



Howell Area Parks & Recreation Authority  
Regular Meeting  
Oceola Community Center  
Tuesday, January 17, 2023, 7:00 p.m.

Call to order

Pledge of Allegiance (all stand)

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

Approval- Consent Agenda

1. Organizational Meeting Minutes dated Tuesday, December 20, 2022
2. Regular Board Meeting Minutes dated Tuesday, December 20, 2022
3. Check Register Report Ending December 31, 2022
4. Bank Statements Ending December 31, 2022
5. Financial Reports Ending December 31, 2022 - Preliminary

Approval- Regular Agenda

6. Discussion/Approval Item - 2022 Audit Agreement
7. Discussion/Approval item - 2023 Blue Cross Blue Shield Renewal
8. Discussion/Approval Item – Employee Health Contribution
9. Discussion/Approval Item- ICMA 401 & ICMA 457(b) Plan Contributions for 2023
10. Discussion/ Approval Item- 2023 in-lieu of insurance payment
11. Events and Programs Report
  - a. Upcoming events & programs
    - i. Yeti Recap
    - ii. Sweetheart Dances
  - b. Sponsorship & marketing updates
  - c. Seasonal Program Guide Distribution
    - i. January-May
12. Preventive Maintenance Report
  - a. Projects
    - i. Carpet Cleaning

- ii. Gym Floor resurfacing
- 13. Directors Report
  - a. Strategic Plan Update
  - b. April Board meeting
  - c. Student ID Promotion
- 14. Board Member Reports
  - i. City of Howell Board Rep:
  - ii. Oceola Township Board Rep:
  - iii. Marion Township Board Rep:
  - iv. Genoa Township Board Rep:
  - v. Howell Township Board Rep:
- 15. Old Business
- 16. New Business
- 17. Next Meeting: February 21, 2023 @ 7pm Oceola Community Center
- 18. Adjournment



**Howell Area Parks & Recreation Authority**  
Oceola Community Center

Organizational Board Meeting Minutes

December 20, 2022

**Call to Order**

Chairman Sean Dunleavy called the meeting to order at 7:00 pm.

**Pledge of Allegiance**

**Attendance**

**Board Members:** Chairman Sean Dunleavy, Vice Chair Diana Lowe, Secretary Nikolas Hertrich, Treasurer Jean Graham, and Trustee Tammy Beal.

**HAPRA Staff:** Director Tim Church, Jen Savage, Kyle Tokan, Kevin Troshak

**Public:** None

**Discussion/Approval – Officer Positions for 2023**

Brief discussion was had concerning officer positions, it was decided all officers would remain unchanged.

2023 Officer Positions: Sean Dunleavy – Chair, Diane Lowe - Vice Chair, Nikolas Hertrich – Secretary, Jean Graham – Treasurer, Tammy Beal – Trustee. Motion made by Diana Lowe and Supported by Tammy Beal.

**Motion carried 5 – 0.**

**Adjournment**

Motion by Tammy Beal to adjourn at 7:01 pm, supported by Diana Lowe. **Motion carried 5-0**

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Approved

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Date

Respectfully Submitted by: Nikolas Hertrich, Secretary



**Howell Area Parks & Recreation Authority**  
Oceola Community Center

Regular Board Meeting Minutes

December 20, 2022

**Call to Order**

Chair Sean Dunleavy called the meeting to order at 7:01 pm.

**Attendance**

**Board Members:** Chair Sean Dunleavy, Vice Chair Diana Lowe, Secretary Nikolas Hertrich, Treasurer Jean Graham, and Trustee Tammy Beal

**HAPRA Staff:** Director Tim Church, Jen Savage, Kyle Tokan, Kevin Troshak

**Public:** None

**Call to the Public**

None Present

**Approval of Consent Agenda**

Trustee Tammy Beal made a motion to approve the consent agenda, supported by Treasurer Jean Graham.

**Motion carried 5 – 0.**

**Approval of Regular Agenda**

Director Church asked that the discussion and approval of the Agreement to Lease Oceola Township Community Center be added to the Agenda as Item 6.5. A motion to approve the regular agenda with the addition of Item 6.5 Discussion/Approval Agreement to Lease Oceola Township Community Center was made by Vice Chair Diana Lowe, supported by Trustee Tammy Beal. **Motion carried 5 – 0**

**Discussion/Approval – 2023 HAPRA Budget**

Director Church reported that all participating HAPRA Municipalities passed the 2023 HAPRA Budget and that each meeting went well and was positive. Motion by Vice Chair Diana Lowe to accept the 2023 HAPRA Budget as presented, supported by Trustee Tammy Beal. **Motion carried 5-0.**



### **Discussion/Approval – New Board Meeting Agenda Format**

Director Church shared with the Board that the purpose for the revision of the Board Meeting Agenda Format is to facilitate more effective reporting, document action items, and allow for accountability to support the strategic plan. Staff will be provided opportunity to speak to their projects and Board Members will be given time to share updates from their communities that will impact HAPRA. The Director's Report will be more closely related to strategic planning and will help hold individuals accountable for action items. A motion to approve the Board Meeting Agenda Format as presented was made by Secretary Nikolas Hertrich and supported by Trustee Tammy Beal. **Motion carried 5-0.**

### **Discussion/Approval Agreement to Lease Oceola Township Community Center**

Director Church presented to the Board the new lease agreement for the Oceola Community Center. The agreement is the same as the previous version with the exception of additional language related to a 50/50 profit split tied to tournaments or full facility rentals. Trustee Tammy Beal inquired on what would be considered a full facility rental to which Director Church responded a senior all-night party. A motion to approve the Agreement to Lease the Oceola Township Community Center was made by Vice Chair Diana Lowe and supported by Trustee Tammy Beal. **Motion carried 5-0.**

### **Directors Report**

#### **a. All Staff Meeting**

An All-Staff meeting will be held on December 22<sup>nd</sup> between 11:00 am and 1:00 pm. During the meeting day to day policies and procedure will be reviewed, job related expectations will be shared, and re-training on housekeeping items will be conducted. This event also provides all staff with the opportunity to meet and engage with one another in one location at the same time. Lunch will be provided and Board members are welcome to join.

#### **b. Audit Dates**

2022 audit will be conducted between February 6<sup>th</sup> and February 8<sup>th</sup>, 2023. An agreement for the completion of the audit will be provided for approval during the January meeting.

#### **c. Strategic Plan Update**

Director Church will provide an update once he has had the chance to meet with all Board members.

#### **d. Review of the By-Laws and Articles of Incorporation**

- Review of the By-Laws and Articles of Incorporation has begun, currently waiting on attorney response to some questions.

#### **e. Miscellaneous**

- The hiring process is being reviewed and will be updated.
- Chris will be creating a blown up version of the Strategic Plan.

#### **f. Staff Comments**

- Kevin Troshak shared with the Board that 70 families participated in the Santa's S.T.E.M Workshop and that 18 teenagers from the HIVE volunteered their time to help with the event.

- During the holiday break, students that show a student ID will be able to take advantage of discounted drop in rates between 12:00 pm and 5:00 pm.

### **Board Member Reports**

Secretary Nikolas Hertrich shared with the Board Agenda Items from the November 28, 2022, December 5, 2022, December 12, 2022, and December 19, 2022, Howell City Council Meetings which included, the hiring of two new officers, approval of various lease agreements, ordinances, and the HAPRA Budget, agreement for the collection of Summer School Property Tax and LESA, Scofield Park SPARK Grant Applications, a tribute to Mr. Christopher Pumford for his work with Afghan refugees, approval of the Motorsports Gateway Purchase agreement, the hiring of a new assessor, and approval of an agreement with the Drain Commissioner to improve a drain that has caused flooding at the Red Cross Building.

Vice Chair Diana Lowe informed the Board that there was no update to provide.

Trustee Tammy Beal shared with the Board that Marion Township approved the collection of fire and school taxes, will be going after SPARK Grants, three special assessment districts have been approved, and a position has been posted for a constructions manager.

Treasurer Jean Graham relayed to the Board that MISignal will be working with DTE, Hawk Meadows is looking for a water/sewer easement, Spicer Group has been hired to assist with the planning of a New Township Hall and Parks Facility on ~160 acres off of Tooley Road, the collection of school taxes was approved, and a deputy was approved to attend MAMC.

Chair Sean Dunleavy informed the Board that the drainage project at the soccer fields has been completed, remodel of the town hall is ongoing, tax collection was approved, and that GreenTech Engineering was hired to complete the topographical survey behind the Oceola Center.

