



Howell Area Parks & Recreation Authority

Tuesday, October 18, 2011

Bennett Recreation Center

7:00 p.m.

AGENDA

1. Call to Order
2. Pledge of Allegiance
3. Approve Agenda
4. Approval - Board Meeting Minutes dated August 23, 2011
5. Call to the Public (for any items not on the agenda)
6. Discussion/Approval – Audit
7. Discussion/Approval – Amended Budget
8. Discussion - Check Register Reports for August 1, 2011 – September 30, 2011
9. Discussion – Financial Report ending August, 2011
10. Directors Report
 - a. United Way Campaign
 - b. Livingston County Parks Commission
 - c. NRPA Conference – Atlanta
 - d. MRPA Awards submitted
11. Old Business
12. New Business
13. Member Discussion
14. Next Meeting – December 20, 2011 – Bennett Recreation Center
15. Adjournment



**Howell Area Parks & Recreation Authority
Board Meeting Minutes**

August 23, 2011 – Bennett Recreation Center

Call to Order

Chairman Todd Smith called the meeting to order at 7:00pm

Members Present

Todd Smith, Paula Wyckoff, Sean Dunleavy

Absent

Steve Manor, Mike Peterson

Also Present

Debbie Mikula, Parks & Recreation Director

Approval of Agenda

Motion by Dunleavy and support by Wyckoff to approve the agenda as presented. Motion carried. (3-0)

Approval of Organizational Minutes

Motion by Dunleavy and support by Wyckoff to approve the organizational minutes and officer elections dated June 14, 2011. Motion carried. (3-0)

Approval of Minutes

Motion by Wyckoff and support by Dunleavy to approve the minutes dated June 14, 2011. Motion carried. (3-0)

Approval of Special Meeting Minutes

Motion by Wyckoff and support by Dunleavy to approve the special meeting minutes dated June 22, 2011. Motion carried. (3-0)

Call to the Public

None

Check Register Reports for June 1, 2011 – July 31, 2011

No comments or action taken.

Financial Report ending June, 2011

No comments or action taken.

Director's Report

Mikula reported that the disc golf course is operating very well and that we will assess the fee structure (currently free) for next spring/summer. Wyckoff asked that one of the volunteers who is mowing the grass at Marion Township be recognized at the REC REC REC in November.

Mikula also reported that Genoa Township has asked them to operate both athletic fields at Genoa Township as they are dissolving their lease with SELCRA. Chris Galatis will be scheduling the fields for our Flag Football program and utilizing the new field lighting for evening practices this fall.

Old Business

No old business

New Business

No new business

Member Discussion

Smith reported that the 242 Church that has purchased the old Brighton Athletic Club, has gained approval from Genoa Township for the renovation and rehabilitation of that space. Smith reported that they have over 1800 members and will renovate the space as a community center to accommodate basketball courts and volleyball courts. He suggested that Mikula have a conversation with them to see if we can partner in any capacity.

Dunleavy reported that the Hartland Football group is still interested and working slowly in developing 7 football fields at the Oceola Township property on Argentine Road.

Executive Session

Motion by Wyckoff and support by Dunleavy to enter into closed session to discuss the Director's evaluation. Roll call vote: Smith – yes, Dunleavy – yes, Wyckoff –yes. Motion carried. (3-0)

Motion by Dunleavy and support by Wyckoff to exit closed session. Roll Call vote: Smith – yes, Dunleavy – yes, Wyckoff – yes. Motion carried. (3-0)

Director's Salary

Motion by Wyckoff and support by Dunleavy to retroactively restore 5% to Mikula's salary to July 1, 2011. Motion carried. (3-0) It was agreed that an amended budget will be presented at the October board meeting for approval which includes this update and will also include a merit increase for Mikula and salaried staff members.

Next Meeting set for August 9, 2011 – Oceola Township Hall

Adjourn

Motion by Wyckoff with support by Dunleavy to adjourn the meeting at 8:05 p.m. Motion

carried. (3-0)



Audit

Attached is the year end audit (June 30, 2011) for your perusal and approval.

Action Requested: Motion to approve the June 30, 21011 audit as submitted.



Howell Area Parks & Recreation Authority

Financial Statements

For the Year Ended June 30, 2011



SMITH & KLACZKIEWICZ, PC
CERTIFIED PUBLIC ACCOUNTANTS

Howell Area Parks & Recreation Authority

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SMITH & KLACZKIEWICZ, PC
CERTIFIED PUBLIC ACCOUNTANTS

THOMAS J. SMITH, CPA 989-751-1167

ROBERT R. KLACZKIEWICZ, CPA 989-751-3064

A VETERAN OWNED BUSINESS

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the major fund and the aggregate remaining fund information of the *Howell Area Parks & Recreation Authority* (the "Authority") as of and for the year ended June 30, 2011, 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, the major fund and the aggregate remaining fund information of the Authority, as of June 30, 2011, 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 2 through 6 and 19 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Smith + Klaczkiwicz PC

Saginaw, Michigan
October 4, 2011

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 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, 2011. 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 18 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, 2011:

	<u>Statement of Net Assets</u>	
	<u>2010</u>	<u>2011</u>
<i>Assets:</i>		
Current and other assets	\$ 109,217	\$ 174,014
Capital assets, net	<u>9,362</u>	<u>5,048</u>
Total assets	<u>118,579</u>	<u>179,062</u>
<i>Liabilities:</i>		
Current liabilities	151,687	165,303
Long-term liabilities	<u>7,901</u>	<u>8,538</u>
Total liabilities	<u>159,588</u>	<u>173,841</u>
<i>Net Assets (Deficit):</i>		
Invested in capital assets	9,362	5,048
Unrestricted	<u>(50,371)</u>	<u>173</u>
Total net assets (deficit)	<u>\$ (41,009)</u>	<u>\$ 5,221</u>

	<u>Statement of Activities</u>	
	<u>2010</u>	<u>2011</u>
<i>Revenues:</i>		
Charges for services	\$ 506,459	\$ 538,995
Operating contributions	323,850	323,480
Donations	26,392	41,324
Interest	<u>307</u>	<u>204</u>
Total revenues	857,008	904,003
<i>Expenses:</i>		
Recreation and culture	<u>883,173</u>	<u>857,773</u>
Change in net assets	(26,165)	46,230
Net assets – beginning	<u>(14,844)</u>	<u>(41,009)</u>
Net assets (deficit) - ending	<u>\$ (41,009)</u>	<u>\$ 5,221</u>

The current year's operations resulted in net assets due to revenues being sufficient to cover expenses and eliminate the past deficit entirely. While expenses were kept in check and many areas came in under budget, program fees for our sports programs, facility rentals and summer camp revenues were all well below the year end revenue projections due to less participation than in past years and the economic challenges that the families and individuals in our community continue to face.

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, 2011:

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<i>Revenues:</i>				
Operating contributions	\$ 323,480	\$ 323,480	\$ 323,480	\$ -
Program fees	297,770	271,750	288,585	16,835
Other	<u>266,200</u>	<u>275,000</u>	<u>291,938</u>	<u>16,938</u>
Total revenues	<u>887,450</u>	<u>870,230</u>	<u>904,003</u>	<u>33,773</u>
<i>Expenditures:</i>				
Personal services	519,660	491,375	478,873	(12,502)
Supplies	118,800	134,450	136,284	1,834
Other services & charges	<u>207,850</u>	<u>230,075</u>	<u>238,543</u>	<u>8,468</u>
Total expenditures	<u>846,310</u>	<u>855,900</u>	<u>853,700</u>	<u>(2,200)</u>
Change in fund balance	41,140	14,330	50,303	35,973
Beginning fund balance	<u>(41,592)</u>	<u>(41,592)</u>	<u>(41,592)</u>	<u>-</u>
Ending in fund balance	<u>\$ (452)</u>	<u>\$ (27,262)</u>	<u>\$ 8,711</u>	<u>\$ (35,973)</u>

Revenues from program fees - enrichment, facility rentals and summer camp fees were slightly over budget due to increased participation, and programs that continued rain or shine. Expenditures for personnel were under budget due to a 5% reduction in salaries for all staff members that was instituted a year prior. Supplies and other services were over budget slightly due to the addition of programs that were added but not anticipated at the beginning of the fiscal year.

