



Howell Area Parks & Recreation Authority Board Meeting

Tuesday, October 13, 2009

7:00 p.m.

Oceola Township Hall

AGENDA

1. Call to Order
2. Pledge of Allegiance (all stand)
3. Approve Agenda
4. Approval - Board Meeting Minutes dated September 8, 2009
5. Approval – Executive Session Minutes dated September 8, 2009
6. Call to the Public (for any items not on the agenda)
7. Board Correspondence
8. Discussion/Approval - Audit
9. Discussion – Aquatic Center Insurance and Agreement Revision
10. Discussion/Approval – Budget Amendments for 2009-2010
11. Discussion/Approval – Director's Evaluation
12. Discussion - Check Register Reports for September 1 – September 30, 2009
13. Discussion - Financial Report ending August 31, 2009
14. Directors' Report
15. Old Business
16. New Business
17. Member Discussion
18. Next Meeting – November 10, 2009, Howell City Hall
19. Adjourn



Howell Area Parks & Recreation Authority

Board Meeting Minutes

August 11, 2009

Call to Order

Todd Smith called the meeting to order at 7:15 pm

Members Present

Todd Smith, Paula Wyckoff, Sean Dunleavy, Mike Peterson, Scott Niblock (Alternate for City of Howell)

Absent

None

Also Present

Deborah E. Mikula, Parks & Recreation Director; Bob Hanvey

Approval of Agenda

Motion by Dunleavy and support by Wyckoff to approve the agenda dated September 8, 2009. Motion carried unanimously.

Approval of Minutes

Motion by Dunleavy and support by Wyckoff to approve the minutes dated August 11, 2009. Motion carried unanimously.

Call to the Public

None.

Correspondence

None

Employee Retirement Deferred Compensation Plan Change

The retirement plan that was set up during the transition last year for full-time exempt employees for voluntary contributions was set up initially as a 401K and not a 457 deferred compensation plan. The difference explained Mikula is that the contributions made by employees are currently taxed. *Motion by Peterson with support from Dunleavy to approve a resolution to establish a 457 deferred compensation plan for full-time exempt employees. Roll Call Vote: Smith – yes, Wyckoff – yes, Dunleavy – yes, Peterson – yes, Niblock -- yes. Motion carried unanimously.*

Forming “Friends of...” 501c3 organizations for Howell Teen Center and Howell Senior Center

Mikula asked the board to consider forming 501c3 organizations as “Friends of...” groups for the Howell Senior Center and the Howell Teen Center. Many foundations only allow nonprofit organizations to receive funds and while our grant proposals are rated highly, we are disqualified because of this

technicality. Smith stated that although he doesn't have a problem with forming these organizations he would want to see the structure, how board members would be appointed and how the Authority board would continue to control content, programming and financial responsibility for both of these Centers. Mikula stated that the groups to be formed could be advisory to the Authority board and we can outline responsibilities and overall control. *Motion by Dunleavy with support by Wyckoff to table the conversation about forming 501c3 organizations until the November board meeting to give Mikula time to outline a structure. Motion approved unanimously.*

Participating Community Usage of 5 Year Master Plan

Motion by Wyckoff with support by Dunleavy to adopt a resolution accepting and authorizing the participating/member communities of the Howell Area Parks & Recreation Authority to adopt and use the Howell Area Parks & Recreation Authority 5 Year Master Plan. Roll Call Vote: Smith – yes, Wyckoff – yes, Dunleavy – yes, Peterson – yes, Niblock -- yes. Motion carried unanimously.

Dunleavy asked that the resolution be forwarded to the Clerks in the City and all Townships.

Background Checks

Mikula reported that after a full year of requiring all of our employees, instructors and volunteers (in total close to 300 since August 2008) to submit to an intensive background check, we have found that the system we have established continues to work for us. Out of those, we have disqualified 14 individuals who have not met our criteria (5%) for one reason or another based on our policy. We continue to pay \$22.50/person for this service and believe that we have established a practice that meets very high national standards. At this time last year, we were unsure exactly how many volunteers we would be screening.

She stated that while she believes that the process we use is of the highest standards, but we also recognize the incredible expense of having a background check conducted every single year for the over 300 volunteers who work with our patrons. While we believe that it is important to screen all of our volunteers when they initially sign up with us, Mikula proposed that the Authority change the yearly screening to a biennial screening (every 2 years) to reduce some of the expense behind this procedure.

Motion by Niblock with support from Peterson to revise the Howell Area Parks & Recreation Authority for background screenings of volunteers, employees and instructors to a biennial time period. Motion carried unanimously.

Deficit Elimination Plan

We now have a preliminary audit numbers for our last fiscal year although we won't be presenting the audit report for FY2008-2009 until our October meeting. As the audit was conducted, the auditors adjusted the June 30th journal entries which reduced the receivable from the City of Howell for the "Beach agreement" to the amount earned through June 30, 2009. Since the City reflected the entire expenditure of \$43,000 in its last fiscal year, we also recorded it on our year end financial statement as \$43,000 of revenue – the audit reduces this by \$25,800. This has caused a \$15,000 deficit to our last fiscal year revenue and expenditures.

In accordance with Public Act 140 of 1971, a local unit of government ending its fiscal year in a deficit condition shall formulate and file a deficit elimination plan with the Department of Treasury within 90 days after the beginning of the next fiscal year to correct the condition. Since our year end numbers reflect a deficit at the current time, we must file a plan for elimination.

Peterson asked if we anticipate a cash flow issue and if the Authority was allowed to borrow in cases like this. Mikula stated that the deficit elimination plan will be resolved within a one year period by amending the FY2009-2010 budget – increasing revenues and decreasing spending to accommodate.

Motion by Wyckoff with support from Dunleavy to approve the deficit elimination plan resolution to be filed with the Department of Treasury by September 30, 2009. Roll Call vote: Wyckoff – yes, Dunleavy – yes, Smith – yes, Peterson – yes, Niblock – yes. Motion carried unanimously.

Check Register Report

The board had no questions or comments concerning the Check Register report dated August 1, 2009 – August 31, 2009.

Financial Report

The board had no questions or comments concerning the Financial Report dated July 31, 2009.

Directors Report

Senior Center Coordinator

After a thorough search of both internal and external candidates we have hired a part-time Senior Center Coordinator as of September 1. Lisa Greutman has been hired to take over the duties from Cassie Matlock who has decided to leave us for another position.

Community Garden at Bennett

Mikula reported that we are moving forward with a proposal to area foundations that will be ready within the next month to build a community garden at the Bennett Recreation Center next spring. The garden would be a place that would require community members to tend and harvest and provide excess food product to the Gleaners Food Bank. Pam Leach has been working with us on establishing a full program of gardening classes and workshops, designs for the garden, and contacts with the food bank. For this program to be successful, we would need approximately \$20 - 25,000 in funding – primarily to pay for a part-time coordinator and for operating supplies to build and maintain the garden. Dunleavy mentioned that there might be grants available as well through the Dept. of Agriculture and the County Farm Bureau. Mikula will explore and research these as possible funding sources.

Old Business

Niblock mentioned that the Chemung Hills Golf Course has gone into receivership.

New Business

None

Member Discussion

None

Executive Session – Director’s Evaluation

Motion by Dunleavy and support by Wyckoff to enter into Executive Session to discuss the Director’s evaluation.. Motion carried unanimously.

Motion by Dunleavy and support by Wyckoff to come out of Executive Session. Motion carried unanimously.

Adjourn

Motion by Dunleavy and support by Wyckoff to adjourn at 8:45 p.m. Motion carried unanimously.



FY2008-2009 Audit Presentation

Attached is the FY2008-2009 audited financial statements.

Action Requested: A motion to accept the FY2008-2009 audited financial statements

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SMITH & KLACZKIEWICZ, PC
CPA'S AND CONSULTANTS

THOMAS J. SMITH, CPA 989-751-1167

ROBERT R. KLACZKIEWICZ, CPA 989-751-3064

A VETERAN OWNED BUSINESS

August 19, 2009

To the Board of Trustees
Howell Area Parks & Recreation Authority

We have audited the financial statements of the governmental activities and the major fund of the **Howell Area Parks & Recreation Authority** for the year ended June 30, 2009. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 27, 2009. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the **Howell Area Parks & Recreation Authority** are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2008/2009. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Authority's financial statements were:

Management's estimate of the useful lives of depreciable assets is based on the length of time it is believed that those assets will provide some economic benefit in the future. We evaluated the key factors and assumptions used to develop the useful lives of those assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the accrued compensated absences is based on current vested hours in employee banks, current hourly rates and policies regarding payment of accrued compensated absences upon separation from employment. We evaluated the key factors and assumptions used to develop the estimate in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 19, 2009.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Trustees and management of the **Howell Area Parks & Recreation Authority** and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Smith + Klaczynski PC



Howell Area Parks & Recreation Authority

Financial Statements

For the Year Ended June 30, 2009

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SMITH & KLACZKIEWICZ, PC
CPA'S AND CONSULTANTS

HOWELL AREA PARKS & RECREATION AUTHORITY

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A VETERAN OWNED BUSINESS

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities and the major fund of the **Howell Area Parks & Recreation Authority** (the "Authority"), as of and for the year ended June 30, 2009, which collectively comprise the Authority's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Authority's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

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 June 30, 2009, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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 management's discussion and analysis on pages 2 through 6 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The budgetary comparison information on page 19 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Smith + Klaczkiwicz PC

Saginaw, Michigan

August 19, 2009

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 and Oceola (the "Townships"). The Authority began operations on July 1, 2008. As such, comparative data will be provided in ensuing years. The following discussion and analysis of the financial performance for the Authority provides an overview of the Authority's financial activities for the fiscal year ended June 30, 2009. 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 assets portion of the governmental funds balance sheet/statement of net assets 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 taxpayers' 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 funds.

Government-wide Statements

The *statement of net assets* presents information on all of the Authority's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets 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 assets changed during the most recent fiscal year. All changes in net assets 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 *Primary 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 7 and 8 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 fiscal 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 adopts an annual appropriated budget for its fund. A budgetary comparison statement has been provided herein to demonstrate compliance with that budget. The Budgetary Comparison Schedule - General Operating Fund can be found on page 19 of this report.

The Authority does not maintain proprietary nor fiduciary funds.

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 9 through 17 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. Such information is limited to this management's discussion and analysis.