### **Old Business**

Director Church provided the Board with an update in the status of the 2022 budget. At this time it is not known if the budget will be in the red or black as the fiscal year runs through December. The need for a budget plan will be dependent on if the balance is positive or negative.

### **New Business**

Trustee Tammy Beal asked what is the Yeti Event. Director Church responded that is a road rally or scavenger hunt.

### **Next Meeting**

Regularly Scheduled HAPRA Meeting - Tuesday, January 17, 2023, at 7:00 pm at Oceola Community Center

**Adjournment**

Motion to adjourn meeting at 7:44 pm by Vice Chair Diana Lowe and supported by Trustee Tammy Beal and supported by. **Motion carried 5-0**

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Approved

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Date

Respectfully Submitted by: Nikolas Hertrich, Secretary

DRAFT

BOAA  
 Dec 2022

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

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COMMUNITY INTEREST ACCOUNT ACCOUNT 205138

DOCUMENTS-DEBITS: 58 CREDITS: 0 LAST STATEMENT 11/30/22 119,446.88  
 AVG AVAILABLE BALANCE 90,459.55 94 CREDITS 47,681.21  
 63 DEBITS 110,069.70  
 THIS STATEMENT 12/30/22 57,058.39  
 TOTAL DAYS IN STATEMENT PERIOD 12/01/22 THROUGH 12/30/22: 30

| DEPOSITS |       |          |          |
|----------|-------|----------|----------|
| REF #    | DATE  | AMOUNT   | AMOUNT   |
| 12/01    | 12/15 | 154.00   | 212.00   |
| 12/08    | 12/15 | 174.00   | 223.00   |
| 12/08    | 12/15 | 244.00   | 249.00   |
| 12/08    | 12/15 | 250.00   | 255.00   |
| 12/08    | 12/15 | 413.00   | 324.00   |
| 12/08    | 12/22 | 2,741.90 | 226.00   |
| 12/15    | 12/22 | 203.00   | 328.00   |
|          | 12/22 |          | 792.00   |
|          | 12/22 |          | 2,985.55 |
|          | 12/27 |          | 78.00    |
|          | 12/28 |          | 225.00   |
|          | 12/28 |          | 515.00   |

| OTHER CREDITS                            |  |       |          |
|--|--|-------|----------|
| DESCRIPTION                              |  | DATE  | AMOUNT   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 |  | 12/01 | 25.00    |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 |  | 12/01 | 52.00    |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 |  | 12/01 | 125.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 |  | 12/01 | 290.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 |  | 12/01 | 939.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 |  | 12/01 | 1,015.00 |
| TIVITY HEALTH 113022 CLU 25838297        |  | 12/01 | 1,721.00 |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 |  | 12/02 | 460.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 |  | 12/02 | 5,219.00 |

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HOWELL AREA PARKS AND

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COMMUNITY INTEREST ACCOUNT ACCOUNT 205138

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OTHER CREDITS - - - - -

| DESCRIPTION                              | DATE  | AMOUNT   |
|--|-------|----------|
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/05 | 20.00    |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/05 | 35.00    |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/05 | 80.00    |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/05 | 110.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/05 | 115.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/05 | 375.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/05 | 443.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/05 | 990.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/05 | 2,309.00 |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/06 | 10.00    |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/06 | 105.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/06 | 267.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/07 | 20.00    |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/07 | 90.00    |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/07 | 5,803.00 |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/08 | 10.00    |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/08 | 205.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/08 | 1,103.00 |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/09 | 55.00    |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/09 | 957.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/12 | 10.00    |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/12 | 20.00    |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/12 | 30.00    |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/12 | 80.00    |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/12 | 120.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/12 | 533.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/12 | 578.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/13 | 20.00    |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/13 | 203.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/14 | 117.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/14 | 190.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/14 | 1,055.00 |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/15 | 10.00    |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/15 | 1,041.00 |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/16 | 210.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/16 | 714.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/19 | 10.00    |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/19 | 30.00    |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/19 | 86.00    |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/19 | 515.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/19 | 531.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/19 | 813.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/20 | 255.00   |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/21 | 20.00    |

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HOWELL AREA PARKS AND

COMMUNITY INTEREST ACCOUNT ACCOUNT 205138

|                 |            |               |  | OTHER CREDITS |          |  |  |
|-----------------|------------|---------------|--|---------------|----------|--|--|
| DESCRIPTION     |            |               |  | DATE          | AMOUNT   |  |  |
| GLOBAL PAYMENTS | GLOBAL DEP | 8788240022289 |  | 12/21         | 519.00   |  |  |
| GLOBAL PAYMENTS | GLOBAL DEP | 8788240022289 |  | 12/22         | 10.00    |  |  |
| GLOBAL PAYMENTS | GLOBAL DEP | 8788240022289 |  | 12/22         | 30.00    |  |  |
| GLOBAL PAYMENTS | GLOBAL DEP | 8788240022289 |  | 12/22         | 685.00   |  |  |
| GLOBAL PAYMENTS | GLOBAL DEP | 8788240022289 |  | 12/23         | 10.00    |  |  |
| GLOBAL PAYMENTS | GLOBAL DEP | 8788240022289 |  | 12/23         | 170.00   |  |  |
| GLOBAL PAYMENTS | GLOBAL DEP | 8788240022289 |  | 12/23         | 363.00   |  |  |
| GLOBAL PAYMENTS | GLOBAL DEP | 8788240022289 |  | 12/27         | 10.00    |  |  |
| GLOBAL PAYMENTS | GLOBAL DEP | 8788240022289 |  | 12/27         | 27.00    |  |  |
| GLOBAL PAYMENTS | GLOBAL DEP | 8788240022289 |  | 12/27         | 52.00    |  |  |
| GLOBAL PAYMENTS | GLOBAL DEP | 8788240022289 |  | 12/27         | 60.00    |  |  |
| GLOBAL PAYMENTS | GLOBAL DEP | 8788240022289 |  | 12/27         | 476.00   |  |  |
| GLOBAL PAYMENTS | GLOBAL DEP | 8788240022289 |  | 12/27         | 490.00   |  |  |
| GLOBAL PAYMENTS | GLOBAL DEP | 8788240022289 |  | 12/27         | 1,860.00 |  |  |
| GLOBAL PAYMENTS | GLOBAL DEP | 8788240022289 |  | 12/28         | 10.00    |  |  |
| GLOBAL PAYMENTS | GLOBAL DEP | 8788240022289 |  | 12/28         | 20.00    |  |  |
| GLOBAL PAYMENTS | GLOBAL DEP | 8788240022289 |  | 12/29         | 50.00    |  |  |
| GLOBAL PAYMENTS | GLOBAL DEP | 8788240022289 |  | 12/29         | 100.00   |  |  |
| GLOBAL PAYMENTS | GLOBAL DEP | 8788240022289 |  | 12/29         | 772.00   |  |  |
| INTEREST        |            |               |  | 12/30         | 43.76    |  |  |
| GLOBAL PAYMENTS | GLOBAL DEP | 8788240022289 |  | 12/30         | 510.00   |  |  |
| GLOBAL PAYMENTS | GLOBAL DEP | 8788240022289 |  | 12/30         | 682.00   |  |  |