Capital Asset and Debt Administration

At the end of fiscal year 2011, the Authority had \$5,048 (net of depreciation) invested in capital assets. Most of the outdoor recreation amenities in the Howell community are owned by either the City of Howell or the Townships.

Howell Area Parks & Recreation Authority

Management's Discussion and Analysis

Economic Factors and Next Year's Budgets and Rates

Reductions in overall expenses for FY2010/2011 approved by the board of trustees included a 5% salary reduction for all staff; reducing from 3 yearly program guides to 2 each year resulting in a savings of close to \$10,000 in our marketing and postage budgets, and reducing our contract services agreement with the City of Howell by \$10,000 had a profound effect on keeping our expenses in line with our anticipated revenues.

A key goal next year is to continue to development of partnerships and collaborative efforts in order to increase the recreation opportunities available to residents and assist the department with the financial stability of delivering quality leisure services. The Authority's 5 year Master Plan was updated in FY2009 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 these 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 (\$61,740), and Marion Township (\$61,740). These contributions equal approximately 1/3 of the Howell Area Parks & Recreation Authority's budget of \$860,000. Residents of the four municipalities that are members of the Authority are afforded a lower participation 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, 2011

	General Operating Fund	Adjustments	Statement of Net Assets
Assets			
Cash and cash equivalents	\$ 149,947	\$ -	\$ 149,947
Accounts receivable	5,700	-	5,700
Due from other governmental units	18,367	-	18,367
Noncurrent assets:			
Capital assets being depreciated, net	-	5,048	5,048
Total assets	<u>\$ 174,014</u>	<u>5,048</u>	<u>179,062</u>
Liabilities			
Accounts payable	\$ 60,267	-	60,267
Accrued expenses	14,940	-	14,940
Customer deposits	3,973	-	3,973
Unearned revenue	86,123	-	86,123
Noncurrent liabilities:			
Due in more than one year	-	8,538	8,538
Total liabilities	<u>165,303</u>	<u>8,538</u>	<u>173,841</u>
Fund Balance / Net Assets			
Fund Balance			
Unassigned	<u>8,711</u>	<u>(8,711)</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 174,014</u>		
Net Assets			
Invested in capital assets			5,048
Unrestricted			173
Total net assets			<u>\$ 5,221</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, 2011

	General Operating Fund	Adjustments	Statement of Activities
Expenditures / expenses			
Recreation and culture	\$ 853,700	\$ 4,073	\$ 857,773
Program revenue			
Charges for services	538,995	-	538,995
Operating grants and contributions			
Contributions from local units	323,480	-	323,480
Donations	41,324	-	41,324
Total program revenue	364,804	-	364,804
Net program revenue			46,026
General revenue			
Interest earned on deposits	204	-	204
Total revenue	904,003		904,003
Net change in fund balance / net assets	50,303	(4,073)	46,230
Fund balance (deficit) / net assets - beginning of year	(41,592)	583	(41,009)
Fund balance / net assets - end of year	\$ 8,711	\$ (3,490)	\$ 5,221

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.

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. 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.

Howell Area Parks & Recreation Authority

Notes to Financial Statements

Capital assets are depreciated using the straight-line method over the following estimated 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 Personal Leave)

It is the Authority's policy to permit employees to accumulate earned but unused personal and vacation pay benefits. Upon separation from employment from the Authority, the Executive Director may receive payment of the accumulated personal and vacation days at 100%. Unused personal 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 personal and vacation time is accrued when incurred in the government-wide column of the financial statements.

Fund Equity

Restricted fund equity represents those portions of fund equity not available for expenditures or legally segregated for a specific future use. Committed or assigned fund balances represents tentative plans for future use of financial resources. No portion of the Authority's fund balance was restricted, committed or assigned 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

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 \$ 8,711

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	(12,942)

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

Compensated absences	<u>(8,538)</u>
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Net assets of governmental activities	<u>\$ 5,221</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 \$ 50,303

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.

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. 241

Change in net assets of governmental activities \$ 46,230

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

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>149,947</u>
Notes to Financial Statements	
Deposits	\$ 149,447
Cash on hand	<u>500</u>
Total	<u>\$ 149,947</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 Authority's deposits may not be returned. The Authority does not have a deposit policy for custodial credit risk. At year end, none of the Authority's bank balance of \$129,654 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, 2011, was as follows:

	Balance July 1, 2010	Additions	Disposals	Balance June 30, 2011
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	17,990	-	-	17,990
Less accumulated depreciation				
Vehicles	(740)	(370)	-	(1,110)
Furniture and equipment	(2,872)	(1,436)	-	(4,308)
Computer equipment	(5,016)	(2,508)	-	(7,524)
Total accumulated depreciation	(8,628)	(4,314)	-	(12,942)
Total net capital assets	\$ 9,362	\$ (4,314)	\$ -	\$ 5,048

NOTE 6 – LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2011, was as follows:

	Balance July 1, 2010	Increases	(Decreases)	Balance June 30, 2011	Due Within One Year
Compensated absences	\$ 8,779	\$ 7,767	\$ (8,008)	\$ 8,538	\$ -

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, 2011, the total employer and employee contributions to the plan were \$13,463 and \$5,811, 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 2011 and 2010 was \$323,480 or 36% and \$323,850 or 38% of total revenue.



Howell Area Parks & Recreation Authority

Required Supplementary Information

Budgetary Comparison Schedule

General Operating Fund

For the Year Ended June 30, 2011

	Original Budget	Amended Budget	Actual	Over (Under) Budget
Revenues				
Operating contributions - City and Townships	\$ 323,480	\$ 323,480	\$ 323,480	\$ -
Program fees	297,770	271,750	288,585	16,835
Facility rental fees	29,000	27,900	28,405	505
Tuition	47,000	44,290	44,465	175
Other charges for services	119,500	121,055	136,280	15,225
Donations	22,200	28,085	28,097	12
Reimbursements	44,500	40,470	41,260	790
Interest earned on deposits	500	200	204	4
Other revenues	3,500	13,000	13,227	227
Total revenues	887,450	870,230	904,003	33,773
Expenditures				
Personal services:				
Salaries and wages	429,660	391,375	388,518	(2,857)
Fringe benefits	90,000	100,000	90,355	(9,645)
Supplies:				
Office supplies	26,300	22,950	23,500	550
Operating supplies	90,000	111,500	112,784	1,284
Purchases from donations	2,500	-	-	-
Other services and charges:				
Contractual services	73,000	78,250	92,504	14,254
Communications	11,500	10,600	10,569	(31)
Marketing, printing and publishing	20,000	32,000	30,788	(1,212)
Insurance	16,250	19,900	16,314	(3,586)
Transportation	5,000	4,850	4,776	(74)
Utilities	32,850	32,350	31,461	(889)
Repairs and maintenance	17,500	11,300	11,991	691
Equipment rentals	5,750	6,000	5,868	(132)
Facility rentals	13,000	12,600	12,304	(296)
Education and training	1,750	2,875	3,040	165
Bank fees	9,000	15,000	14,630	(370)
Miscellaneous	2,250	4,350	4,298	(52)
Total expenditures	846,310	855,900	853,700	(2,200)
Net change in fund balance	41,140	14,330	50,303	35,973
Fund balance (deficit) - beginning of year	(41,592)	(41,592)	(41,592)	-
Fund balance (deficit) - end of year	\$ (452)	\$ (27,262)	\$ 8,711	\$ 35,973



AMENDED BUDGET

Attached is the amended budget for 2011-2012 for your perusal and approval.

Action Requested: Motion to approve the amendments to the 2011-2012 budget as outlined.