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 Assets and Statement of Activities for the fiscal year ended June 30, 2009:

	<u>Statement of Net Assets</u>
<i>Assets:</i>	
Current and other assets	\$ 28,682
Capital assets, net	<u>13,676</u>
Total assets	<u>42,358</u>
<i>Liabilities:</i>	
Current liabilities	49,549
Long-term liabilities	<u>7,653</u>
Total liabilities	<u>57,202</u>
<i>Net Assets (Deficit):</i>	
Invested in capital assets	13,676
Unrestricted	<u>(28,520)</u>
Total net assets (deficit)	<u>\$ (14,844)</u>

	<u>Statement of Activities</u>
<i>Revenues:</i>	
Charges for services	\$ 385,040
Operating contributions	318,628
Capital contributions	7,362
Donations	45,439
Interest	<u>811</u>
Total revenues	757,280
<i>Expenses:</i>	
Recreation and culture	<u>772,124</u>
Change in net assets	(14,844)
Net assets – beginning	<u>-</u>
Net assets (deficit) - ending	<u>\$ (14,844)</u>

As mentioned previously, the fiscal year ended June 30, 2009 was the Authority's first year of operations. As such, comparative information is not available and will be provided in ensuing years. The current year's operations resulted in a net deficit due to revenues not being sufficient to cover expenses.

Howell Area Parks & Recreation Authority

Management's Discussion and Analysis

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 fiscal year ended June 30, 2009:

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<i>Revenues:</i>				
Operating contributions	\$ 320,000	\$ 318,628	\$ 318,628	\$ -
Program fees	304,350	287,500	282,046	(5,454)
Other	132,300	134,752	156,606	21,854
Total revenues	<u>756,650</u>	<u>740,880</u>	<u>757,280</u>	<u>16,400</u>
<i>Expenditures:</i>				
Personal services	453,247	409,510	426,471	16,961
Supplies	85,350	98,500	101,166	2,666
Other services & charges	211,753	214,220	232,520	18,300
Capital outlay	6,300	18,650	17,990	(660)
Total revenues	<u>756,650</u>	<u>740,880</u>	<u>778,147</u>	<u>37,267</u>
Change in fund balance	-	-	(20,867)	(20,867)
Beginning fund balance	-	-	-	-
Ending in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (20,867)</u>	<u>\$ (20,867)</u>

The reason other revenues were over budget was due primarily to the grant received from Citizen's Insurance for the Teen Center. Program fees were slightly under budget because of program fluctuation, available gym rentals at the Howell Public Schools that did not materialize causing cancellation, and weather dependent programs that were canceled.

Expenditures were over budget for personal services and other services and charges due to the start of the management contract to take over the beach and the boat launch from the City of Howell.

Capital Asset and Debt Administration

At the end of fiscal year 2009, the Authority had \$13,676 (net of depreciation) invested in capital assets. Included in this total is \$12,195 spent to equip an internet café for use by the local teens. Most of the outdoor recreation amenities in the Howell community are owned by either the City of Howell or the Townships.

Howell Area Parks & Recreation Authority

Management's Discussion and Analysis

Economic Factors and Next Year's Budgets and Rates

The Howell Area Parks and Recreation Authority continues to evaluate and modify program offerings and events, while offering new program initiatives that address key trends facing the Howell community. A key goal next year is to continue the development of partnerships and collaborative efforts in order to increase the recreation opportunities available to residents and to assist the department with the financial impact of delivering quality leisure services. The Parks and Recreation 5 Year Master Plan was updated in fiscal year 2009 and will continue to provide the Authority with direction on program trends, facility priorities and park priorities. The use of resident surveys, focus groups and public workshops provided the feedback necessary to help prioritize services and future development.

While a dedicated recreation millage was defeated in 2006 by area voters, the Howell Area Parks & Recreation Authority continues to operate through significant contributions from the four local municipalities that are members of the Authority and a three tier fee structure that recognizes those contributions.

The three tier fee structure was instituted approximately three years ago as a way to address the inequity of the financial support that is contributed by local units of government each year -- the City of Howell (\$100,000), Oceola Township (\$100,000), Genoa Township (\$60,000) and Marion Township (\$60,000). These contributions equal approximately one half of the Howell Area Parks & Recreation Authority's budget of \$750,000. Residents of the four municipalities that are members of the Authority are afforded a lower fee because approximately half of their program participation fee is already paid for through their local unit of government. Marion and Genoa Township resident fees are approximately 30% lower than non-resident rates, and the City of Howell and Oceola Township resident fees are 50% lower than non-resident rates.

Contacting the Authority's Management

This financial report is intended to provide our citizen's, 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 925 W. Grand River Avenue, 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 Assets

June 30, 2009

	General Operating Fund	Adjustments	Governmental Activities
Assets			
Cash and cash equivalents	\$ 20,953	\$ -	\$ 20,953
Accounts receivable	2,342	-	2,342
Due from other governmental units	2,867	-	2,867
Prepaid items	2,520	-	2,520
Noncurrent assets:			
Capital assets being depreciated, net	-	13,676	13,676
Total assets	<u>\$ 28,682</u>	<u>13,676</u>	<u>42,358</u>
Liabilities			
Accounts payable	\$ 9,589	-	9,589
Accrued expenses	14,210	-	14,210
Unearned revenue	25,750	-	25,750
Noncurrent liabilities:			
Due within one year	-	765	765
Due in more than one year	-	6,888	6,888
Total liabilities	<u>49,549</u>	<u>7,653</u>	<u>57,202</u>
Fund Balance / Net Assets			
Fund Balance			
Reserved for prepaid items	2,520	(2,520)	-
Reserved for restricted contributions	152	(152)	-
Unreserved	<u>(23,539)</u>	<u>23,539</u>	-
Total fund balances	<u>(20,867)</u>		
Total liabilities and fund balances	<u>\$ 28,682</u>		
Net Assets			
Invested in capital assets, net of related debt			13,676
Unrestricted			<u>(28,520)</u>
Total net assets			<u>\$ (14,844)</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 June 30, 2009

	General Operating Fund	Adjustments	Governmental Activities
Expenditures / expenses			
Recreation and culture	\$ 760,157	\$ 11,967	\$ 772,124
Capital outlay	17,990	(17,990)	-
Total expenditures / expenses	<u>778,147</u>	<u>(6,023)</u>	<u>772,124</u>
Program revenue			
Charges for services	<u>385,040</u>	<u>-</u>	<u>385,040</u>
Operating grants and contributions			
Contributions from local units	318,628	-	318,628
Donations	45,439	-	45,439
Total program revenue	<u>364,067</u>	<u>-</u>	<u>364,067</u>
Net program revenue			<u>(23,017)</u>
General revenue			
Interest earned on deposits	<u>811</u>	<u>-</u>	<u>811</u>
Total revenue	<u>749,918</u>		
Revenues over (under) expenditures	(28,229)	28,229	-
Other financing sources (uses)			
Capital contributions	<u>7,362</u>	<u>-</u>	<u>7,362</u>
Net change in fund balance / net assets	(20,867)	6,023	(14,844)
Fund balance / net assets - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance / net assets - end of year	<u>\$ (20,867)</u>	<u>\$ 6,023</u>	<u>\$ (14,844)</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 American (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 and Osceola (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. Accordingly, the Authority follows the financial policies adopted by the Howell City Council. Based upon the delegation of those responsibilities by agreement, it is inherent that financial policies that are adopted by the City are integral to the operation of the Authority. The accompanying financial statements present the Authority’s operations for the government as a whole.

The basic criterion 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 Board 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 Board has oversight responsibility, which should be included in the accompanying financial statements.

The Authority consists of five members made up of one elected official from the City, one from each of the Townships and one from Howell Public Schools. 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 is presented in the Statement of Net Assets and Governmental Fund Balance Sheet and the Statement of Activities and 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.

Howell Area Parks & Recreation Authority

Notes to Financial Statements

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are 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 earned on deposits and other items not properly included among program revenues are reported instead as *general revenues*.

Net assets are 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 assets.

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 assets 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 assets are reported in two parts – invested in capital assets, net of related debt, and unrestricted net assets.

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 period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Major revenue types for which receivables are recorded on the current accounting period's balance sheet include the contributions by the City and Townships, program activities, and facility rental income. All other revenue items are considered to be available only when cash is received by the Authority.

Expenditures generally are 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. 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 fiscal period.

Howell Area Parks & Recreation Authority

Notes to Financial Statements

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 government, including rental and maintenance of all facilities within the Authority's oversight.

Private-sector standards of accounting issued prior to December 1, 1989, are generally followed in government-wide financial statements to the extent that those standards do not conflict with the standards of the Governmental Accounting Standards Board.

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.

When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

Assets, Liabilities, and Net Assets or Equity

Cash and Cash Equivalents

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

State statutes authorize the government 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 composed 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 future fiscal years and are therefore accounted for as prepaid items in both the government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment are reported in the government-wide financial statements. Capital assets are defined by the government 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.

Howell Area Parks & Recreation Authority

Notes to Financial Statements

Donated capital assets are recorded at estimated fair market value at the date of donation. The governmental activities have 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 useful lives:

Furniture and equipment	5 to 10 years
Vehicles	5 to 10 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 current fiscal year, unearned revenue was reported in the governmental activities and in governmental fund for unearned contributions in the General Operating Fund.

Compensated Absences (Vacation and Sick Leave)

It is the Authority's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. Upon separation from employment from the Authority, the Executive Director may receive payment of the accumulated sick and vacation days at 100%. Unused sick and vacation time accumulated by all other employees is not paid to the employees upon separation from employment. A liability for the Executive Director's unused sick and vacation time is accrued when incurred in the government-wide column of the financial statements.

Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. A portion of the Authority's fund balance was reserved for prepaid items and for restricted contributions at year end. No portion of the Authority's fund balance was designated at year end.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 reporting period. Actual results could differ from those estimates.

Howell Area Parks & Recreation Authority

Notes to Financial Statements

Capital Contributions

The Authority began operations on July 1, 2008. Prior to the creation of the Authority, the operations were accounted for as a fund of the City of Howell. On July 1, 2008, all assets, liabilities and equity in the City's fund at June 30, 2008 were transferred to the Authority. The amount reported as capital contributions represents the fund balance / net assets of the City of Howell's Parks & Recreation Fund at June 30, 2008 that were transferred to the Authority.

Note 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of differences between the governmental fund balance sheet and the statement of net assets

Fund Balance – General Fund \$ (20,867)

Amounts reported for governmental activities in the statement of net assets 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	17,990
Accumulated depreciation	(4,314)

Long-term liabilities are not due and payable in the current period and are not reported in the fund.

