



MAC Recreation District

1195 SE Kemper Way, Madras, OR 97741

541.475.4253 · www.macrecdistrict.com

February 9, 2024

Ms. Kate Zemke, County Clerk
Jefferson County
66 SE 'D' Street
Madras, OR 97741

RE: MACRD Dissolution Plan Submission

Ms. Zemke,

The MACRD Board of Directors met on Thursday, February 8, 2024 and unanimously approved the attached Resolution 2024-08, adopting findings of fact and a plan for district's dissolution and liquidation.

Please accept this as our official submission of this documentation, provided to the Jefferson County Clerk's office on Friday, February 9, 2024.

If you require additional information, please give me a call at (541) 475-4253 or reach out via email at executivedirector@macrecdistrict.com.

Sincerely,

Courtney Snead
Executive Director

RESOLUTION NO. 2024-08

A RESOLUTION OF MADRAS AQUATIC CENTER RECREATION DISTRICT ADOPTING FINDINGS OF FACT AND A PLAN FOR DISTRICT'S DISSOLUTION AND LIQUIDATION.

WHEREAS, Madras Aquatic Center Recreation District ("District") is an Oregon special district formed under ORS chapter 198, and existing and exercising legal authority under ORS chapter 266; and

WHEREAS, District's funding is insufficient to sustain continued District operations; and

WHEREAS, state law does not permit District's electors to vote on whether to increase the current permanent tax rate to fund District's operations; and

WHEREAS, a new park and recreation district may be formed with a new permanent tax rate subject to voter approval; and

WHEREAS, on January 10, 2024, the Jefferson County ("County") Board of Commissioners initiated formation of a new park and recreation district with a permanent tax rate limit, subject to voter approval, that will provide the same or similar services and serve the same or similar territory currently served by District; and

WHEREAS, pursuant to ORS 198.920(1)(b), District's board of directors (the "Board") (a) initiated District's dissolution on January 10, 2024 by adoption of Resolution No. 2024-06, and (b) declared its intention to dissolve and liquidate District on the condition that County's eligible electors approve District's dissolution and formation of a new park and recreation district at the May 21, 2024 election; and

WHEREAS, ORS 198.925(1) requires the Board to make certain findings of fact and ORS 198.925(2) requires the Board to propose a plan of dissolution and liquidation when dissolution proceedings have been initiated.

NOW, THEREFORE, the Board hereby resolves as follows:

1. Findings. The above-stated findings contained in this Resolution No. 2024-08 (this "Resolution") are hereby adopted.
2. Short Title. This Resolution will be known as the "Madras Aquatic Center Recreation District Dissolution Resolution."
3. Findings of Fact. The Board adopts the findings of fact contained in the attached Exhibit A (the "Findings of Fact") in compliance with ORS 198.925(1).
4. Plan of Dissolution and Liquidation. The Board adopts the proposed plan of dissolution and liquidation contained in the attached Exhibit B (the "Plan of Dissolution") in compliance with ORS 198.925(2).

5. Filing with County Clerk. Pursuant to ORS 198.925(3), on February 9, 2024 District's executive director will file a copy of the Findings of Fact and Plan of Dissolution in the office of the county clerk.

6. Interpretation; Severability; Corrections. All pronouns contained in this Resolution and any variations thereof will be deemed to refer to the masculine, feminine, or neutral, singular or plural, as the identity of the parties may require. The singular includes the plural and the plural includes the singular. The word "or" is not exclusive. The words "include," "includes," and "including" are not limiting. Any reference to a particular law, statute, rule, regulation, code, or resolution includes the law, statute, rule, regulation, code, or resolution as now in force and hereafter amended. The provisions of this Resolution are hereby declared severable. If any section, subsection, sentence, clause, and/or portion of this Resolution is for any reason held invalid, unenforceable, and/or unconstitutional, such invalid, unenforceable, and/or unconstitutional section, subsection, sentence, clause, and/or portion will (a) yield to a construction permitting enforcement to the maximum extent permitted by applicable law, and (b) not affect the validity, enforceability, and/or constitutionality of the remaining portion of this Resolution. This Resolution may be corrected at any time by order of the Board to cure editorial and/or clerical errors.

