

HOWELL recreation

Howell Area Parks & Recreation Authority
Regular Meeting
Oceola Community Center
Tuesday, April 16, 2024, 6:30 p.m.

Call to order

Pledge of Allegiance (all stand)

Call to the Public (for any items not on the agenda)

Approval- Consent Agenda

1. Regular Board Meeting Minutes dated Tuesday, March 19, 2024
2. Check Register Report Ending March 31, 2024
3. Bank Statements Ending March 31, 2024
4. Financial Reports Ending March 31, 2024

Approval- Regular Agenda

5. Discussion/Approval item- HAPRA 2023 Draft Audit
6. Events and Programs Report
 - a. Upcoming events & programs
 - i. Senior Travel Program
 - ii. Michigan Mobile SOS
 - iii. Pickles & Pint
 - b. Sponsorship & marketing updates
 - i. Play.Grow.Belong
 - ii. New Program Guide
7. Maintenance/Project Report
8. Directors Report
 - a. Millage Update
 - b. "Townhall" Meetings

9. Board Member Reports

- i. City of Howell Board Rep:
- ii. Oceola Township Board Rep:
- iii. Marion Township Board Rep:
- iv. Genoa Township Board Rep:
- v. Howell Township Board Rep:

10. Old Business

11. New Business

12. Next Meeting: May 21, 2024 @ 6:30pm Oceola Community Center

13. Adjournment



Howell Area Parks & Recreation Authority
Oceola Community Center

Regular Board Meeting Minutes

March 19, 2024

Call to Order

Chair Diana Lowe called the meeting to order at 6:30 pm.

Attendance

Board Members: Chair Diana Lowe, Vice Chair Terry Philibeck, Secretary Nikolas Hertrich, Treasurer Tammy Beal, Trustee Sue Daus

HAPRA Staff: Director Tim Church, Jen Savage, Nikki Wattles, Andrew Wittbrodt, Kevin Troshak, and Kyle Tokan

Public: Non Present

Call to the Public

None Present

Approval of Consent Agenda

Vice Chair Terry Philibeck made a motion to approve the consent agenda, supported by Treasurer Tammy Beal. **Motion carried 5 – 0.**

Approval of Regular Agenda

Treasurer Tammy Beal made a motion to approve the consent agenda, supported by Vice Chair Terry Philibeck. **Motion carried 5 – 0.**

Discussion/Approval item- Resolution 24-2 Ballot Language for the HAPRA Millage

Director Church introduced the proposed Ballot Language for the HAPRA Millage. Although the proposal is standard or boiler plate, Chair Diana Lowe and Trustee Tammy Beal questioned the need to include language related to a pool. Director Church agreed with concerns shared by the Board and will follow up with John

Gormley of Gormley Law Offices, PLC to remove. A motion to approve Resolution 24-2 Ballot Language for the HAPRA Millage following the removal of “public swimming pool” was made by Vice Chair Terry Philibeck and supported by Treasurer Tammy Beal. **Roll Call Vote: Vice Chair: Terry Philibeck – Yes, Chair: Diana Lowe – Yes, Treasurer: Tammy Beal – Yes, Trustee: Sue Daus, Secretary: Nikolas Hertrich – Yes. Motion carried 5 – 0.**

Discussion/Approval – Discussion/Approval item – Recreation Master Plan

Director Church recently met with Marion and Oceola Township Board of Trustees to discuss partnering with HAPRA in the drafting of a Recreation Master Plan. Both townships agreed to the partnership and the associated cost share with only one Marion Township Trustee voting no. For the Recreation Master Plan, local units of government with master plans in place already will have their plans incorporated into the HAPRA Recreation Master Plan. In the future this Recreation Master Plan will help with funding opportunities and provide support for approving the upcoming ballot initiative. A motion to approve the HAPRA Recreation Master Plan was made by Vice Chair Terry Philibeck and supported by Treasurer Tammy Beal. **Motion carried 5 – 0.**

Events and Programs Report

A. Upcoming Event & Programs:

- i. **Dragon Quest:** The Dragon Quest Egg Hunt is scheduled for Sunday, April 7, 2024, from 11:00 am to 2:00 pm. Event will occur at the Oceola soccer complex and is a different approach to the traditional Easter Egg Hunt. Participants will be collecting dragon eggs and trading in for prizes. For this event staff is working with Oxford Treatment Center to coordinate a sensory friendly event for the first time slot. Sessions are half full but typically participation increases based on the weather forecast.
- ii. **Volleyball:** The coed volleyball program currently has 90 people participating with teams from Howell, Hartland, Brighton, and Huron Valley. Eight teams are currently registered for the women’s volleyball league. Additionally, 700 athletes are registered for soccer and the 25 and up basketball league recently went from three teams to eight.
- iii. **Other:** Kevin Troshak informed the Board that the Hive Youth & Teen Center’s Teen Advisory Board were given a volunteer of the year award from Livingston County United Way and that the Teen Flashlight Egg Hunt will be at the Geno Township Hall which will now accommodate 50+ participants. Kevin also shared that he is working on the Summer Program which will include cooking classes with Chef Chad from Chemung Hills. Menu will contain a wide selection of options including Mexican and Chinese. The Teen Center currently has 20 participants regularly and was awarded a grant from Citizens Insurance which will reduce monthly registration from \$30.00 to \$20.00. It is expected that an uptick in registration will occur in the fall. An open house is scheduled for 5th graders and all elementary aged students in May.

It expected that the Audit will be provided for review and approval for the April Board Meeting. An open interview was held last Wednesday to fill summer positions. 11 interviews were conducted and all vacancies should be filled. The Employee Appreciation Program was restarted in March, Board Members will be included on future e-mails and will have the opportunity to provide nominations.

B. Sponsorship & Marketing Updates:

- i. The Rec on the Go van has been wrapped and materials for the van have been ordered. Jordan Hilbrecht was award a \$2,500 grant from MParks to purchase equipment for the van.

Preventative Maintenance Report:

No updates. Meetings will be scheduled for the near future to discuss property maintenance.

Directors Report

- a. Proclamation for July is Parks and Rec Month: July is Parks and Rec month and looking to emphasize the importance of recreation. Director Church is hoping to have all municipalities make a proclamation during their July meetings. Will be reaching out to the Townships and City to gauge support.
- b. Meeting with Commissioners: Director Church is looking to coordinate meetings with County Commissioners to discuss and answer questions related to the upcoming millage request. Commissioner Drick provided questions and an email response has been drafted.
- c. Update to Community Captains: Director Church has been contacted by a few individuals who are looking to support the millage effort.
- d. Budget: Director Church and Jen Savage are working on a proposed budget for if the millage is successful. The Director would like to meet with Board members individually to discuss.

Board Member Reports

Secretary Nikolas Hertrich shared with the Board agenda items from the March 11, 2024, Howell City Council Meetings which included approval of various civic events and board appointments, discussions related to Freedom of Information requests, and purchase of various equipment needs. Additionally, information associated with Scofield Park Improvements and Bennett Center upgrades related to Congressional Discretionary Spending requests from Senators Peters office were shared. Secretary Hertrich met with a representative of the Senator's office to discussion both projects.

Vice Chair Terry Philibeck informed the Board about the recent purchase of pre-constructed restrooms for the soccer fields, the installation of a traffic circle at Eager and Golf Club, and that there will be a dedication of the Reading Trail on April 30th.

Treasurer Chair Tammy Beal shared with the Board bid requests for the walking path will be going out soon and on April 18th a meeting will be held with the selected contractor.

Chair Diana Lowe shared that Genoa Township will be working with Livingston County to pave the remaining portion of Beck to Grand River.

Howell Township Trustee Sue Daus did not have an update to provide.

Old Business

None

New Business

The MTA meeting will not affect the April HAPRA meeting. Kevin Troshak has been selected as the MParks Conference Chair to be held in Traverse City.

Next Meeting

Regularly Scheduled HAPRA Meeting - Tuesday, April 16th, 2024, at 6:30 pm at Oceola Community Center.

Adjournment:

A motion to adjourn the meeting was made by Vice Chair Terry Philibeck and supported by Treasurer Tammy Beal at 7:16 pm. **Motion carried 5-0**

Approved

Date

Respectfully Submitted by: Nikolas Hertrich, Secretary

*BOAA
Mar 2024*

HOWELL AREA PARKS AND
 RECREATION AUTHORITY
 1661 N LATSON RD
 HOWELL MI 48843-9007

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 We can't teach teenagers to drive.
 But we can help kickstart their financial future with Greenlight.
 Visit www.BOAA.com to learn more about Greenlight through
 Bank of Ann Arbor, the debit card and money app for kids and teens.
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 COMMUNITY INTEREST ACCOUNT ACCOUNT 205138
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DOCUMENTS-DEBITS: 54 CREDITS: 0 LAST STATEMENT 02/29/24 180,747.29
 AVG AVAILABLE BALANCE 185,249.57 103 CREDITS 76,371.28
 58 DEBITS 117,497.27
 THIS STATEMENT 03/29/24 139,621.30
 TOTAL DAYS IN STATEMENT PERIOD 03/01/24 THROUGH 03/29/24: 29

----- DEPOSITS -----

REF #	DATE	AMOUNT	REF #	DATE	AMOUNT	REF #	DATE	AMOUNT
	03/04	96.00		03/14	97.00		03/21	5,994.50
	03/04	461.00		03/14	98.00		03/28	109.00
	03/04	2,661.81		03/14	180.00		03/28	112.00
	03/11	88.00		03/14	205.00		03/28	115.00
	03/11	174.00		03/21	93.00		03/28	164.00
	03/11	910.00		03/21	107.00		03/28	174.00
	03/11	1,595.00		03/21	206.00		03/28	3,032.00
	03/11	3,916.00		03/21	231.00			
	03/11	4,086.00		03/21	248.00			

----- OTHER CREDITS -----

DESCRIPTION	DATE	AMOUNT
Bill.com Peerfit, Inc. Peerfit, Inc. Bill.com 016TQOEZO39F1VF Inv Januar	03/01	52.50
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/01	154.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/01	180.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/01	1,104.00
TIVITY HEALTH 22924 CLUB 25968487	03/01	4,202.60
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/04	5.00

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HOWELL AREA PARKS AND

COMMUNITY INTEREST ACCOUNT ACCOUNT 205138

OTHER CREDITS

DESCRIPTION	DATE	AMOUNT
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/04	5.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/04	90.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/04	150.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/04	1,094.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/04	1,218.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/04	2,700.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/04	6,382.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/05	137.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/05	295.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/05	350.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/06	48.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/06	92.00
PAYOUT RunSignUp TRN*1*TX39616161000XT**4VXM1S6264BQR4HI\RM	03/06	339.75
R*IK*TX396		
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/06	1,549.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/07	160.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/07	3,659.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/08	80.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/08	257.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/08	1,482.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/11	20.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/11	30.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/11	39.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/11	378.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/11	430.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/11	695.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/11	1,037.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/12	557.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/12	625.00
PAYOUT RunSignUp TRN*1*TX39763095500XT**3S7Z8P628VROX4N1\RM	03/13	186.00
R*IK*TX397		
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/13	495.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/13	825.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/13	1,995.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/14	287.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/14	390.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/14	1,336.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/15	1,169.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/15	1,245.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/18	39.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/18	64.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/18	120.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/18	145.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/18	460.00