Compensated absences	<u>(7,653)</u>
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Net assets of governmental activities	<u>\$ (14,844)</u>
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Howell Area Parks & Recreation Authority

Notes to Financial Statements

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 Fund \$ (20,867)

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	\$ 17,990
Depreciation expense	(4,314)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. (7,653)

Change in net assets of governmental activities \$ (14,844)

Note 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

An annual budget is adopted for the General Operating Fund on a basis consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at fiscal year end. The annual budget is prepared by the Executive Director and reviewed by the Authority's Board of Trustees. After the budget is approved by the Authority 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 Board on a semi-annual basis and 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 current year, the budget was amended in a legally permissible manner. The budget was prepared in accordance with accounting principles generally accepted in the United States of America. 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.

Howell Area Parks & Recreation Authority

Notes to Financial Statements

Excess of Expenditures Over Appropriations in Budgeted Funds

The following expenditures exceeded budgeted appropriations at the department level, which is the Authority's legal level of budgetary control:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Recreation and culture	\$ 740,880	\$ 778,233	\$ 37,353

Note 4 - 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 board 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 year-end, the Authority's deposits were reported in the basic financial statements in the following categories:

Howell Area Parks & Recreation Authority

Notes to Financial Statements

	<u>Governmental Activities</u>
Government-wide Financial Statement Captions	
Cash and cash equivalents	\$ <u>20,953</u>
Notes to Financial Statements	
Deposits	\$ 20,353
Cash on hand	<u>600</u>
Total	<u>\$ 20,953</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, nor at year-end.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Township's deposits may not be returned. The Township does not have a deposit policy for custodial credit risk. At year end, none of the Authority's bank balance of \$33,041 was exposed to custodial credit risk because it was uninsured and uncollateralized.

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 year end, the Authority had no investments.

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 year end, the Authority had no investments.

Howell Area Parks & Recreation Authority

Notes to Financial Statements

Note 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2009, was as follows:

	Balance July 1, 2008	Additions	Disposals	Balance June 30, 2009
Capital assets being depreciated				
Vehicles	\$ -	\$ 1,850	\$ -	\$ 1,850
Furniture and equipment	-	7,181	-	7,181
Computer equipment	-	8,959	-	8,959
Total capital assets being depreciated	<u>-</u>	<u>17,990</u>	<u>-</u>	<u>17,990</u>
Less accumulated depreciation				
Vehicles	-	(370)	-	(370)
Furniture and equipment	-	(1,436)	-	(1,436)
Computer equipment	-	(2,508)	-	(2,508)
Total accumulated depreciation	<u>-</u>	<u>(4,314)</u>	<u>-</u>	<u>(4,314)</u>
Total net capital assets	<u>\$ -</u>	<u>\$ 13,676</u>	<u>\$ -</u>	<u>\$ 13,676</u>

Note 6 – LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2009, was as follows:

	Balance July 1, 2008	Increases	(Decreases)	Balance June 30, 2008	Due Within One Year
Compensated absences	<u>\$ -</u>	<u>\$ 13,138</u>	<u>\$ (5,485)</u>	<u>\$ 7,653</u>	<u>\$ 765</u>

Note 7 – 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 did not exceed the amount of insurance coverage in the current year (initial year of operations).

Note 8 – 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.

Howell Area Parks & Recreation Authority

Notes to Financial Statements

The Authority is required to contribute 10% of eligible employees' annual covered payroll and employees may voluntarily contribute up to 5% of covered payroll. Employees are vested after one (1) year of service. During the year ended June 30, 2009, the total employer and employee contributions to the plan were \$14,295 and \$0, respectively.

Note 9 – CONCENTRATION OF REVENUE

The Authority is dependent upon the City of Howell and the Townships of Marion, Genoa and Osceola to fund its operations through operating subsidies. Total revenue received from the City and Townships for the fiscal year ended June 30, 2009 was \$318,628 or 42% of total revenue.

Note 10 - FUND DEFICIT

At June 30, 2009, the General Operating Fund had an accumulated fund deficit of \$20,867. Public Act 275 of 1980 (MCL141.921) requires that the Authority file a deficit elimination plan to the Michigan Department of Treasury within 90 days after the end of the fiscal year for each fund that ended the year in a deficit condition.

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Howell Area Parks & Recreation Authority

Required Supplementary Information

Budgetary Comparison Schedule General Operating Fund

For the Year Ended June 30, 2009

	Original Budget	Amended Budget	Actual	Over (Under) Budget
Revenues				
Operating contributions - City and Townships	\$ 320,000	\$ 318,628	\$ 318,628	\$ -
Program fees	304,350	287,500	282,046	(5,454)
Facility rental fees	29,000	29,000	27,115	(1,885)
Tuition	65,000	45,000	43,144	(1,856)
Other charges for services	12,500	14,577	15,267	690
Donations	21,900	41,650	43,555	1,905
Reimbursements	800	25	17,468	17,443
Interest earned on deposits	100	1,500	811	(689)
Other revenues	3,000	3,000	1,884	(1,116)
Total revenues	<u>756,650</u>	<u>740,880</u>	<u>749,918</u>	<u>9,038</u>
Expenditures				
Personal services:				
Salaries and wages	350,377	320,510	337,790	17,280
Fringe benefits	102,870	89,000	88,681	(319)
Supplies:				
Office supplies	6,100	15,000	17,529	2,529
Operating supplies	74,750	80,000	81,129	1,129
Purchases from donations	4,500	3,500	2,508	(992)
Other services and charges:				
Contractual services	62,500	82,500	89,408	6,908
Communications	10,300	9,000	9,509	509
Marketing, printing and publishing	35,300	32,000	36,533	4,533
Insurance	15,000	12,500	12,624	124
Transportation	5,060	8,000	5,637	(2,363)
Utilities	42,400	35,200	32,267	(2,933)
Repairs and maintenance	12,570	12,570	14,106	1,536
Equipment rentals	3,200	4,200	4,455	255
Facility rentals	12,700	7,000	14,122	7,122
Education and training	2,500	1,500	1,463	(37)
Bank fees	7,500	7,500	9,909	2,409
Miscellaneous	2,723	2,250	2,487	237
Capital outlay	6,300	18,650	17,990	(660)
Total expenditures	<u>756,650</u>	<u>740,880</u>	<u>778,147</u>	<u>37,267</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(28,229)</u>	<u>(28,229)</u>
Other financing sources (uses)				
Capital contributions	<u>-</u>	<u>-</u>	<u>7,362</u>	<u>7,362</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(20,867)</u>	<u>(20,867)</u>
Fund balance - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (20,867)</u>	<u>\$ (20,867)</u>



Aquatic Center Insurance/Waivers and Agreement Revision Discussion

An issue has come up concerning the liability waivers that we are having participants sign as part of our insurance coverage at the Howell Area Aquatic Center.

As the transition took place to take over the management of the Howell Area Aquatic Center on August 1st, we contacted our insurance agent, Cobb Hall, who put together additional insurance for us for this venue to cover the liability. The underwriter also forwarded to us at that time a “liability waiver” (similar to our liability waiver for all of our other programs) for all participants to sign prior to using the facility. This waiver is attached to this note. We sent a copy over to the Howell Public Schools and received a quick note back from Rick Terres about perhaps naming the Howell Public Schools in this waiver as well. As of August 1, we began collecting waivers from program participants, physical education classes, swim team participants and anyone else that is using the pool.

About a month later when school was in session, we encountered resistance from the Athletic Directors from other communities who did not want to subject their students to signing this waiver when they traveled to our community for swim meets. Rick Terres and I had a number of conversations and while the Howell Area Parks & Recreation Authority has always collected waivers, he stated that for no other programs at the Howell Public Schools do they collect liability waivers and that he has been advised that they are worthless if a suit is filed by both their attorney and their insurance agent.

Since we collect waivers for all of our programs and just recently revised our waiver late last year with the help of our attorney Dennis Perkins, Rick and I both agreed that our insurance agents needed to have a conversation about these waivers and see if we could find an amiable middle ground.

Our management agreement states the following:

HAPRA shall indemnify, defend and hold harmless HPS from any and all liability arising out of or in any way related to HAPRA’s performance of this Agreement during the term of this Agreement. HPS shall indemnify, defend and hold harmless HAPRA from any and all liability arising out of or in any way related to HPS’s performance of this Agreement during the term of this Agreement.

HAPRA shall furnish and keep in full force and effect at all times during the term of this agreement, comprehensive general liability insurance on its employees and/or others acting on behalf of HAPRA pursuant to the terms of this Agreement . Such coverages shall insure bodily injury and property damage for a minimum combined single limit of one million dollars (\$1,000,000). HAPRA shall cause its insurer to name HPS as an additional insured and shall issue a certificate of insurance to HPS with respect to the same. HPS shall furnish and keep in full force and effect at all times during the term of this agreement, comprehensive general liability insurance on its employees and/or others acting on behalf of

HPS pursuant to the terms of this Agreement . Such coverages shall insure bodily injury and property damage for a minimum combined single limit of one million dollars (\$1,000,000). HPS shall cause its insurer to name HAPRA as an additional insured and shall issue a certificate of insurance to HAPRA with respect to the same.

I have asked Mike Hall and LaDonna Conley from Cobb Hall Insurance to our meeting to speak with us as they have other concerns about the language in the management contract that they believe should be revised.

NOTE: We have since received a copy of the certificate of liability insurance from HPS naming us as an additional insured.

Howell Area Aquatic Center

RELEASE, INDEMNIFICATION AND HOLD HARMLESS AGREEMENT

In consideration of participating in the sport of swimming, and for other good and valuable consideration, I hereby agree to release and discharge from liability arising from negligence the Howell Parks and Recreation Authority, Howell Public Schools and its owners, directors, officers employees, agents, volunteers, participants, and all other persons or entities acting for them (hereinafter collectively referred to as "Releasees"), on behalf of myself and my children, parents, heirs, assigns, personal representative and estate, and also agree as follows:

1. I acknowledge that the sport of swimming involves known and unanticipated risks which could result in physical or emotional injury, paralysis or permanent disability, death, and property damage. Risks include, but are not limited to, death as a result of drowning or brain damage caused by near drowning; broken bones, torn ligaments or strains as a result of falls on the deck or from a diving board; medical conditions resulting from physical activity; and damaged clothing or other property. I understand such risks simply cannot be eliminated, despite the use of safety equipment, without jeopardizing the essential qualities of the activity.
2. I expressly accept and assume all of the risks inherent in this activity or that might have been caused by the negligence of the Releasees. My participation in this activity is purely voluntary and I elect to participate despite the risks. In addition, if at any time I believe that event conditions are unsafe or that I am unable to participate due to physical or medical conditions, then I will immediately discontinue participation.
3. I hereby voluntarily release, forever discharge, and agree to indemnify and hold harmless Releasees from any and all claims, demands, or causes of action which are in any way connected with my participation in this activity, or my use of their equipment or facilities, arising from negligence. This release does not apply to claims arising from intentional conduct. Should Releasees or anyone acting on their behalf be required to incur attorney's fees and costs to enforce this agreement, I agree to indemnify and hold them harmless for all such fees and costs.
4. I represent that I have adequate insurance to cover any injury or damage I may suffer or cause while participating in this activity, or else I agree to bear the costs of such injury or damage myself. I further represent that I have no medical or physical condition which could interfere with my safety in this activity, or else I am willing to assume – and bear the costs of – all risks that may be created, directly or indirectly, by any such condition.
5. In the event that I file a lawsuit, I agree to do so solely in the state where Releasees' facility is located, and I further agree that the substantive law of that state shall apply.
6. I agree that if any portion of this agreement is found to be void or unenforceable, the remaining portions shall remain in full force and effect.