ADOPTED by the Board on this 8th day of February 2024.

Ayes: 5
Nays: 0
Abstentions: 0
Absent: 0
Vacancies: 0



By: Deanna Seibold, Board Chair

Attest:



By: Courtney Snead, Executive Director

Exhibit A
Dissolution Findings of Fact

Pursuant to ORS 198.920(1)(b), Madras Aquatic Center Recreation District ("District") Board of Directors (the "Board") declared its intention to dissolve and liquidate District on January 10, 2024 pursuant to Resolution No. 2024-06. The Board hereby finds as follows:

A. Outstanding Bonds, Coupons, and Other Indebtedness.

1. District issued General Obligation Refunding Bonds, Series 2015, with a final maturity in 2025.

The amount outstanding on District's general obligation refunding bonds for the 2024 maturity is \$768,800.00. District will pay the 2024 maturity on the June 1, 2024 due date. The owners of the outstanding bonds for the 2024 maturity are Gallagher Capital Corp. and Baker Boyer Bancorp.

As of June 30, 2024, District will have outstanding general obligation refunding bonds in the amount of \$790,400.00 for the final 2025 maturity. The owner of the outstanding bonds for the 2025 maturity is Baker Boyer Bancorp.

2. As of June 30, 2024, District will have outstanding loan indebtedness to finance energy efficient upgrades and improvements to District's aquatic center in the amount of \$155,606.86. The holder of the indebtedness is KS State Bank.

3. District and Jefferson County ("County") entered into a certain Loan Agreement dated January 26, 2024 pursuant to which County will loan District \$1,000,000.00 at an annual interest rate of 6.0%. A total of \$790,400.00 will finance repayment of the outstanding general obligation refunding bonds for the 2025 maturity held by Baker Boyer Bancorp; a total of \$209,600.00 will be used to fund District's operations in anticipation of District's receipt of tax revenue.

B. District Real Property.

District owns fee simple title to certain real property (including all improvements located thereon) located at 1195 SE Kemper Way, Madras, Oregon 97741 (the "Property"). The Property includes a 27,457 square foot aquatic center constructed in 2011 (and other improvements). The Property is legally described as follows:

Parcel 1 of Partition Plat 2006-08, recorded on November 3, 2006, in the Jefferson County official records as Instrument No. 2006-6640.

According to the Jefferson County Tax Assessor, the Property's real market value is \$7,180,410.00. The Bean Foundation, Inc. donated the unimproved Property to District on or about November 10, 2006.

C. Uncollected Taxes.

Current uncollected taxes levied by District total approximately \$150,593.66. Be advised that Jefferson County does not maintain a record of District's uncollected taxes for specific tax lots (and, thus, this finding of fact substantially complies with ORS 198.925(1)(c)).

D. Personal Property.

Identification of District's personal property and other assets is contained in the attached Attachment D.

E. Estimated Dissolution Costs.

The estimated cost of dissolution is \$55,000.00.

Attachment D
District Personal Property

[attached]