|                 |          | CHECKS          |          |                 |          |  |  |
|-----------------|----------|-----------------|----------|-----------------|----------|--|--|
| CHECK #..DATE.. | AMOUNT   | CHECK #..DATE.. | AMOUNT   | CHECK #..DATE.. | AMOUNT   |  |  |
| 14333*12/02     | 900.00   | 14465 12/07     | 146.45   | 14493 12/22     | 4,200.00 |  |  |
| 14375*12/02     | 1,500.00 | 14466 12/07     | 152.00   | 14494 12/22     | 30.00    |  |  |
| 14379*12/05     | 800.00   | 14467 12/05     | 403.21   | 14495 12/19     | 180.00   |  |  |
| 14400*12/20     | 60.00    | 14468*12/05     | 2,916.00 | 14496 12/22     | 5,139.33 |  |  |
| 14439*12/05     | 800.00   | 14470 12/06     | 100.00   | 14497 12/20     | 375.00   |  |  |
| 14445 12/05     | 535.46   | 14471 12/06     | 3,050.92 | 14498 12/21     | 3,819.96 |  |  |
| 14446 12/05     | 1,145.00 | 14472 12/12     | 900.00   | 14499*12/29     | 1,476.16 |  |  |
| 14447 12/16     | 686.44   | 14473 12/13     | 150.00   | 14501 12/22     | 85.36    |  |  |
| 14448*12/01     | 520.78   | 14474 12/13     | 17.98    | 14502 12/19     | 240.50   |  |  |
| 14450 12/01     | 3,250.60 | 14475*12/15     | 140.00   | 14503 12/22     | 660.00   |  |  |
| 14451*12/02     | 6,120.00 | 14480 12/29     | 225.00   | 14504 12/19     | 200.00   |  |  |
| 14455*12/22     | 40.60    | 14481 12/20     | 60.00    | 14505*12/19     | 166.00   |  |  |
| 14459 12/06     | 49.00    | 14482 12/14     | 55.93    | 14507 12/30     | 1,250.00 |  |  |
| 14460 12/05     | 330.00   | 14483*12/19     | 200.00   | 14508 12/20     | 360.28   |  |  |
| 14461 12/06     | 225.00   | 14488 12/21     | 485.70   | 14509 12/22     | 180.00   |  |  |
| 14462 12/06     | 858.86   | 14489*12/20     | 244.70   | 14510 12/20     | 1,898.39 |  |  |
| 14463 12/15     | 165.00   | 14491 12/20     | 2,112.46 | 14511 12/22     | 240.00   |  |  |
| 14464 12/07     | 98.85    | 14492 12/21     | 474.23   | 14512 12/28     | 500.00   |  |  |

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HOWELL AREA PARKS AND

COMMUNITY INTEREST ACCOUNT ACCOUNT 205138

| CHECKS             |          |                    |          |                    |        |
|--------------------|----------|--------------------|----------|--------------------|--------|
| CHECK #..DATE..... | AMOUNT   | CHECK #..DATE..... | AMOUNT   | CHECK #..DATE..... | AMOUNT |
| 14513*12/27        | 500.04   | 14518*12/29        | 4,148.18 |                    |        |
| 14515*12/28        | 1,995.73 | 14521 12/30        | 3,050.92 |                    |        |

(\* ) INDICATES A GAP IN CHECK NUMBER SEQUENCE

| OTHER DEBITS                             |       |           |
|--|-------|-----------|
| DESCRIPTION                              | DATE  | AMOUNT    |
| GLOBAL PAYMENTS GLOBAL STL 8788240022289 | 12/02 | 1,471.81  |
| PAYCHEX EIB INVOICE X00022000000172      | 12/07 | 22,939.93 |
| GLOBAL PAYMENTS GLOBAL DEP 8788240022289 | 12/13 | 60.00     |
| PAYCHEX-OAB INVOICE 00218400006553X      | 12/20 | 154.70    |
| PAYCHEX EIB INVOICE X00222600000196      | 12/21 | 24,827.24 |

I N T E R E S T

|                            |           |                                   |       |
|----------------------------|-----------|-----------------------------------|-------|
| AVERAGE LEDGER BALANCE:    | 90,626.06 | INTEREST EARNED:                  | 43.76 |
| AVERAGE AVAILABLE BALANCE: | 90,459.55 | DAYS IN PERIOD:12/01/22-12/30/22: | 30    |
| INTEREST PAID THIS PERIOD: | 43.76     | ANNUAL PERCENTAGE YIELD EARNED:   | .59%  |
| INTEREST PAID 2022:        | 313.59    |                                   |       |

| DAILY BALANCE |            |           |            |           |           |
|---------------|------------|-----------|------------|-----------|-----------|
| DATE.....     | BALANCE    | DATE..... | BALANCE    | DATE..... | BALANCE   |
| 12/01         | 119,996.50 | 12/12     | 98,528.91  | 12/21     | 69,199.40 |
| 12/02         | 115,683.69 | 12/13     | 98,523.93  | 12/22     | 63,680.66 |
| 12/05         | 113,231.02 | 12/14     | 99,830.00  | 12/23     | 64,223.66 |
| 12/06         | 109,329.24 | 12/15     | 102,042.00 | 12/27     | 66,776.62 |
| 12/07         | 91,905.01  | 12/16     | 102,279.56 | 12/28     | 65,050.89 |
| 12/08         | 97,045.91  | 12/19     | 103,278.06 | 12/29     | 60,123.55 |
| 12/09         | 98,057.91  | 12/20     | 98,267.53  | 12/30     | 57,058.39 |

MONEY MARKET CHECKING FOR ORGANIZATIONS ACCOUNT 820936

|   |           |          |                         |                         |           |
|---|-----------|----------|-------------------------|-------------------------|-----------|
| DOCUMENTS-DEBITS:   | 0         | CREDITS: | 0                       | LAST STATEMENT 11/30/22 | 29,635.13 |
| AVG AVAILABLE BALANCE                                     | 29,635.13 |          | 1 CREDITS               |                         | 6.09      |
|   |           |          | DEBITS                  |                         | .00       |
|   |           |          | THIS STATEMENT 12/30/22 |                         | 29,641.22 |
| TOTAL DAYS IN STATEMENT PERIOD 12/01/22 THROUGH 12/30/22: |           |          |                         |                         | 30        |

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HOWELL AREA PARKS AND

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MONEY MARKET CHECKING FOR ORGANIZATIONS ACCOUNT 820936

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

|             |       |        |
|-------------|-------|--------|
| DESCRIPTION | DATE  | AMOUNT |
| INTEREST    | 12/30 | 6.09   |

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

|                            |           |                                   |      |
|----------------------------|-----------|-----------------------------------|------|
| AVERAGE LEDGER BALANCE:    | 29,635.13 | INTEREST EARNED:                  | 6.09 |
| AVERAGE AVAILABLE BALANCE: | 29,635.13 | DAYS IN PERIOD:12/01/22-12/30/22: | 30   |
| INTEREST PAID THIS PERIOD: | 6.09      | ANNUAL PERCENTAGE YIELD EARNED:   | .25% |
| INTEREST PAID 2022:        | 37.79     |                                   |      |

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

|                  |                  |                  |
|------------------|------------------|------------------|
| DATE.....BALANCE | DATE.....BALANCE | DATE.....BALANCE |
| 12/30 29,641.22  |                  |                  |

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STATEMENT SAVINGS - BUSINESS ACCOUNT 95076204

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| DESCRIPTION                  | DEBITS | CREDITS | DATE     | BALANCE   |
|------------------------------|--------|---------|----------|-----------|
| BALANCE LAST STATEMENT ..... |        |         | 11/30/22 | 12,670.74 |
| INTEREST                     |        | 6.77    | 12/30/22 | 12,677.51 |
| BALANCE THIS STATEMENT ..... |        |         | 12/30/22 | 12,677.51 |

TOTAL DAYS IN STATEMENT PERIOD 12/01/22 THROUGH 12/30/22: 30

|               |     |      |
|---------------|-----|------|
| TOTAL CREDITS | (1) | 6.77 |
| TOTAL DEBITS  | (0) | .00  |

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

|                            |           |                                   |      |
|----------------------------|-----------|-----------------------------------|------|
| AVERAGE LEDGER BALANCE:    | 12,670.74 | INTEREST EARNED:                  | 6.77 |
| INTEREST PAID THIS PERIOD: | 6.77      | DAYS IN PERIOD:12/01/22-12/30/22: | 30   |
| INTEREST PAID 2022:        | 36.40     | ANNUAL PERCENTAGE YIELD EARNED:   | .65% |



## HOWELL AREA PARKS & RECREATION AUTHORITY

**MEMBER ID:** 110099341

1661 N LATSON RD  
HOWELL MI 48843-9007

### Statement Period

December 01, 2022 to December 31, 2022

### Account Balances at a Glance

Total Savings **\$5,085.67**

### Commercial Membership Savings

Account Number: 10006221590

#### Summary

|                                  |                   |
|----------------------------------|-------------------|
| <b>Beginning Balance (12/01)</b> | <b>\$5,085.45</b> |
| Deposits & Additions             | \$0.00            |
| Withdrawals                      | \$0.00            |
| Interest                         | \$0.22            |
| <hr/>                            |                   |
| <b>Ending Balance (12/31)</b>    | <b>\$5,085.67</b> |

#### Additional

|                                   |            |
|-----------------------------------|------------|
| Average Daily Balance             | \$5,085.45 |
| Annual % Yield Earned This Period | 0.05%      |
| Interest Paid Year-to-Date        | \$2.57     |