By signing this document, I agree that if I am hurt or my property is damaged during my participation in this activity, then I may be found by a court of law to have waived my right to maintain a lawsuit against the parties being released on the basis of any claim for negligence.

I have had sufficient time to read this entire document and, should I choose to do so, consult with legal counsel prior to signing. Also, I understand that this activity might not be made available to me or that the cost to engage in this activity would be significantly greater if I were to choose not to sign this release, and agree that the opportunity to participate at the stated cost in return for the execution of this release is a reasonable bargain. **I have read and understood this document and I agree to be bound by its terms.**

Signature _____ Print Name _____

Address _____ City _____ State _____ Zip _____

Telephone (_____) _____ Date _____

PARENT OR GUARDIAN ADDITIONAL AGREEMENT (Must be completed for participants under the age of 18)

In consideration of _____ (PRINT minor's names) being permitted to participate in this activity, I further agree to indemnify and hold harmless Releasees from any claims alleging negligence which are brought by or on behalf of minor or are in any way connected with such participation by minor.

Parent or Guardian _____ Print Name _____ Date _____
(If notarization is necessary, please sign & stamp this side of form.)



Budget Amendments

Attached are the first round of budget amendments for FY2009-2010. The major changes in this budget you will note is that we have included the Aquatic Center Management Agreement in both the income and expense lines and also the City of Howell Beach/Boat Launch Management Agreement in both the income and expense lines. These are the bulk of the additions that have taken our budget from \$743,000 to over \$890,000. We have also gone back over and tweaked many of the original FY2009-2010 line items to more accurately reflect our end of year income and expenses.

You will also note that within the expense line there is a surplus fund balance of \$21,000 that is needed to reduce the deficit from the past fiscal year.

Action Requested: A motion to approve the budget amendments for FY2009-2010 as presented.

Howell Area Parks & Recreation Authority
Budget 2009-2010

INCOME

Dept. 751 - Recreation Department

Account Number	Description	AMENDED		ORIGINAL	
		Budget 2008-2009	Year End 2008-2009	Budget 2009-2010	Budget 2009-2010
587.001	Marion Township Participation	59,314	59,314	61,925	61,925
587.002	Genoa Township Participation	59,314	59,314	61,925	61,925
587.003	Oceola Township Participation	100,000	100,000	100,000	100,000
587.005	City of Howell Participation	100,000	100,000	100,000	100,000
649.000	Teen Center Concession Sales	4,000	5,105	4,000	5,000
649.001	Amusement Park Ticket Sales	8,000	4,191	0	0
	Aquatic Center Concession Sales	0	0	0	2,000
	Beach and Park Concession Sales	0	3,882	0	6,000
649.003	Brochure Advertisement	2,000	1,487	2,000	1,500
650.001	Program Fees SPORTS	115,000	122,767	116,000	125,000
650.002	Program Fees ENRICHMENT	60,000	63,990	61,000	65,000
650.003	Program Fees SPECIAL EVENTS	43,500	43,129	44,500	45,000
650.004	Program Fees SUMMER CAMP	41,000	32,637	45,000	34,000
650.005	Program Fees TEEN	500	570	500	1,500
	Genoa Soccer Field Rentals	0	1,255	0	1,000
651.004	Building Rental Fees	29,000	25,859	29,000	28,500
651.005	Program Fees/Membership SENIORS	4,500	5,472	4,500	6,270
651.007	Preschool Tuition & Program Fees	45,000	43,144	45,000	47,000
665.000	Investment Interest	1,500	810	2,000	1,000
671.002	Misc. Revenue	1,000	237	1,000	500
675.003	Donations GENERAL	5,500	3,999	5,500	4,000
675.009	Donations SENIORS	1,000	1,624	1,000	1,500
675.010	Donations TEENS	15,500	19,031	1,000	1,000
675.012	United Way TEENS	8,650	8,650	8,650	8,200
675.013	United Way SENIORS	11,000	11,000	11,000	10,500
675.015	Preschool Fundraising	2,000	723	2,000	2,000
676.006	Senior Postage Reimbursement	25	25	0	0
677.003	Senior Travel Fees	3,000	2,030	4,000	0
678.010	Sponsorship Fees	22,000	14,100	25,000	17,500
678.012	Membership Fees	1,000	580	1,000	500
	Youth Scholarship Fund	0	670	0	2,500
678.015	Senior Newsletter Advertising	577	600	1,000	1,000
	Genoa Township Maintenance Reimbursement (SELCRA)	0	242	0	1,000
	Aquatic Center Management Fee	0	0	0	105,000
	Beach/Boat Launch Management Fee	17,200	17,200	0	43,000
		\$ 761,080	\$ 753,637	\$ 743,000	\$ 890,820

EXPENSE

Dept. 751 - Recreation Department

Account Number	Description	AMENDED		ORIGINAL	AMENDED
		Budget 2008-2009	Year End 2008-2009	Budget 2009-2010	Budget 2009-2010
702.000	Salary & Wages - BUILDING/SITE SUPERVISORS	55,000	52,358	55,000	52,500
702.001	Salary & Wages - PROGRAMMING & MANAGEMENT	196,010	203,028	201,890	203,000
702.023	Salary & Wages - PRESCHOOL	28,000	31,119	28,000	31,000
702.025	Salary & Wages - SUMMER CAMP	25,000	19,792	25,000	20,000
702.026	Salary & Wages - TEEN	9,000	13,180	9,000	13,000
702.027	Salary & Wages - SENIOR	7,500	7,674	7,500	7,500
	Salary & Wages - BEACH/BOAT LAUNCH	0	17,378	0	43,000
	Salary & Wages - AQUATIC CENTER	0	0	0	95,000
714.004	ICMA Retirement	14,000	14,913	14,000	15,000
717.000	Fringe Benefits	75,000	73,972	75,000	75,000
727.000	Office Supplies	4,000	5,743	5,000	6,000
730.000	Postage	11,000	11,784	12,500	12,500
740.000	Operating Supplies - GENERAL	7,500	8,346	7,500	8,250
740.003	Operating Supplies - T-SHIRTS	7,000	10,144	7,000	10,000
740.016	Operating Supplies - AMUSEMENT PARK TICKETS	8,000	4,049	0	0
740.028	Operating Supplies - PRESCHOOL	2,000	2,588	2,000	1,500
740.030	Operating Supplies - SPORTS	7,500	3,789	5,000	4,000
740.031	Operating Supplies - ENRICHMENT	3,000	3,978	3,000	3,000
740.032	Operating Supplies - SENIORS	2,000	2,118	2,000	1,500
740.033	Operating Supplies - SUMMER CAMP	5,000	3,208	5,000	3,000
740.035	Operating Supplies - SPECIAL EVENTS	34,000	32,583	35,000	30,000
740.036	Operating Supplies - TEENS	3,000	6,092	3,000	2,000
	Concession Supplies - TEENS	0	0	0	2,500
	Concession Supplies - AQUATIC CENTER	0	0	0	1,000
	Concession Supplies - BEACH/BOAT LAUNCH	0	2,407	0	2,400
751.000	Gasoline	1,000	944	1,000	1,000
801.000	Professional Services	25,000	29,755	25,000	25,000
804.000	Contractual Services	8,000	6,993	12,000	500
804.008	Contractual Services - INSTRUCTORS	32,000	30,130	32,000	30,000
804.009	Contractual Services - OFFICIALS/REFEREES	5,000	6,887	5,000	7,000
804.010	Contractual Services - FIELD MAINTENANCE	12,500	10,565	15,000	10,000
840.000	Dues, Subscriptions & Memberships	2,000	2,347	2,000	2,500
850.000	Telephone	8,000	7,801	8,000	8,000
850.008	Internet & Cable	1,000	1,707	1,000	2,000
860.000	Travel	6,000	5,636	6,000	5,500
860.001	Senior Travel Expense	2,000	0	2,000	0
900.000	Printing, Publishing & Marketing	32,000	36,053	32,000	32,000
910.000	Insurance	12,500	12,624	12,500	15,000
920.000	Utilities/Electricity - BENNETT	12,000	9,347	12,000	9,500
920.001	Utilities/Gas - BENNETT	7,000	7,086	7,000	7,000
920.002	Utilities/Water-Sewer - BENNETT	1,000	971	1,000	1,000
920.003	Utilities/Rubbish - BENNETT	1,750	1,502	1,750	1,500
920.006	Utilities/Gas - BARNARD	5,500	6,316	5,500	6,300
920.007	Utilities/Electricity - BARNARD	6,000	5,366	6,000	5,300
920.008	Utilities/Rubbish - BARNARD	1,200	1,162	1,200	1,000
920.009	Utilities/Water-Sewer - BARNARD	750	1,260	750	1,250
930.000	Grounds Maintenance - BENNETT & BARNARD	4,570	4,640	4,570	4,570
931.000	Building Repair, Maintenance & Supplies	8,000	8,776	12,000	9,000
940.000	Equipment Rental & Maintenance	3,000	3,776	4,000	4,000
942.001	Portajohn Rental	1,200	678	1,200	1,000
956.000	Miscellaneous	250	139	250	250
956.003	Online Credit Card Charges & Fees	7,500	9,908	7,500	10,000
957.000	Education/Trainings	1,500	1,462	1,500	1,500
960.002	Purchases from Donations - SENIORS	1,000	380	1,000	1,500
960.005	Purchases from Donations - TEENS	15,500	15,469	1,000	1,000
960.007	Purchases from Fundraising - PRESCHOOL	2,000	0	2,000	2,000
964.001	Program Refunds	3,000	3,232	3,000	3,000
965.000	Facility Rentals (Howell Public Schools & other venues)	7,000	14,121	7,000	14,000
980.000	Office Equipment	0	448	0	0
980.004	Computer Hardware	3,650	3,791	6,890	4,000
980.005	Computer Software	0	403	0	0
	Surplus Fund Balance	0	0	0	21,000
		\$ 743,880	\$ 781,918	\$ 743,000	\$ 890,820



Check Register Reports

Attached is the check register for September 1 – September 30, 2009 for your perusal.