MADRAS AQUATIC CENTER

Book Asset Detail

Asset	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
2	BUILDING	1/15/08	6,721,460	0	0	3,140,018	224,049	3,364,067	3,357,393 S/L		30.00
Buildings			6,721,460	0	0	3,140,018	224,049	3,364,067	3,357,393		
Group: Improvements											
5	PARKING LOT	1/05/08	226,938	0	0	159,404	11,347	170,751	56,187 S/L		20.00
6	LANDSCAPING	1/15/08	134,885	0	0	134,885	0	134,885	0 S/L		10.00
7	ROOFING	1/15/08	360,983	0	0	202,147	14,439	216,586	144,397 S/L		25.00
8	HVAC	1/15/08	439,683	0	0	410,369	29,312	439,681	2 S/L		15.00
9	POOL	1/15/08	1,060,103	0	0	742,070	53,006	795,076	265,027 S/L		20.00
15	WALL STATION	1/15/08	1,020	0	0	714	51	765	255 S/L		20.00
17	HEAT SAVER PUMP	1/15/08	260	0	0	260	0	260	0 S/L		10.00
21	TODDLER TRAINING PLATFORM	1/15/08	1,300	0	0	910	65	975	325 S/L		20.00
26	BLEACHERS	1/15/08	6,782	0	0	4,746	339	5,085	1,697 S/L		20.00
27	CHAIRS	1/15/08	1,470	0	0	1,035	73	1,108	362 S/L		20.00
28	TABLES	1/15/08	7,730	0	0	5,417	386	5,803	1,927 S/L		20.00
30	TABLES AND BENCHES	1/15/08	920	0	0	644	46	690	230 S/L		20.00
32	FENCE	1/15/08	3,315	0	0	3,094	221	3,315	0 S/L		15.00
33	IMPROVEMENTS	1/15/08	3,399	0	0	2,855	226	3,081	318 S/L		15.00
34	CONCRETE SAFETY IMP	3/18/10	4,876	0	0	3,656	325	3,981	895 S/L		15.00
59	HYDRO THERM BOILER	11/20/17	51,400	0	0	12,279	3,427	15,706	35,694 S/L		15.00
60	HYDRO THERM BOLIER #2	11/26/17	46,475	0	0	11,102	3,098	14,200	32,275 S/L		15.00
63	BUILDING UPGRADE AND LIGHTING Pf	3/19/18	344,898	0	0	61,795	17,245	79,040	265,858 S/L		20.00
70	BATHROOM PROJECT	2/24/21	28,458	0	0	949	2,845	3,794	24,664 S/L		10.00
73	Refurbish slide	9/01/21	28,215	0	0	0	3,359	3,359	24,856 S/L		7.00
74	Filter media replacement	9/01/21	16,482	0	0	0	4,578	4,578	11,904 S/L		3.00
Improvements			2,769,592	0	0	1,758,331	144,388	1,902,719	866,873		
Group: Land											
10	LAND	1/15/08	550,444	0	0	0	0	0	550,444 Land		0.00
Land			550,444	0	0	0	0	0	550,444		