Howell Area Parks & Recreation Authority
AMENDED BUDGET 2011-2012

INCOME

Dept. 751 - Recreation Department

Account Number	Description	Year End 2008-2009	Year End 2009-2010	Year End 2010-2011	ORIGINAL	OCTOBER
					Budget 2011-2012	AMENDED
		Year End 2008-2009	Year End 2009-2010	Year End 2010-2011	Budget 2011-2012	Budget 2011-2012
587.001	Marion Township Participation*	59,314	61,925	61,740	62,790	62,790
587.002	Genoa Township Participation*	59,314	61,925	61,740	62,790	62,790
587.003	Oceola Township Participation	100,000	100,000	100,000	100,000	100,000
587.005	City of Howell Participation	100,000	100,000	100,000	100,000	100,000
649.000	Teen Center Concession Sales	5,105	4,456	3,486	4,500	3,500
649.001	Amusement Park Ticket Sales	4,191	0	0	0	0
649.002	Aquatic Center Concession Sales	0	1,470	2,002	3,000	2,000
680.000	Beach and Park Concession Sales	3,882	8,839	9,850	9,000	10,000
649.003	Brochure Advertisement	1,487	1,144	325	1,500	500
650.001	Program Fees SPORTS	122,767	109,930	114,735	115,000	115,000
650.002	Program Fees ENRICHMENT	63,990	69,687	51,515	70,000	55,000
650.003	Program Fees SPECIAL EVENTS	43,129	57,236	72,016	65,000	72,000
650.004	Program Fees SUMMER CAMP	32,637	17,560	17,227	18,000	18,000
650.005	Program Fees TEEN	570	1,750	2,614	1,750	2,500
650.006	Genoa Soccer Field Rentals	1,255	180	3,420	1,500	3,500
651.004	Building Rental Fees	25,859	21,034	20,035	15,000	20,000
651.005	Program Fees/Membership SENIORS	5,472	6,495	6,895	6,500	6,500
651.007	Preschool Tuition & Program Fees	43,144	45,605	44,465	45,000	45,000
651.009	Page Field Rentals	0	0	4,950	0	10,000
665.000	Investment Interest	810	306	206	300	300
671.002	Misc. Revenue	237	2,426	1,235	2,000	1,500
675.003	Donations GENERAL	3,999	799	459	500	500
675.009	Donations SENIORS	1,624	2,365	3,018	2,500	3,000
675.010	Donations TEENS	19,031	1,416	2,235	1,500	2,000
675.011	Donations COMMUNITY GARDEN	0	154	0	0	0
675.012	United Way TEENS	8,650	8,200	13,385	13,385	10,375
675.013	United Way SENIORS	11,000	10,505	9,000	9,000	7,500
675.015	Preschool Fundraising	723	275	189	0	0
675.026	Gift Certificate	0	314	3	0	0
675.034	Disc Golf Fundraising	0	0	11,300	0	0
676.006	Senior Postage Reimbursement	25	0	0	0	0
677.003	Senior Travel Fees	2,030	0	8,994	1,000	4,000
678.010	Sponsorship Fees	14,100	14,142	18,827	14,500	18,500
678.012	Membership Fees	580	289	0	0	0
678.013	Youth Scholarship Fund	670	0	500	500	500
678.015	Senior Newsletter Advertising	600	1,075	750	1,000	1,000
678.020	Genoa Township Maintenance Reimbursement (SELCRA)	242	1,373	2,473	2,500	0
680.002	Aquatic Center Management Fee	0	105,524	105,000	105,000	105,000
	Aquatic Center Incentive	0	0	14,866	0	15,000
678.021	Beach/Boat Launch Management Fee	17,200	43,880	38,787	43,000	35,000
		\$ 753,637	\$ 862,279.00	\$ 908,242.00	\$ 878,015.00	\$ 893,255.00

*Recognizes a 1.7% CPI

EXPENSE

Dept. 751 - Recreation Department

Account Number	Description	Year End 2008-2009	Year End 2009-2010	Year End 2010-2011	ORIGINAL	OCTOBER
					Budget 2011-2012	AMENDED
		Year End 2008-2009	Year End 2009-2010	Year End 2010-2011	Budget 2011-2012	Budget 2011-2012
702.000	Salary & Wages - BUILDING/SITE SUPERVISORS	52,358	44,790	40,110	50,000	45,000
702.001	Salary & Wages - PROGRAMMING & MANAGEMENT	203,028	200,827	187,730	193,000	198,000
702.023	Salary & Wages - PRESCHOOL	31,119	29,802	28,284	29,500	28,500
702.025	Salary & Wages - SUMMER CAMP	19,792	15,852	16,402	15,000	15,000
702.026	Salary & Wages - TEEN	13,180	16,247	15,999	13,300	15,000
702.027	Salary & Wages - SENIOR	7,674	8,144	6,194	7,600	7,600
702.028	Salary & Wages - BEACH/BOAT LAUNCH	17,378	33,102	27,064	35,000	35,000
702.029	Salary & Wages - AQUATIC CENTER	0	60,103	66,734	65,000	65,000
714.004	ICMA Retirement	14,913	15,298	13,463	15,000	15,000
717.000	Fringe Benefits	73,972	84,123	73,318	85,000	85,000
727.000	Office Supplies	5,743	6,928	7,167	6,000	7,000
730.000	Postage	11,784	20,409	15,321	15,000	15,000
740.000	Operating Supplies - GENERAL	8,346	2,194	2,174	2,000	2,000
740.003	Operating Supplies - T-SHIRTS	10,144	18,703	28,261	25,000	28,000
740.016	Operating Supplies - AMUSEMENT PARK TICKETS	4,049	0	0	0	0
740.028	Operating Supplies - PRESCHOOL	2,588	2,504	2,468	2,500	2,500
740.030	Operating Supplies - SPORTS	3,789	2,490	2,359	2,000	2,500
740.031	Operating Supplies - ENRICHMENT	3,978	1,569	589	1,000	1,000
740.032	Operating Supplies - SENIORS	2,118	2,531	3,372	2,500	2,500
740.033	Operating Supplies - SUMMER CAMP	3,208	2,119	2,665	2,500	2,500
740.034	Operating Supplies - DISC GOLF	0	0	9,248	5,500	1,000
740.035	Operating Supplies - SPECIAL EVENTS	32,583	45,542	43,763	45,000	45,000
740.036	Operating Supplies & Concessions- TEENS	6,092	6,200	7,658	6,200	7,500
740.037	Concession Supplies - BEACH	2,407	4,602	5,694	4,500	5,750
740.038	Operating Supplies - AQUATIC CENTER	0	0	87	0	0
740.039	Concession Supplies - AQUATIC CENTER	0	1,363	992	1,500	1,000
751.000	Gasoline	944	742	3,453	1,000	1,000
801.000	Professional Services	29,755	26,250	17,388	15,000	17,500
804.000	Contractual Services	6,993	5,210	3,202	5,000	5,000
804.008	Contractual Services - INSTRUCTORS	30,130	39,639	40,721	40,000	40,000
804.009	Contractual Services - OFFICIALS/REFEREES	6,887	7,371	5,211	7,000	7,000
804.010	Contractual Services - FIELD MAINTENANCE	10,565	15,392	25,982	15,000	25,000
840.000	Dues, Subscriptions & Memberships	2,347	1,908	4,236	2,000	2,500
850.000	Telephone	7,801	8,317	9,141	8,000	9,000
850.008	Internet & Cable	1,707	2,343	1,428	2,500	2,500
860.000	Travel	5,636	9,200	4,776	5,000	5,000
900.000	Printing, Publishing & Marketing	36,053	30,301	30,788	20,000	30,000
910.000	Insurance	12,624	16,214	19,888	20,000	20,000
920.000	Utilities/Electricity - BENNETT	9,347	10,096	8,795	10,000	10,000
920.001	Utilities/Gas - BENNETT	7,086	5,613	6,049	6,000	6,000
920.002	Utilities/Water-Sewer - BENNETT	971	1,261	1,221	1,250	1,250
920.003	Utilities/Rubbish - BENNETT	1,502	1,616	1,612	1,500	1,500
920.006	Utilities/Gas - BARNARD	6,316	5,939	5,520	6,000	6,000
920.007	Utilities/Electricity - BARNARD	5,366	3,388	5,445	3,500	5,000



Check Register Reports

Attached is the check register for August 1, 2011 – September 30, 2011 for your perusal.