ACTION REQUESTED: None

VENDOR ID REF#	VENDOR NAME ADDRESS CITY/STATE/ZIP	POST DATE CK RUN DATE DISC. DATE DUE DATE	INVOICE # PO DISC. PCT	BANK HOLD? SEP CK? 1099?	INVOICE DESCRIPTION	GROSS AMT DISCOUNT NET AMOUNT
HARRIS, A 00035503	ANGELA HARRIS 3960 PINCKNEY ROAD HOWELL MI 48843	09/15/2009 09/15/2009 / / 09/15/2009	2001600.001	REC N N N	CLASS CANCELLED-TENNIS	84.00 0.00 84.00
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-964.001	PROGRAM REFUNDS			84.00		
				-----	84.00	
VENDOR TOTAL:						84.00
AULETTE, K 00035694	AULETTE, KYLE	09/30/2009 09/30/2009 / / 09/30/2009	MILEAGE/AUG.09	REC N N N	MILEAGE-AUGUST 2009	35.75 0.00 35.75
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-860.000	TRAVEL			35.75		
				-----	35.75	
VENDOR TOTAL:						35.75
DISESSA, B 00035779	BILL DISESSA 5100 E. HOLLY ROAD HOLLY MI 48442	09/30/2009 09/30/2009 / / 09/30/2009	1000.499	REC N N N	INSTRUCTOR-BASIC OF SELLING ON E-BAY	30.00 0.00 30.00
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-804.008	CONTRACT SERVICES/INSTRUCTORS			30.00		
				-----	30.00	
VENDOR TOTAL:						30.00
BOUNCERS 00035574	BOUNCERS AND MORE, LLC 204 S MAIN MILFORD MI 48381	08/31/2009 09/15/2009 / / 09/15/2009	08/18/2009	REC N N N	MOVIES IN THE PARK INFLATABLE RENTAL	BAL 350.00 0.00 350.00
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS			350.00		
				-----	350.00	
VENDOR TOTAL:						350.00
BUFFALO 00035498	BUFFALO WILD WINGS 900 S. LATSON HOWELL MI 48843	09/10/2009 09/10/2009 / / 09/10/2009	1000.495	REC N N N	TIGERS GAME ON SEPTEMBER 12	1,795.00 0.00 1,795.00
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS			1,795.00		
				-----	1,795.00	
VENDOR TOTAL:						1,795.00
CHEMUNG 00035499	CHEMUNG HILLS GOLF COURSE 3125 GOLF CLUB RD. HOWELL MI 48843	09/10/2009 09/10/2009 / / 09/10/2009	1000.494	REC N N N	JUNIOR GOLF LESSONS	1,980.00 0.00 1,980.00
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-804.008	CONTRACT SERVICES/INSTRUCTORS			1,980.00		
				-----	1,980.00	
VENDOR TOTAL:						1,980.00

VENDOR ID REF#	VENDOR NAME ADDRESS CITY/STATE/ZIP	POST DATE CK RUN DATE DISC. DATE DUE DATE	INVOICE # PO DISC. PCT	BANK HOLD? SEP CK? 1099?	INVOICE DESCRIPTION	GROSS AMT DISCOUNT NET AMOUNT
HOWELLCITY 00035695	CITY OF HOWELL	09/30/2009 09/30/2009 / / 09/30/2009	000015050	REC N N N	WATER AND SEWER/BARNARD	228.68 0.00 228.68
PAID						
GL # 208-751-920.009	DESCRIPTION UTILITIES - WTR-SWR/BARNARD ST			AMOUNT 228.68 ----- 228.68		
HOWELLCITY 00035575	CITY OF HOWELL	08/31/2009 09/15/2009 / / 09/15/2009	09/01/09-ARM	REC N N N	LONG DISTANCE AUG/FRINGE BENEFITS	52.05 0.00 52.05
PAID						
GL # 208-751-850.000 208-751-717.000	DESCRIPTION COMMUNICATION - TELEPHONES FRINGE BENEFITS			AMOUNT 15.77 36.28 ----- 52.05		
HOWELLCITY 00035576	CITY OF HOWELL	09/15/2009 09/15/2009 / / 09/15/2009	90109-HD	REC N N N	FRINGE BENEFITS	3,154.01 0.00 3,154.01
PAID						
GL # 208-751-717.000	DESCRIPTION FRINGE BENEFITS			AMOUNT 3,154.01 ----- 3,154.01		
HOWELLCITY 00035761	CITY OF HOWELL	09/30/2009 09/30/2009 / / 09/30/2009	REC 13-2009	REC N N N	GAS FOR VAN	36.18 0.00 36.18
PAID						
GL # 208-751-751.000	DESCRIPTION GASOLINE & DIESEL FUEL			AMOUNT 36.18 ----- 36.18		
VENDOR TOTAL:						3,470.92
CLEARY'S P 00035702	CLEARY'S PUB 117 E GRAND RIVER HOWELL MI 48843	09/30/2009 09/30/2009 / / 09/30/2009	959405	REC N N N	LUNCH FOR HISTORIC DOWNTOWN TOUR	154.00 0.00 154.00
PAID						
GL # 208-751-740.035	DESCRIPTION OPER SUPPLIES - SPECIAL EVENTS			AMOUNT 154.00 ----- 154.00		
VENDOR TOTAL:						154.00
COMCAST 00035698	COMCAST P O BOX 3005 SOUTHEASTERN PA 19398-3005	09/30/2009 09/30/2009 / / 09/30/2009	09/01/09	REC N Y N	COMCAST	64.02 0.00 64.02
PAID						
GL # 208-751-850.008	DESCRIPTION COMMUNICATION - INTERNET & CABLE			AMOUNT 64.02 ----- 64.02		
VENDOR TOTAL:						64.02

VENDOR ID REF#	VENDOR NAME ADDRESS CITY/STATE/ZIP	POST DATE CK RUN DATE DISC. DATE DUE DATE	INVOICE # PO DISC. PCT	BANK HOLD? SEP CK? 1099?	INVOICE DESCRIPTION	GROSS AMT DISCOUNT NET AMOUNT
CONSUMERS 00035554	CONSUMERS ENERGY LANSING MI 48937-0001	09/15/2009 09/15/2009 / / 09/15/2009	09/24/09	REC N N N	GAS/BEMNETT/SERVICE PERIOD AUGUST	50.29 0.00 50.29
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-920.001	UTILITIES - GAS			50.29		
				-----	50.29	
CONSUMERS 00035555	CONSUMERS ENERGY LANSING MI 48937-0001	08/31/2009 09/15/2009 / / 09/15/2009	09/25/09	REC N N N	GAS/BARNARD/SERVICE PERIOD AUGUST	9.74 0.00 9.74
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-920.006	UTILITIES - GAS/BARNARD ST			9.74		
				-----	9.74	
VENDOR TOTAL:					60.03	
CONTINENTA 00035504	CONTINENTAL LINEN SERVICES 4200 MANCHESTER KALAMAZOO MI 49001	09/15/2009 09/15/2009 / / 09/15/2009	4271457	REC N N N	RUGS-BENNETT	135.64 0.00 135.64
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-931.000	BLDG R & M AND SUPPLIES			135.64		
				-----	135.64	
VENDOR TOTAL:					135.64	
SMITH, D 00035767	DAVE SMITH 22696 CLARKSHIRE DRIVE SOUTH LYON MI 48178	09/30/2009 09/30/2009 / / 09/30/2009	9/21/09	REC N Y N	DEPOSIT-SQUARE DANCE CALLER	50.00 0.00 50.00
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS			50.00		
				-----	50.00	
SMITH, D 00035768	DAVE SMITH 22696 CLARKSHIRE DRIVE SOUTH LYON MI 48178	09/30/2009 09/30/2009 / / 09/30/2009	9/21/09-2	REC N Y N	BALANCE DUE SQUARE DANCE CALLER ON 10/3	200.00 0.00 200.00
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS			200.00		
				-----	200.00	
VENDOR TOTAL:					250.00	
DRIVER & S 00035505	DRIVER & SONS ENTERPRICE 2677 N HUGHES RD HOWELL MI 48843	09/15/2009 09/15/2009 / / 09/15/2009	8/31/2009	REC N N N	OCEOLA FIELD MAINTENANCE	852.50 0.00 852.50
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-804.010	CONTRACT SERV - FIELD MAINTENANCE			852.50		
				-----	852.50	
VENDOR TOTAL:					852.50	

VENDOR ID REF#	VENDOR NAME ADDRESS CITY/STATE/ZIP	POST DATE CK RUN DATE DISC. DATE DUE DATE	INVOICE # PO DISC. PCT	BANK HOLD? SEP CK? 1099?	INVOICE DESCRIPTION	GROSS AMT DISCOUNT NET AMOUNT
DRIVER & S 00035693	DRIVER & SONS ENTERPRISE 2677 N HUGHES RD HOWELL MI 48843	09/30/2009 09/30/2009 / / 09/30/2009	08/31/09	REC N N N	MARION OAKS MOWING/BEE SPRAY/TRIMMING	665.00 0.00 665.00
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-930.000	GROUNDS MAINTENANCE BENNETT & BARNARD			665.00		
				-----	665.00	
					VENDOR TOTAL:	665.00
FORSYTHE B 00035705	FORSYTHE BROS. SERVICES 817 OCEOLA HOWELL MI 48843	09/30/2009 09/30/2009 / / 09/30/2009	4389	REC N N N	RE-LINE SOCCER/FLAG FOOTBALL FIELDS	390.00 0.00 390.00
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-804.010	CONTRACT SERV - FIELD MAINTENANCE			390.00		
				-----	390.00	
					VENDOR TOTAL:	780.00
DOWNES, G 00035707	GABRIELLE DOWNES 3335 JEWELL ROAD HOWELL MI 48843	09/30/2009 09/30/2009 / / 09/30/2009	2001616.001	REC N N N	TRIP CANCELLED-NEW YORK CITY	75.00 0.00 75.00
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-964.001	PROGRAM REFUNDS			75.00		
				-----	75.00	
					VENDOR TOTAL:	75.00
GAULT 00035511	GAULT RACE MANAGEMENT 746 CHAMBERLAIN FLUSHING MI 48433	08/31/2009 09/15/2009 / / 09/15/2009	1177	REC N N N	MELON RUN TIMING CHIPS/BIBS	2,974.00 0.00 2,974.00
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS			2,974.00		
				-----	2,974.00	
					VENDOR TOTAL:	2,974.00
GORDON FD 00035519	GORDON FOOD SERVICE INC. PAYMENT PROCESSING CENTER DEPT CH10490 PALATINE IL 60055-0490	09/15/2009 09/15/2009 / / 09/15/2009	758061293	REC N N N	PAPER TOWELS FOR RESTROOMS	172.35 0.00 172.35
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-931.000	BLDG R & M AND SUPPLIES			172.35		
				-----	172.35	
					VENDOR TOTAL:	172.35