MADRAS AQUATIC CENTER

Book Asset Detail

Asset	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
3	LOCKERS	1/15/08	55,623	0	0	51,913	3,708	55,621	2 S/L		15.00
4	GAS FIREPLACE	1/15/08	2,941	0	0	2,744	197	2,941	0 S/L		15.00
11	EQUIPMENT CARRIER	1/15/08	900	0	0	900	0	900	0 S/L		10.00
12	PORTABLE LIFE GUARD STATION	1/15/08	2,170	0	0	2,029	141	2,170	0 S/L		15.00
13	4" RACING LANE FLOATS	1/15/08	1,950	0	0	1,950	0	1,950	0 S/L		10.00
14	STARTING PLATFORMS	1/15/08	6,370	0	0	4,465	318	4,783	1,587 S/L		20.00
16	PORTABLE AQUATIC LIFT	1/15/08	4,975	0	0	3,485	249	3,734	1,241 S/L		20.00
18	SUITEMATE	1/15/08	1,290	0	0	1,290	0	1,290	0 S/L		10.00
19	EMERGENCY OXYGEN UNIT	1/15/08	255	0	0	238	17	255	0 S/L		15.00
20	CPR MANIKIN	1/15/08	870	0	0	812	58	870	0 S/L		15.00
22	UNIVERSIAL GOAL	1/15/08	2,400	0	0	2,240	160	2,400	0 S/L		15.00
29	CROWD STANCHION W	1/15/08	422	0	0	392	29	421	1 S/L		15.00
31	DAKTRONIC READER BOARD	1/15/08	29,923	0	0	20,944	1,497	22,441	7,482 S/L		20.00
37	AV SYSTEM	4/30/11	4,026	0	0	4,026	0	4,026	0 S/L		5.00
38	DIVING BOARD	5/01/11	10,555	0	0	7,156	704	7,860	2,695 S/L		15.00
39	TOUCH PAD INTERFACE	5/01/11	1,157	0	0	1,157	0	1,157	0 S/L		5.00
40	LANE STORAGE REEL	12/28/11	1,156	0	0	1,156	0	1,156	0 S/L		5.00
41	RETURN AIR FAN	3/17/16	4,290	0	0	4,290	0	4,290	0 S/L		5.00
42	SHOT CLOCK	9/11/15	2,108	0	0	2,108	0	2,108	0 S/L		5.00
43	CHEMTROL PUMP SENSOR	5/02/16	1,375	0	0	1,375	0	1,375	0 S/L		5.00
45	LAWN MOVER	5/20/16	1,799	0	0	1,799	0	1,799	0 S/L		5.00
46	SPALSH POOL PUMP	11/06/15	4,240	0	0	4,240	0	4,240	0 S/L		5.00
47	SD 260 PRINTER	8/04/15	1,396	0	0	1,396	0	1,396	0 S/L		5.00
48	HORN START	3/08/16	1,200	0	0	1,200	0	1,200	0 S/L		5.00
49	VIZIO TV	6/08/15	1,525	0	0	1,525	0	1,525	0 S/L		5.00
50	TIMING EQUIPMENT	1/31/15	5,585	0	0	5,120	465	5,585	0 S/L		7.00
51	FIELD STRIPER	3/27/15	2,335	0	0	2,086	249	2,335	0 S/L		7.00
52	POOL VACUUM	5/08/15	3,750	0	0	3,304	446	3,750	0 S/L		7.00
54	DAKRONICS TOUCHPAD 7078	4/16/17	1,305	0	0	1,088	217	1,305	0 S/L		5.00
55	AED DEFIBRILATOR	6/22/17	2,074	0	0	1,659	415	2,074	0 S/L		5.00
56	AQUATREK WHEELCHAIR	8/02/16	1,570	0	0	1,544	26	1,570	0 S/L		5.00
57	DELL INSPIRON LAPTOP	12/28/16	1,002	0	0	901	101	1,002	0 S/L		5.00
58	SOUND SYSTEM	3/24/17	8,578	0	0	7,292	1,286	8,578	0 S/L		5.00
61	FRONT DOOR MAT	6/14/18	2,486	0	0	1,533	497	2,030	456 S/L		5.00

ATTACHMENT D

MADRAS AQUATIC CENTER

Book Asset Detail

Asset	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
62	STARTING BLOCKS	3/19/18	22,614	0	0	7,349	2,262	9,611	13,003	S/L	10.00
64	BLEACHER RAILINGS	7/23/17	1,400	0	0	366	93	459	941	S/L	15.00
65	SWIMSUIT WATER EXTRACTOR	11/15/17	1,895	0	0	695	189	884	1,011	S/L	10.00
66	DELL COMPUTER	11/27/17	1,040	0	0	745	208	953	87	S/L	5.00
67	CANON EF 70-200M CAMERA	4/30/18	1,899	0	0	1,202	380	1,582	317	S/L	5.00
68	POOL AND SPA EQUIPMENT	4/30/18	5,417	0	0	3,431	1,084	4,515	902	S/L	5.00
71	NEW SERVER	12/31/20	22,849	0	0	1,142	2,285	3,427	19,422	S/L	10.00
72	Disc Floor Cleaner	11/04/20	8,690	0	0	579	869	1,448	7,242	S/L	10.00
75	Chemical controller	9/01/21	24,830	0	0	0	0	0	24,830	S/L	0.00
76	PAL Hi/Lo ADA Lift	9/01/21	10,618	0	0	0	885	885	9,733	S/L	10.00
77	Scoreboard	4/01/22	98,787	0	0	0	2,470	2,470	96,317	S/L	10.00
78	Swim meet technology	4/01/22	17,647	0	0	0	441	441	17,206	S/L	10.00
79	Security camera system	6/01/22	17,599	0	0	0	147	147	17,452	S/L	10.00
Machinery & Equipment			408,886	0	0	164,866	22,093	186,959	221,927		