ACTION REQUESTED: None

Check Date	Bank	Check	Vendor Name	Description	Amount
Bank REC PARKS & REC BANK					
08/01/2011	REC	4122	AD VISION MARKETING SOLUTIONS	T-SHIRTS	1,007.50
08/01/2011	REC	4123	ALSTOTT, PAT	MOTOR CITY REFUND	30.00
08/01/2011	REC	4124	ALVEY, SHARON	MOTOR CITY TRIP REFUND	60.00
08/01/2011	REC	4125	BELLMARD, JOANNE	ANN ARBOR ART FAIR REFUND	10.00
08/01/2011	REC	4126	BIONDO, SAL	CLASS CANCELED	112.00
08/01/2011	REC	4127	BOLAN, LEONA	MOTOR CITY CASINO REFUND	30.00
08/01/2011	REC	4128	BOWEN, PETE	USAT 1 DAY PASSES FEE	565.00
08/01/2011	REC	4129	BROWN, LINDA	SUP CLASSES #1323.000 & 1323.002	240.00
08/01/2011	REC	4130	CAPITAL ONE	DAY CAMP, SPECIAL EVENTS MEDALS & SUPPLI	1,458.71
08/01/2011	REC	4131	CHALLENGER SPORTS	SOCCER CAMP INSTRUCTOR FEES	109.00
08/01/2011	REC	4132	CHEMUNG HILLS GOLF COURSE	ADULT GOLF CLINICS	8,360.00
08/01/2011	REC	4133	CITY OF HOWELL	JUNE FUEL	4,429.29
08/01/2011	REC	4134	COMCAST	INTERNET AT BARNARD	59.95
08/01/2011	REC	4135	CONSUMERS ENERGY	415 N BARNARD ST	30.12
08/01/2011	REC	4136	COUILLARD, CAROL	MOTOR CITY CASINO REFUND	30.00
08/01/2011	REC	4137	COY, JORDYN	T-BALL INSTRUCTOR	615.00
08/01/2011	REC	4138	DAVIS, JIM	AUGER RENTAL AND DISC GOLF DESIGN	1,100.00
08/01/2011	REC	4139	DRIVER & SONS ENTERPRISE	5 TRASH CANS -DISC GOLF	50.00
08/01/2011	REC	4140	ELEMENT EVENTS	PRODUCTION FEE & SWIM CAPS	935.50
08/01/2011	REC	4141	EVERAL RACE MANAGEMENT	TIMING FOR KIDS TRI	1,025.50
08/01/2011	REC	4142	FIFTH THIRD HSA	2011 DEDUCTIBLE GALATIS	3,000.00
08/01/2011	REC	4143	FIFTH THIRD HSA	2011 DEDUCTIBLE SCHRADER	3,000.00
08/01/2011	REC	4144	FIFTH THIRD HSA	2011 DEDUCTIBLE/ MIKULA	3,000.00
08/01/2011	REC	4145	FORSYTHE BROS. SERVICES	FIELD MAINT	580.00
08/01/2011	REC	4146	GAYNOR, HEATHER	PARK PASS REFUND	10.00
08/01/2011	REC	4147	GUAY, DELPHINE	ANN ARBOR ART FAIR REFUND	5.00
08/01/2011	REC	4148	HAYGOOD, ROBERT	PARK PASS REFUND	10.00
08/01/2011	REC	4149	HOWELL PUBLIC SCHOOLS	AQUATIC CENTER REVENUE	27,886.90 V
08/01/2011	REC	4150	VOID		0.00 V
08/01/2011	REC	4151	ICMA MEMBERSHIP RENEWALS	EMPLOYER CONTR- GALATIS, MIKULA & SCHRAD	551.82
08/01/2011	REC	4152	ICMA RETIREMENT TRUST-457	EMPLOYEE CONTR- MIKULA & SCHRADER	219.49
08/01/2011	REC	4153	ICMA RETIREMENT TRUST-457	EMPLOYER CONT, MIKULA, SCHRADER & GALATI	551.82
08/01/2011	REC	4154	ICMA RETIREMENT TRUST-457	PAYROLL ENDING 7-7-2011 MIKULA & SCHRAD	219.49
08/01/2011	REC	4155	IKON OFFICE SOLUTIONS	COPIER LEASE	127.05
08/01/2011	REC	4156	KARI WLADISCHKIN	TENNIS CAMP INSTRUCTOR	936.00
08/01/2011	REC	4157	KEYMER, PAUL	PARK PASS REFUND	10.00
08/01/2011	REC	4158	LIVINGSTON BUSINESS FORMS	LABELS	273.00
08/01/2011	REC	4159	MCMAHON, JOHN	ANN ARBOR ART FAIR REFUND	20.00
08/01/2011	REC	4160	MCMANN,	PARK PASS REFUND	10.00
08/01/2011	REC	4161	ONE SOURCE JANITORIAL SUPPLY	HAND SOAP	79.16
08/01/2011	REC	4162	PDQ	SENIOR NEWSLETTER AUGUST 2011	423.48
08/01/2011	REC	4163	PETTY CASH	ICE CREM SOCIAL, MELON RUN SUPPLIES,CAMP	192.54
08/01/2011	REC	4164	REVENAUGH, SUE	ANN ARBOR ART FAIR REFUND	20.00
08/01/2011	REC	4165	SKATERS ADVOCATE	SHIRTS FOR SKATE CAMP	1,100.91
08/01/2011	REC	4166	STAPLES	HIGHLIGHTERS, PAPER & ENVELOPES	1,314.75
08/01/2011	REC	4167	SWANK MOTION PICTURES INC	MOVIE AT THE PARK	652.00
08/01/2011	REC	4168	TEXTER, KRISTYN	MILEAGE AND FOOD REIMBURSEMENT	20.75 V
08/01/2011	REC	4169	TRI-C CLUB SUPPLY, INC.	ICE PACKS FOR SPORTS	80.16
08/01/2011	REC	4170	UNEMPLOYMENT INSURANCE AGENCY	UNEMPLOYMENT REIMBURSEMENT - DUNIGAN	1,427.03
08/01/2011	REC	4171	VALLEY NATIONAL GASES	HELIUM	76.83
08/01/2011	REC	4172	VERIZON WIRELESS	CELLULAR COMMUNICATIONS	170.52
08/01/2011	REC	4173	WAL-MART COMMUNITY	BEACH CONCESSIONS	587.76
08/01/2011	REC	4174	WAL-MART COMMUNITY	SUMMER CAMP SUPPLIES	101.00
08/02/2011	REC	4175	HOWELL PUBLIC SCHOOLS	AQUATIC CENTER REVENUE JULY 2011	21,288.40
08/02/2011	REC	4176	VOID		0.00 V
08/12/2011	REC	4177	AT&T	AUG 2011 - SENIOR CENTER	44.61
08/12/2011	REC	4178	AT&T	AUG 2011 BENNETT CENTER	476.66