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HOWELL AREA PARKS AND

===== COMMUNITY INTEREST ACCOUNT ACCOUNT 205138 =====

----- OTHER CREDITS -----

DESCRIPTION	DATE	AMOUNT
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/18	578.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/18	937.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/19	469.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/20	15.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/20	27.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/20	1,465.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/21	15.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/21	195.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/21	968.50
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/22	86.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/22	129.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/22	628.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/25	36.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/25	78.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/25	434.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/25	629.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/25	1,283.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/25	1,847.00
PAYOUT RunSignUp TRN*1*TX40061949600XT**47A8UI62EFTD7BRH\RM R*IK*TX400	03/26	73.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/26	125.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/26	645.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/27	12.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/27	34.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/27	529.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/28	44.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/28	423.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/29	65.00
INTEREST	03/29	176.62
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/29	238.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	03/29	681.00

----- CHECKS -----

CHECK #..DATE..	AMOUNT	CHECK #..DATE..	AMOUNT	CHECK #..DATE..	AMOUNT
15395*03/21	200.00	15467 03/18	815.54	15476 03/26	220.00
15451 03/07	6,770.00	15468 03/25	525.00	15477 03/26	234.33
15452*03/01	395.90	15469 03/25	315.00	15478*03/26	1,952.75
15459 03/11	1,150.00	15470 03/28	147.40	15481 03/25	641.98
15460 03/11	553.66	15471 03/22	143.10	15482 03/25	80.00
15461 03/04	85.00	15472 03/22	200.00	15483 03/25	170.00
15462 03/04	98.85	15473 03/27	386.63	15484*03/26	460.00
15463*03/01	224.52	15474 03/25	20.00	15486 03/25	476.69
15466 03/05	478.00	15475 03/20	140.00	15487 03/26	1,215.59

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HOWELL AREA PARKS AND

COMMUNITY INTEREST ACCOUNT ACCOUNT 205138

CHECKS					
CHECK #	DATE	AMOUNT	CHECK #	DATE	AMOUNT
15488	03/20	147.40	15499*	03/25	147.40
15489*	03/27	1,022.62	15501	03/21	100.00
15491	03/26	390.00	15502*	03/25	60.00
15492	03/25	758.65	15504	03/22	20.00
15493	03/19	1,216.00	15505*	03/20	130.00
15494	03/21	240.00	15507	03/26	360.48
15495	03/27	3,819.96	15508	03/27	3,600.60
15496*	03/22	6,250.51	15509*	03/20	147.40
15498	03/26	1,062.21	15511	03/26	954.00
			15512	03/27	2,986.35
			15513	03/28	395.90
			15514	03/27	1,190.62
			15515	03/27	4,477.38
			15516	03/27	632.00
			15517	03/21	70.00
			15518*	03/26	550.00
			15520	03/26	99.25
			15521	03/27	1,150.00

(*) INDICATES A GAP IN CHECK NUMBER SEQUENCE

OTHER DEBITS		
DESCRIPTION	DATE	AMOUNT
GLOBAL PAYMENTS GLOBAL STL 8788240022289	03/04	5,666.58
PAYCHEX EIB INVOICE X06570100000229	03/13	30,689.37
PAYCHEX-OAB INVOICE 06661400021072X	03/20	166.60
PAYCHEX EIB INVOICE X06753400000219	03/27	30,896.05

INTEREST			
AVERAGE LEDGER BALANCE:	185,781.26	INTEREST EARNED:	176.62
AVERAGE AVAILABLE BALANCE:	185,249.57	DAYS IN PERIOD:03/01/24-03/29/24:	29
INTEREST PAID THIS PERIOD:	176.62	ANNUAL PERCENTAGE YIELD EARNED:	1.21%
INTEREST PAID 2024:	537.78		

DAILY BALANCE		
DATE	BALANCE	DATE
03/01	185,819.97	03/12
03/04	194,832.35	03/13
03/05	195,136.35	03/14
03/06	197,165.10	03/15
03/07	194,214.10	03/18
03/08	196,033.10	03/19
03/11	207,727.44	03/20
		03/21
		03/22
		03/25
		03/26
		03/27
		03/28
		03/29

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HOWELL AREA PARKS AND

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MONEY MARKET CHECKING FOR ORGANIZATIONS ACCOUNT 820936

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DOCUMENTS-DEBITS: 0 CREDITS: 0 LAST STATEMENT 02/29/24 82,981.00
 AVG AVAILABLE BALANCE 82,981.00 1 CREDITS 36.26
 DEBITS .00
 THIS STATEMENT 03/29/24 83,017.26
 TOTAL DAYS IN STATEMENT PERIOD 03/01/24 THROUGH 03/29/24: 29

----- OTHER CREDITS -----

DESCRIPTION	DATE	AMOUNT
INTEREST	03/29	36.26

----- I N T E R E S T -----

AVERAGE LEDGER BALANCE:	82,981.00	INTEREST EARNED:	36.26
AVERAGE AVAILABLE BALANCE:	82,981.00	DAYS IN PERIOD:03/01/24-03/29/24:	29
INTEREST PAID THIS PERIOD:	36.26	ANNUAL PERCENTAGE YIELD EARNED:	.55%
INTEREST PAID 2024:	101.69		

----- DAILY BALANCE -----

DATE.....	BALANCE	DATE.....	BALANCE	DATE.....	BALANCE
03/29	83,017.26				

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STATEMENT SAVINGS - BUSINESS ACCOUNT 95076204

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We can't teach teenagers to drive.
 But we can help kickstart their financial future with Greenlight.
 Visit www.BOAA.com to learn more about Greenlight through
 Bank of Ann Arbor, the debit card and money app for kids and teens.

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			02/29/24	141,044.03
INTEREST		134.47	03/29/24	141,178.50
BALANCE THIS STATEMENT			03/29/24	141,178.50

TOTAL DAYS IN STATEMENT PERIOD 03/01/24 THROUGH 03/29/24: 29

TOTAL CREDITS	(1)	134.47
TOTAL DEBITS	(0)	.00

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HOWELL AREA PARKS AND

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STATEMENT SAVINGS - BUSINESS ACCOUNT 95076204

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AVERAGE LEDGER BALANCE:	141,044.03	INTEREST EARNED:	134.47
INTEREST PAID THIS PERIOD:	134.47	DAYS IN PERIOD:03/01/24-03/29/24:	29
INTEREST PAID 2024:	368.99	ANNUAL PERCENTAGE YIELD EARNED:	1.21%

HOWELL AREA PARKS & RECREATION AUTHORITY

1661 N LATSON RD
HOWELL MI 48843-9007

MEMBER ID: 110099341

Statement Period

March 01, 2024 to March 31, 2024

Account Balances at a Glance

Total Savings **\$5,088.89**

Commercial Membership Savings

Account Number: 10006221590

Summary

Beginning Balance (03/01)	\$5,088.67
Deposits & Additions	\$0.00
Withdrawals	\$0.00
Interest	\$0.22
<hr/>	
Ending Balance (03/31)	\$5,088.89

Additional

Average Daily Balance	\$5,088.67
Annual % Yield Earned This Period	0.05%
Interest Paid Year-to-Date	\$0.64

Transactions

DATE	DESCRIPTION	AMOUNT	BALANCE
3/1/2024	Beginning Balance		\$5,088.67
3/29/2024	Eff. 03-31 Credit Interest/Dividend	\$0.22	\$5,088.89
3/31/2024	Ending Balance		\$5,088.89

REVENUE AND EXPENDITURE REPORT FOR HOWELL AREA PARKS AND RECREATION

Balance As of 03/31/2024

GL Number	Description	2024 Amended Budget	YTD Balance 03/31/2024	Activity For 03/31/2024	Available Balance 03/31/2024	% Bdgt Used
Fund: 208 PARKS & REC AUTHORITY						
Account Category: Revenues						
Department: 751 RECREATION / PARKS DEPARTMENT						
208-751-587.001	PK/RC MARION TWP PARTICIPATION	124,500.00	31,125.00	0.00	93,375.00	25.00
208-751-587.002	PK/RC GENOA TWP PARTICIPATION	124,500.00	31,125.00	0.00	93,375.00	25.00
208-751-587.003	PK/RC OCEOLA TWP PARTICIPATION	124,500.00	31,125.00	0.00	93,375.00	25.00
208-751-587.005	PK/RC HOWELL CITY PARTICIPATION	124,500.00	31,125.00	0.00	93,375.00	25.00
208-751-587.006	PK/RC HOWELL TWP PARTICIPATION	124,500.00	31,125.00	0.00	93,375.00	25.00
208-751-587.101	PK/RC CONTRACTS	0.00	3,200.00	3,200.00	(3,200.00)	100.00
208-751-650.106	FACILITY MEMBERSHIPS	130,000.00	47,196.83	20,022.83	82,803.17	36.31
208-751-651.020	BENNETT BLDG RENTAL FEES	0.00	366.00	366.00	(366.00)	100.00
208-751-651.022	OCEOLA BLDG RENTAL FEES	75,000.00	31,952.50	26,982.50	43,047.50	42.60
208-751-651.026	GYMANASIUM RENTALS	35,000.00	18,121.40	11,304.20	16,878.60	51.78
208-751-665.000	INVESTMENT INTEREST	1,800.00	1,009.10	347.57	790.90	56.06
208-751-671.002	MISC REVENUES	500.00	720.25	(1,520.00)	(220.25)	144.05
208-751-675.074	DOG PARK SALES - FOBS	9,000.00	2,580.00	860.00	6,420.00	28.67
208-751-678.010	SPONSORSHIP FEES	15,000.00	2,450.00	1,100.00	12,550.00	16.33
Total Dept 751 - RECREATION / PARKS DEPARTMENT		888,800.00	263,221.08	62,663.10	625,578.92	29.62
Revenues		888,800.00	263,221.08	62,663.10	625,578.92	29.62
Account Category: Expenditures						
Department: 751 RECREATION / PARKS DEPARTMENT						
208-751-702.001	SAL & WAGES DIRECTOR	72,691.56	19,557.32	5,618.68	53,134.24	26.90
208-751-702.003	SAL & WAGES - BUSINESS MANAGER	51,815.90	13,380.30	3,775.61	38,435.60	25.82
208-751-702.004	SAL & WAGES - OPERATIONS MGR	24,996.40	14,023.83	4,012.80	10,972.57	56.10
208-751-702.024	SAL & WAGES -MARKETING	24,745.60	12,578.40	3,611.20	12,167.20	50.83
208-751-702.030	SAL & WAGES FRONT OFFICE	87,000.00	25,328.87	7,269.60	61,671.13	29.11
208-751-702.034	SAL & WAGE FACILITIES MAINT/COORD	84,000.00	29,160.75	9,570.75	54,839.25	34.72
208-751-713.000	EMPLOYER SHARE FICA	30,116.05	8,220.80	2,423.27	21,895.25	27.30
208-751-714.000	EMPLOYEE MEDICAL INSURANCE	14,000.00	2,973.11	1,521.45	11,026.89	21.24
208-751-714.004	ICMA RETIREMENT	21,716.84	5,437.90	5,437.90	16,278.94	25.04
208-751-727.000	OFFICE SUPPLIES	1,500.00	580.92	153.32	919.08	38.73
208-751-730.000	POSTAGE	1,500.00	98.85	0.00	1,401.15	6.59
208-751-740.000	OPERATING SUPPLIES - GENL	1,500.00	188.08	60.94	1,311.92	12.54
208-751-740.023	OPERATING SUPPLIES - DOG PARK	2,200.00	(74.97)	0.00	2,274.97	(3.41)
208-751-740.026	OPERATING SUPPLIES SHIRTS/BADGES	1,500.00	0.00	0.00	1,500.00	0.00
208-751-751.000	GASOLINE & DIESEL FUEL	3,000.00	1,447.19	882.20	1,552.81	48.24
208-751-801.000	PROFESSIONAL SERVICES	50,000.00	9,728.34	2,609.70	40,271.66	19.46
208-751-804.000	CONTRACTUAL SERVICES	15,000.00	9,278.50	2,018.50	5,721.50	61.86
208-751-840.000	DUES, SUBSCRIPTIONS & MEMBERSHIPS	3,000.00	1,962.00	1,962.00	1,038.00	65.40
208-751-850.000	COMMUNICATION - TELEPHONES	11,000.00	2,742.34	1,274.54	8,257.66	24.93
208-751-850.008	COMMUNICATION - INTERNET & CABLE	19,800.00	4,637.70	1,545.90	15,162.30	23.42
208-751-860.000	TRAVEL	7,000.00	4,436.92	2,843.22	2,563.08	63.38
208-751-900.000	MARKETING, PRINTING & PUBLISHING	10,000.00	2,500.31	1,670.00	7,499.69	25.00
208-751-910.000	INSURANCE	45,000.00	10,801.80	3,600.60	34,198.20	24.00
208-751-920.000	UTILITIES - ELECTRICITY	7,300.00	1,706.12	515.68	5,593.88	23.37
208-751-920.001	UTILITIES - GAS	8,000.00	2,493.01	766.31	5,506.99	31.16
208-751-920.002	UTILITIES - WAT / SEW	2,300.00	582.33	301.70	1,717.67	25.32
208-751-920.003	UTILITIES - RUBBISH	960.00	226.89	0.00	733.11	23.63
208-751-920.012	UTILITIES - ELEC/OCEOLA	50,000.00	13,619.39	4,477.38	36,380.61	27.24
208-751-920.013	UTILITIES - GAS/OCEOLA	12,500.00	3,368.53	1,190.62	9,131.47	26.95