### Transactions

| DATE       | DESCRIPTION                         | AMOUNT | BALANCE           |
|------------|-------------------------------------|--------|-------------------|
| 12/1/2022  | <b>Beginning Balance</b>            |        | <b>\$5,085.45</b> |
| 12/30/2022 | Eff. 12-31 Credit Interest/Dividend | \$0.22 | \$5,085.67        |
| 12/31/2022 | <b>Ending Balance</b>               |        | <b>\$5,085.67</b> |

REVENUE AND EXPENDITURE REPORT

Balance As of 12/31/2022

| GL Number   | Description                       | 2022 Amended Budget | YTD Balance 12/31/2022 | Activity For 12/31/2022 | Available Balance 12/31/2022 | % Bdgt Used  |
|---|-----------------------------------|---------------------|------------------------|-------------------------|------------------------------|--------------|
| <b>Fund: 208 PARKS &amp; REC AUTHORITY</b>            |                                   |                     |                        |                         |                              |              |
| <b>Account Category: Revenues</b>                     |                                   |                     |                        |                         |                              |              |
| <b>Department: 751 RECREATION / PARKS DEPARTMENT</b>  |                                   |                     |                        |                         |                              |              |
| 208-751-587.001                                       | PK/RC MARION TWP PARTICIPATION    | 113,500.00          | 113,500.00             | 0.00                    | 0.00                         | 100.00       |
| 208-751-587.002                                       | PK/RC GENOA TWP PARTICIPATION     | 113,500.00          | 113,500.00             | 0.00                    | 0.00                         | 100.00       |
| 208-751-587.003                                       | PK/RC OCEOLA TWP PARTICIPATION    | 113,500.00          | 113,500.00             | 0.00                    | 0.00                         | 100.00       |
| 208-751-587.005                                       | PK/RC HOWELL CITY PARTICIPATION   | 113,500.00          | 113,500.00             | 0.00                    | 0.00                         | 100.00       |
| 208-751-587.006                                       | PK/RC HOWELL TWP PARTICIPATION    | 113,500.00          | 113,500.00             | 0.00                    | 0.00                         | 100.00       |
| 208-751-650.106                                       | FACILITY MEMBERSHIPS              | 120,000.00          | 101,891.50             | 10,143.00               | 18,108.50                    | 84.91        |
| 208-751-651.020                                       | BENNETT BLDG RENTAL FEES          | 740.00              | 740.00                 | 0.00                    | 0.00                         | 100.00       |
| 208-751-651.022                                       | OCEOLA BLDG RENTAL FEES           | 75,000.00           | 58,184.50              | (435.00)                | 16,815.50                    | 77.58        |
| 208-751-651.026                                       | GYMANASIUM RENTALS                | 27,000.00           | 30,288.60              | 3,820.30                | (3,288.60)                   | 112.18       |
| 208-751-665.000                                       | INVESTMENT INTEREST               | 300.00              | 390.35                 | 56.84                   | (90.35)                      | 130.12       |
| 208-751-671.002                                       | MISC REVENUES                     | 50.00               | 110.00                 | 117.00                  | (105.02)                     | 121.00       |
| 208-751-675.026                                       | GIFT CERTIFICATE                  | 50.00               | 110.00                 | 100.00                  | (60.00)                      | 220.00       |
| 208-751-675.075                                       | DOG PARK MAINT SERV FEES          | 5,000.00            | 3,750.00               | 0.00                    | 1,250.00                     | 75.00        |
| 208-751-678.010                                       | SPONSORSHIP FEES                  | 15,000.00           | 7,250.00               | 0.00                    | 7,750.00                     | 48.33        |
| <b>Total Dept 751 - RECREATION / PARKS DEPARTMENT</b> |                                   | <b>811,090.00</b>   | <b>770,709.97</b>      | <b>13,802.14</b>        | <b>40,380.03</b>             | <b>95.02</b> |
| <b>Revenues</b>                                       |                                   | <b>811,090.00</b>   | <b>770,709.97</b>      | <b>13,802.14</b>        | <b>40,380.03</b>             | <b>95.02</b> |
| <b>Account Category: Expenditures</b>                 |                                   |                     |                        |                         |                              |              |
| <b>Department: 751 RECREATION / PARKS DEPARTMENT</b>  |                                   |                     |                        |                         |                              |              |
| 208-751-702.001                                       | SAL & WAGES DIRECTOR              | 66,000.00           | 65,999.96              | 5,076.92                | 0.04                         | 100.00       |
| 208-751-702.003                                       | SAL & WAGES - BUSINESS MANAGER    | 40,000.00           | 41,535.26              | 2,964.00                | (1,535.26)                   | 103.84       |
| 208-751-702.004                                       | SAL & WAGES - OPERATIONS MGR      | 36,480.00           | 40,137.64              | 3,680.00                | (3,657.64)                   | 110.03       |
| 208-751-702.024                                       | SAL & WAGES -MARKETING            | 23,530.00           | 25,109.01              | 3,125.00                | (1,579.01)                   | 106.71       |
| 208-751-702.030                                       | SAL & WAGES FRONT OFFICE          | 76,128.00           | 73,068.01              | 5,807.69                | 3,059.99                     | 95.98        |
| 208-751-702.034                                       | SAL & WAGE FACILITIES MAINT/COORD | 68,000.00           | 62,900.44              | 3,944.25                | 5,099.56                     | 92.50        |
| 208-751-713.000                                       | EMPLOYER SHARE FICA               | 26,000.00           | 24,454.87              | 1,722.05                | 1,545.13                     | 94.06        |
| 208-751-714.000                                       | EMPLOYEE MEDICAL INSURANCE        | 16,400.00           | 13,695.41              | 120.32                  | 2,704.59                     | 83.51        |
| 208-751-714.002                                       | EMP DISABILITY /LIFE INSURANCE    | 2,400.00            | 1,584.48               | 0.00                    | 815.52                       | 66.02        |
| 208-751-714.004                                       | ICMA RETIREMENT                   | 32,580.00           | 33,080.00              | 4,770.00                | (500.00)                     | 101.53       |
| 208-751-727.000                                       | OFFICE SUPPLIES                   | 1,500.00            | 1,374.25               | 331.75                  | 125.75                       | 91.62        |
| 208-751-730.000                                       | POSTAGE                           | 3,000.00            | 1,214.05               | (480.51)                | 1,785.95                     | 40.47        |
| 208-751-740.000                                       | OPERATING SUPPLIES - GENL         | 3,000.00            | 885.06                 | 0.00                    | 2,000.00                     | 29.50        |
| 208-751-740.026                                       | OPERATING SUPPLIES SHIRTS/BADGES  | 2,000.00            | 0.00                   | 0.00                    | 2,000.00                     | 0.00         |
| 208-751-751.000                                       | GASOLINE & DIESEL FUEL            | 2,500.00            | 2,232.78               | 256.29                  | 267.22                       | 89.31        |
| 208-751-801.000                                       | PROFESSIONAL SERVICES             | 44,000.00           | 47,223.12              | 2,457.60                | (3,223.12)                   | 107.33       |
| 208-751-804.000                                       | CONTRACTUAL SERVICES              | 15,000.00           | 15,196.00              | 712.00                  | (196.00)                     | 101.31       |
| 208-751-840.000                                       | DUES, SUBSCRIPTIONS & MEMBERSHIPS | 2,500.00            | 2,220.08               | 0.00                    | 279.92                       | 88.80        |
| 208-751-850.000                                       | COMMUNICATION - TELEPHONES        | 11,500.00           | 10,543.42              | 535.46                  | 956.58                       | 91.68        |
| 208-751-850.008                                       | COMMUNICATION - INTERNET & CABLE  | 16,000.00           | 17,830.91              | 1,154.48                | (1,830.91)                   | 111.44       |
| 208-751-860.000                                       | TRAVEL                            | 6,000.00            | 4,713.88               | 0.00                    | 1,286.12                     | 78.56        |
| 208-751-900.000                                       | MARKETING, PRINTING & PUBLISHING  | 6,700.00            | 6,742.47               | 0.00                    | (42.47)                      | 100.63       |
| 208-751-910.000                                       | INSURANCE                         | 39,000.00           | 36,234.58              | 0.00                    | 2,765.42                     | 92.91        |
| 208-751-920.000                                       | UTILITIES - ELECTRICITY           | 6,500.00            | 5,861.38               | 0.00                    | 638.62                       | 90.18        |
| 208-751-920.001                                       | UTILITIES - GAS                   | 6,400.00            | 7,740.34               | 0.00                    | (1,340.34)                   | 120.94       |
| 208-751-920.002                                       | UTILITIES - WAT / SEW             | 2,200.00            | 1,976.50               | 0.00                    | 223.50                       | 89.84        |
| 208-751-920.003                                       | UTILITIES - RUBBISH               | 900.00              | 794.44                 | 0.00                    | 105.56                       | 88.27        |
| 208-751-920.012                                       | UTILITIES - ELEC/OCEOLA           | 48,000.00           | 42,735.09              | 4,148.18                | 5,264.91                     | 89.03        |
| 208-751-920.013                                       | UTILITIES - GAS/OCEOLA            | 22,000.00           | 9,646.91               | 0.00                    | 12,353.09                    | 43.85        |