Check Date	Bank	Check	Vendor Name	Description	Amount
08/12/2011	REC	4179	BALDWIN, JOE	COURSE CERTIFICATION MELON RUN	502.00
08/12/2011	REC	4180	BILL DISESSA	EBAY INSTRUCTOR	30.00
08/12/2011	REC	4181	BLUE DRIVE TRANSPORTATION	CASINO TRIP - TRANSPORTATION	550.00
08/12/2011	REC	4182	CITY OF HOWELL	BENNETT WATER/SEWER	14.70
08/12/2011	REC	4183	COMCAST	INTERNET SERVICE FOR AUGUST 2011	64.04
08/12/2011	REC	4184	CONSUMERS ENERGY	BARNARD - GAS JULY	62.74
08/12/2011	REC	4185	DRIVER & SONS ENTERPRISE	JULY 2011 FIELD MAINT	585.50
08/12/2011	REC	4186	DTE ENERGY	BENNETT - JULY ELECTRICAL	1,110.63
08/12/2011	REC	4187	FORSYTHE BROS. SERVICES	JULY 2011 SOFTBALL FIELD LINING	1,110.00
08/12/2011	REC	4188	HIGH FLYERS	INSTRUCTORS	123.00
08/12/2011	REC	4189	HOGAN EILEEN	BALLROOM DANCING	270.00
08/12/2011	REC	4190	HOWELL POSTMASTER	BULK MAILING-FALL/WINTER BROCHURE	6,643.78
08/12/2011	REC	4191	HOWELL PUBLIC SCHOOLS	SWIM JULY 1,15 & 29 2011, CAMP FIELD TRI	58.00
08/12/2011	REC	4192	HOWELL PUBLIC SCHOOLS	SEA SERPENTS CLUB - JULY 2011	2,815.00
08/12/2011	REC	4193	IKON OFFICE SOLUTIONS	COPIER CHARGES - JULY 2011	225.31
08/12/2011	REC	4194	IKON OFFICE SOLUTIONS	COPIER RENTAL AUGUST & SEPT 2011	121.00
08/12/2011	REC	4195	J J JINKLEHEIMER & CO	NEW STAFF SHIRTS	796.00
08/12/2011	REC	4196	JOHN'S SANITATION SERVICE INC	OCEOLA TWP PORTA JOHN	140.00
08/12/2011	REC	4197	KONES SCHOOL SUPPLY CO., INC	SPORTS CERTIFICATIONS	121.28
08/12/2011	REC	4198	KOSMYNA, LORI	SOCCER REFUND W/TINY TOT REGISTER	11.00
08/12/2011	REC	4199	LIM, RICHARD	PHOTOGRAPHY	50.00
08/12/2011	REC	4200	LIVINGSTON BUSINESS FORMS	ENVELOPES (2500 EA)	663.00
08/12/2011	REC	4201	MICHIGAN COMMERCIAL DOOR GRP,L.L.C.	FRONT DOOR , AUTOMATIC OPENER	344.55
08/12/2011	REC	4202	MICRO SOURCE INC.	KEYBOARD & MOUSE , PRESCHOOL	156.00
08/12/2011	REC	4203	OBER, VIRGINIA	CLASS REFUND- SKYPE	8.00
08/12/2011	REC	4204	ONE SOURCE JANITORIAL SUPPLY	JANITORIAL SUPPLIES	135.87
08/12/2011	REC	4205	PDQ	STROKE FLYERS	255.76
08/12/2011	REC	4206	PETTY CASH	MELON RUN START UP	530.00
08/12/2011	REC	4207	RAZZMATAZZ TOYS	YO-YO LESSONS	96.98
08/12/2011	REC	4208	REPIK, VICKI	TENNIS CAMP REFUND	65.00
08/12/2011	REC	4209	SCHRADER, BETH	FOLDING TABLES AND BOARDS FOR TEEN CENTE	104.50
08/12/2011	REC	4210	SOUTHEASTERN SECURITY CONSULTANTS	BACKGROUND CHECKS (7)	122.50
08/12/2011	REC	4211	SPARTAN STORES, LLC	BEACH CONCESSIONS, YO-YO-CLASS,BIKE PARK	153.03
08/12/2011	REC	4212	STARDUST THEATRE RENTALS	24 MOVIE SCREEN PROGRAM	450.00
08/12/2011	REC	4213	SWANK MOTION PICTURES INC	TOY STORY 3/MOVIE UNDER THE STARS	326.00
08/12/2011	REC	4214	TEXTER, KRISTYN	MILEAGE, FOOD AND GRAND RAPIDS SWIMM MEE	183.79
08/12/2011	REC	4215	TEXTER, KRISTYN	USS MEET, TRAVEL AND FOOD	136.75
08/12/2011	REC	4216	TORMANEN, SHARYN	SOCCER REFUND	38.00
08/12/2011	REC	4217	WAL-MART COMMUNITY	BEACH CONCESSIONS, SKATE CAMP, DAY CAMP	705.40
08/12/2011	REC	4218	WASTE MANAGEMENT	TRASH -BARNARD AUGUST 2011	278.76
08/23/2011	REC	4219	ACES WILD ENTERTAINMENT, LLC	MISCELLANEOUS	1,050.00
09/01/2011	REC	4220	A-1 RENT ALL STOP	SLUSHIE MACHINE - WOMENS TREK	481.50
09/01/2011	REC	4221	AD VISION MARKETING SOLUTIONS	CUPS FOR AQUATHLON	634.75
09/01/2011	REC	4222	AMERICAN RED CROSS	BABYSITTER INSTRUCTOR TRAINING	600.00
09/01/2011	REC	4223	AT&T	8-22 TO 9-21 COMMUNICATIONS	463.32
09/01/2011	REC	4224	BARNES, JENNIFER	CREDIT FOR CLASS GRIFFIN & DOMINIC	22.00
09/01/2011	REC	4225	BOOS, KRISTEN	REFUND FALL SOCCER	49.00
09/01/2011	REC	4226	BURGESS, JEN	REIMBURSE FIELD TRIP TO KENSINGTON WATER	36.00
09/01/2011	REC	4227	CAPITAL ONE	NPRA , MELON RUN,SENIOR POWER DAY	3,638.11
09/01/2011	REC	4228	VOID		0.00 V
09/01/2011	REC	4229	CECORA, MATTHEW	FALL SOCCER REFUND	53.00
09/01/2011	REC	4230	CHAMBERS, LANAE	FALL SOCCER REFUND	53.00
09/01/2011	REC	4231	CITY OF HOWELL	JULY LONG DISTANCE	730.17
09/01/2011	REC	4232	CLEAR VIEW SERVICES	BENNETT CENTER WINDOWS INSIDE & OUT	32.00
09/01/2011	REC	4233	COMCAST	INTERNET SEPT 2011	59.95
09/01/2011	REC	4234	DTE ENERGY	JULY 2011 FOR 415 BARNARD	535.20
09/01/2011	REC	4235	FLEDER, ERICH	REFUND FALL SOCCER	68.00
09/01/2011	REC	4236	GORDON FOOD SERVICE INC.	BEACH & DAY CAMP SUPPLIES	672.32
09/01/2011	REC	4237	GREAT LAKES SPORTS PUBLICATIONS, IN	ADVERTISING - HEADLESS HORSEMEN	1,258.70
09/01/2011	REC	4238	GRUNDY'S ACE HARDWARE	VELCRO	139.77