VENDOR ID REF#	VENDOR NAME ADDRESS CITY/STATE/ZIP	POST DATE CK RUN DATE DISC. DATE DUE DATE	INVOICE # PO DISC. PCT	BANK HOLD? SEP CK? 1099?	INVOICE DESCRIPTION	GROSS AMT DISCOUNT NET AMOUNT
HOLCOMB, J 00035691	HOLCOMB, JOLE' 6261 W. LAYTON RD FOWLERVILLE MI 48836	09/30/2009 09/30/2009 / / 09/30/2009	12/4/09	REC N N N	CARRIAGE RIDES/HOLIDAY IN PARK/DEP.	100.00 0.00 100.00
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS			100.00		
				-----	100.00	
					VENDOR TOTAL:	100.00
WLADISCHKI 00035510	KARI WLADISCHKIN 1613 OAK SQUIRE COURT HOWELL MI 48843	09/15/2009 09/15/2009 / / 09/15/2009	1000.493	REC N N N	TENNIS INSTRUCTOR	515.00 0.00 515.00
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-804.008	CONTRACT SERVICES/INSTRUCTORS			515.00		
				-----	515.00	
					VENDOR TOTAL:	515.00
KEN VALL S 00035763	KENSINGTON VALLEY SPORTS, LLC 22205 PONTIAC TRAIL SOUTH LYON MI 48178	09/30/2009 09/30/2009 / / 09/30/2009	7177	REC N N N	T-SHIRTS FOR FALL SOCCER/FLAG FOOTBALL	1,593.00 0.00 1,593.00
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-740.003	OPERATING SUPPLIES T-SHIRTS			1,593.00		
				-----	1,593.00	
					VENDOR TOTAL:	1,593.00
KOSIN'S 00035520	KOSIN'S GLASS L.L.C 222 W. GRAND RIVER HOWELL MI 48843	09/15/2009 09/15/2009 / / 09/15/2009	16667	REC N N N	GLASS REPLACEMENT/BARNARD CENTER	100.21 0.00 100.21
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-931.000	BLDG R & M AND SUPPLIES			100.21		
				-----	100.21	
					VENDOR TOTAL:	100.21
POWERS, M 00035775	MICHAEL POWERS	09/30/2009 09/30/2009 / / 09/30/2009	7-6-09	REC N N N	MILEAGE/MIKE POWERS/JUL-SEP 24, 2009	60.06 0.00 60.06
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-860.000	TRAVEL			60.06		
				-----	60.06	
					VENDOR TOTAL:	60.06
DUNIGAN, M 00035776	MIKE DUNIGAN	09/30/2009 09/30/2009 / / 09/30/2009	9-28-09	REC N N N	MILEAGE/MIKE DUNIGAN/JUL & AUG 09	21.45 0.00 21.45
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-860.000	TRAVEL			21.45		
				-----	21.45	
					VENDOR TOTAL:	21.45

VENDOR ID REF#	VENDOR NAME ADDRESS CITY/STATE/ZIP	POST DATE CK RUN DATE DISC. DATE DUE DATE	INVOICE # PO DISC. PCT	BANK HOLD? SEP CK? 1099?	INVOICE DESCRIPTION	GROSS AMT DISCOUNT NET AMOUNT
MIKULA, DE 00035508	MIKULA, DEBORAH E. 127 JEWETT ST HOWELL MI 48843	08/31/2009 09/15/2009 / / 09/15/2009	09/01/2009	REC N N N	MILEAGE-APRIL THUR JUNE	138.88 0.00 138.88
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-860.000	TRAVEL			138.88		
				-----	138.88	
					VENDOR TOTAL:	138.88
HAMMOND, R 00035692	REBECCA HAMMOND 11900 E. MAXFIELD BLVD. HARTLAND MI 48353	09/30/2009 09/30/2009 / / 09/30/2009	2001627.001	REC N N N	PARTIAL REFUND/ENROLLED IN WRONG CLASS	10.00 0.00 10.00
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-964.001	PROGRAM REFUNDS			10.00		
				-----	10.00	
					VENDOR TOTAL:	10.00
SCHOLASTIC 00035782	SCHOLASTIC MAGAZINES P.O. BOX 3710 JEFFERSON CITY MO 65102-9957	09/30/2009 09/30/2009 / / 09/30/2009	9-25-2009	REC N N N	CLASSROOM MAGAZINES	173.25 0.00 173.25
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-740.028	OPERATING SUPPLIES/PRESCHOOL			173.25		
				-----	173.25	
					VENDOR TOTAL:	173.25
SELCRA 00035690	SELCRA 7878 BRIGHTON ROAD BRIGHTON MI 48116	09/30/2009 09/30/2009 / / 09/30/2009	1000.496	REC N N N	LINING OF SOCCER FIELDS	410.00 0.00 410.00
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-804.010	CONTRACT SERV - FIELD MAINTENANCE			410.00		
				-----	410.00	
					VENDOR TOTAL:	410.00
SIGNS BY T 00035703	SIGNS BY TOMORROW 2150 PLESS DR SUITE 3A BRIGHTON MI 48114	09/30/2009 09/30/2009 / / 09/30/2009	54-16456	REC N N N	SANDWICH BOARD INSERTS	45.00 0.00 45.00
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-900.000	MARKETING, PRINTING & PUBLISHING			45.00		
				-----	45.00	
SIGNS BY T 00035506	SIGNS BY TOMORROW 2150 PLESS DR SUITE 3A BRIGHTON MI 48114	09/15/2009 09/15/2009 / / 09/15/2009	54-16498	REC N N N	SIGN-COUNTRYSIDE VET.	24.00 0.00 24.00
PAID						
GL #	DESCRIPTION			AMOUNT		
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS			24.00		
				-----	24.00	

VENDOR ID REF#	VENDOR NAME ADDRESS CITY/STATE/ZIP	POST DATE CK RUN DATE DISC. DATE DUE DATE	INVOICE # PO DISC. PCT	BANK HOLD? SEP CK? 1099?	INVOICE DESCRIPTION	GROSS AMT DISCOUNT NET AMOUNT
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SIGNS BY T 00035760	SIGNS BY TOMORROW 2150 PLESS DR SUITE 3A BRIGHTON MI 48114	09/30/2009 09/30/2009 / / 09/30/2009	54-16633	REC N N N	SIGN: "THE QUESTERS" FOR CEMETERY TOUR	36.00 0.00 36.00
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PAID

GL #	DESCRIPTION	AMOUNT
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS	36.00

		36.00
	VENDOR TOTAL:	-----
		105.00

SSCI 00035507	SOUTHEASTERN SECURITY CONSULTANTS 1853 PIEDMONT RD SUITE 100 MARIETTA GA 30066	09/15/2009 09/15/2009 / / 09/15/2009	33149	REC N N N	4 SECURITY CHECKS	90.00 0.00 90.00
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PAID

GL #	DESCRIPTION	AMOUNT
208-751-801.000	PROFESSIONAL SERVICES	90.00

		90.00
	VENDOR TOTAL:	-----
		90.00

SSCI 00035517	SOUTHEASTERN SECURITY CONSULTANTS 1853 PIEDMONT RD SUITE 100 MARIETTA GA 30066	09/15/2009 09/15/2009 / / 09/15/2009	34113	REC N N N	10 CRIMINAL CHECKS	225.00 0.00 225.00
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PAID

GL #	DESCRIPTION	AMOUNT
208-751-801.000	PROFESSIONAL SERVICES	225.00

		225.00
	VENDOR TOTAL:	-----
		315.00

SPARTAN ST 00035558	SPARTAN STORES, LLC ATTN: CASHIER 1540 MOMENTUM PLACE CHICAGO IL 60689-5315	08/31/2009 09/15/2009 / / 09/15/2009	09/01/2009	REC N N N	SUMMER CAMP/SPECIAL EVENT/SENIOR FOOD	149.80 0.00 149.80
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PAID

GL #	DESCRIPTION	AMOUNT
208-751-740.032	OPER SUPP/SENIORS	10.37
208-751-740.033	OPER SUPP/SUMMER CAMP	40.33
208-751-740.033	OPER SUPP/SUMMER CAMP	36.54
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS	9.99
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS	7.98
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS	11.97
208-751-740.033	OPER SUPP/SUMMER CAMP	32.62

		149.80
	VENDOR TOTAL:	-----
		149.80

TALLMAN 00035766	TALLMAN, CAROL	09/30/2009 09/30/2009 / / 09/30/2009	9/24/09	REC N N N	MILEAGE-AUG/SEPT	31.90 0.00 31.90
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PAID

GL #	DESCRIPTION	AMOUNT
208-751-860.000	TRAVEL	31.90

		31.90
	VENDOR TOTAL:	-----
		31.90

UNEMPLOYME 00035571	UNEMPLOYMENT INSURANCE AGENCY P.O. BOX 33598 DETROIT MI 48232-5598	09/15/2009 09/15/2009 / / 09/15/2009	0807672-8/20/09	REC N N N	REIMBURSING EMPLOYER BILLING	35.00 0.00 35.00
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PAID

GL #	DESCRIPTION	AMOUNT
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VENDOR ID REF#	VENDOR NAME ADDRESS CITY/STATE/ZIP	POST DATE CK RUN DATE DISC. DATE DUE DATE	INVOICE # PO DISC. PCT	BANK HOLD? SEP CK? 1099?	INVOICE DESCRIPTION	GROSS AMT DISCOUNT NET AMOUNT
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GL #	DESCRIPTION	AMOUNT
208-751-956.000	MISCELLANEOUS	35.00