REVENUE AND EXPENDITURE REPORT FOR HOWELL AREA PARKS AND RECREATION

Balance As of 03/31/2024

GL Number	Description	2024 Amended Budget	YTD Balance 03/31/2024	Activity For 03/31/2024	Available Balance 03/31/2024	% Bdgt Used
Fund: 208 PARKS & REC AUTHORITY						
Account Category: Expenditures						
Department: 751 RECREATION / PARKS DEPARTMENT						
208-751-920.014	UTILITIES - WATER/OCEOLA	2,500.00	0.00	0.00	2,500.00	0.00
208-751-920.015	UTILITIES - RUBBISH/OCEOLA	900.00	205.47	0.00	694.53	22.83
208-751-930.000	GROUNDS MAINTENANCE BENNETT	4,000.00	0.00	0.00	4,000.00	0.00
208-751-930.006	REPAIR & MAINT - VEHICLES	1,000.00	460.70	0.00	539.30	46.07
208-751-930.014	GROUNDS MAINTENANCE OCEOLA	45,000.00	23,121.75	3,607.25	21,878.25	51.38
208-751-931.000	BLDG R&M BENNETT	8,000.00	1,715.82	220.54	6,284.18	21.45
208-751-931.014	BLDG R &M OCEOLA	12,000.00	4,531.23	901.82	7,468.77	37.76
208-751-940.000	EQUIPMENT RENTAL	40,000.00	9,376.71	(964.45)	30,623.29	23.44
208-751-940.040	FACILITY RENT	24,000.00	8,000.00	8,000.00	16,000.00	33.33
208-751-956.000	MISCELLANEOUS	500.00	459.30	141.05	40.70	91.86
208-751-956.003	BANK CHARGES & FEES	28,000.00	11,544.60	5,833.18	16,455.40	41.23
208-751-957.000	EDUCATION / TRAINING	100.00	206.00	0.00	(106.00)	206.00
208-751-967.072	DOG PARK GROUNDS MAINTENANCE	2,400.00	0.00	0.00	2,400.00	0.00
208-751-970.000	CAPITAL OUTLAY / EQUIPMENT	6,065.65	2,692.00	1,346.00	3,373.65	44.38
208-751-980.000	OFFICE EQUIPMENT	2,500.00	0.00	0.00	2,500.00	0.00
208-751-980.004	EQUIP / COMPUTER HARDWARE	1,700.00	3,559.39	0.00	(1,859.39)	209.38
208-751-980.005	EQUIPMENT/COMPUTER SOFTWARE	35,000.00	21,307.28	18,780.52	13,627.72	60.88
208-751-991.000	PRINCIPAL	10,992.00	3,664.00	916.00	7,328.00	33.33
Total Dept 751 - RECREATION / PARKS DEPARTMENT		888,800.00	291,829.78	107,895.78	596,970.22	32.83
Expenditures		888,800.00	291,829.78	107,895.78	596,970.22	32.83
Fund 208 - PARKS & REC AUTHORITY:						
TOTAL REVENUES		888,800.00	263,221.08	62,663.10	625,578.92	
TOTAL EXPENDITURES		888,800.00	291,829.78	107,895.78	596,970.22	
NET OF REVENUES & EXPENDITURES:		0.00	(28,608.70)	(45,232.68)	28,608.70	

REVENUE AND EXPENDITURE REPORT FOR HOWELL AREA PARKS AND RECREATION

Balance As of 03/31/2024

GL Number	Description	2024 Amended Budget	YTD Balance 03/31/2024	Activity For 03/31/2024	Available Balance 03/31/2024	% Bdgt Used
Fund: 214 YOUTH SPORTS						
Account Category: Revenues						
Department: 751 RECREATION / PARKS DEPARTMENT						
214-751-650.006	GENOA SOCCER FIELD RENTALS	10,000.00	3,850.00	3,850.00	6,150.00	38.50
214-751-650.050	PROGRAM FEES - VOLLEYBALL	18,000.00	10,642.00	705.00	7,358.00	59.12
214-751-650.051	PROGRAM FEES - ENRICHMENT	22,000.00	6,879.50	1,150.00	15,120.50	31.27
214-751-650.052	PROGRAM FEES - PICKLEBALL	2,500.00	555.00	180.00	1,945.00	22.20
214-751-650.053	PROGRAM FEES - SOCCER	135,000.00	70,098.50	1,618.00	64,901.50	51.92
214-751-650.054	PROGRAM FEES - BASKETBALL	38,000.00	4,816.00	2,840.00	33,184.00	12.67
214-751-650.094	PROGRAM FEES - SOFTBALL	3,500.00	0.00	0.00	3,500.00	0.00
214-751-650.102	DROP IN SPORTS	10,000.00	4,028.10	1,344.30	5,971.90	40.28
214-751-651.009	PAGE FIELD RENTAL	0.00	594.81	594.81	(594.81)	100.00
214-751-678.095	SPONSORSHIP FEES - YOUTH SPORTS	7,500.00	1,800.00	800.00	5,700.00	24.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		246,500.00	103,263.91	13,082.11	143,236.09	41.89
Revenues		246,500.00	103,263.91	13,082.11	143,236.09	41.89
Account Category: Expenditures						
Department: 751 RECREATION / PARKS DEPARTMENT						
214-751-702.004	SAL & WAGES OPERATION MANAGER	21,736.00	0.00	0.00	21,736.00	0.00
214-751-702.080	SAL & WAGES YOUTH SPORTS MGR	44,137.60	11,167.50	3,200.00	32,970.10	25.30
214-751-702.081	SAL & WAGES YOUTH SPORTS COORDINATOR	31,300.00	2,141.00	458.00	29,159.00	6.84
214-751-713.000	EMPLOYER SHARE FICA	5,671.53	1,456.48	413.43	4,215.05	25.68
214-751-714.000	EMPLOYEE MEDICAL INSURANCE	1,000.00	1,358.26	1,358.26	(358.26)	135.83
214-751-714.004	ICMA RETIREMENT	4,413.76	0.00	0.00	4,413.76	0.00
214-751-727.000	OFFICE SUPPLIES	0.00	39.00	0.00	(39.00)	100.00
214-751-740.000	OPERATING SUPPLIES	4,500.00	2,186.05	599.00	2,313.95	48.58
214-751-740.080	OPER SUPPLIES/VOLLEYBALL	2,000.00	1,012.75	965.25	987.25	50.64
214-751-740.081	OPER SUPP/ SOCCER	30,000.00	(24.97)	0.00	30,024.97	(0.08)
214-751-740.083	OPERATING SUPPLIES - PICKLEBALL	2,500.00	919.31	0.00	1,580.69	36.77
214-751-740.086	OPERATING SUPPLIES - BASKETBALL	11,000.00	5,217.40	0.00	5,782.60	47.43
214-751-801.017	BACKGROUND CHECKS	2,500.00	0.00	0.00	2,500.00	0.00
214-751-804.008	CONTRACT SERV - INSTRUCTORS	9,000.00	550.00	550.00	8,450.00	6.11
214-751-804.009	CONTRACT SERV - OFFCL /COACHES	8,000.00	3,542.00	1,410.00	4,458.00	44.28
214-751-804.010	CONTRACT SERV - FIELD MAINTENANCE	35,000.00	0.00	0.00	35,000.00	0.00
214-751-840.000	DUES & MEMBERSHIPS	200.00	190.00	190.00	10.00	95.00
214-751-860.000	CONFERENCE /TRANSPORTATION	1,000.00	902.10	353.40	97.90	90.21
214-751-920.002	UTILITIES - WAT / SEW	4,000.00	0.00	0.00	4,000.00	0.00
214-751-942.001	PORTA JOHN RENTALS	4,500.00	0.00	0.00	4,500.00	0.00
214-751-957.000	EDUCATION / TRAINING	200.00	0.00	0.00	200.00	0.00
214-751-970.000	CAPITAL OUTLAY EQUIP	22,141.11	0.00	0.00	22,141.11	0.00
214-751-980.004	EQUIP / COMPUTER HARDWARE	1,700.00	1,372.11	0.00	327.89	80.71
Total Dept 751 - RECREATION / PARKS DEPARTMENT		246,500.00	32,028.99	9,497.34	214,471.01	12.99
Expenditures		246,500.00	32,028.99	9,497.34	214,471.01	12.99
Fund 214 - YOUTH SPORTS:						
TOTAL REVENUES		246,500.00	103,263.91	13,082.11	143,236.09	
TOTAL EXPENDITURES		246,500.00	32,028.99	9,497.34	214,471.01	
NET OF REVENUES & EXPENDITURES:		0.00	71,234.92	3,584.77	(71,234.92)	