Check Date	Bank	Check	Vendor Name	Description	Amount	
09/01/2011	REC	4239	VOID		0.00	V
09/01/2011	REC	4240	HANCOCK, GABRIELLE	FALL SOCCER REFUND	38.00	
09/01/2011	REC	4241	HIGH FLYERS	ADDITIONAL STUDENT	61.50	
09/01/2011	REC	4242	HOWELL PUBLIC SCHOOLS	AQUATIC CENTER ACTIVITIES	13,682.15	
09/01/2011	REC	4243	J J JINKLEHEIMER & CO	SPECIAL SHIRTS MELON RUN	6,595.50	
09/01/2011	REC	4244	JOHN'S SANITATION SERVICE INC	PORT A JOHN - OCELOA TWP	140.00	
09/01/2011	REC	4245	JOHNIDES, SHIRLEY	PROGRAM CANCELED - COME FLY AWAY	110.00	
09/01/2011	REC	4246	KARI WLADISCHKIN	TENNIS INSTRUCTOR	630.00	
09/01/2011	REC	4247	KNIGHT, GERALD	MELONS FOR DOC MAY RIDE, MELON RUN, ROLL	262.50	
09/01/2011	REC	4248	KOCH, JENNIFER	FALL SOCCER REFUND	49.00	
09/01/2011	REC	4249	LAVEY NANCY	REIMBURSE SUPPLIES FROM, WALMART	13.70	
09/01/2011	REC	4250	LIVINGSTON BUSINESS FORMS	HEADLESS HORSEMAN FLYERS	383.50	
09/01/2011	REC	4251	LIVINGSTON COUNTY PRESS & ARGUS NEW	80 PAGE COMMERCIAL PRINTING	8,774.00	
09/01/2011	REC	4252	LIVINGSTON ESSENTIAL TRANSPORTATION	DAY CAMP TRANSPORTATION	166.00	
09/01/2011	REC	4253	LOPO, SHANNON	REFUNDED FALL SOCCER KYLIE & JENNA	87.00	
09/01/2011	REC	4254	MCMANUS, JOSH	DELIVER PROGRAM GUIDES TO TOWNSHIPS	76.00	
09/01/2011	REC	4255	MIKULA, DEBORAH E.	REIMBURSE NOTE CARDS AND PARKING ,LANSIN	19.98	
09/01/2011	REC	4256	ONE SOURCE JANITORIAL SUPPLY	LATEX GLOVES	14.80	
09/01/2011	REC	4257	ONE SOURCE JANITORIAL SUPPLY	RUBBER GLOVES	22.20	
09/01/2011	REC	4258	PDQ	SEPTEMBER 2011 SENIOR NEWSLETTER	423.48	
09/01/2011	REC	4259	PETTY CASH	START UP FUNDS FOR POOCH POSSE	225.00	
09/01/2011	REC	4260	PURCHASE POWER	POSTAGE	519.99	
09/01/2011	REC	4261	REDMAN, DIANE	SOCCER REFUND 30 & OVER	76.00	
09/01/2011	REC	4262	RICHARDS, KEN	STRIP & WAX PRESCHOOL & KITCHEN	210.00	
09/01/2011	REC	4263	ROBINSON, MICHAEL	SOCCER REF	66.00	
09/01/2011	REC	4264	ROBINSON, TOM	SOCCER REF	62.00	
09/01/2011	REC	4265	ROSS, PAM	REFUND FALL SOCCER	38.00	
09/01/2011	REC	4266	RUDBERG, MELISSA	REFUND SOCCER	49.00	
09/01/2011	REC	4267	SAWYER, NALLEY	FALL SOCCER REFUND	98.00	
09/01/2011	REC	4268	SIGNS BY TOMORROW	SANDWICH BOARDS	675.51	
09/01/2011	REC	4269	SMOLINSKI, SCOTT	REFUND SAND VOLLEY BALL FEES	75.00	
09/01/2011	REC	4270	SOUTHEASTERN SECURITY CONSULTANTS	BACKGROUND CHECK	192.50	
09/01/2011	REC	4271	SPALLONE, DAN	REFUND FALL SOCCER	38.00	
09/01/2011	REC	4272	SPIRIT OF LIVINGSTON	MELON RUN SHIRTS FOR SHOOTER	100.00	
09/01/2011	REC	4273	SPIRIT OF LIVINGSTON	AWARDS FOR KIDS RACES	84.00	
09/01/2011	REC	4274	STAPLES	OFFICE SUPPLES, TONER, MOUSE, LABELS	917.79	
09/01/2011	REC	4275	STARDUST THEATRE RENTALS	MOVIE SCREEN 8-12-11	450.00	
09/01/2011	REC	4276	STUART, JENNY	REFUND FALL SOCCER	98.00	
09/01/2011	REC	4277	SWANK MOTION PICTURES INC	MOVIE AT THE PARK - BEAUTY AND THE BEAST	321.00	
09/01/2011	REC	4278	SZURA ELECTRIC INC.	EXHAUST FAN REPAIR	500.00	
09/01/2011	REC	4279	THOMPSON, ROSALIN	REFUND MELON ROLL	2.00	
09/01/2011	REC	4280	TOWE, MEGAN	SAND VOLLEYBALL	75.00	
09/01/2011	REC	4281	VANTAGEPOINT TRANSFER AGENT-106690	EMPLOYERS CONT- MIKULA, GALATIS SCHRADER	1,154.01	
09/01/2011	REC	4282	VANTAGEPOINT TRANSFER AGENT-306629	EMPLOYEE CONT- MIKULA & SCHRADER	464.16	
09/01/2011	REC	4283	VERIZON WIRELESS	CELLULAR COMMUNICATIONS	149.40	
09/01/2011	REC	4284	WATSON, SHAWN	SOCCER REFEREE	37.00	
09/01/2011	REC	4285	WRIGHT, TRACY	REFUND TENNIS CAMP	65.00	
09/14/2011	REC	4286	AT&T	SENIOR CENTER 8-2 TO 9-1	54.26	
09/14/2011	REC	4287	AWARDS & SPECIALTIES, INC	AWARDS FOR POOCH POSSE	70.50	
09/14/2011	REC	4288	BLUE DRIVE CITY CLUB, INC.	PAYMENT FOR CASINO TRIP	700.00	
09/14/2011	REC	4289	CHILD CONNECT	LAMINATING	14.00	
09/14/2011	REC	4290	CHRISTENSEN, PAUL	DROP IN TAI CHI	250.50	
09/14/2011	REC	4291	CITY OF HOWELL	AT&T LONG DISTANCE	38.94	
09/14/2011	REC	4292	COMCAST	INTERNET BENNETT 9-15 TO 10-14	64.04	
09/14/2011	REC	4293	CONSUMERS ENERGY	GAS- BENNETT 8-4 TO 8-31	60.58	
09/14/2011	REC	4294	COOPER'S TURF MANAGEMENT LLC	LAWN MAINT	8,082.50	
09/14/2011	REC	4295	DISCOUNT SCHOOL SUPPLY	PAINT, BICOLOR PAPER, MISC SUPPLIES	285.15	
09/14/2011	REC	4296	DRIVER & SONS ENTERPRISE	LAWN MAINT - OCEOLA TWP	692.00	
09/14/2011	REC	4297	DTE ENERGY	ELECTRIC - BENNETT 8-3 TO 8-31	832.36	
09/14/2011	REC	4298	FARMER, TERESA	REFUND FENCING FITNESS	88.00	

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CHECK REGISTER FOR CITY OF HOWELL
 CHECK DATE FROM 08/01/2011 - 09/30/2011

Check Date	Bank	Check	Vendor Name	Description	Amount
09/14/2011	REC	4299	FORSYTHE BROS. SERVICES	SOFTBALL MAINTENANCE	300.00
09/14/2011	REC	4300	HOWELL PUBLIC SCHOOLS	OPEN SWIM SUMMER DAY CAMP	52.00
09/14/2011	REC	4301	HOWELL PUBLIC SCHOOLS	POOL RENTAL - AUG 2011	350.00
09/14/2011	REC	4302	KV SPORTS	CHAMPONSHIP PLAQUES	50.00
09/14/2011	REC	4303	LESLIE JORDAN, INC.	T-SHIRTS FOR HEADLESS HORSEMAN	7,327.50
09/14/2011	REC	4304	LESLIE JORDAN, INC.	BAL DUE FOR HEADLESS HORSEMAN RUN	2,842.50
09/14/2011	REC	4305	LIVINGSTON BUSINESS FORMS	BUSINESS CARDS -WAWRZYNIAK, DILLMAN	125.00
09/14/2011	REC	4306	LIVINGSTON ESSENTIAL TRANSPORTATION	SUMMER CAMP FIELD TRIPS	200.00
09/14/2011	REC	4307	ONE SOURCE JANITORIAL SUPPLY	LATEX GLOVES	7.40
09/14/2011	REC	4308	PETTY CASH	PETTY CASH REIMBURSEMENT	160.86
09/14/2011	REC	4309	VOID		0.00 V
09/14/2011	REC	4310	PITNEY BOWES, INC.	POSTAGE METER RENTAL 10-1 TO 12-31	151.23
09/14/2011	REC	4311	PURCHASE POWER	METER 3851844 ACT # 46958567 POSTAGE	780.05
09/14/2011	REC	4312	RED CARPET TRAVEL	TIM CONWAY & FRIENDS/ TRIP	571.20
09/14/2011	REC	4313	ROTTACH, ASHLEY	PARENT/TOT GYMNASTICS REFUND	132.00
09/14/2011	REC	4314	SIGNS BY TOMORROW	TURKEY STROLL,AQUALTON, MELON RUN	153.17
09/14/2011	REC	4315	SIMON, JANE	FOR THE LOVE OF HORSES	60.00
09/14/2011	REC	4316	SOUTHEASTERN SECURITY CONSULTANTS	BACKGROUND CHECKS	17.50
09/14/2011	REC	4317	SPIRIT OF LIVINGSTON	FIRST AID SHIRT POOCH POSSE	22.40
09/14/2011	REC	4318	STARDUST THEATRE RENTALS	LAST PAYMENT FOR MOVIES IN THE PARK	450.00
09/14/2011	REC	4319	WASTE MANAGEMENT	BENNETT SERVICE	278.76
09/16/2011	REC	4320	MICHIGAN SWIMMING, INC.	USS FEES 69 REG & 1 TRANSFER	3,869.00
09/27/2011	REC	4321	MICHIGAN SWIMMING, INC.	TRAINING FOR MEET DIRECTOR	10.00
09/27/2011	REC	4322	SPARTAN SWIM CLUB	SWIM MEET	168.00
09/30/2011	REC	4323	RED CARPET TRAVEL	OLD MISSION TRIP	5,220.48

REC TOTAL of 195 Non-Void Checks:
 REC TOTAL of 7 Void Checks:
 REC TOTAL - 202 Checks:

164,375.26
 27,907.65
 192,282.91



Financial Reports

Attached is the balance sheet and revenue/expense statement ending August, 2011 for your perusal.