		35.00
	VENDOR TOTAL:	-----
		35.00

VERIZON WI 00035764	VERIZON WIRELESS P O BOX 15062 ALBANY NY 12212-5062	09/30/2009 09/30/2009 / / 09/30/2009	2287005199	REC N N N	CELL PHONES	112.00 0.00 112.00
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PAID

GL #	DESCRIPTION	AMOUNT
208-751-850.000	COMMUNICATION - TELEPHONES	112.00

		112.00
	VENDOR TOTAL:	-----
		112.00

WAL-MART 00035769	WAL-MART COMMUNITY P.O. BOX 530932 ATLANTA GA 30353-0932	08/30/2009 09/30/2009 / / 09/30/2009	09/29/09/AUG	REC N N N	SUPPLIES/CAMP/MELON RUN/CLEANING/BEACH	556.21 0.00 556.21
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PAID

GL #	DESCRIPTION	AMOUNT
208-751-740.033	OPER SUPP/SUMMER CAMP	41.32
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS	13.09
208-751-931.000	BLDG R & M AND SUPPLIES	24.54
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS	5.09
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS	40.26
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS	5.00
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS	9.42
208-751-740.037	CONCESSION SUPPLIES	67.16
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS	79.88
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS	75.52
208-751-931.000	BLDG R & M AND SUPPLIES	11.94
208-751-740.033	OPER SUPP/SUMMER CAMP	76.47
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS	21.97
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS	13.97
208-751-740.028	OPERATING SUPPLIES/PRESCHOOL	39.23
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS	3.00
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS	7.71
208-751-740.035	OPER SUPPLIES - SPECIAL EVENTS	20.64

		556.21
	VENDOR TOTAL:	-----
		556.21

WALTERS 00035522	WALTERS, PAUL 15493 RIVER CIRCLE LINDEN MI 48451	09/15/2009 09/15/2009 / / 09/15/2009	190-2	REC N N N	T-SHIRTS FOR MELON RUN	4,587.90 0.00 4,587.90
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PAID

GL #	DESCRIPTION	AMOUNT
208-751-740.003	OPERATING SUPPLIES T-SHIRTS	4,587.90

		4,587.90
	VENDOR TOTAL:	-----
		4,587.90

WASTE MAN 00035515	WASTE MANAGEMENT OF MICHIGAN ATTN: JENNIFER ADAMS 48797 ALPHA DR SUITE 150 WIXOM MI 48393	09/15/2009 09/15/2009 / / 09/15/2009	3661088-1389-5	REC N N N	TRASH/BARNARD/SERVICE PERIOD SEPTEMBER	132.60 0.00 132.60
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PAID

GL #	DESCRIPTION	AMOUNT
208-751-920.008	UTILITIES - RUBBISH/BARNARD ST	132.60

		132.60

VENDOR ID REF#	VENDOR NAME ADDRESS CITY/STATE/ZIP	POST DATE CK RUN DATE DISC. DATE DUE DATE	INVOICE # PO DISC. PCT	BANK HOLD? SEP CK? 1099?	INVOICE DESCRIPTION	GROSS AMT DISCOUNT NET AMOUNT
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WASTE MAN 00035516	WASTE MANAGEMENT OF MICHIGAN ATTN: JENNIFER ADAMS 48797 ALPHA DR SUITE 150 WIXOM MI 48393	09/15/2009 09/15/2009 / / 09/15/2009	3661089-1389-3	REC N N N	TRASH/BENNETT/SERVICE PERIOD SEPTEMBER	132.23 0.00 132.23
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PAID

GL #	DESCRIPTION	AMOUNT
208-751-920.003	UTILITIES - RUBBISH	132.23

		132.23

VENDOR TOTAL: 264.83

WEST BEND 00035572	WEST BEND MUTUAL INSURANCE COMPANY BIN 432 MILWAUKEE WI 53288-0432	09/15/2009 09/15/2009 / / 09/15/2009	21-110/SEPT 09	REC N N N	INSURANCE/COMM. LINES/UMBRELLA	3,763.00 0.00 3,763.00
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PAID

GL #	DESCRIPTION	AMOUNT
208-751-910.000	INSURANCE	3,763.00

		3,763.00

VENDOR TOTAL: 3,763.00

WHMI 93.5 00035512	WHMI 93.5 P.O. BOX 935 1277 PARKWAY DR HOWELL MI 48844	08/31/2009 09/15/2009 / / 09/15/2009	29058	REC N N N	RADIO ADVERTISING-FALL	525.00 0.00 525.00
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PAID

GL #	DESCRIPTION	AMOUNT
208-751-900.000	MARKETING, PRINTING & PUBLISHING	525.00

		525.00

VENDOR TOTAL: 525.00
TOTAL - ALL VENDORS: 27,495.70



Financial Reports

Attached is the year end August 31, 2009 balance sheet and revenue and expense statement for your perusal.

ACTION REQUESTED: None

BALANCE SHEET FOR HOWELL AREA PARKS & REC AUTH
 PERIOD ENDED 08/31/2009
 FUND 208 - PARKS & REC AUTHORITY

 *** ASSETS ***

208-000-001.001	CHECKING	86,192.75	
208-000-004.001	PETTY CASH-PARKS/REC	600.00	
208-000-040.000	ACCOUNTS RECEIVABLE	1,447.60	
	TOTAL ASSETS		88,240.35

*** LIABILITIES ***

208-000-202.000	ACCOUNTS PAYABLE	24,930.39	
208-000-231.008	DEFERRED COMPENSATION	(10.65)	
208-000-260.001	SWIM LESSONS	6.00	
	TOTAL LIABILITIES		24,925.74

*** CAPITAL ***

208-000-383.007	FB/RESERVED/TEEN CENTER	152.19	
208-000-390.000	FUND BALANCE	7,209.76	
	BEG. FUND BALANCE - 2008-2009		7,361.95
	NET OF REVENUES VS. EXPENDITURES - 2008-2009		(28,230.97)
	NET OF REVENUES VS. EXPENDITURES - CURRENT YEAR		84,183.63
	TOTAL CAPITAL		63,314.61
	TOTAL LIABILITIES AND CAPITAL		88,240.35

REVENUE & EXPENDITURE REPORT FOR HOWELL AREA PARKS & REC AUTH
Month Ended 08/31/2009

FUND 208 PARKS & REC AUTHORITY

ACCOUNT DESCRIPTION	2009-10		YEAR-TO-DATE THRU 08/31/09	ACTIVITY FOR	AVAILABLE BALANCE	% OF BUDGET USED
	ORIG BUDGET	AMENDED BUDGET		MONTH ENDED 08/31/2009		
Revenues						
Dept 751: RECREATION / PARKS DEPARTMENT						
587.001 PK/RC MARION TWP PARTICIPATION	61,925.00	61,925.00	61,925.00	0.00	0.00	100.00
587.002 PK/RC GENOA TWP PARTICIPATION	61,925.00	61,925.00	15,481.25	0.00	46,443.75	25.00
587.003 PK/RC OCEOLA TWP PARTICIPATION	100,000.00	100,000.00	25,000.00	0.00	75,000.00	25.00
587.005 PK/RC HOWELL CITY PARTICIPATION	100,000.00	100,000.00	25,000.00	0.00	75,000.00	25.00
649.000 CONCESSION SALES - TEEN	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
649.003 PK & REC BROCHURE ADVERTISEMNT	2,000.00	2,000.00	362.00	362.00	1,638.00	18.10
650.001 PROGRAM FEES SPORTS	116,000.00	116,000.00	15,403.20	7,198.20	100,596.80	13.28
650.002 PROGRAM FEES ENRICHMENT	61,000.00	61,000.00	10,851.93	7,305.93	50,148.07	17.79
650.003 PROGRAM FEES SPECIAL EVENTS	44,500.00	44,500.00	23,408.84	16,977.84	21,091.16	52.60
650.004 PROGRAM FEES SUMMER CAMP	45,000.00	45,000.00	11,665.50	4,362.50	33,334.50	25.92
650.005 PROGRAM FEES TEENS	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
651.004 BUILDING RENTAL FEES	29,000.00	29,000.00	1,230.00	110.00	27,770.00	4.24
651.005 PROGRAM FEES/MEMBERSHIP SENIOR	4,500.00	4,500.00	2,399.35	671.80	2,100.65	53.32
651.007 PRESCHOOL TUITION	45,000.00	45,000.00	275.00	200.00	44,725.00	0.61
665.000 INVESTMENT INTEREST	2,000.00	2,000.00	74.33	35.42	1,925.67	3.72
671.001 CASH OVER/UNDER	0.00	0.00	(25.22)	(25.22)	25.22	100.00
671.002 MISC REVENUES	1,000.00	1,000.00	166.79	0.00	833.21	16.68
675.003 DONATIONS - GENERAL	5,500.00	5,500.00	750.00	0.00	4,750.00	13.64
675.009 DONATIONS SENIORS	1,000.00	1,000.00	39.30	23.35	960.70	3.93
675.010 DONATIONS - TEEN	1,000.00	1,000.00	57.52	57.52	942.48	5.75
675.012 UNITED WAY - TEENS	8,650.00	8,650.00	2,050.00	0.00	6,600.00	23.70
675.013 UNITED WAY SENIORS	11,000.00	11,000.00	2,625.00	0.00	8,375.00	23.86
675.015 PRESCHOOL FUNDRAISING	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
675.026 GIFT CERTIFICATE	0.00	0.00	50.00	50.00	(50.00)	100.00
677.003 SENIOR TRAVEL FEES	4,000.00	4,000.00	1,151.00	821.00	2,849.00	28.78
678.010 SPONSORSHIP FEES	25,000.00	25,000.00	2,911.30	1,193.30	22,088.70	11.65
678.012 MEMBERSHIP FEES	1,000.00	1,000.00	112.70	77.70	887.30	11.27
678.015 SENIOR NEWSLETTER ADVT	1,000.00	1,000.00	350.00	175.00	650.00	35.00
678.021 HOWELL CITY PARK GUARD REIMB	0.00	0.00	25,800.00	25,800.00	(25,800.00)	100.00
680.000 PARK CONCESSION SALES	0.00	0.00	4,864.93	1,898.65	(4,864.93)	100.00
680.002 HAPRA MGMT FEE	0.00	0.00	17,500.00	17,500.00	(17,500.00)	100.00
Total - Dept 751	743,000.00	743,000.00	251,479.72	84,794.99	491,520.28	33.85
Total Revenues	743,000.00	743,000.00	251,479.72	84,794.99	491,520.28	33.85
Expenditures						
Dept 751: RECREATION / PARKS DEPARTMENT						
702.000 SAL & WAGES BLDG/SITE SUPERVISOR	55,000.00	55,000.00	4,964.98	3,605.00	50,035.02	9.03
702.001 SAL & WAGES PROG & MGMT	201,890.00	201,890.00	25,865.10	15,817.93	176,024.90	12.81
702.023 SAL & WAGES PRESCHOOL	28,000.00	28,000.00	462.73	165.60	27,537.27	1.65
702.025 SAL & WAGES SUMMER CAMP	25,000.00	25,000.00	10,616.75	6,727.50	14,383.25	42.47
702.026 SAL & WAGES TEEN	9,000.00	9,000.00	555.50	545.50	8,444.50	6.17
702.027 SAL & WAGES SENIORS	7,500.00	7,500.00	1,140.71	745.00	6,359.29	15.21
702.028 SAL & WAGE SEASONAL PARK	0.00	0.00	17,089.61	9,761.84	(17,089.61)	100.00
702.029 SAL & WAGES AQUATIC CTR MGR	0.00	0.00	6,486.50	4,754.00	(6,486.50)	100.00
714.004 ICMA RETIREMENT	14,000.00	14,000.00	2,536.86	1,146.78	11,463.14	18.12
717.000 FRINGE BENEFITS	75,000.00	75,000.00	12,259.00	6,858.86	62,741.00	16.35
727.000 OFFICE SUPPLIES	5,000.00	5,000.00	1,415.08	497.20	3,584.92	28.30
730.000 POSTAGE	12,500.00	12,500.00	5,782.07	5,207.98	6,717.93	46.26
740.000 OPERATING SUPPLIES - GENL	7,500.00	7,500.00	531.45	305.44	6,968.55	7.09
740.003 OPERATING SUPPLIES T-SHIRTS	7,000.00	7,000.00	1,821.01	996.25	5,178.99	26.01
740.028 OPERATING SUPPLIES/PRESCHOOL	2,000.00	2,000.00	65.77	65.77	1,934.23	3.29
740.030 OPER SUPPLIES - SPORTS	5,000.00	5,000.00	270.85	187.87	4,729.15	5.42
740.031 OPER SUPPLIES - ENRICHMENT	3,000.00	3,000.00	557.28	315.74	2,442.72	18.58
740.032 OPER SUPP/SENIORS	2,000.00	2,000.00	626.29	296.33	1,373.71	31.31
740.033 OPER SUPP/SUMMER CAMP	5,000.00	5,000.00	1,212.18	287.86	3,787.82	24.24
740.035 OPER SUPPLIES - SPECIAL EVENTS	35,000.00	35,000.00	18,316.20	13,075.59	16,683.80	52.33
740.036 OPER SUPPLIES - TEENS	3,000.00	3,000.00	659.51	627.96	2,340.49	21.98
740.037 CONCESSION SUPPLIES	0.00	0.00	2,800.81	552.04	(2,800.81)	100.00
751.000 GASOLINE & DIESEL FUEL	1,000.00	1,000.00	76.72	56.74	923.28	7.67
801.000 PROFESSIONAL SERVICES	25,000.00	25,000.00	790.00	112.50	24,210.00	3.16
804.000 CONTRACTUAL SERVICES	12,000.00	12,000.00	1,011.80	159.80	10,988.20	8.43
804.008 CONTRACT SERVICES/INSTRUCTORS	32,000.00	32,000.00	9,561.50	4,710.50	22,438.50	29.88
804.009 CONT SERVICES OFFICIALS/REFEREES	5,000.00	5,000.00	576.00	111.00	4,424.00	11.52
804.010 CONTRACT SERV - FIELD MAINTENANC	15,000.00	15,000.00	1,888.50	1,588.50	13,111.50	12.59