Group: Software

35	RECTRAC SOFTWARE	3/01/11	7,763	0	0	7,763	0	7,763	0	S/L	10.00
36	ID SYSTEMS SOFTWARE	3/01/11	2,101	0	0	2,101	0	2,101	0	S/L	10.00
53	ACTIVE NETWORK SOFTWARE	4/01/15	17,100	0	0	17,100	0	17,100	0	S/L	3.00
Software			26,964	0	0	26,964	0	26,964	0		
Grand Total			10,477,346	0	0	5,090,179	390,530	5,480,709	4,996,637		

Exhibit B
Plan of Dissolution and Liquidation

In accordance with ORS 198.925(2), this Plan of Dissolution and Liquidation (this "Plan") sets forth the general terms and conditions under which Madras Aquatic Center Recreation District ("District"), an Oregon special district, will dissolve and liquidate District's business and affairs.

1. **Dissolution.** Pursuant to ORS 198.920(1)(b), District's board of directors (the "Board") (a) initiated District's dissolution on January 10, 2024 by adoption of Resolution No. 2024-06, and (b) declared its intention to dissolve and liquidate District on condition that eligible electors within Jefferson County ("County") approve the dissolution and formation of a new park and recreation district (the "New District") at the May 21, 2024 election. If County's eligible electors approve District's dissolution and New District's formation at the May 21, 2024 election, the Board will declare District dissolved and commence winding-up District's affairs. New District will provide the same or similar services and serve the same or similar territory currently served by District. New District will assume all District's assets, debts, and obligations.

2. **Time.** District's dissolution and liquidation will occur as expeditiously and promptly as possible. To the extent practicable, transfers, assignments, and/or conveyances of District's assets, liabilities, and/or employees will occur immediately upon District's dissolution and New District's formation.

3. **District Operations, Obligations, and Liabilities.** On the effective date of District's dissolution (or as soon as practicable thereafter), all District's operations, assets, contractual agreements, obligations, liabilities, and debts will be assigned and/or transferred to, and assumed and performed by, New District.

4. **District Real Property.** On the effective date of District's dissolution (or as soon as practicable thereafter), District will transfer and convey to New District all District's rights and interests in and to that certain real property (and all improvements located thereon) located at 1195 SE Kemper Way, Madras, Oregon 97741 (the "Property"). The Property includes a 27,457 square foot aquatic center constructed in 2011 (and other improvements). The Property is legally described as follows:

Parcel 1 of Partition Plat 2006-08, recorded on November 3, 2006, in the Jefferson County official records as Instrument No. 2006-6640.

5. **District Property.** On the effective date of District's dissolution (or as soon as practicable thereafter), District will transfer and convey to New District all District's rights and interests in and to all District's personal property, including, without limitation, those personal property assets identified on the attached Attachment 5. District will transfer and convey to New District all data and records containing information related to District, including, without limitation, all books of account and records, invitee, membership, and vendor lists and information, warranties, financial and technical information, drawings, specifications, techniques, programs, systems, processes, and/or computer software.

6. District Accounts and Records. On the effective date of District's dissolution (or as soon as practicable thereafter), District will transfer and convey all cash, accounts, certificates of deposit, rights to prepaid expenses, deposits, refunds, and offsets to New District, including, without limitation, the following accounts: (a) Umpqua Bank savings account (\$76,619.48); (b) Umpqua Bank checking account (\$18,966.27); (c) Local Government Investment Pool ("LGIP") account (permanent levy) (\$100,873.08); (d) LGIP account (local option levy) (\$100,993.12); and (e) LGIP account (bond levy) (\$744,779.09). The identified account balances are current as of February 1, 2024.

7. District Indebtedness. On the effective date of District's dissolution (or as soon as practicable thereafter), District will assign and transfer District's outstanding indebtedness to New District. District's indebtedness includes the following:

(a) General Obligation Refunding Bonds, Series 2015. District issued General Obligation Refunding Bonds, Series 2015 (the "Bonds"), which reach final maturity in 2025.

The amount outstanding on the Bonds for the 2024 maturity is \$768,800.00. The owners of the Bonds for the 2024 maturity are Gallagher Capital Corp. and Baker Boyer Bancorp. District will pay the 2024 maturity on the June 1, 2024 due date.