REVENUE AND EXPENDITURE REPORT FOR HOWELL AREA PARKS AND RECREATION

Balance As of 03/31/2024

GL Number	Description	2024 Amended Budget	YTD Balance 03/31/2024	Activity For 03/31/2024	Available Balance 03/31/2024	% Bdgt Used
Fund: 216 FESTIVALS						
Account Category: Revenues						
Department: 751 RECREATION / PARKS DEPARTMENT						
216-751-650.003	PROGRAM FEES SPECIAL EVENTS	20,000.00	18,080.50	7,804.50	1,919.50	90.40
216-751-675.101	FUNDRAISING - SPECIAL EVENTS	2,500.00	0.00	0.00	2,500.00	0.00
216-751-678.039	PROGRAM FEES - MELON FESTIVAL	10,000.00	0.00	0.00	10,000.00	0.00
216-751-678.040	SPONSORSHIP FEES MELON FESTIVAL	36,072.99	20,500.00	500.00	15,572.99	56.83
216-751-678.041	STREET VENDOR FEES MELON	15,000.00	6,378.75	2,720.00	8,621.25	42.53
216-751-678.042	FESTIVAL TENT MELON FEST	18,000.00	0.00	0.00	18,000.00	0.00
216-751-678.047	SPONSORSHIP FEES MELON RUN	15,000.00	12,500.00	2,500.00	2,500.00	83.33
216-751-678.048	PROGRAM FEES MELON RUN	20,000.00	1,939.25	228.25	18,060.75	9.70
216-751-678.049	FOOD VENDOR FEES MELON	10,000.00	3,250.00	1,550.00	6,750.00	32.50
216-751-678.050	SPONSORSHIP FEES LEGEND	8,000.00	1,475.00	0.00	6,525.00	18.44
216-751-678.054	PROGRAM FEES - LEGENDS	1,000.00	0.00	0.00	1,000.00	0.00
216-751-678.057	SPONSORSHIP FEES HORSEMAN RUN	7,500.00	0.00	0.00	7,500.00	0.00
216-751-678.058	PROGRAM FEES HORSEMAN RUN	15,500.00	0.00	0.00	15,500.00	0.00
216-751-678.070	SPONSORSHIP FEES - SPECIAL EVENTS	10,000.00	1,000.00	1,000.00	9,000.00	10.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		188,572.99	65,123.50	16,302.75	123,449.49	34.53
Revenues		188,572.99	65,123.50	16,302.75	123,449.49	34.53
Account Category: Expenditures						
Department: 751 RECREATION / PARKS DEPARTMENT						
216-751-702.001	SAL & WAGES FESTIVAL DIRECTOR	44,137.60	11,833.60	3,395.20	32,304.00	26.81
216-751-702.004	SAL & WAGES OPERATIONS MANAGER	5,434.00	0.00	0.00	5,434.00	0.00
216-751-702.024	SAL & WAGES -MARKETING	5,000.00	0.00	0.00	5,000.00	0.00
216-751-702.103	SALARY & WAGES STAFF	17,400.00	0.00	0.00	17,400.00	0.00
216-751-713.000	EMPLOYER SHARE FICA	4,707.63	905.30	259.74	3,802.33	19.23
216-751-714.000	EMPLOYEE MEDICAL INSURANCE	1,000.00	0.00	0.00	1,000.00	0.00
216-751-714.004	ICMA RETIREMENT	4,413.76	1,103.44	1,103.44	3,310.32	25.00
216-751-727.000	OFFICE SUPPLIES	100.00	90.63	0.00	9.37	90.63
216-751-730.000	POSTAGE	100.00	(197.19)	0.00	297.19	(197.19)
216-751-740.000	OPERATING SUPPLIES	500.00	151.01	11.98	348.99	30.20
216-751-740.035	OPER SUPPLIES - SPECIAL EVENTS	20,000.00	17,894.24	5,179.09	2,105.76	89.47
216-751-740.102	OPER SUPP MELON FESTIVAL	50,000.00	6,622.40	1,750.00	43,377.60	13.24
216-751-740.106	OPER SUPP MELON RUN	10,000.00	873.00	873.00	9,127.00	8.73
216-751-740.201	OPER SUPP LEGEND OF SLEEPY HOWELL	6,000.00	0.00	0.00	6,000.00	0.00
216-751-740.203	OPER SUPPLIES HEADLESS HORSEMAN RUN	7,500.00	873.00	873.00	6,627.00	11.64
216-751-840.000	DUES & MEMBERSHIPS	680.00	623.85	190.00	56.15	91.74
216-751-860.000	CONFERENCE /TRANSPORTATION	1,500.00	902.10	902.10	597.90	60.14
216-751-900.000	PRINTING & PUBLISHING	3,000.00	16.34	16.34	2,983.66	0.54
216-751-942.001	PORTA JOHN RENTALS	7,000.00	0.00	0.00	7,000.00	0.00
216-751-957.000	EDUCATION / TRAINING	100.00	0.00	0.00	100.00	0.00
216-751-980.004	EQUIP / COMPUTER HARDWARE	0.00	148.59	0.00	(148.59)	100.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		188,572.99	41,840.31	14,553.89	146,732.68	22.19
Expenditures		188,572.99	41,840.31	14,553.89	146,732.68	22.19
Fund 216 - FESTIVALS:						
TOTAL REVENUES		188,572.99	65,123.50	16,302.75	123,449.49	
TOTAL EXPENDITURES		188,572.99	41,840.31	14,553.89	146,732.68	

REVENUE AND EXPENDITURE REPORT FOR HOWELL AREA PARKS AND RECREATION

Balance As of 03/31/2024

GL Number	Description	2024 Amended Budget	YTD Balance 03/31/2024	Activity For 03/31/2024	Available Balance 03/31/2024	% Bdgt Used
Fund: 216 FESTIVALS						
NET OF REVENUES & EXPENDITURES:		0.00	23,283.19	1,748.86	(23,283.19)	

REVENUE AND EXPENDITURE REPORT FOR HOWELL AREA PARKS AND RECREATION

Balance As of 03/31/2024

GL Number	Description	2024 Amended Budget	YTD Balance 03/31/2024	Activity For 03/31/2024	Available Balance 03/31/2024	% Bdgt Used
Fund: 217 PRESCHOOL						
Account Category: Revenues						
Department: 751 RECREATION / PARKS DEPARTMENT						
217-751-650.051	PROGRAM FEES - ENRICHMENT	0.00	440.00	75.00	(440.00)	100.00
217-751-651.003	PRESCHOOL CAMP TUITION	7,500.00	(225.00)	0.00	7,725.00	(3.00)
217-751-651.007	PRESCHOOL TUITION	62,460.00	31,320.00	8,100.00	31,140.00	50.14
217-751-675.015	PRESCHOOL FUNDRAISING	1,200.00	116.82	116.82	1,083.18	9.74
217-751-675.040	DONATIONS - GENERAL	100.00	0.00	0.00	100.00	0.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		71,260.00	31,651.82	8,291.82	39,608.18	44.42
Revenues		71,260.00	31,651.82	8,291.82	39,608.18	44.42
Account Category: Expenditures						
Department: 751 RECREATION / PARKS DEPARTMENT						
217-751-702.023	SAL & WAGES PRESCHOOL	59,164.80	14,959.76	4,600.90	44,205.04	25.28
217-751-713.000	EMPLOYER SHARE FICA	4,437.00	1,210.37	351.98	3,226.63	27.28
217-751-714.000	EMPLOYEE MEDICAL INSURANCE	1,000.00	0.00	0.00	1,000.00	0.00
217-751-740.028	OPER SUPP/PRESCHOOL	1,000.00	310.81	300.00	689.19	31.08
217-751-801.017	BACKGROUND CHECKS	37.00	0.00	0.00	37.00	0.00
217-751-840.000	DUES & MEMBERSHIPS	75.00	75.00	0.00	0.00	100.00
217-751-860.000	CONFERENCE /TRANSPORTATION	300.00	0.00	0.00	300.00	0.00
217-751-957.000	EDUCATION / TRAINING	150.00	0.00	0.00	150.00	0.00
217-751-970.000	CAPITAL OUTLAY EQUIP	3,196.20	0.00	0.00	3,196.20	0.00
217-751-980.000	OFFICE EQUIPMENT	1,700.00	0.00	0.00	1,700.00	0.00
217-751-980.015	PRESCHOOL EQUIPMENT	200.00	0.00	0.00	200.00	0.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		71,260.00	16,555.94	5,252.88	54,704.06	23.23
Expenditures		71,260.00	16,555.94	5,252.88	54,704.06	23.23
Fund 217 - PRESCHOOL:						
TOTAL REVENUES		71,260.00	31,651.82	8,291.82	39,608.18	
TOTAL EXPENDITURES		71,260.00	16,555.94	5,252.88	54,704.06	
NET OF REVENUES & EXPENDITURES:		0.00	15,095.88	3,038.94	(15,095.88)	