REVENUE & EXPENDITURE REPORT FOR HOWELL AREA PARKS & REC AUTH
Month Ended 08/31/2009

FUND 208 PARKS & REC AUTHORITY

ACCOUNT DESCRIPTION	2009-10		YEAR-TO-DATE THRU 08/31/09	ACTIVITY FOR	AVAILABLE BALANCE	% OF BUDGET USED
	ORIG BUDGET	AMENDED BUDGET		MONTH ENDED 08/31/2009		
840.000 DUES, SUBSCRIPTIONS & MEMBERSHIP	2,000.00	2,000.00	820.00	105.00	1,180.00	41.00
850.000 COMMUNICATION - TELEPHONES	8,000.00	8,000.00	1,707.24	1,088.13	6,292.76	21.34
850.008 COMMUNICATION - INTERNET & CABLE	1,000.00	1,000.00	424.16	212.08	575.84	42.42
860.000 TRAVEL	6,000.00	6,000.00	1,019.73	833.60	4,980.27	17.00
860.001 SENIOR TRAVEL EXPENSE	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
900.000 MARKETING, PRINTING & PUBLISHING	32,000.00	32,000.00	8,443.88	7,378.90	23,556.12	26.39
910.000 INSURANCE	12,500.00	12,500.00	10,639.99	0.00	1,860.01	85.12
920.000 UTILITIES - ELECTRICITY	12,000.00	12,000.00	1,837.18	1,021.70	10,162.82	15.31
920.001 UTILITIES - GAS	7,000.00	7,000.00	42.87	0.00	6,957.13	0.61
920.002 UTILITIES - WAT / SEW	1,000.00	1,000.00	184.47	184.47	815.53	18.45
920.003 UTILITIES - RUBBISH	1,750.00	1,750.00	265.26	133.03	1,484.74	15.16
920.006 UTILITIES - GAS/BARNARD ST	5,500.00	5,500.00	142.34	9.74	5,357.66	2.59
920.007 UTILITIES - ELEC/BARNARD ST	6,000.00	6,000.00	(431.96)	(431.96)	6,431.96	(7.20)
920.008 UTILITIES - RUBBISH/BARNARD ST	1,200.00	1,200.00	132.60	132.60	1,067.40	11.05
920.009 UTILITIES - WTR-SWR/BARNARD ST	750.00	750.00	0.00	0.00	750.00	0.00
930.000 GROUNDS MAINTENANCE BENNETT & E	4,570.00	4,570.00	175.00	175.00	4,395.00	3.83
931.000 BLDG R & M AND SUPPLIES	12,000.00	12,000.00	2,817.31	1,887.25	9,182.69	23.48
940.000 EQUIPMENT RENTAL	4,000.00	4,000.00	729.07	608.07	3,270.93	18.23
942.001 PORTA JOHN RENTALS	1,200.00	1,200.00	729.00	300.00	471.00	60.75
956.000 MISCELLANEOUS	250.00	250.00	0.00	0.00	250.00	0.00
956.003 BANK CHARGES & FEES	7,500.00	7,500.00	2,345.79	1,274.39	5,154.21	31.28
957.000 EDUCATION / TRAINING	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
960.002 PURCH FROM DONATIONS - SENIORS	1,000.00	1,000.00	665.21	555.21	334.79	66.52
960.005 PURCH FROM DONATIONS - TEENS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
960.007 PURCH PRESCHOOL FUNDRAISING	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
964.001 PROGRAM REFUNDS	3,000.00	3,000.00	338.00	287.00	2,662.00	11.27
965.000 FACILITY RENTALS	7,000.00	7,000.00	745.50	745.50	6,254.50	10.65
980.004 EQUIP / COMPUTER HARDWARE	6,890.00	6,890.00	3,582.69	3,582.69	3,307.31	52.00
Total - Dept 751	743,000.00	743,000.00	167,296.09	99,365.48	575,703.91	22.52
Total Expenditures	743,000.00	743,000.00	167,296.09	99,365.48	575,703.91	22.52
NET OF REVENUES AND EXPENDITURES	0.00	0.00	84,183.63	(14,570.49)	(84,183.63)	



Directors Report

Oceola Township Athletic Fields

A few weeks ago on a Saturday morning, we had an incident at the Oceola Township Athletic Fields that should be noted by board members. While soccer practice was taking place, the next door neighbors came out and began target shooting within a very close distance to our participants which caused panic and concern on behalf of our kindergarden and 1st grade parents, children and coaches. We had a number of parents leave mid-practice calling this a very unsafe situation. A phone call was made to 911 but after waiting 45 minutes, no one (Sheriff nor State Police) came out to check out the disturbance. One of the coaches went over and talked to the neighbor boys but without resolve.

On Monday morning following the incident, we made contact with the Sheriff's office to find out if there are any state laws that must be followed (if hunting you must be 450' from any public building or land – but if it is target shooting, they only need to have a backstop in place). The Oceola Township board brought it up at their last meeting and I hope that Sean will be able to give us a clearer picture if there are any ordinances that would govern this kind of behavior from the township level. While there is not much that can be done to resolve this at the current time, we wanted to make you aware of the situation.

Genoa Township New Recreational Property

Genoa township officials have agreed to purchase 1 acre of vacant land adjacent to Township Hall off Dorr Road that will likely be used for additional parking or recreational uses such as a sledding hill or soccer field.

The township board of trustees voted to approve the purchase at \$55,000 with the estate of the late Lyle Herbst. Herbst sold the Door Rd. property for the Township Hall, but retained the 1 acre while he was still living. The township has been negotiating with the estate for about two years.

Headless Horseman 5K

A great new event on our calendar – with already over 100 runners signed up. Come out and experience the fun on Saturday, Oct. 24 at 8 p.m. – starting at the Howell Depot. We need volunteers or if you are interested, sign up to run!

MDNR Session

I will be out of the office on Thursday, October 15 to attend the MDNR workshop in Detroit about changes to the grant process through the State of Michigan. I will report back in

November about these changes and if we should consider applying for any MDNR funds in 2010.

Michigan Festivals and Events Conference

I will also be out of the office on November 5-8 to attend the Michigan Festivals and Events Conference in Traverse City. I will be attending the conference at the expense of the Howell Downtown Development Authority who have joined as they take over the Howell Melon Festival. Our role in the event is considerable and I think that this will be a great opportunity to gain insight and knowledge about running a major festival.

Holiday Closures

Our front office will be closed on Thanksgiving and the day after Thanksgiving. We will also be closing the front office on Christmas Eve and Christmas Day, New Year's Eve and New Years Day, as well as Monday, December 28, Tuesday, December 29 and Wednesday, December 30 for interior maintenance of floors. No activities will be scheduled in either the Bennett or Barnard Centers during that time due to the smell of stripping and wax and not being able to traverse through the building. Full time staff have been given the option to either take vacation days those 3 days or can work from home on those days.