REVENUE AND EXPENDITURE REPORT  
Balance As of 12/31/2022

| GL Number   | Description                 | 2022 Amended Budget | YTD Balance 12/31/2022 | Activity For 12/31/2022 | Available Balance 12/31/2022 | % Bdg't Used |
|---|-----------------------------|---------------------|------------------------|-------------------------|------------------------------|--------------|
| <b>Fund: 208 PARKS &amp; REC AUTHORITY</b>            |                             |                     |                        |                         |                              |              |
| <b>Account Category: Expenditures</b>                 |                             |                     |                        |                         |                              |              |
| <b>Department: 751 RECREATION / PARKS DEPARTMENT</b>  |                             |                     |                        |                         |                              |              |
| 208-751-920.014                                       | UTILITIES - WATER/OCEOLA    | 1,000.00            | 1,001.46               | 0.00                    | (1.46)                       | 100.15       |
| 208-751-920.015                                       | UTILITIES - RUBBISH/OCEOLA  | 700.00              | 678.69                 | 0.00                    | 21.31                        | 96.96        |
| 208-751-930.000                                       | GROUNDS MAINTENANCE BENNETT | 4,000.00            | 3,824.84               | 0.00                    | 175.16                       | 95.62        |
| 208-751-930.006                                       | REPAIR & MAINT - VEHICLES   | 500.00              | 246.61                 | 0.00                    | 253.39                       | 49.32        |
| 208-751-930.014                                       | GROUNDS MAINTENANCE OCEOLA  | 60,000.00           | 35,913.86              | 3,151.25                | 24,086.14                    | 59.86        |
| 208-751-931.000                                       | BLDG R&M BENNETT            | 8,000.00            | 10,082.11              | 234.87                  | (2,082.11)                   | 126.03       |
| 208-751-931.014                                       | BLDG R & M OCEOLA           | 15,000.00           | 7,482.18               | 491.78                  | 7,517.82                     | 49.88        |
| 208-751-940.000                                       | EQUIPMENT RENTAL            | 35,000.00           | 36,850.59              | 3,023.22                | (1,850.59)                   | 105.29       |
| 208-751-940.040                                       | FACILITY RENT               | 24,000.00           | 24,000.00              | 0.00                    | 0.00                         | 100.00       |
| 208-751-956.000                                       | MISCELLANEOUS               | 2,200.00            | 2,524.05               | (20.00)                 | (324.05)                     | 114.73       |
| 208-751-956.003                                       | BANK CHARGES & FEES         | 15,500.00           | 17,479.68              | 1,626.51                | (1,979.68)                   | 112.77       |
| 208-751-957.000                                       | EDUCATION / TRAINING        | 20.00               | 20.00                  | 0.00                    | 0.00                         | 100.00       |
| 208-751-980.004                                       | EQUIP / COMPUTER HARDWARE   | 5,200.00            | 5,604.15               | 166.00                  | (404.15)                     | 107.77       |
| 208-751-980.005                                       | EQUIPMENT/COMPUTER SOFTWARE | 50,000.00           | 55,564.05              | 0.00                    | (5,564.05)                   | 111.13       |
| 208-751-991.000                                       | PRINCIPAL                   | 11,000.00           | 10,992.00              | 0.00                    | 8.00                         | 99.93        |
| Total Dept 751 - RECREATION / PARKS DEPARTMENT        |                             | 858,338.00          | 808,994.61             | 50,266.27               | 49,343.39                    | 94.25        |
| <b>Department: 999 TRANS OUT/FUND BAL/RETAIN EARN</b> |                             |                     |                        |                         |                              |              |
| 208-999-999.099 ESTIMATED CY FUND BALANCE             |                             | (47,248.00)         | 0.00                   | 0.00                    | (47,248.00)                  | 0.00         |
| Total Dept 999 - TRANS OUT/FUND BAL/RETAIN EARN       |                             | (47,248.00)         | 0.00                   | 0.00                    | (47,248.00)                  | 0.00         |
| <b>Expenditures</b>                                   |                             |                     |                        |                         |                              |              |
| Fund 208 - PARKS & REC AUTHORITY:                     |                             | 811,090.00          | 808,994.61             | 50,266.27               | 2,095.39                     | 99.74        |
| TOTAL REVENUES  |                             | 811,090.00          | 770,709.97             | 13,802.14               | 40,380.03                    |              |
| TOTAL EXPENDITURES                                    |                             | 811,090.00          | 808,994.61             | 50,266.27               | 2,095.39                     |              |
| NET OF REVENUES & EXPENDITURES:                       |                             | 0.00                | (38,284.64)            | (36,464.13)             | 38,284.64                    |              |