REVENUE AND EXPENDITURE REPORT FOR HOWELL AREA PARKS AND RECREATION

Balance As of 03/31/2024

GL Number	Description	2024 Amended Budget	YTD Balance 03/31/2024	Activity For 03/31/2024	Available Balance 03/31/2024	% Bdgt Used
Fund: 218 SENIOR CENTER						
Account Category: Revenues						
Department: 751 RECREATION / PARKS DEPARTMENT						
218-751-590.000	GRANTS	23,000.00	57,471.07	57,471.07	(34,471.07)	249.87
218-751-650.030	PROGRAM FEES - ENRICHMENT	10,000.00	1,708.00	378.00	8,292.00	17.08
218-751-650.098	PROGRAM FEES - FITNESS	50,000.00	18,487.90	6,390.10	31,512.10	36.98
218-751-650.107	TRAVEL	40,000.00	38,142.50	4,530.00	1,857.50	95.36
218-751-675.009	DONATIONS / PKS & RECS SENIORS	1,000.00	500.00	0.00	500.00	50.00
218-751-675.013	UNITED WAY SENIORS	2,400.00	1,200.00	0.00	1,200.00	50.00
218-751-675.100	FUNDRAISING ENRICHMENT	500.00	162.00	162.00	338.00	32.40
218-751-678.012	MEMBERSHIP FEES	30,000.00	19,955.83	10,283.83	10,044.17	66.52
218-751-678.030	SPONSORSHIP FEES - ENRICHMENT	1,000.00	200.00	100.00	800.00	20.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		157,900.00	137,827.30	79,315.00	20,072.70	87.29
Revenues		157,900.00	137,827.30	79,315.00	20,072.70	87.29
Account Category: Expenditures						
Department: 751 RECREATION / PARKS DEPARTMENT						
218-751-702.024	SAL & WAGES -MARKETING	1,800.00	0.00	0.00	1,800.00	0.00
218-751-702.027	SAL & WAGES SENIORS	42,848.00	11,488.00	3,296.00	31,360.00	26.81
218-751-713.000	EMPLOYER SHARE FICA	3,277.87	878.88	252.16	2,398.99	26.81
218-751-714.000	EMPLOYEE MEDICAL INSURANCE	1,000.00	0.00	0.00	1,000.00	0.00
218-751-714.004	ICMA RETIREMENT	4,284.80	1,071.20	1,071.20	3,213.60	25.00
218-751-727.000	OFFICE SUPPLIES	50.00	39.00	0.00	11.00	78.00
218-751-730.000	POSTAGE	750.00	0.00	0.00	750.00	0.00
218-751-740.032	OPER SUPP/SENIORS	5,000.00	189.84	0.00	4,810.16	3.80
218-751-740.061	OPER SUPP/FITNESS	0.00	3,540.59	3,465.00	(3,540.59)	100.00
218-751-740.070	OPER SUPP/ TRAVEL	45,000.00	4,400.30	0.00	40,599.70	9.78
218-751-804.008	CONTRACT SERV - INSTRUCTORS	20,000.00	4,455.00	1,220.00	15,545.00	22.28
218-751-804.080	CONTRACT SERVICES ENTERTAINMENT	1,500.00	200.00	200.00	1,300.00	13.33
218-751-840.000	DUES & MEMBERSHIPS	500.00	190.00	190.00	310.00	38.00
218-751-860.000	CONFERENCE /TRANSPORTATION	1,000.00	1,329.20	854.20	(329.20)	132.92
218-751-957.000	EDUCATION / TRAINING	500.00	0.00	0.00	500.00	0.00
218-751-970.000	CAPITAL OUTLAY EQUIP	28,689.33	0.00	0.00	28,689.33	0.00
218-751-980.004	EQUIP / COMPUTER HARDWARE	1,700.00	0.00	0.00	1,700.00	0.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		157,900.00	27,782.01	10,548.56	130,117.99	17.59
Expenditures		157,900.00	27,782.01	10,548.56	130,117.99	17.59
Fund 218 - SENIOR CENTER:						
TOTAL REVENUES		157,900.00	137,827.30	79,315.00	20,072.70	
TOTAL EXPENDITURES		157,900.00	27,782.01	10,548.56	130,117.99	
NET OF REVENUES & EXPENDITURES:		0.00	110,045.29	68,766.44	(110,045.29)	

REVENUE AND EXPENDITURE REPORT FOR HOWELL AREA PARKS AND RECREATION

Balance As of 03/31/2024

GL Number	Description	2024 Amended Budget	YTD Balance 03/31/2024	Activity For 03/31/2024	Available Balance 03/31/2024	% Bdgt Used
Fund: 219 SUMMER DAY CAMP						
Account Category: Revenues						
Department: 751 RECREATION / PARKS DEPARTMENT						
219-751-651.003	SUMMER CAMP	77,500.00	28,425.00	4,665.00	49,075.00	36.68
219-751-651.025	SPECIALTY CAMPS	11,000.00	3,649.00	165.00	7,351.00	33.17
219-751-678.030	SPONSORSHIP FEES - ENRICHMENT	5,000.00	0.00	0.00	5,000.00	0.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		93,500.00	32,074.00	4,830.00	61,426.00	34.30
Revenues		93,500.00	32,074.00	4,830.00	61,426.00	34.30
Account Category: Expenditures						
Department: 751 RECREATION / PARKS DEPARTMENT						
219-751-702.036	SAL & WAGE SUMMER CAMP SUPERVISOR	14,707.00	0.00	0.00	14,707.00	0.00
219-751-702.037	SAL & WAGES SUMMER CAMP COUNSELOR	46,000.00	1,099.15	0.00	44,900.85	2.39
219-751-713.000	EMPLOYER SHARE FICA	5,975.00	22.72	0.00	5,952.28	0.38
219-751-740.003	OPER SUPPLIES/T-SHIRTS	1,200.00	0.00	0.00	1,200.00	0.00
219-751-740.029	OPER SUPPLIES/SPECIALTY CAMPS	200.00	0.00	0.00	200.00	0.00
219-751-740.033	OPER SUPP/SUMMER CAMP	2,000.00	0.00	0.00	2,000.00	0.00
219-751-740.042	FIELD TRIPS	11,040.00	0.00	0.00	11,040.00	0.00
219-751-801.017	BACKGROUND CHECKS	200.00	18.50	0.00	181.50	9.25
219-751-957.000	EDUCATION / TRAINING	125.00	0.00	0.00	125.00	0.00
219-751-970.000	CAPITAL OUTLAY EQUIP	12,053.00	0.00	0.00	12,053.00	0.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		93,500.00	1,140.37	0.00	92,359.63	1.22
Expenditures		93,500.00	1,140.37	0.00	92,359.63	1.22
Fund 219 - SUMMER DAY CAMP:						
TOTAL REVENUES		93,500.00	32,074.00	4,830.00	61,426.00	
TOTAL EXPENDITURES		93,500.00	1,140.37	0.00	92,359.63	
NET OF REVENUES & EXPENDITURES:		0.00	30,933.63	4,830.00	(30,933.63)	

REVENUE AND EXPENDITURE REPORT FOR HOWELL AREA PARKS AND RECREATION

Balance As of 03/31/2024

GL Number	Description	2024 Amended Budget	YTD Balance 03/31/2024	Activity For 03/31/2024	Available Balance 03/31/2024	% Bdgt Used
Fund: 221 TEEN CENTER						
Account Category: Revenues						
Department: 751 RECREATION / PARKS DEPARTMENT						
221-751-649.000	CONCESSION SALES TEEN	6,000.00	1,338.70	525.50	4,661.30	22.31
221-751-650.005	PROGRAM FEES TEENS	22,000.00	6,649.00	1,769.00	15,351.00	30.22
221-751-650.060	PROGRAM FEES - YOUTH	20,000.00	2,285.00	100.00	17,715.00	11.43
221-751-675.010	DONATIONS - TEEN	250.00	5,000.00	0.00	(4,750.00)	2,000.00
221-751-675.012	UNITED WAY - TEENS	16,500.00	4,250.00	0.00	12,250.00	25.76
221-751-675.110	FUNDRAISING	21,000.00	2,712.75	0.00	18,287.25	12.92
221-751-678.010	SPONSORSHIPS	15,000.00	150.00	0.00	14,850.00	1.00
221-751-679.100	GRANTS > \$1000	0.00	15,000.00	0.00	(15,000.00)	100.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		100,750.00	37,385.45	2,394.50	63,364.55	37.11
Revenues		100,750.00	37,385.45	2,394.50	63,364.55	37.11
Account Category: Expenditures						
Department: 751 RECREATION / PARKS DEPARTMENT						
221-751-702.026	SAL & WAGES TEEN MANAGERS	48,692.80	13,046.40	3,745.60	35,646.40	26.79
221-751-702.035	SAL & WAGES TEEN COORDINATOR	6,300.00	3,812.32	1,351.88	2,487.68	60.51
221-751-702.041	SAL & WAGES - TEEN SUPERVISOR	17,381.00	4,999.50	2,412.00	12,381.50	28.76
221-751-713.000	EMPLOYER SHARE FICA	4,207.00	1,642.43	565.83	2,564.57	39.04
221-751-714.000	EMPLOYEE MEDICAL INSURANCE	5,300.00	2,209.44	1,104.72	3,090.56	41.69
221-751-714.004	ICMA RETIREMENT	4,869.00	1,217.32	1,217.32	3,651.68	25.00
221-751-727.000	OFFICE SUPPLIES	100.00	58.67	58.67	41.33	58.67
221-751-740.015	OPER SUPP/CONCESSIONS	4,500.00	780.18	351.45	3,719.82	17.34
221-751-740.036	OPER SUPPLIES - TEENS	3,500.00	1,432.54	550.95	2,067.46	40.93
221-751-740.044	OPER SUPPLIES/YOUTH	0.00	300.00	300.00	(300.00)	100.00
221-751-840.000	DUES & MEMBERSHIPS	330.00	190.00	190.00	140.00	57.58
221-751-860.000	CONFERENCE /TRANSPORTATION	600.00	1,148.00	780.50	(548.00)	191.33
221-751-900.000	PRINTING & PUBLISHING	0.00	39.00	0.00	(39.00)	100.00
221-751-970.000	CAPITAL OUTLAY EQUIP	4,970.20	0.00	0.00	4,970.20	0.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		100,750.00	30,875.80	12,628.92	69,874.20	30.65
Expenditures		100,750.00	30,875.80	12,628.92	69,874.20	30.65
Fund 221 - TEEN CENTER:						
TOTAL REVENUES		100,750.00	37,385.45	2,394.50	63,364.55	
TOTAL EXPENDITURES		100,750.00	30,875.80	12,628.92	69,874.20	
NET OF REVENUES & EXPENDITURES:		0.00	6,509.65	(10,234.42)	(6,509.65)	
Report Totals:						
TOTAL REVENUES - ALL FUNDS		1,747,282.99	670,547.06	186,879.28	1,076,735.93	
TOTAL EXPENDITURES - ALL FUNDS		1,747,282.99	442,053.20	160,377.37	1,305,229.79	
NET OF REVENUES & EXPENDITURES:		0.00	228,493.86	26,501.91	(228,493.86)	



Howell Area Parks & Recreation Authority

Financial Statements

For the Year Ended December 31, 2023



SMITH & KLACZKIEWICZ, PC
CERTIFIED PUBLIC ACCOUNTANTS

Howell Area Parks & Recreation Authority

Table of Contents

	<u>Page</u>
Independent Auditor's Report	1 - 3
Management's Discussion and Analysis	4 - 8
Basic Financial Statements	
Governmental Fund Balance Sheet / Statement of Net Position	9
Governmental Fund Statement of Revenue, Expenditures and Changes in Fund Balances / Statement of Activities	10
Notes to Financial Statements	11 - 19
Required Supplementary Information	
Budgetary Comparison Schedule – General Operating Fund	20
Notes to Required Supplementary Information	21
Other Supplementary Information	
Schedule of Revenues, Expenditures and Changes in Fund Balance by Program	22



SMITH & KLACZKIEWICZ, PC
CERTIFIED PUBLIC ACCOUNTANTS

THOMAS J. SMITH, CPA
(989) 751-1167

ROBERT R. KLACZKIEWICZ, CPA
(989) 751-3064

A VETERAN OWNED BUSINESS

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Howell Area Parks & Recreation Authority
Howell, Michigan

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the *Howell Area Parks & Recreation Authority* as of and for year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the *Howell Area Parks & Recreation Authority's* basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the *Howell Area Parks & Recreation Authority*, as of December 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the *Howell Area Parks & Recreation Authority*, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the *Howell Area Parks & Recreation Authority's* ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the *Howell Area Parks & Recreation Authority's* internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the *Howell Area Parks & Recreation Authority's* ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the

basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the *Howell Area Parks & Recreation Authority's* basic financial statements. The Schedule of Revenues, Expenditures and Changes in Fund Balance by Program is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Revenues, Expenditures and Changes in Fund Balance by Program is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Smith + Klayhewig PC

Saginaw, Michigan

Draft XX, 2024

Draft
April 11, 2024

Howell Area Parks & Recreation Authority

Management's Discussion and Analysis

The *Howell Area Parks & Recreation Authority* (the "Authority") is a shared service provided through an agreement between the City of Howell, (the "City") and the Townships of Marion, Genoa, Howell and Oceola (the "Townships"). The following discussion and analysis of the financial performance for the Authority provides an overview of the Authority's financial activities for the year ended December 31, 2023. Please read it in conjunction with the Authority's financial statements.