As of June 30, 2024, District will have outstanding Bonds in the amount of \$790,400.00 for the final 2025 maturity. District will pay the 2025 maturity with funds received pursuant to the County Loan Agreement (defined below). The owner of the Bonds for the 2025 maturity is Baker Boyer Bancorp.

(b) KS State Bank Energy Trust Loan Contract. KS State Bank and District entered into a general obligation contract dated January 20, 2017 (the "KS Contract") pursuant to which KS State Bank loaned District the sum of \$400,000.00.

The outstanding balance of the KS Loan will be \$155,606.86, as of June 30, 2024. Upon voter approval of District's dissolution and New District's formation, New District will assume all District's rights and obligations under the KS Contract.

(c) Jefferson County Loan. District and Jefferson County ("County") entered into a certain Loan Agreement dated January 26, 2024 pursuant to which County will loan District \$1,000,000.00 at an annual interest rate of 6% (the "County Loan Agreement"). A total of \$790,400.00 will finance repayment of the outstanding Bonds for the 2025 maturity held by Baker Boyer Bancorp; a total of \$209,600.00 will be used to fund District's operations in anticipation of District's receipt of tax revenue. Upon voter approval of District's dissolution and New District's formation, New District will assume District's rights and obligations under the County Loan Agreement.

8. District Contracts. On the effective date of District's dissolution (or as soon as practicable thereafter), District will assign and transfer all District's rights and obligations under all contracts and/or agreements to which District is a party (individually

and collectively, the "Contract(s)") to New District, including, without limitation, District's rights and obligations under the following contracts and/or agreements: (a) Kelley Connect Sales Agreement dated December 8, 2023 between Kelley Connect and District; and (b) Software as a Service Agreement dated effective January 9, 2015 between Active Network, LLC and District. If necessary, District will obtain the consent of all parties necessary to assign District's rights and obligations under the Contract(s) to New District.

9. Employee Transfer. On the dissolution date, the employment of all District employees will be transferred to New District subject to and in accordance with ORS 236.605 et seq., without further civil service examination.

10. Reserve Fund. District may establish a reserve fund in an amount determined reasonable or appropriate by the Board for any contingent and/or unknown District liabilities and/or obligations. The reserve fund may be discontinued when the Board (or District board of trustees) deems that it is no longer necessary or desirable. Upon discontinuance, the remaining balance of the reserve fund, if any, will be transferred to New District.

Attachment 5
District Property

[Attached]

MADRAS AQUATIC CENTER

Book Asset Detail

Asset	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: Buildings											
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Group: Improvements											
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6	LANDSCAPING	1/15/08	134,885	0	0	134,885	0	134,885	0	S/L	10.00
7	ROOFING	1/15/08	360,983	0	0	202,147	14,439	216,586	144,397	S/L	25.00
8	HVAC	1/15/08	439,683	0	0	410,369	29,312	439,681	2	S/L	15.00
9	POOL	1/15/08	1,060,103	0	0	742,070	53,006	795,076	265,027	S/L	20.00
15	WALL STATION	1/15/08	1,020	0	0	714	51	765	255	S/L	20.00
17	HEAT SAVER PUMP	1/15/08	260	0	0	260	0	260	0	S/L	10.00
21	TODDLER TRAINING PLATFORM	1/15/08	1,300	0	0	910	65	975	325	S/L	20.00
26	BLEACHERS	1/15/08	6,782	0	0	4,746	339	5,085	1,697	S/L	20.00
27	CHAIRS	1/15/08	1,470	0	0	1,035	73	1,108	362	S/L	20.00
28	TABLES	1/15/08	7,730	0	0	5,417	386	5,803	1,927	S/L	20.00
30	TABLES AND BENCHES	1/15/08	920	0	0	644	46	690	230	S/L	20.00
32	FENCE	1/15/08	3,315	0	0	3,094	221	3,315	0	S/L	15.00
33	IMPROVEMENTS	1/15/08	3,399	0	0	2,855	226	3,081	318	S/L	15.00
34	CONCRETE SAFETY IMP	3/18/10	4,876	0	0	3,656	325	3,981	895	S/L	15.00
59	HYDRO THERM BOILER	11/20/17	51,400	0	0	12,279	3,427	15,706	35,694	S/L	15.00
60	HYDRO THERM BOLIER #2	11/26/17	46,475	0	0	11,102	3,098	14,200	32,275	S/L	15.00
63	BUILDING UPGRADE AND LIGHTING Pf	3/19/18	344,898	0	0	61,795	17,245	79,040	265,858	S/L	20.00
70	BATHROOM PROJECT	2/24/21	28,458	0	0	949	2,845	3,794	24,664	S/L	10.00
73	Refurbish slide	9/01/21	28,215	0	0	0	3,359	3,359	24,856	S/L	7.00
74	Filter media replacement	9/01/21	16,482	0	0	0	4,578	4,578	11,904	S/L	3.00
	Improvements		2,769,592	0	0	1,758,331	144,388	1,902,719	866,873		
Group: Land											
10	LAND	1/15/08	550,444	0	0	0	0	0	550,444	Land	0.00
	Land		550,444	0	0	0	0	0	550,444		