REVENUE AND EXPENDITURE REPORT

Balance As of 12/31/2022

| GL Number  | Description                                    | 2022 Amended Budget | YTD Balance 12/31/2022 | Activity For 12/31/2022 | Available Balance 12/31/2022 | % Bdgt Used |
|--|--|---------------------|------------------------|-------------------------|------------------------------|-------------|
| <b>Fund: 214 YOUTH SPORTS</b>                        |  |                     |                        |                         |                              |             |
| <b>Account Category: Revenues</b>                    |  |                     |                        |                         |                              |             |
| <b>Department: 751 RECREATION / PARKS DEPARTMENT</b> |  |                     |                        |                         |                              |             |
| 214-751-650.006                                      | GENOA SOCCER FIELD RENTALS                     | 17,000.00           | 16,280.00              | 0.00                    | 720.00                       | 95.76       |
| 214-751-650.050                                      | PROGRAM FEES - VOLLEYBALL                      | 10,000.00           | 10,840.00              | 1,450.00                | (840.00)                     | 108.40      |
| 214-751-650.051                                      | PROGRAM FEES - ENRICHMENT                      | 20,000.00           | 21,537.00              | 1,952.00                | (1,537.00)                   | 107.69      |
| 214-751-650.053                                      | PROGRAM FEES - SOCCER                          | 107,355.00          | 107,355.00             | 0.00                    | 0.00                         | 100.00      |
| 214-751-650.054                                      | PROGRAM FEES - BASKETBALL                      | 33,590.00           | 40,952.00              | 750.00                  | (7,362.00)                   | 121.92      |
| 214-751-650.055                                      | PROGRAM FEES - SPECIAL EVENTS                  | (102.66)            | (102.66)               | 0.00                    | 0.00                         | 100.00      |
| 214-751-650.094                                      | PROGRAM FEES - SOFTBALL                        | 2,350.00            | 2,630.00               | 0.00                    | (280.00)                     | 111.91      |
| 214-751-650.102                                      | DROP IN SPORTS                                 | 10,000.00           | 11,013.40              | 1,533.70                | (1,013.40)                   | 110.13      |
| 214-751-678.095                                      | SPONSORSHIP FEES - YOUTH SPORTS                | 2,205.45            | 3,250.85               | 1,045.40                | (1,045.40)                   | 147.40      |
|  | Total Dept 751 - RECREATION / PARKS DEPARTMENT | 202,397.79          | 213,755.59             | 6,731.10                | (11,357.80)                  | 105.61      |
|  | Revenues                                       | 202,397.79          | 213,755.59             | 6,731.10                | (11,357.80)                  | 105.61      |
| <b>Account Category: Expenditures</b>                |  |                     |                        |                         |                              |             |
| <b>Department: 751 RECREATION / PARKS DEPARTMENT</b> |  |                     |                        |                         |                              |             |
| 214-751-702.080                                      | SAL & WAGES YOUTH SPORTS MGR                   | 41,600.00           | 40,980.00              | 3,200.00                | 620.00                       | 98.51       |
| 214-751-702.081                                      | SAL & WAGES YOUTH SPORTS COORDINAT             | 23,000.00           | 26,890.64              | 484.00                  | (3,890.64)                   | 116.92      |
| 214-751-713.000                                      | EMPLOYER SHARE FICA                            | 5,160.00            | 5,732.87               | 415.42                  | (572.87)                     | 111.10      |
| 214-751-714.000                                      | EMPLOYEE MEDICAL INSURANCE                     | 1,000.00            | 1,000.00               | 250.00                  | 0.00                         | 100.00      |
| 214-751-714.004                                      | ICMA RETIREMENT                                | 4,160.00            | 4,160.00               | 1,040.00                | 0.00                         | 100.00      |
| 214-751-740.000                                      | OPERATING SUPPLIES                             | 3,600.00            | 2,891.39               | 18.96                   | 708.61                       | 80.32       |
| 214-751-740.080                                      | OPER SUPPLIES/VOLLEYBALL                       | 1,500.00            | 681.25                 | 0.00                    | 818.75                       | 45.42       |
| 214-751-740.081                                      | OPER SUPP/ SOCCER                              | 21,495.64           | 21,634.29              | 0.00                    | (138.65)                     | 100.65      |
| 214-751-740.082                                      | OPER SUPP/ SPECIAL EVENTS                      | 300.00              | 299.08                 | 0.00                    | 0.92                         | 99.69       |
| 214-751-740.086                                      | OPERATING SUPPLIES - BASKETBALL                | 6,200.00            | 6,120.63               | 0.00                    | 79.37                        | 98.72       |
| 214-751-801.017                                      | BACKGROUND CHECKS                              | 750.00              | 888.00                 | 0.00                    | (138.00)                     | 118.40      |
| 214-751-804.008                                      | CONTRACT SERV - INSTRUCTORS                    | 6,600.00            | 7,380.00               | 1,385.00                | (780.00)                     | 111.82      |
| 214-751-804.009                                      | CONTRACT SERV - OFFCL /COACHES                 | 6,000.00            | 4,872.50               | 0.00                    | 1,127.50                     | 81.21       |
| 214-751-804.010                                      | CONTRACT SERV - FIELD MAINTENANCE              | 38,000.00           | 31,149.80              | 0.00                    | 6,850.20                     | 81.97       |
| 214-751-840.000                                      | DUES & MEMBERSHIPS                             | 183.33              | 183.33                 | 0.00                    | 0.00                         | 100.00      |
| 214-751-860.000                                      | CONFERENCE /TRANSPORTATION                     | 1,000.00            | 589.72                 | 0.00                    | 410.28                       | 58.97       |
| 214-751-920.002                                      | UTILITIES - WAT / SEW                          | 2,500.00            | 0.00                   | 0.00                    | 2,500.00                     | 0.00        |
| 214-751-942.001                                      | PORTA JOHN RENTALS                             | 3,750.00            | 3,195.96               | 0.00                    | 554.04                       | 85.23       |
| 214-751-957.000                                      | EDUCATION / TRAINING                           | 50.00               | 0.00                   | 0.00                    | 50.00                        | 0.00        |
| 214-751-970.000                                      | CAPITAL OUTLAY EQUIP                           | 35,548.82           | 6,051.85               | 0.00                    | 29,496.97                    | 17.02       |
|  | Total Dept 751 - RECREATION / PARKS DEPARTMENT | 202,397.79          | 164,701.31             | 6,793.38                | 37,696.48                    | 81.38       |
|  | Expenditures                                   | 202,397.79          | 164,701.31             | 6,793.38                | 37,696.48                    | 81.38       |
| <b>Fund 214 - YOUTH SPORTS:</b>                      |  |                     |                        |                         |                              |             |
|  | TOTAL REVENUES                                 | 202,397.79          | 213,755.59             | 6,731.10                | (11,357.80)                  |             |
|  | TOTAL EXPENDITURES                             | 202,397.79          | 164,701.31             | 6,793.38                | 37,696.48                    |             |
|  | NET OF REVENUES & EXPENDITURES:                | 0.00                | 49,054.28              | (62.28)                 | (49,054.28)                  |             |



REVENUE AND EXPENDITURE REPORT

Balance As of 12/31/2022

| GL Number   | Description                        | 2022 Amended Budget | YTD Balance 12/31/2022 | Activity For 12/31/2022 | Available Balance 12/31/2022 | % Bdgt Used |
|---|------------------------------------|---------------------|------------------------|-------------------------|------------------------------|-------------|
| <b>Fund: 216 FESTIVALS</b>                            |                                    |                     |                        |                         |                              |             |
| <b>Account Category: Revenues</b>                     |                                    |                     |                        |                         |                              |             |
| <b>Department: 751 RECREATION / PARKS DEPARTMENT</b>  |                                    |                     |                        |                         |                              |             |
| 216-751-650.003                                       | PROGRAM FEES SPECIAL EVENTS        | 35,000.00           | 23,755.12              | 1,020.00                | 11,244.88                    | 67.87       |
| 216-751-678.040                                       | SPONSORSHIP FEES MELON FESTIVAL    | 18,345.00           | 21,595.00              | 1,750.00                | (3,250.00)                   | 117.72      |
| 216-751-678.042                                       | FESTIVAL TENT MELON FEST           | 18,000.00           | 17,254.00              | 0.00                    | 746.00                       | 95.86       |
| 216-751-678.046                                       | MISC REVENUE MELON FEST            | 227.00              | 227.00                 | 0.00                    | 0.00                         | 100.00      |
| 216-751-678.047                                       | SPONSORSHIP FEES MELON RUN         | 10,000.00           | 10,000.00              | 0.00                    | 0.00                         | 100.00      |
| 216-751-678.048                                       | PROGRAM FEES MELON RUN             | 16,101.94           | 16,101.94              | 0.00                    | 0.00                         | 100.00      |
| 216-751-678.049                                       | FOOD VENDOR FEES MELON             | 6,475.00            | 6,475.00               | 0.00                    | 0.00                         | 100.00      |
| 216-751-678.050                                       | SPONSORSHIP FEES LEGEND            | 6,000.00            | 9,500.00               | 0.00                    | (3,500.00)                   | 158.33      |
| 216-751-678.057                                       | SPONSORSHIP FEES HORSEMAN RUN      | 4,000.00            | 960.00                 | 840.00                  | 3,040.00                     | 24.00       |
| 216-751-678.058                                       | PROGRAM FEES HORSEMAN RUN          | 14,000.00           | 16,508.47              | 0.00                    | (2,508.47)                   | 117.92      |
| 216-751-678.070                                       | SPONSORSHIP FEES - SPECIAL EVENTS  | 5,000.00            | 4,100.00               | 1,000.00                | 900.00                       | 82.00       |
| Total Dept 751 - RECREATION / PARKS DEPARTMENT        |                                    | 133,148.94          | 126,476.53             | 4,610.00                | 6,672.41                     | 94.99       |
| <b>Revenues</b>                                       |                                    |                     |                        |                         |                              |             |
| Total Dept 751 - RECREATION / PARKS DEPARTMENT        |                                    | 133,148.94          | 126,476.53             | 4,610.00                | 6,672.41                     | 94.99       |
| <b>Account Category: Expenditures</b>                 |                                    |                     |                        |                         |                              |             |
| <b>Department: 751 RECREATION / PARKS DEPARTMENT</b>  |                                    |                     |                        |                         |                              |             |
| 216-751-702.001                                       | SAL & WAGES FESTIVAL DIRECTOR      | 37,440.00           | 37,752.00              | 2,880.00                | (312.00)                     | 100.83      |
| 216-751-702.004                                       | SAL & WAGES OPERATIONS MANAGER     | 7,360.00            | 2,432.25               | 0.00                    | 4,927.75                     | 33.05       |
| 216-751-702.103                                       | SALARY & WAGES STAFF               | 17,400.00           | 15,597.70              | 155.13                  | 1,802.30                     | 89.64       |
| 216-751-713.000                                       | EMPLOYER SHARE FICA                | 4,760.26            | 2,888.02               | 220.32                  | 1,872.24                     | 60.67       |
| 216-751-714.000                                       | EMPLOYEE MEDICAL INSURANCE         | 1,000.00            | 1,000.00               | 250.00                  | 0.00                         | 100.00      |
| 216-751-714.004                                       | ICMA RETIREMENT                    | 3,744.00            | 3,744.00               | 936.00                  | 0.00                         | 100.00      |
| 216-751-727.000                                       | OFFICE SUPPLIES                    | 212.67              | 212.67                 | 0.00                    | 0.00                         | 100.00      |
| 216-751-730.000                                       | POSTAGE                            | 100.00              | 230.17                 | 224.58                  | (130.17)                     | 230.17      |
| 216-751-740.000                                       | OPERATING SUPPLIES                 | 15.00               | 13.98                  | 0.00                    | 1.02                         | 93.20       |
| 216-751-740.035                                       | OPER SUPPLIES - SPECIAL EVENTS     | 24,500.00           | 23,652.10              | 240.18                  | 847.90                       | 96.54       |
| 216-751-740.102                                       | OPER SUPP MELON FESTIVAL           | 38,270.70           | 38,274.63              | 0.00                    | (3.93)                       | 100.01      |
| 216-751-740.106                                       | OPER SUPP MELON RUN                | 7,302.46            | 7,302.46               | 0.00                    | 0.00                         | 100.00      |
| 216-751-740.201                                       | OPER SUPP LEGEND OF SLEEPY HOWELL  | 9,500.00            | 12,109.50              | 2,070.73                | (2,609.50)                   | 127.47      |
| 216-751-740.203                                       | OPER SUPPLIES HEADLESS HORSEMAN RU | 4,000.00            | 9,839.58               | 0.00                    | (5,839.58)                   | 245.99      |
| 216-751-840.000                                       | DUES & MEMBERSHIPS                 | 333.33              | 724.33                 | 0.00                    | (391.00)                     | 217.30      |
| 216-751-860.000                                       | CONFERENCE /TRANSPORTATION         | 1,028.66            | 1,479.38               | 0.00                    | (450.72)                     | 143.82      |
| 216-751-900.000                                       | PRINTING & PUBLISHING              | 2,500.00            | 1,889.00               | 0.00                    | 611.00                       | 75.56       |
| 216-751-942.001                                       | PORTA JOHN RENTALS                 | 6,700.00            | 6,055.00               | 0.00                    | 645.00                       | 90.37       |
| 216-751-957.000                                       | EDUCATION / TRAINING               | 30.00               | 30.00                  | 0.00                    | 0.00                         | 100.00      |
| 216-751-970.000                                       | CAPITAL OUTLAY EQUIP               | (0.26)              | 0.00                   | 0.00                    | (0.26)                       | 0.00        |
| Total Dept 751 - RECREATION / PARKS DEPARTMENT        |                                    | 166,196.82          | 165,226.77             | 6,976.94                | 970.05                       | 99.42       |
| <b>Department: 999 TRANS OUT/FUND BAL/RETAIN EARN</b> |                                    |                     |                        |                         |                              |             |
| 216-999-999.099                                       | ESTIMATED CY FUND BALANCE          | (33,047.88)         | 0.00                   | 0.00                    | (33,047.88)                  | 0.00        |
| Total Dept 999 - TRANS OUT/FUND BAL/RETAIN EARN       |                                    | (33,047.88)         | 0.00                   | 0.00                    | (33,047.88)                  | 0.00        |
| <b>Expenditures</b>                                   |                                    |                     |                        |                         |                              |             |
| Total Dept 751 - RECREATION / PARKS DEPARTMENT        |                                    | 133,148.94          | 165,226.77             | 6,976.94                | (32,077.83)                  | 124.09      |
| <b>Fund 216 - FESTIVALS:</b>                          |                                    |                     |                        |                         |                              |             |
| TOTAL REVENUES  |                                    | 133,148.94          | 126,476.53             | 4,610.00                | 6,672.41                     |             |
| TOTAL EXPENDITURES                                    |                                    | 133,148.94          | 165,226.77             | 6,976.94                | (32,077.83)                  |             |