ACTION REQUESTED: None

BALANCE SHEET FOR HOWELL AREA PARKS & RECREATION
 Period Ending 08/31/2011

GL Number	Description	Balance
Fund 208 - PARKS & REC AUTHORITY		
*** Assets ***		
208-000-001.001	CHECKING	190,541.48
208-000-004.001	PETTY CASH-PARKS/REC	525.00
208-000-081.000	DF OTHER GOVERNMENT UNITS	14,866.90
208-000-084.210	DF SEA SERPENTS	6,877.01
	Total Assets	212,810.39
*** Liabilities ***		
208-000-202.000	ACCOUNTS PAYABLE	66,999.82
208-000-214.101	DT CITY OF HOWELL - PAVILLION RENTAL	2,919.00
208-000-214.102	DT CITY OF HOWELL PARK PASSES	40.00
208-000-231.004	UNITED FUND	(55.00)
208-000-231.008	DEFERRED COMPENSATION	300.10
208-000-231.015	HEALTH SAVINGS ACCT	96.00
208-000-260.001	SWIM LESSONS	1,184.00
208-000-260.002	PRIVATES	(1,350.00)
208-000-260.004	EXERCISE CLASS	(785.00)
208-000-260.006	DT SEA SERPENTS	17,595.00
208-000-260.007	OPEN/FAMILY/FLICK SWIM	(175.00)
208-000-260.008	LAP SWIM	10.00
208-000-260.009	RENTALS	250.00
208-000-260.015	SPIN CLASSES	(114.00)
208-000-285.000	SENIOR TRIP DEPOSITS/PAYMENTS	12,183.50
	Total Liabilities	99,098.42
*** Fund Balance ***		
208-000-390.000	FUND BALANCE	8,711.45
	Total Fund Balance	8,711.45
	Beginning Fund Balance	8,711.45
	Net of Revenues VS Expenditures	105,000.52
	Ending Fund Balance	113,711.97
	Total Liabilities And Fund Balance	212,810.39

REVENUE AND EXPENDITURE REPORT FOR HOWELL AREA PARKS & RECREATION
PERIOD ENDING 08/31/2011

ACCOUNT	DESCRIPTION	2011-12 ORIGINAL BUDGET	2011-12 AMENDED BUDGET	YTD BALANCE 08/31/2011	ACTIVITY FOR MONTH 08/31/2011	AVAILABLE BALANCE	% BDGT USED
Fund 208 - PARKS & REC AUTHORITY							
Revenues							
Dept 751-RECREATION / PARKS DEPARTMENT							
587.001	PK/RC MARION TWP PARTICIPATION	62,790.00	62,790.00	62,790.00	0.00	0.00	100.00
587.002	PK/RC GENOA TWP PARTICIPATION	62,790.00	62,790.00	62,790.00	0.00	0.00	100.00
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	0.00	0.00	100,000.00	0.00
649.000	CONCESSION SALES - TEEN	4,500.00	4,500.00	318.75	318.75	4,181.25	7.08
649.002	AQUATIC CENTER CONCESSIONS	3,000.00	3,000.00	231.00	169.00	2,769.00	7.70
649.003	PK & REC BROCHURE ADVERTISEMNT	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
650.001	PROGRAM FEES SPORTS	115,000.00	115,000.00	13,978.06	9,529.16	101,021.94	12.15
650.002	PROGRAM FEES ENRICHMENT	70,000.00	70,000.00	2,332.50	1,244.50	67,667.50	3.33
650.003	PROGRAM FEES SPECIAL EVENTS	65,000.00	65,000.00	25,720.50	18,946.50	39,279.50	39.57
650.004	PROGRAM FEES SUMMER CAMP	18,000.00	18,000.00	9,358.00	4,254.00	8,642.00	51.99
650.005	PROGRAM FEES TEENS	1,750.00	1,750.00	0.00	0.00	1,750.00	0.00
650.006	GENOA SOCCER FIELD RENTALS	1,500.00	1,500.00	60.00	0.00	1,440.00	4.00
651.004	BUILDING RENTAL FEES	15,000.00	15,000.00	684.00	244.00	14,316.00	4.56
651.005	PROGRAM FEES/MEMBERSHIP SENIORS	6,500.00	6,500.00	3,017.85	1,511.35	3,482.15	46.43
651.007	PRESCHOOL TUITION	45,000.00	45,000.00	350.00	250.00	44,650.00	0.78
651.009	PAGE FIELD RENTAL	0.00	0.00	560.00	560.00	(560.00)	100.00
665.000	INVESTMENT INTEREST	300.00	300.00	66.16	31.82	233.84	22.05
671.001	CASH OVER/UNDER	0.00	0.00	(145.00)	(145.00)	145.00	100.00
671.002	MISC REVENUES	2,000.00	2,000.00	306.55	124.20	1,693.45	15.33
675.003	DONATIONS - GENERAL	500.00	500.00	287.50	100.00	212.50	57.50
675.009	DONATIONS SENIORS	2,500.00	2,500.00	269.95	161.66	2,230.05	10.80
675.010	DONATIONS - TEEN	1,500.00	1,500.00	857.00	677.72	643.00	57.13
675.012	UNITED WAY - TEENS	13,385.00	13,385.00	2,617.74	23.99	10,767.26	19.56
675.013	UNITED WAY SENIORS	9,000.00	9,000.00	1,846.40	0.00	7,153.60	20.52
675.015	PRESCHOOL FUNDRAISING	0.00	0.00	53.00	53.00	(53.00)	100.00
677.003	SENIOR TRAVEL FEES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
678.010	SPONSORSHIP FEES	14,500.00	14,500.00	3,865.00	855.00	10,635.00	26.66
678.013	YOUTH SCHOLARSHIP FUND	500.00	500.00	0.00	0.00	500.00	0.00
678.015	SENIOR NEWSLETTER ADVT	1,000.00	1,000.00	125.00	0.00	875.00	12.50
678.020	GENOA TWP MAINT REIMB	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
678.021	HOWELL CITY PARK GUARD REIMB	43,000.00	43,000.00	23,333.32	0.00	19,666.68	54.26
680.000	PARK CONCESSION SALES	9,000.00	9,000.00	5,522.18	2,027.30	3,477.82	61.36
680.002	HAPRA MGMT FEE	105,000.00	105,000.00	26,250.00	17,500.00	78,750.00	25.00
Total Dept 751-RECREATION / PARKS DEPARTMENT		878,015.00	878,015.00	272,445.46	58,436.95	605,569.54	31.03
Dept 999-TRANS OUT/FUND BAL/RETAIN EARN							
699.099	PRIOR YEAR - FUND BALANCE	(14,652.00)	8,711.00	0.00	0.00	8,711.00	0.00
Total Dept 999-TRANS OUT/FUND BAL/RETAIN EARN		(14,652.00)	8,711.00	0.00	0.00	8,711.00	0.00
TOTAL Revenues		863,363.00	886,726.00	272,445.46	58,436.95	614,280.54	31.03
Expenditures							
Dept 751-RECREATION / PARKS DEPARTMENT							
702.000	SAL & WAGES BLDG/SITE SUPERVISORS	50,000.00	50,000.00	2,697.89	1,385.83	47,302.11	5.40
702.001	SAL & WAGES PROG & MGMT	193,000.00	193,000.00	23,048.27	15,146.16	169,951.73	11.94
702.023	SAL & WAGES PRESCHOOL	29,500.00	29,500.00	273.00	273.00	29,227.00	0.93
702.025	SAL & WAGES SUMMER CAMP	15,000.00	15,000.00	8,171.66	6,064.25	6,828.34	54.48
702.026	SAL & WAGES TEEN	13,300.00	13,300.00	74.25	0.00	13,225.75	0.56
702.027	SAL & WAGES SENIORS	7,600.00	7,600.00	610.73	285.00	6,989.27	8.04
702.028	SAL & WAGE SEASONAL PARK	35,000.00	35,000.00	8,887.11	5,840.56	26,112.89	25.39
702.029	SAL & WAGES AQUATIC CTR MGR	65,000.00	65,000.00	7,343.37	4,839.50	57,656.63	11.30
714.004	ICMA RETIREMENT	15,000.00	15,000.00	2,457.28	1,103.64	12,542.72	16.38
717.000	FRINGE BENEFITS	85,000.00	85,000.00	19,999.26	5,493.82	65,000.74	23.53