Overview of the Financial Statements

Using this Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position portion of the governmental funds Balance Sheet / Statement of Net Position and the Statement of Activities portion of the Statement of Governmental Funds Revenue, Expenditures and Changes in Fund Balances / Statement of Activities provide information about the activities of the Authority as a whole and present a longer-term view of the Authority's finances. This longer-term view uses the accrual basis of accounting so that it can measure the cost of providing services during the current year and whether the taxpayers have funded the full cost of providing government services.

The fund financial statements provide a short-term view; they tell us how the Authority's resources were spent during the year, as well as how much is available for future spending. Fund financial statements also report the Authority's operations in more detail than most government-wide financial statements by providing information about the Authority's most significant activities.

Government-wide Statements

The *Statement of Net Position* presents information on all of the Authority's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority is improving or deteriorating.

The *Statement of Activities* presents information showing how the Authority's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related* cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in past or future fiscal periods (for instance, depreciation expense associated with capital assets).

The government-wide financial statements include only the Authority itself (known as the *Special Purpose Government*). The Authority has no legally separate component units for which the Authority is financial accountable.

The government-wide financial statements can be found on pages 9 and 10 of this report.

Howell Area Parks & Recreation Authority

Management's Discussion and Analysis

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Authority, like other units of State and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The activity of the Authority is accounted for in the General Operating Fund; a governmental fund.

Governmental Funds

Governmental funds are used to account for essentially the same function reported in the government-wide financial statements. However, unlike the government-wide financial statements, the General Operating Fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating the Authority's near-term financing requirements.

Because the focus of the General Operating Fund is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the General Operating Fund with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Authority's near-term financing decisions. Both the General Operating Fund Balance Sheet and the General Operating Fund Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between the General Operating Fund and the government-wide statements.

The Authority maintains one governmental fund (the "*General Operating Fund*"). The General Operating Fund is a major fund for financial reporting purposes as defined by GASB Statement Number 34. The Authority does not maintain proprietary or fiduciary funds.

The Authority adopts an annual appropriated budget for its fund. A budgetary comparison schedule has been provided herein to demonstrate compliance with that budget. The Budgetary Comparison Schedule - General Operating Fund can be found on page 20 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Authority's financial statements. The notes to the financial statements can be found on pages 11 through 19 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* and *other supplementary information*. Such information is limited to this management's discussion and analysis, the Budgetary Comparison Schedule and the Schedule of Revenues, Expenditures and Changes in Fund Balance by Program.

Howell Area Parks & Recreation Authority

Management's Discussion and Analysis

Government-wide Financial Analysis

The following table presents condensed financial information taken from the Authority's Statement of Net Position and Statement of Activities for the years ended December 31, 2022 and 2023:

	<u>2023</u>	<u>2022</u>
<i>Assets:</i>		
Current and other assets	\$ 248,383	\$ 131,937
Capital assets, net	<u>154,627</u>	<u>177,651</u>
Total assets	<u>403,010</u>	<u>309,588</u>
<i>Liabilities:</i>		
Current liabilities	166,725	98,867
Noncurrent liabilities	<u>56,110</u>	<u>73,883</u>
Total liabilities	<u>222,835</u>	<u>172,750</u>
<i>Net Position:</i>		
Net investment in capital assets	98,517	103,768
Unrestricted	<u>81,658</u>	<u>33,070</u>
Total net position	<u>\$ 180,175</u>	<u>\$ 136,838</u>
	<u>2023</u>	<u>2022</u>
<i>Revenues:</i>		
Charges for services	\$ 931,763	\$ 749,424
Operating grants and contributions	731,289	775,706
General revenue	<u>5,622</u>	<u>1,110</u>
Total revenues	1,668,674	1,526,240
<i>Expenses:</i>		
Recreation and culture and debt service	<u>1,625,337</u>	<u>1,570,230</u>
Change in net position	(43,337)	(43,990)
Net position – beginning	<u>136,838</u>	<u>180,828</u>
Net position – ending	<u>\$ 180,175</u>	<u>\$ 136,838</u>

The current year's operations resulted in a decrease in net position. Operating expenses are being controlled with a continual placement of strict spending policies. Both revenues and expenses increased as a result of changes in COVID-19 restrictions and operational status of the Ocoala Community Center, which resulted in increased overall participation in programs & activities and the costs of running them. Improvement in the facilities and overall program

Howell Area Parks & Recreation Authority

Management's Discussion and Analysis

quality has shown value for the money that the communities invest in the Authority. Continued monitoring of expenses will be necessary.

General Operating Fund Budgetary Highlights

The General Operating Fund accounts for all programming, operations, maintenance and administrative functions of the Authority. The budget is monitored closely and amended quarterly. The General Operating Fund pays for all of the Authority's services. The most significant are program activities, operations and maintenance of facilities and administration.

The following table presents condensed budgetary information taken from the Authority's Budgetary Comparison Schedule – General Operating Fund for the current year:

	Original Budget	Amended Budget	Actual	Over (Under) Budget
<i>Revenues</i>				
Contributions	\$ 600,000	\$ 600,000	\$ 600,000	\$ -
Fees / charges for services	780,674	800,070	931,763	131,693
Sponsorships, donations, etc.	202,600	169,600	131,289	(38,311)
Other revenue	1,700	3,150	5,622	2,472
Total revenues	1,584,974	1,572,820	1,668,674	95,854
<i>Expenditures</i>				
Personal services	840,789	831,424	830,246	(1,178)
Supplies	247,338	240,620	291,134	50,514
Other services & charges	481,980	469,935	458,798	(11,137)
Debt service	-	10,000	33,912	23,912
Capital outlay	14,867	20,841	19,498	(1,343)
Total expenditures	1,584,974	1,572,820	1,633,588	60,768
Other financing sources	-	-	13,502	13,502
Change in fund balance	-	-	48,588	48,588
<i>Fund balance</i>				
Beginning	33,070	33,070	33,070	-
Ending	\$ 33,070	\$ 33,070	\$ 81,658	\$ 48,588

Closely monitoring and managing our expenses and the review of all programs for their cost effectiveness has contributed to increasing our fund balance over the years, which allowed for continuing operations despite external and transitional challenges that we experienced in recent years. Additional changes in personnel and programs going forward will prove to be beneficial in further securing our financial stability in subsequent years.

Howell Area Parks & Recreation Authority

Management's Discussion and Analysis

Capital Asset and Debt Administration

At the end of the year, the Authority had \$154,627 (net of accumulated depreciation) invested in capital assets. Most of the outdoor recreation amenities in the Howell community are owned by either the City of Howell or the Townships. During the year, the Authority purchased equipment, a portion of which was purchased with proceeds from a loan. The Authority made monthly principal and lease rental payments during the year, resulting in a year-end balance in long-term debt of \$56,110. The Authority had no other debt activity and does not allow employees to accumulate accrued compensated absences.

Economic Factors and Next Year's Budgets and Rates

The Howell Area Parks and Recreation Authority has a set a goal for 2024 to continue to enhance our offerings with a creative schedule of programs and activities that are inclusive for our community. The Howell Area Parks and Recreation Authority will continue to utilize our strategic plan to help us balance key components to address our community needs and focus on our continual efforts for financial sustainability.

The overall annual increase in daily operating expenses have continued to be our biggest challenge moving into 2024 fiscal year as inflation continues. To makes sure our residents do not feel the impact of our costs, we have decided to stay level with our program fees and look a at new avenues to cover our overhead expenses by looking into new contract agreements, sponsorships, and grant opportunities. Our participation numbers are expected to increase with new program offerings and will bring the financial support by local units of government each year to the following: City of Howell (\$124,500), Oceola Township (\$124,500), Genoa Township (\$124,500), Marion Township (\$124,500) and Howell Township (\$124,500). These contributions equal approximately 36% of the Howell Area Parks & Recreation Authority's budget of \$1,747,282.99. An increase in municipalities contribution and support will help the Authority offset our operating expenses and will limit the impact on our participants. To better service our community the Authority will be exploring alternative funding resources through a millage in August of 2024.

Contacting the Authority's Management

This financial report is intended to provide our citizens, taxpayers, customers, and investors with a general overview of the Authority's finances and to show the Authority's accountability for the money it receives. If you have any questions about this report or need additional information, we welcome you to contact the Howell Area Parks & Recreation Authority's office at 1661 N. Latson Road, Howell, MI 48843, or via the Authority's website at www.howellrecreation.org.

Howell Area Parks & Recreation Authority

Governmental Fund Balance Sheet / Statement of Net Position

December 31, 2023

	<u>General Operating Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Assets			
Current assets			
Cash and cash equivalents	\$ 223,945	\$ -	\$ 223,945
Accounts receivable	364	-	364
Prepaid items	24,074	-	24,074
Noncurrent assets			
Capital assets being depreciated, net	-	154,627	154,627
Total assets	<u>\$ 248,383</u>	<u>154,627</u>	<u>403,010</u>
Liabilities			
Current liabilities			
Accounts payable	\$ 27,895	-	27,895
Accrued expenses	26,094	-	26,094
Unearned revenue	112,736	-	112,736
Current portion of long-term debt	-	30,089	30,089
Noncurrent liabilities			
Long-term debt	-	26,021	26,021
Total liabilities	<u>166,725</u>	<u>56,110</u>	<u>222,835</u>
Fund Balance / Net Position			
Fund Balance			
Nonspendable	24,074	(24,074)	-
Unassigned	57,584	(57,584)	-
Total fund balance	<u>81,658</u>		
Total liabilities and fund balance	<u>\$ 248,383</u>		
Net Position			
Net investment in capital assets			98,517
Unrestricted			81,658
Total net position			<u>\$ 180,175</u>

The accompanying notes are an integral part of these financial statements.

Howell Area Parks & Recreation Authority

Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance / Statement of Activities

For the Year Ended December 31, 2023

	<u>General Operating Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Expenditures / expenses			
Recreation and culture	\$ 1,580,178	\$ 42,522	\$ 1,622,700
Debt service	33,912	(31,275)	2,637
Capital outlay	19,498	(19,498)	-
Total expenditures / expenses	<u>1,633,588</u>	<u>(8,251)</u>	<u>1,625,337</u>
Program revenue			
Charges for services	<u>931,763</u>	<u>-</u>	<u>931,763</u>
Operating grants and contributions			
Contributions from local units	600,000	-	600,000
Sponsorships, donations and grants	131,289	-	131,289
Total operating grants and contributions	<u>731,289</u>	<u>-</u>	<u>731,289</u>
Total program revenue	<u>1,663,052</u>	<u>-</u>	<u>1,663,052</u>
Net program revenue			<u>37,715</u>
General revenue			
Other revenue	2,989	-	2,989
Interest earned on deposits	2,633	-	2,633
Total general revenue	<u>5,622</u>	<u>-</u>	<u>5,622</u>
Total revenue	<u>1,668,674</u>		
Revenue over (under) expenditures	35,086	(35,086)	-
Other financing sources			
Loan proceeds	<u>13,502</u>	<u>(13,502)</u>	<u>-</u>
Net change in fund balance / net position	48,588	(5,251)	43,337
Fund balance / net position			
Beginning of year	<u>33,070</u>	<u>103,768</u>	<u>136,838</u>
End of year	<u>\$ 81,658</u>	<u>\$ 98,517</u>	<u>\$ 180,175</u>

The accompanying notes are an integral part of these financial statements.