MADRAS AQUATIC CENTER

Book Asset Detail

Asset	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
3	LOCKERS	1/15/08	55,623	0	0	51,913	3,708	55,621	2 S/L	2 S/L	15.00
4	GAS FIREPLACE	1/15/08	2,941	0	0	2,744	197	2,941	0 S/L	0 S/L	15.00
11	EQUIPMENT CARRIER	1/15/08	900	0	0	900	0	900	0 S/L	0 S/L	10.00
12	PORTABLE LIFE GUARD STATION	1/15/08	2,170	0	0	2,029	141	2,170	0 S/L	0 S/L	15.00
13	4" RACING LANE FLOATS	1/15/08	1,950	0	0	1,950	0	1,950	0 S/L	0 S/L	10.00
14	STARTING PLATFORMS	1/15/08	6,370	0	0	4,465	318	4,783	1,587 S/L	0 S/L	20.00
16	PORTABLE AQUATIC LIFT	1/15/08	4,975	0	0	3,485	249	3,734	1,241 S/L	0 S/L	20.00
18	SUITEMATE	1/15/08	1,290	0	0	1,290	0	1,290	0 S/L	0 S/L	10.00
19	EMERGENCY OXYGEN UNIT	1/15/08	255	0	0	238	17	255	0 S/L	0 S/L	15.00
20	CPR MANIKIN	1/15/08	870	0	0	812	58	870	0 S/L	0 S/L	15.00
22	UNIVERSIAL GOAL	1/15/08	2,400	0	0	2,240	160	2,400	0 S/L	0 S/L	15.00
29	CROWD STANCHION W	1/15/08	422	0	0	392	29	421	1 S/L	1 S/L	15.00
31	DAKTRONIC READER BOARD	1/15/08	29,923	0	0	20,944	1,497	22,441	7,482 S/L	0 S/L	20.00
37	AV SYSTEM	4/30/11	4,026	0	0	4,026	0	4,026	0 S/L	0 S/L	5.00
38	DIVING BOARD	5/01/11	10,555	0	0	7,156	704	7,860	2,695 S/L	0 S/L	15.00
39	TOUCH PAD INTERFACE	5/01/11	1,157	0	0	1,157	0	1,157	0 S/L	0 S/L	5.00
40	LANE STORAGE REEL	12/28/11	1,156	0	0	1,156	0	1,156	0 S/L	0 S/L	5.00
41	RETURN AIR FAN	3/17/16	4,290	0	0	4,290	0	4,290	0 S/L	0 S/L	5.00
42	SHOT CLOCK	9/11/15	2,108	0	0	2,108	0	2,108	0 S/L	0 S/L	5.00
43	CHEMTROL PUMP SENSOR	5/02/16	1,375	0	0	1,375	0	1,375	0 S/L	0 S/L	5.00
45	LAWN MOVER	5/20/16	1,799	0	0	1,799	0	1,799	0 S/L	0 S/L	5.00
46	SPALSH POOL PUMP	11/06/15	4,240	0	0	4,240	0	4,240	0 S/L	0 S/L	5.00
47	SD 260 PRINTER	8/04/15	1,396	0	0	1,396	0	1,396	0 S/L	0 S/L	5.00
48	HORN START	3/08/16	1,200	0	0	1,200	0	1,200	0 S/L	0 S/L	5.00
49	VIZIO TV	6/08/15	1,525	0	0	1,525	0	1,525	0 S/L	0 S/L	5.00
50	TIMING EQUIPMENT	1/31/15	5,585	0	0	5,120	465	5,585	0 S/L	0 S/L	7.00
51	FIELD STRIPER	3/27/15	2,335	0	0	2,086	249	2,335	0 S/L	0 S/L	7.00
52	POOL VACUUM	5/08/15	3,750	0	0	3,304	446	3,750	0 S/L	0 S/L	7.00
54	DAKROMICS TOUCHPAD 7078	4/16/17	1,305	0	0	1,088	217	1,305	0 S/L	0 S/L	5.00
55	AED DEFIBRILATOR	6/22/17	2,074	0	0	1,659	415	2,074	0 S/L	0 S/L	5.00
56	AQUATREK WHEELCHAIR	8/02/16	1,570	0	0	1,544	26	1,570	0 S/L	0 S/L	5.00
57	DELL INSPIRION LAPTOP	12/28/16	1,002	0	0	901	101	1,002	0 S/L	0 S/L	5.00
58	SOUND SYSTEM	3/24/17	8,578	0	0	7,292	1,286	8,578	0 S/L	0 S/L	5.00
61	FRONT DOOR MAT	6/14/18	2,486	0	0	1,533	497	2,030	456 S/L	0 S/L	5.00