REVENUE AND EXPENDITURE REPORT FOR HOWELL AREA PARKS & RECREATION
PERIOD ENDING 08/31/2011

ACCOUNT	DESCRIPTION	2011-12	2011-12	YTD	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL	AMENDED	BALANCE	MONTH		
		BUDGET	BUDGET	08/31/2011	08/31/2011	BALANCE	USED
727.000	OFFICE SUPPLIES	6,000.00	6,000.00	1,862.55	231.04	4,137.45	31.04
730.000	POSTAGE	15,000.00	15,000.00	7,722.76	7,202.77	7,277.24	51.49
740.000	OPERATING SUPPLIES - GENL	2,000.00	2,000.00	1,635.59	1,363.03	364.41	81.78
740.003	OPERATING SUPPLIES T-SHIRTS	25,000.00	25,000.00	8,859.00	7,491.50	16,141.00	35.44
740.028	OPERATING SUPPLIES/PRESCHOOL	2,500.00	2,500.00	487.42	487.42	2,012.58	19.50
740.030	OPER SUPPLIES - SPORTS	2,000.00	2,000.00	80.16	0.00	1,919.84	4.01
740.031	OPER SUPPLIES - ENRICHMENT	1,000.00	1,000.00	1,425.98	48.00	(425.98)	142.60
740.032	OPER SUPP/SENIORS	2,500.00	2,500.00	477.90	187.15	2,022.10	19.12
740.033	OPER SUPP/SUMMER CAMP	2,500.00	2,500.00	1,970.14	419.94	529.86	78.81
740.034	OPERATING SUPPLIES - DISC GOLF	5,500.00	5,500.00	50.00	0.00	5,450.00	0.91
740.035	OPER SUPPLIES - SPECIAL EVENTS	45,000.00	45,000.00	10,763.69	4,621.90	34,236.31	23.92
740.036	OPER SUPPLIES - TEENS	6,200.00	6,200.00	765.46	765.46	5,434.54	12.35
740.037	CONCESSION SUPPLIES - PARK	4,500.00	4,500.00	1,860.29	474.81	2,639.71	41.34
740.038	OPER SUPPLIES - AQUATIC CTR	0.00	0.00	(89.45)	(769.27)	89.45	100.00
740.039	POOL CONCESSIONS	1,500.00	1,500.00	278.99	278.99	1,221.01	18.60
751.000	GASOLINE & DIESEL FUEL	1,000.00	1,000.00	71.66	0.00	928.34	7.17
775.000	MAINTENANCE SUPPLIES	0.00	0.00	21.15	21.15	(21.15)	100.00
801.000	PROFESSIONAL SERVICES	15,000.00	15,000.00	385.00	262.50	14,615.00	2.57
804.000	CONTRACTUAL SERVICES	5,000.00	5,000.00	360.00	0.00	4,640.00	7.20
804.008	CONTRACT SERVICES/INSTRUCTORS	40,000.00	40,000.00	4,154.98	1,589.98	35,845.02	10.39
804.009	CONT SERVICES OFFICIALS/REFEREES	7,000.00	7,000.00	1,260.00	165.00	5,740.00	18.00
804.010	CONTRACT SERV - FIELD MAINTENANCE	15,000.00	15,000.00	10,297.50	8,602.00	4,702.50	68.65
840.000	DUES, SUBSCRIPTIONS & MEMBERSHIPS	2,000.00	2,000.00	543.00	0.00	1,457.00	27.15
850.000	COMMUNICATION - TELEPHONES	8,000.00	8,000.00	1,401.98	851.20	6,598.02	17.52
850.008	COMMUNICATION - INTERNET & CABLE	2,500.00	2,500.00	307.93	123.99	2,192.07	12.32
860.000	TRAVEL	5,000.00	5,000.00	268.85	86.00	4,731.15	5.38
900.000	MARKETING, PRINTING & PUBLISHING	20,000.00	20,000.00	11,384.44	10,839.68	8,615.56	56.92
910.000	INSURANCE	20,000.00	20,000.00	12,050.84	(1,364.00)	7,949.16	60.25
920.000	UTILITIES - ELECTRICITY	10,000.00	10,000.00	1,942.99	832.36	8,057.01	19.43
920.001	UTILITIES - GAS	6,000.00	6,000.00	84.85	41.55	5,915.15	1.41
920.002	UTILITIES - WAT / SEW	1,250.00	1,250.00	14.70	0.00	1,235.30	1.18
920.003	UTILITIES - RUBBISH	1,500.00	1,500.00	289.32	143.16	1,210.68	19.29
920.006	UTILITIES - GAS/BARNARD ST	6,000.00	6,000.00	38.47	38.47	5,961.53	0.64
920.007	UTILITIES - ELEC/BARNARD ST	3,500.00	3,500.00	1,926.81	510.66	1,573.19	55.05
920.008	UTILITIES - RUBBISH/BARNARD ST	1,500.00	1,500.00	274.20	135.60	1,225.80	18.28
920.009	UTILITIES - WTR-SWR/BARNARD ST	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
930.000	GROUND MAINTENANCE BENNETT & BARNARD	5,000.00	5,000.00	472.50	472.50	4,527.50	9.45
931.000	BLDG R & M AND SUPPLIES	10,000.00	10,000.00	1,449.24	964.20	8,550.76	14.49
940.000	EQUIPMENT RENTAL	3,500.00	3,500.00	346.31	121.00	3,153.69	9.89
942.001	PORTA JOHN RENTALS	2,000.00	2,000.00	280.00	140.00	1,720.00	14.00
956.000	MISCELLANEOUS	250.00	250.00	1,060.50	1,050.00	(810.50)	424.20
956.003	BANK CHARGES & FEES	15,000.00	15,000.00	3,457.38	2,141.88	11,542.62	23.05
957.000	EDUCATION / TRAINING	2,500.00	2,500.00	100.00	100.00	2,400.00	4.00
964.001	PROGRAM REFUNDS	5,000.00	5,000.00	1,267.00	1,155.00	3,733.00	25.34
965.000	FACILITY RENTALS	14,500.00	14,500.00	0.00	0.00	14,500.00	0.00
980.004	EQUIP / COMPUTER HARDWARE	2,000.00	2,000.00	220.04	64.04	1,779.96	11.00
980.005	EQUIPMENT/COMPUTER SOFTWARE	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
Total Dept 751-RECREATION / PARKS DEPARTMENT		864,600.00	864,600.00	167,444.94	92,322.42	697,155.06	19.37
Dept 999-TRANS OUT/FUND BAL/RETAIN EARN							
999.099	ESTIMATED CY FUND BALANCE	(1,237.00)	22,126.00	0.00	0.00	22,126.00	0.00
Total Dept 999-TRANS OUT/FUND BAL/RETAIN EARN		(1,237.00)	22,126.00	0.00	0.00	22,126.00	0.00
TOTAL Expenditures		863,363.00	886,726.00	167,444.94	92,322.42	719,281.06	20.01
Fund 208:							
TOTAL REVENUES		863,363.00	886,726.00	272,445.46	58,436.95	614,280.54	31.03
TOTAL EXPENDITURES		863,363.00	886,726.00	167,444.94	92,322.42	719,281.06	20.01
NET OF REVENUES & EXPENDITURES		0.00	0.00	105,000.52	(33,885.47)	(105,000.52)	255.23