REVENUE AND EXPENDITURE REPORT

Balance As of 12/31/2022

| GL Number | Description                     | 2022 Amended Budget | YTD Balance 12/31/2022 | Activity For 12/31/2022 | Available Balance 12/31/2022 | % Bdgt Used |
|-----------|---------------------------------|---------------------|------------------------|-------------------------|------------------------------|-------------|
|           | <b>Fund: 216 FESTIVALS</b>      |                     |                        |                         |                              |             |
|           | NET OF REVENUES & EXPENDITURES: | 0.00                | (38,750.24)            | (2,366.94)              | 38,750.24                    |             |

REVENUE AND EXPENDITURE REPORT

Balance As of 12/31/2022

| GL Number  | Description                | 2022 Amended Budget | YTD Balance 12/31/2022 | Activity For 12/31/2022 | Available Balance 12/31/2022 | % Bdgt Used |
|--|----------------------------|---------------------|------------------------|-------------------------|------------------------------|-------------|
| <b>Fund: 217 PRESCHOOL</b>                           |                            |                     |                        |                         |                              |             |
| <b>Account Category: Revenues</b>                    |                            |                     |                        |                         |                              |             |
| <b>Department: 751 RECREATION / PARKS DEPARTMENT</b> |                            |                     |                        |                         |                              |             |
| 217-751-590.000                                      | GRANTS                     | 22,700.00           | 40,300.00              | 0.00                    | (17,600.00)                  | 177.53      |
| 217-751-651.003                                      | PRESCHOOL CAMP TUITION     | 3,233.00            | 3,233.00               | 0.00                    | 0.00                         | 100.00      |
| 217-751-651.007                                      | PRESCHOOL TUITION          | 46,000.00           | 52,850.00              | 5,255.00                | (6,850.00)                   | 114.89      |
| 217-751-675.015                                      | PRESCHOOL FUNDRAISING      | 250.00              | 214.00                 | 0.00                    | 36.00                        | 85.60       |
| 217-751-675.040                                      | DONATIONS - GENERAL        | 0.00                | 100.00                 | 100.00                  | (100.00)                     | 100.00      |
| Total Dept 751 - RECREATION / PARKS DEPARTMENT       |                            | 72,183.00           | 96,697.00              | 5,355.00                | (24,514.00)                  | 133.96      |
| <b>Revenues</b>                                      |                            |                     |                        |                         |                              |             |
| Total Dept 751 - RECREATION / PARKS DEPARTMENT       |                            | 72,183.00           | 96,697.00              | 5,355.00                | (24,514.00)                  | 133.96      |
| <b>Account Category: Expenditures</b>                |                            |                     |                        |                         |                              |             |
| <b>Department: 751 RECREATION / PARKS DEPARTMENT</b> |                            |                     |                        |                         |                              |             |
| 217-751-702.023                                      | SAL & WAGES PRESCHOOL      | 51,200.00           | 42,296.51              | 3,419.00                | 8,903.49                     | 82.61       |
| 217-751-713.000                                      | EMPLOYER SHARE FICA        | 3,920.00            | 3,358.53               | 261.56                  | 561.47                       | 85.68       |
| 217-751-714.000                                      | EMPLOYEE MEDICAL INSURANCE | 1,000.00            | 1,000.00               | 250.00                  | 0.00                         | 100.00      |
| 217-751-727.000                                      | OFFICE SUPPLIES            | 100.00              | 0.00                   | 0.00                    | 100.00                       | 0.00        |
| 217-751-740.028                                      | OPER SUPP/PRESCHOOL        | 2,042.60            | 823.18                 | 0.00                    | 1,219.42                     | 40.30       |
| 217-751-801.017                                      | BACKGROUND CHECKS          | 50.00               | 18.50                  | 0.00                    | 31.50                        | 37.00       |
| 217-751-840.000                                      | DUES & MEMBERSHIPS         | 100.00              | 100.00                 | 0.00                    | 0.00                         | 100.00      |
| 217-751-860.000                                      | CONFERENCE /TRANSPORTATION | 400.00              | 0.00                   | 0.00                    | 400.00                       | 0.00        |
| 217-751-957.000                                      | EDUCATION / TRAINING       | 300.00              | 0.00                   | 0.00                    | 300.00                       | 0.00        |
| 217-751-970.000                                      | CAPITAL OUTLAY EQUIP       | 11,750.25           | 0.00                   | 0.00                    | 11,750.25                    | 0.00        |
| 217-751-979.100                                      | GRANT EXPENSES             | 0.00                | 962.40                 | 0.00                    | (962.40)                     | 100.00      |
| 217-751-980.000                                      | OFFICE EQUIPMENT           | 900.00              | 0.00                   | 0.00                    | 900.00                       | 0.00        |
| 217-751-980.015                                      | PRESCHOOL EQUIPMENT        | 420.15              | 0.00                   | 0.00                    | 420.15                       | 0.00        |
| Total dept 751 - RECREATION / PARKS DEPARTMENT       |                            | 72,183.00           | 48,559.12              | 3,930.56                | 23,623.88                    | 67.27       |
| <b>Expenditures</b>                                  |                            |                     |                        |                         |                              |             |
| Total Dept 751 - RECREATION / PARKS DEPARTMENT       |                            | 72,183.00           | 48,559.12              | 3,930.56                | 23,623.88                    | 67.27       |
| <b>Fund 217 - PRESCHOOL:</b>                         |                            |                     |                        |                         |                              |             |
| TOTAL REVENUES                                       |                            | 72,183.00           | 96,697.00              | 5,355.00                | (24,514.00)                  |             |
| TOTAL EXPENDITURES                                   |                            | 72,183.00           | 48,559.12              | 3,930.56                | 23,623.88                    |             |
| NET OF REVENUES & EXPENDITURES:                      |                            | 0.00                | 48,137.88              | 1,424.44                | (48,137.88)                  |             |



