

APPROVED MINUTES

1. Call to Order: Paula Beck called the meeting to order at 7:07 pm

1.1 Roll Call:

Board of Directors (BOD):

Paula Beck, Board President (PB)

Marilyn Bloch, Board Secretary (MB)

Teresa Steinbock, Board Member (TS)

Staff:

Melissa Georgesen, Aquatic Director (MG)

Jenniffer Swink, Recording Secretary (JS)

Guest:

Ilene Waldorf of Waldorf Accounting (IW), left meeting at 8:29 pm

Absent:

Claire Ferlan, Board Treasurer (CF)

Neal Lucht, Board Vice-President (NL)

1.2 Adjustments to the agenda: In respect to IW's time, PB moved item 5/5.1 new business discussion on the role of bookkeeper to the front of the agenda item 3/3.1 and deferred 3 Consent Calendar/Minutes.

2. Public Comments: none

3. New Business

3.1 Guest IW spoke with the BOD and shared how proud and grateful she is for the BOD and their commitment. She wished she was available to help earlier but was not able to do so due to her busy schedule during tax season. IW also shared she is not interested in being a part of the budget process, she is reducing her hours of work and will only be available on certain days. She is a single person office. She also is not interested in learning new IRS rules for payroll. IW analyzed cost for payroll versus Paychex. She says Paychex promotional rate is fair. MG will call Aaron at Paychex to request the promotional rate again and to see how long the promotion lasts. MG is also working on getting Direct Deposit and electronic signature setup through Paychex.

There was much discussion about procedures, scheduling and documents needed to move forward. MG explained the current process for expenditures, revenue and payroll. MG has some spending capability, for larger expenditures she gives a purchasing request to the BOD. There is an approved vendor list.

Expenditures:

1. MG orders the product or services
2. MG receives the item with the packing slip

3. MG verifies the order is complete and matches the invoice
4. MG gives the invoice to CF
5. CF and two other BOD verify the expenditure
6. CF writes the check and returns the invoice with the check to MG
7. MG mails the payment to vendor

Payroll:

1. MG uses software program When 2 Work to track and schedule employees hours
 - a. There is no over-time
 - b. Employees restricted to 24 hours per week, maximum 8 hours per day
2. Employees post time on timecard
3. MG collects timecards, totals times and emails payroll information to Paychex
4. Paychex emails report to MG for verification and approval to process, then mails or couriers payroll check
5. MG schedules a time for one of the BOD to come in and sign payroll check the day before payday which is the 15th and end of the month, 30th or 31st

Revenue:

1. MAD uses the Square software and hardware to process money coming in
2. Staff counts money drawer at the beginning of the day and reconciles at the end of the day
3. MG receives an emailed report from Square on a daily basis
4. MG likes the breakdown of revenue as follows
 - a. Admissions (includes Drop Ins and 3 Month Pass)
 - b. Rentals
 - c. Lessons

Tracking:

1. Staff tracks facility use (lap swim, open swim, senior swim, tot time, fitness classes)
2. MG prepares a report with those statistics for the BOD

MG has been researching software that will provide a more automated system including online options for customers to create an account, purchase passes and swim lessons; as well as keep inventory and track supplies for concessions. There is a \$1,200 cost per module per year. The credit card fees are higher than the Square fees. MG believes it would be a nice service for the community. For example to help that mom with four kids that has to load them in the car to drive to MAD to register for swim lessons, rather being able to go online once her kids are in bed and register her children. MG strives to have MAD provide the best customer service.

To move forward MG and IW will need to meet once IW receives all the invoices to go over expenditure categories. IW will redesign the COA to match the approved budget. IW asked MG to call Aaron at Paychex to inform him that IW will be MAD's contact. IW will speak with Aaron at Paychex to confirm Paychex is checking INS/SSI. IW will reconcile the account and provide a check register for the BOD meetings. IW will track budget versus actual. IW will generate the checks once

they have been approved and receives them from MG. MG will need to pick up the checks from IW office and arrange with the BOD for signatures at MAD. MAD must arrange with vendors to pay invoices on or about the 5th and 20th of the month.