Group: Machinery & Equipment

MADRAS AQUATIC CENTER

Book Asset Detail

Asset	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
62	STARTING BLOCKS	3/19/18	22,614	0	0	7,349	2,262	9,611	13,003	S/L	10.00
64	BLEACHER RAILINGS	7/23/17	1,400	0	0	366	93	459	941	S/L	15.00
65	SWIMSUIT WATER EXTRACTOR	11/15/17	1,895	0	0	695	189	884	1,011	S/L	10.00
66	DELL COMPUTER	11/27/17	1,040	0	0	745	208	953	87	S/L	5.00
67	CANON EF 70-200M CAMERA	4/30/18	1,899	0	0	1,202	380	1,582	317	S/L	5.00
68	POOL AND SPA EQUIPMENT	4/30/18	5,417	0	0	3,431	1,084	4,515	902	S/L	5.00
71	NEW SERVER	12/31/20	22,849	0	0	1,142	2,285	3,427	19,422	S/L	10.00
72	Disc Floor Cleaner	11/04/20	8,690	0	0	579	869	1,448	7,242	S/L	10.00
75	Chemical controller	9/01/21	24,830	0	0	0	0	0	24,830	S/L	0.00
76	PAL HI/Lo ADA Lift	9/01/21	10,618	0	0	0	885	885	9,733	S/L	10.00
77	Scoreboard	4/01/22	98,787	0	0	0	2,470	2,470	96,317	S/L	10.00
78	Swim meet technology	4/01/22	17,647	0	0	0	441	441	17,206	S/L	10.00
79	Security camera system	6/01/22	17,599	0	0	0	147	147	17,452	S/L	10.00
Machinery & Equipment			408,886	0	0	164,866	22,093	186,959	221,927		
Group: Software											
35	RECTRAC SOFTWARE	3/01/11	7,763	0	0	7,763	0	7,763	0	S/L	10.00
36	ID SYSTEMS SOFTWARE	3/01/11	2,101	0	0	2,101	0	2,101	0	S/L	10.00
53	ACTIVE NETWORK SOFTWARE	4/01/15	17,100	0	0	17,100	0	17,100	0	S/L	3.00
Software			26,964	0	0	26,964	0	26,964	0		
Grand Total			10,477,346	0	0	5,090,179	390,530	5,480,709	4,996,637		