisor Date

Recreation Director Date

**MAC Recreation District
FY2023-24 Program Wrap-Up**

Program Name: Tackle Football

Program Dates: August-October 2023

Number of participants: 32

NOTES/OBSERVATIONS:

DIRECT COSTS		Notes
Regular staff:	\$ 1,445	<i>Rec Director</i>
Seasonal staff:	\$ 3,693	<i>Coaches</i>
Assoc Payroll:	\$ 803	
Contractor:	\$ 1,813	<i>Officials</i>
Background checks:	\$ 42	
Consumable supplies:	\$ 749	
Uniforms:	\$ 7,056	
Travel reimbursement:	\$ 663	
Safety expenses:	\$ 137	<i>First aid bag</i>
Coach trainings (safety):	\$ 136	
Facility use/rental:	\$ 150	
Total direct costs	\$ 16,687	
INDIRECT COSTS		
Marketing/Overhead costs (5%):	\$ 160	
Reg Support (\$5/participant)	\$ 160	
Merchant Fees (6%):	\$ 179	
Total indirect costs	\$ 499	
TOTAL COSTS:	\$ 17,186	

Fundraising efforts led to a total of \$22,500 being raised for reducing fees for the program, of which \$13,200 was used this season. \$9,300 remains for use next season.

REVENUES	
Registration Fee Income:	\$ 3,200
Other Reveues:	\$ 13,200
Total REVENUES	\$ 16,400

Program Profit/Loss:	\$ (786)
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Notes:

- Program Estimate Wksht
- Quickbooks financial report
- Any notes/post-season survey results

- M&S Closed out
- Payroll complete

Finance Initials:

Program Supervisor Date

Recreation Director Date

**MAC Recreation District
FY2023-24 Program Wrap-Up**

Program Name: Fall Youth Flag Football (Grades PreK-6th)

Program Dates: September 16-October 21, 2023

Number of participants: 31

NOTES/OBSERVATIONS:

DIRECT COSTS	
Regular staff:	\$ 2,173
Seasonal staff:	\$ 1,768
Coaches:	\$ -
Assoc Payroll:	\$ 884
Contractor:	\$ -
Background checks:	\$ 168
Consumable supplies:	\$ 951
Equipment	\$ -
Travel reimbursement:	\$ -
Safety expenses:	\$ -
Volunteer reg fee credit:	\$ 624
Facility use/rental:	\$ -
Total direct costs	\$ 6,567
INDIRECT COSTS	
Marketing/Overhead costs (5%):	\$ 119
Reg Support (\$5/participant)	\$ 155
Merchant Fees (6%):	\$ 166
Total indirect costs	\$ 440
TOTAL EXPENSES:	\$ 7,008

Notes

Field paint/ t-shirts

Participation down due to 5/6 tackle at 32 enrolled (last year a majority did flag due to no tackle being offered). Soccer registration much higher. Staff thinks perhaps families chose one sport rather than doing both this fall.

REVENUES	
Registration Fee Income:	\$ 2,382
Other Revenues:	\$ -
Total REVENUES	\$ 2,382
Program Profit/Loss:	\$ (4,626)

Notes:

- Program Estimate Wksht
- Quickbooks financial report
- Any notes/post-season survey results

- M&S Closed out
- Payroll complete

Finance Initials:

Program Supervisor _____ Date _____

Recreation Director _____ Date _____

**MAC Recreation District
FY2023-24 Program Wrap-Up**

Program Name: Fall Youth Soccer (Ages 4-13)

Program Dates: September 16-October 21, 2023

Number of participants: 162

NOTES/OBSERVATIONS:

DIRECT COSTS		Notes
Regular staff:	\$ 2,598	
Seasonal staff:	\$ 2,626	
Coaches:	\$ -	
Assoc Payroll:	\$ 1,088	
Contractor:	\$ -	
Background checks:	\$ 378	
Consumable supplies:	\$ 1,591	tshirts
Equipment	\$ -	
Travel reimbursement:	\$ -	
Safety expenses:	\$ -	
Volunteer reg fee credit:	\$ 1,024	
Facility use/rental:	\$ -	
Total direct costs	\$ 9,304	
INDIRECT COSTS		
Marketing/Overhead costs (5%):	\$ 594	
Reg Support (\$5/participant)	\$ 810	
Merchant Fees (6%):	\$ 687	
Total indirect costs	\$ 2,091	
TOTAL EXPENSES:		
	\$ 11,394	

REVENUES	
Registration Fee Income:	\$ 11,875
Other Revenues:	\$ -
Total REVENUES	\$ 11,875
Program Profit/Loss:	
	\$ 481

Notes:

- Program Estimate Wksht
- Quickbooks financial report
- Any notes/post-season survey results

- M&S Closed out
- Payroll complete

Finance Initials:

Program Supervisor _____ Date _____

Recreation Director _____ Date _____

**MAC Recreation District
FY2023-24 Program Wrap-Up**

Program Name: Youth Recreation Volleyball

Program Dates: November 4-December 16, 2023

Number of participants: 27

NOTES/OBSERVATIONS:

DIRECT COSTS		Notes
Regular staff:	\$ 2,459	
Seasonal staff (referees/prog aids):	\$ 583	
Coaches:	\$ -	
Assoc Payroll:	\$ 350	
Contractor:	\$ -	
Background checks:	\$ 41	
Consumable supplies:	\$ 429	<i>t-shirts</i>
Equipment	\$ 545	<i>volleyballs</i>
Travel reimbursement:	\$ -	
Safety expenses:	\$ -	
Volunteer reg fee credit:	\$ 156	
Facility use/rental:	\$ 125	
Total direct costs	\$ 4,688	
INDIRECT COSTS		
Marketing/Overhead costs (5%):	\$ 93	
Reg Support (\$5/participant)	\$ 135	
Merchant Fees (6%):	\$ 112	
Total indirect costs	\$ 340	
TOTAL EXPENSES:	\$ 5,028	

3% of Rec director time associated with program development (new program). Balls will not have to be purchased annually, but needed the appropriate size for the age group. A third coach volunteered, but did not pay an enrollment fee, so two fees credited back to accounts for volunteer coaches.

REVENUES	
Registration Fee Income:	\$ 1,868
Other Revenues:	\$ -
Total REVENUES	\$ 1,868
Program Profit/Loss:	\$ (3,160)

- Notes:
- Program Estimate Wksht
 - Quickbooks financial report
 - Any notes/post-season survey results

 - M&S Closed out
 - Payroll complete

 - Finance Initials:

Program Supervisor _____ Date _____

Recreation Director _____ Date _____