Howell Area Parks & Recreation Authority

Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies

The accounting policies of the *Howell Area Parks & Recreation Authority* (the “*Authority*”) conform to accounting principles generally accepted in the United States of America (U.S. GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies used by the Authority.

Reporting Entity

The Authority operates under a shared services agreement between the City of Howell, (the “*City*”) and the Townships of Marion, Genoa, Howell and Oceola (the “*Townships*”). This agreement provides the funding formula as well as operational guidelines. In accordance with that agreement, administrative services are provided by the City of Howell.

The basic criteria for including a governmental department, agency, institution, commission, public authority or other governmental organization in a governmental unit’s financial report is the exercise of financial responsibility over such agencies by the governmental unit’s elected officials, the selection of the governing authority, the designation of management, or the ability to exert significant influence on operations.

The Authority does not meet the criteria to be included in the financial statements of the creating governments because they do not have the requisite degree of oversight responsibility. In addition, there are no other governmental units’ financial statements, for which the Authority has oversight responsibility, which should be included in the accompanying financial statements.

The Authority’s Board of Trustees consists of five members and is comprised of one elected official from the City and one from each of the Townships. The Authority serves as a recommending body to the City and the Townships. There are no component units for which the Authority is considered to be financially accountable.

Government-Wide and Fund Financial Statements

As permitted by GASB Statement No. 34, the Authority uses an alternative approach reserved for single program governments to present combined government-wide and fund financial statements by using a columnar format that reconciles individual line items of fund financial data to government-wide data in a separate column. Accordingly, this information is presented in the Statement of Net Position / Governmental Fund Balance Sheet and the Statement of Activities / Governmental Fund Revenues, Expenditures and Changes in Fund Balances. The Authority’s major fund (the General Operating Fund) is reported in a separate column in the aforementioned financial statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Interest

Howell Area Parks & Recreation Authority

Notes to Financial Statements

earned on deposits and other items not properly included among program revenues are reported instead as *general revenues*.

Net position is restricted when constraints placed on them are either externally imposed or are imposed by constitutional provisions or enabling legislation. Internally imposed designations of resources are not presented as restricted net position.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide column in the financial statements is reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The Statement of Net Position portion of the financial statements includes and recognizes all long-term assets and receivables as well as long-term debt and obligations. The Authority's net position is reported in two parts – net investment in capital assets and unrestricted net position.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenue is considered to be *available* if it is collected within the current period or soon enough thereafter to pay liabilities of the current year. For this purpose, the Authority considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Major revenue types for which receivables are recorded on the current year's Balance Sheet include program activities and facility rental income. All other revenue items are considered to be available only when cash is received by the Authority.

Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due (there were none in the current year). Intergovernmental revenues and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current year.

The Authority reports the following major governmental fund:

The *General Operating Fund* is the Authority's primary operating fund. It accounts for all financial resources of the Authority, including rental and maintenance of all facilities under the Authority's oversight.

Amounts reported as *program revenues* include: (1) charges to customers or applicants for goods, services or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, as applicable. Internally dedicated resources are reported as general revenue rather than as program revenue.

Howell Area Parks & Recreation Authority

Notes to Financial Statements

Assets, Liabilities, and Net Position or Equity

Cash and Cash Equivalents

Cash and cash equivalents are considered to be cash on hand and demand deposits.

State statutes authorize the Authority to deposit in the accounts of federally insured banks, credit unions, and savings and loan associations, and to invest in obligations of the U.S. Treasury, certain commercial paper, repurchase agreements, bankers' acceptances and mutual funds comprised of otherwise legal investments.

Receivables and Payables

All receivables and payables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Prepaid Items

Certain payments to vendors reflect costs that are applicable to the subsequent fiscal year and are recorded as prepaid items in both the government-wide and fund financial statements.

Capital Assets

Capital assets, which include a dog park, vehicles and equipment are reported in the government-wide financial statements. Capital assets are defined by the Authority as assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The Authority has no infrastructure assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Vehicles	5 to 10 years
Furniture and equipment	5 to 10 years
Dog park	20 years
Computer equipment	3 years

Unearned Revenue

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be earned or available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not earned. At the end of the year, unearned revenue was reported in the governmental activities and in the General Operating Fund for unearned grants and contributions that have not yet been expended in accordance with provisions specified by the funding source.

Howell Area Parks & Recreation Authority

Notes to Financial Statements

Fund Equity

In the financial statements, the Authority reports the following components of fund balance:

Nonspendable

Amounts that are not in spendable form or are legally or contractually required to be maintained intact are reported as nonspendable fund balance.

Restricted

Amounts that are legally restricted by externally imposed constraints that are placed on the use of resources by grantors, contributors, or laws or regulations of other governments are reported as restricted fund balance. At the end of the year, no portion of the Authority's fund balance was restricted.

Committed

Amounts that have been formally set aside by the Board of Trustees for use for specific purposes are reported as committed fund balance. Commitments are made and can only be rescinded by resolution of the Board of Trustees. At the end of the year, no portion of the Authority's fund balance was committed.

Assigned

Amounts that are constrained by the Authority's *intent* to be used for specific purposes but are neither restricted nor committed are reported as assigned fund balance. The Board of Trustees has not adopted a policy to authorize anyone the authority to assign fund balance on behalf of the Authority. At the end of the year, no portion of the Authority's fund balance was assigned.

Unassigned

Amounts that have not been restricted, committed or assigned to specific purposes are reported as unassigned fund balance.

When the Authority incurs expenditures for purposes for which various fund balance classifications can be used, it is the Authority's policy to use restricted fund balance first, then committed fund balance, assigned fund balance and finally unassigned fund balance.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Actual results could differ from those estimates.

Howell Area Parks & Recreation Authority

Notes to Financial Statements

Note 2 – Reconciliation of Fund Balance in the Fund Financial Statements to Net Position of Governmental Activities

Explanation of differences between the governmental fund Balance Sheet and the Statement of Net Position

Fund Balance – General Operating Fund \$ 81,658

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund.

Cost of capital assets	337,845
Accumulated depreciation	(183,218)

Long-term debt is not due and payable in the current year and therefore, is not reported in the fund.

Loan payable	(7,090)
Lease payable	<u>(49,020)</u>

Net position of governmental activities \$ 180,175

Explanation of differences between the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances and the government-wide Statement of Activities

Net change in fund balance – General Operating Fund \$ 48,588

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	19,498
Depreciation expense	(42,522)

Issuance of long-term debt and principal payments affect net position differently than they affect fund balance.

Loan proceeds	(13,502)
Principal payments	<u>31,275</u>

Change in net position of governmental activities \$ 43,337

Howell Area Parks & Recreation Authority

Notes to Financial Statements

Note 3 – Deposits and Investments

State law limits the allowable investments and the maturities of some of the allowable investments as identified in the following list of authorized investments.

- Bonds, securities, other obligations and repurchase agreements of the United States, or an agency or instrumentality of the United States
- Certificates of deposit, savings accounts, deposit accounts or depository receipts of a qualified financial institution
- Commercial paper rated at the time of purchase within the 2 highest classifications established by not less than 2 standard rating services and that matures not more than 270 days after the date of purchase
- Bankers acceptances of United States banks
- Obligations of the State of Michigan and its political subdivisions that, at the time of purchase are rated as investment grade by at least one standard rating service
- Mutual funds registered under the investment company act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation
- External investment pools as authorized by Public Act 20 as amended through December 31, 1997

The investment policy adopted by the Authority in accordance with Public Act 196 of 1997 has authorized investment in bonds and securities of the United States government and bank accounts and certificates of deposit, but not the remainder of State statutory as listed above. The Authority's deposits and investment policy are in accordance with statutory authority.

At the end of the year, the Authority's deposits were reported in the following categories:

	<u>Governmental Activities</u>
Government-wide Financial Statement Captions	
Cash and cash equivalents	\$ <u>223,945</u>
Notes to Financial Statements	
Deposits	\$ 223,738
Cash on hand	<u>207</u>
Total	\$ <u>223,945</u>

Investment and Deposit Risk

The entire balance of the Authority's cash and cash equivalents is considered to be deposits for disclosure purposes. The Authority did not hold any investments during the year.

Howell Area Parks & Recreation Authority

Notes to Financial Statements

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned. The Authority does not have a deposit policy for custodial credit risk. At the end of the year, the Authority's entire bank balance of \$229,484 was fully insured under FDIC and therefore not exposed to custodial credit risk.

Custodial Credit Risk - Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, that the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At the end of the year, the Authority had no investments and was therefore not exposed to custodial credit risk.

Interest Rate Risk

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. State law limits the allowable investments and the maturities of some of the allowable investments. At the end of the year, the Authority had no investments and was therefore not exposed to interest rate risk.

Note 4 – Capital Assets

Capital asset activity for year was as follows:

	Beginning Balance (Restated)	Additions	Disposals	Ending Balance
Capital assets being depreciated				
Vehicles	\$ 34,795	\$ -	\$ -	\$ 34,795
Furniture and equipment	116,196	18,163	(3,549)	130,810
Intangible lease asset – equipment	96,739	-	-	96,739
Dog park	30,966	-	-	30,966
Computer equipment	43,200	1,335	-	43,200
Total capital assets being depreciated	<u>321,896</u>	<u>19,498</u>	<u>(3,549)</u>	<u>337,845</u>
Less accumulated depreciation				
Vehicles	(10,439)	(3,480)	-	(13,919)
Furniture and equipment	(61,786)	(14,571)	3,549	(72,808)
Intangible lease asset – equipment	(35,474)	(19,348)	-	(54,822)
Dog park	(12,025)	(1,548)	-	(13,573)
Computer equipment	(24,521)	(3,575)	-	(28,096)
Total accumulated depreciation	<u>(144,245)</u>	<u>(42,522)</u>	<u>3,549</u>	<u>(183,218)</u>
Net capital assets being depreciated	<u>177,651</u>	<u>(23,024)</u>	<u>-</u>	<u>154,627</u>
Total net capital assets	<u>\$ 177,651</u>	<u>\$ (23,024)</u>	<u>\$ -</u>	<u>\$ 154,627</u>

Howell Area Parks & Recreation Authority

Notes to Financial Statements

Note 5 – Long-term Debt

In a prior year, the Authority entered into a loan agreement with Ocala County to purchase audio-visual equipment in the amount of \$22,900. The agreement stipulates that the balance will be paid in 25 monthly payments of \$916. There are no interest requirements unless the Authority defaults on the loan. The balance of the loan was paid in full in the current year.