IW gave a copy of her requests for documents required to get the bookkeeping up to date to the BOD and Staff, which includes:

- LGIP Statements – March and April
- Columbia Bank Statements – February and April
- Paychex Report that shows – Gross Payroll by employee with deduction and net check amount – Feb (2); March (2); May
- Copies of Quarterly PR report filed by Paychex – 1st Quarter 2018
- Revenue Reports, if not daily at least weekly – began receiving 5/4/2018; Need April
- BOD meeting schedule

IW also needs access online or electronically:

- Bank Accounts
- Daily Sheets
- Paychex

IW will be out of town this Thursday through Wednesday. IW returned invoice copies she received from CF to PB. IW also explained it is very dangerous to continue with reimbursement checks. MAD needs to get a debit card that staff and BOD can use for products and services. IW suggested to setup auto pay for the water bill, since it is the only bill due upon receipt.

MB brought up her concern about insufficient funds in the checking account and suggested setting up a savings account with overdraft protection. There is a minimal fee for setting up the additional account and if the overdraft service is used. PB wondered if an auto transfer from Local Government Investment Pool (LGIP) using the budget figures for transfers twice a month would be possible. TS believes once the BOD gets to a point of knowing the monthly expenses, they should be able to plan ahead for the funds transfer needed to cover expenditures. It takes three to four business days to transfer funds online. IW again explained the importance in scheduling the payables on the 5th and 20th of the month so the BOD will know when to transfer funds to cover the payables. IW also said the BOD could open a separate bank account just for payroll. TS inquired about online bill pay. IW explained it runs through your bank, but there is no signature. PB asked if utilities are on autopay what about keeping track of usage. IW said you continue to receive the statements from the utility companies via email and print them for your records. TS recommended staying away from autopay. IW likes to have control of bank accounts and does not think going electronic is best. But, she likes having access online to check on accounts. TS would like checks pre-printed so just a signature would be required. IW can print checks in Quickbooks (QB).

4. Old Business: none

5. Consent Calendar/Minutes

5.1 Tabled for next meeting

6. Committee reports and Updates

6.1 Treasurer's Report – CF – No action taken

7. **Written Communication - MG**

8. **Aquatic Director's Remarks - MG** is drafting the summer schedule and plans to have it available by the end of next week. Summer swim lessons schedule is online now. MAC is under staffed for summer schedule. MG is in the process of hiring more staff. MG would like to keep her reporting at the monthly board meetings focused on accomplishments for the month and highlights.

9. **Board of Directors' Remarks - MB** requested a weekly report on attendance from MG. MG will have the staff email the report to the BOD on a weekly basis.

10. **President's Remarks -**

- PB will come into MAD on Wednesday, May 30th to sign payroll checks
- PB will look into acquiring a debit card and PayPal account
- MG will draft a summer schedule
- MG will have MAC staff email BOD a weekly attendance report
- See 3.1 for tasks related to IW's requests

11. **For the good of the District**

12. **Upcoming meetings**

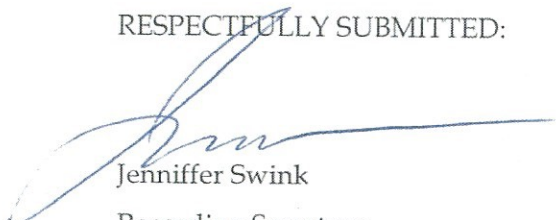
June 12, 2018 Molalla Aquatic District Board Meeting 6:30 pm

June 26, 2018 Molalla Aquatic District Board Meeting 7:00 pm


13. **Adjournment**

TS moved to adjourn the Board Meeting at 8:37 pm. MB seconded. Motion carried.

RESPECTFULLY SUBMITTED:



Jenniffer Swink
Recording Secretary



Marilyn Bloch
Marilyn Bloch
Board Secretary