In a prior year, the Authority implemented the provisions of GASB 87, *Leases*. As a result, the Authority restated the beginning balance in debt for a lease agreement that was entered into in a prior year for use of exercise equipment. The agreement requires 60 monthly payments of \$1,910 through February 2026, with an implicit interest rate of 4.429%.

In the current year, the Authority entered into a loan agreement with Ocala County to purchase a floor scrubber in the amount of \$13,502. The agreement stipulates that the balance will be paid in 14 monthly payments of \$916 and a final payment of \$678 on August 1, 2024. There are no interest requirements unless the Authority defaults on the loan.

Long-term debt activity for the year was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due in One Year
Loan agreements	\$ 4,580	\$ 13,502	\$ (10,992)	\$ 7,090	\$ 7,090
Lease agreement	69,303	-	(20,283)	49,020	22,999
Total	\$ 73,883	\$ 13,502	\$ (31,275)	\$ 56,110	\$ 30,089

The Authority's annual debt service requirements to maturity for the loan and lease agreements are as follows:

Year Ending December 31	Principal	Interest
2024	\$ 30,089	\$ 1,830
2025	22,221	699
2026	3,800	21
Total	\$ 56,110	\$ 2,550

Note 7 – Defined Contribution Pension Plan

The Authority sponsors a defined contribution pension plan. The International City Managers Association (ICMA) administers the plan and the Authority Board of Trustees has authority over plan provisions and contribution requirements. All permanent, full-time employees of the Authority are eligible to participate in the plan. At the end of the year, there were 7 active participants in the plan.

The Authority's contribution to the Plan, if any, is determined as a percent of eligible annual covered payroll on an annual basis. Employees may voluntarily contribute up to 5% of covered payroll. Employees are vested after one (1) year of service. During the year, the Authority contributed \$38,096 to the Plan.

Howell Area Parks & Recreation Authority

Notes to Financial Statements

Note 8 – Risk Management

The Authority is exposed to various risks of loss related to property loss, torts, errors and omissions and employee injuries (workers compensation). The Authority has purchased commercial insurance for these types of claims. Settled claims relating to commercial insurance have not exceeded the amount of insurance coverage in any of the previous three (3) years.

Note 9 – Concentration of Revenue

The Authority is dependent upon the City of Howell and the Townships of Marion, Genoa, Howell and Oceola to fund its operations through operating subsidies. Total contributions revenue received from the City and the Townships during the year was \$600,000 or 36% of total revenue.

Note 10 – Restatements

During the year, restatements were necessary to properly account for beginning net positions by program, as presented on the Schedule of Expenditures and Changes in Fund Balance by Program on page 22. These restatements had no net effect on total beginning net position.

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Draft
April 11, 2024

Howell Area Parks & Recreation Authority

Required Supplementary Information

Budgetary Comparison Schedule General Operating Fund

For the Year Ended December 31, 2023

	Original Budget	Amended Budget	Actual	Over (Under) Budget
Revenues				
Municipal contributions	\$ 600,000	\$ 600,000	\$ 600,000	\$ -
Program fees	521,520	533,520	613,359	79,839
Facility rental fees	120,000	121,500	133,694	12,194
Other charges for services	139,154	145,050	184,710	39,660
Sponsorships	112,500	112,500	83,727	(28,773)
Donations	26,600	26,600	25,065	(1,535)
Grants	43,000	10,000	12,529	2,529
Fundraising	20,500	20,500	9,968	(10,532)
Other revenues	1,400	2,550	2,989	439
Interest earned on deposits	300	600	2,633	2,033
Total revenues	1,584,974	1,572,820	1,668,674	95,854
Expenditures				
Personal services				
Salaries and wages	721,357	712,657	715,921	3,264
Payroll taxes	54,232	53,567	54,429	862
Fringe benefits	65,200	65,200	59,896	(5,304)
Supplies				
Operating supplies	206,823	200,655	255,320	54,665
Office supplies	40,515	39,965	35,814	(4,151)
Other services and charges				
Contractual services	134,967	122,217	130,986	8,769
Communications	29,000	29,000	29,345	345
Marketing, printing and publishing	19,500	19,650	11,174	(8,476)
Insurance	41,000	41,000	51,206	10,206
Dues	3,975	4,105	3,284	(821)
Utilities	81,250	81,250	86,458	5,208
Repairs and maintenance	72,450	72,450	62,015	(10,435)
Equipment rentals	45,000	45,000	24,152	(20,848)
Facility rentals	24,000	24,000	24,000	-
Education and training	11,792	12,217	8,718	(3,499)
Bank fees	18,000	18,000	26,772	8,772
Miscellaneous	1,046	1,046	688	(358)
Debt service				
Principal	-	10,000	31,275	21,275
Interest	-	-	2,637	2,637
Capital outlay	14,867	20,841	19,498	(1,343)
Total expenditures	1,584,974	1,572,820	1,633,588	60,768
Revenues over (under) expenditures	-	-	35,086	35,086
Other financing sources				
Loan proceeds	-	-	13,502	13,502
Net change in fund balance	-	-	48,588	48,588
Fund balance				
Beginning of year	33,070	33,070	33,070	-
End of year	\$ 33,070	\$ 33,070	\$ 81,658	\$ 48,588

Howell Area Parks & Recreation Authority

Notes to Required Supplementary Information

Budgetary Information

An annual budget is adopted for the General Operating Fund on a basis consistent with U.S. GAAP. All annual appropriations lapse at the end of the fiscal year. The annual budget is prepared by the Executive Director and is reviewed by the Authority's Board of Trustees. After the budget is approved by the Authority's Board, it is then presented to the City and the Townships for approval, prior to the start of the fiscal year. The budget is reviewed by the Authority's Board on a periodic basis and is amended as necessary.

The budget document presents information by function, department, and line items. Unexpended appropriations lapse at year-end; encumbrances are not included as expenditures. During the year, the budget was amended in a legally permissible manner. The budget was prepared in accordance with U.S. GAAP. The budgeted amounts for the General Operating Fund are adopted at the departmental level; expenditures in excess of amounts budgeted are a violation of Michigan law. The comparison of actual results of operations to the General Operating Fund budget shown in the required supplemental information is more detailed than the budget adopted by the Authority and is presented for analytical purposes only.

Michigan Public Act 621 of 1978, Section 18(1), as amended, provides that a governmental unit shall not incur expenditures in excess of the amount appropriated at the legally adopted level. The General Operating Fund had expenditures that exceeded budgeted appropriations at the activity level for recreation & culture expenditures, which is the Authority's legal level of budgetary control. Revenues and existing fund balance were sufficient to cover all expenditures.

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Howell Area Parks & Recreation Authority

Other Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance by Program

For the Year Ended December 31, 2023

	General Operations	Youth Sports	Festivals	Preschool	Senior Center	Summer Camp
Revenues						
Municipal contributions	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -
Program fees	-	239,858	99,728	56,777	117,532	79,409
Facility rental fees	114,009	19,685	-	-	-	-
Other charges for services	142,688	-	-	-	25,621	-
Sponsorships	6,200	6,999	67,734	-	1,100	694
Donations	-	-	-	65	6,400	-
Grants	-	-	-	-	11,529	-
Fundraising	-	-	2,953	1,787	1,071	-
Other revenues	2,989	-	-	-	-	-
Interest earned on deposits	2,633	-	-	-	-	-
Total revenues	868,519	266,542	170,415	58,629	163,253	80,103
Expenditures						
Personal services:						
Salaries and wages	355,166	75,846	64,571	51,698	45,897	50,439
Payroll taxes	29,301	5,671	3,463	3,764	3,054	3,165
Fringe benefits	33,374	3,964	5,285	1,000	5,160	-
Supplies:						
Operating supplies	5,787	45,979	120,737	1,409	51,267	10,905
Office supplies	34,564	58	257	-	820	-
Other services and charges:						
Contractual services	52,939	52,348	-	19	20,542	138
Communications	29,345	-	-	-	-	-
Marketing, printing and publishing	6,977	200	2,127	-	40	1,045
Insurance	50,706	-	-	-	-	-
Dues	2,459	165	165	-	165	-
Utilities	83,397	3,061	-	-	-	-
Repairs and maintenance	59,393	-	-	-	-	-
Equipment rentals	13,811	4,241	6,100	-	-	-
Facility rentals	24,000	-	-	-	-	-
Education and training	4,335	1,301	976	135	857	100
Bank fees	26,772	-	-	-	-	-
Debt service - principal	31,275	-	-	-	-	-
Debt service - interest	2,637	-	-	-	-	-
Capital outlay	18,163	-	1,335	-	-	-
Miscellaneous	669	-	19	-	-	-
Total expenditures	865,070	192,834	205,035	58,025	127,802	65,792
Revenues over (under) expenditures	3,449	73,708	(34,620)	604	35,451	14,311
Other financing sources						
Loan proceeds	13,502	-	-	-	-	-
Net change in fund balance	16,951	73,708	(34,620)	604	35,451	14,311
Fund balance (deficit)						
Beginning of year, as previously stated	94,199	(22,540)	(96,161)	62,276	41,194	6,682
Prior period adjustments	(44,223)	43,611	103	(322)	295	(160)
Beginning of year, as restated	49,976	21,071	(96,058)	61,954	41,489	6,522
End of year	\$ 66,927	\$ 94,779	\$ (130,678)	\$ 62,558	\$ 76,940	\$ 20,833

City Park / Boat Launch	Teen Center	Transport- ation	Dog Park	Total
\$ -	\$ -	\$ -	\$ -	\$ 600,000
-	20,055	-	-	613,359
-	-	-	-	133,694
-	6,336	-	10,065	184,710
-	1,000	-	-	83,727
-	18,600	-	-	25,065
-	1,000	-	-	12,529
-	4,157	-	-	9,968
-	-	-	-	2,989
-	-	-	-	2,633
-	51,148	-	10,065	1,668,674
-	72,304	-	-	715,921
-	6,011	-	-	54,429
-	11,113	-	-	59,896
-	16,487	-	2,749	255,320
-	115	-	-	35,814
-	-	-	5,000	130,986
-	-	-	-	29,345
-	650	-	135	11,174
-	-	-	500	51,206
-	330	-	-	3,284
-	-	-	-	86,458
-	-	-	2,622	62,015
-	-	-	-	24,152
-	-	-	-	24,000
-	1,014	-	-	8,718
-	-	-	-	26,772
-	-	-	-	31,275
-	-	-	-	2,637
-	-	-	-	19,498
-	-	-	-	688
-	108,024	-	11,006	1,633,588
-	(56,876)	-	(941)	35,086
-	-	-	-	13,502
-	(56,876)	-	(941)	48,588
54,353	(128,522)	1,616	19,973	33,070
3	691	1	1	-
54,356	(127,831)	1,617	19,974	33,070
\$ 54,356	\$ (184,707)	\$ 1,617	\$ 19,033	\$ 81,658