REVENUE AND EXPENDITURE REPORT

Balance As of 12/31/2022

| GL Number  | Description                     | 2022 Amended Budget | YTD Balance 12/31/2022 | Activity For 12/31/2022 | Available Balance 12/31/2022 | % Bdgt Used |
|--|---------------------------------|---------------------|------------------------|-------------------------|------------------------------|-------------|
| <b>Fund: 218 SENIOR CENTER</b>                       |                                 |                     |                        |                         |                              |             |
| <b>Account Category: Revenues</b>                    |                                 |                     |                        |                         |                              |             |
| <b>Department: 751 RECREATION / PARKS DEPARTMENT</b> |                                 |                     |                        |                         |                              |             |
| 218-751-590.000                                      | GRANTS                          | (620.00)            | (620.00)               | 0.00                    | 0.00                         | 100.00      |
| 218-751-650.030                                      | PROGRAM FEES - ENRICHMENT       | 12,000.00           | 11,629.50              | 67.00                   | 370.50                       | 96.91       |
| 218-751-650.098                                      | PROGRAM FEES - FITNESS          | 46,000.00           | 54,421.01              | 4,573.00                | (8,421.01)                   | 118.31      |
| 218-751-650.107                                      | TRAVEL                          | 35,900.00           | 35,900.00              | 0.00                    | 0.00                         | 100.00      |
| 218-751-675.009                                      | DONATIONS / PKs & RECS SENIORS  | 2,000.00            | 1,616.00               | 0.00                    | 384.00                       | 80.80       |
| 218-751-675.013                                      | UNITED WAY SENIORS              | 6,250.00            | 6,250.00               | 0.00                    | 0.00                         | 100.00      |
| 218-751-675.100                                      | FUNDRAISING ENRICHMENT          | 250.00              | 876.13                 | 475.00                  | (626.13)                     | 350.45      |
| 218-751-678.012                                      | MEMBERSHIP FEES                 | 33,000.00           | 40,919.00              | 3,408.00                | (7,919.00)                   | 124.00      |
| 218-751-678.030                                      | SPONSORSHIP FEES - ENRICHMENT   | 2,500.00            | 2,100.00               | 0.00                    | 400.00                       | 84.00       |
| Total Dept 751 - RECREATION / PARKS DEPARTMENT       |                                 | 137,280.00          | 153,091.64             | 8,523.00                | (15,811.64)                  | 111.52      |
| Revenues   |                                 | 137,280.00          | 153,091.64             | 8,523.00                | (15,811.64)                  | 111.52      |
| <b>Account Category: Expenditures</b>                |                                 |                     |                        |                         |                              |             |
| <b>Department: 751 RECREATION / PARKS DEPARTMENT</b> |                                 |                     |                        |                         |                              |             |
| 218-751-702.027                                      | SAL & WAGES SENIORS             | 39,520.00           | 43,524.00              | 3,040.00                | (4,004.00)                   | 110.13      |
| 218-751-713.000                                      | EMPLOYER SHARE FICA             | 3,023.28            | 2,993.01               | 232.56                  | 30.27                        | 99.00       |
| 218-751-714.000                                      | EMPLOYEE MEDICAL INSURANCE      | 1,000.00            | 1,000.00               | 250.00                  | 0.00                         | 100.00      |
| 218-751-714.004                                      | ICMA RETIREMENT                 | 7,452.00            | 7,452.00               | 988.00                  | 0.00                         | 100.00      |
| 218-751-727.000                                      | OFFICE SUPPLIES                 | 350.00              | 268.66                 | 0.00                    | 81.34                        | 76.76       |
| 218-751-730.000                                      | POSTAGE                         | 500.00              | 458.79                 | 255.93                  | 41.21                        | 91.76       |
| 218-751-740.032                                      | OPER SUPP/SENIORS               | 2,500.00            | 4,422.53               | 3,608.00                | (1,922.53)                   | 176.90      |
| 218-751-740.061                                      | OPER SUPP/FITNESS               | 1,500.00            | 1,731.47               | 0.00                    | (231.47)                     | 115.43      |
| 218-751-740.070                                      | OPER SUPP/ TRAVEL               | 37,241.00           | 37,241.00              | 0.00                    | 0.00                         | 100.00      |
| 218-751-804.008                                      | CONTRACT SERV - INSTRUCTORS     | 18,000.00           | 16,630.00              | 1,180.00                | 1,370.00                     | 92.39       |
| 218-751-804.080                                      | CONTRACT SERVICES ENTERTAINMENT | 500.00              | 216.00                 | 0.00                    | 284.00                       | 43.20       |
| 218-751-840.000                                      | DUES & MEMBERSHIPS              | 200.00              | 183.33                 | 0.00                    | 16.67                        | 91.67       |
| 218-751-860.000                                      | CONFERENCE /TRANSPORTATION      | 1,200.00            | 1,293.67               | 0.00                    | (93.67)                      | 107.81      |
| 218-751-900.000                                      | MARKETING PRINTING & PUBLISHING | 4,590.00            | 0.00                   | 0.00                    | 4,590.00                     | 0.00        |
| 218-751-957.000                                      | EDUCATION / TRAINING            | 295.00              | 295.00                 | 0.00                    | 0.00                         | 100.00      |
| 218-751-964.001                                      | PROGRAM REFUNDS                 | 50.00               | 0.00                   | 0.00                    | 50.00                        | 0.00        |
| 218-751-967.002                                      | GRANT EXPENSES                  | 5,000.00            | 4,580.00               | 0.00                    | 420.00                       | 91.60       |
| 218-751-970.000                                      | CAPITAL OUTLAY EQUIP            | 14,358.72           | 0.00                   | 0.00                    | 14,358.72                    | 0.00        |
| Total Dept 751 - RECREATION / PARKS DEPARTMENT       |                                 | 137,280.00          | 122,289.46             | 9,554.49                | 14,990.54                    | 89.08       |
| Expenditures   |                                 | 137,280.00          | 122,289.46             | 9,554.49                | 14,990.54                    | 89.08       |
| <b>Fund 218 - SENIOR CENTER:</b>                     |                                 |                     |                        |                         |                              |             |
| TOTAL REVENUES                                       |                                 | 137,280.00          | 153,091.64             | 8,523.00                | (15,811.64)                  |             |
| TOTAL EXPENDITURES                                   |                                 | 137,280.00          | 122,289.46             | 9,554.49                | 14,990.54                    |             |
| NET OF REVENUES & EXPENDITURES:                      |                                 | 0.00                | 30,802.18              | (1,031.49)              | (30,802.18)                  |             |



REVENUE AND EXPENDITURE REPORT

Balance As of 12/31/2022

| GL Number   | Description                        | 2022 Amended Budget | YTD Balance 12/31/2022 | Activity For 12/31/2022 | Available Balance 12/31/2022 | % Bdgt Used |
|---|------------------------------------|---------------------|------------------------|-------------------------|------------------------------|-------------|
| <b>Fund: 219 SUMMER DAY CAMP</b>                      |                                    |                     |                        |                         |                              |             |
| <b>Account Category: Revenues</b>                     |                                    |                     |                        |                         |                              |             |
| <b>Department: 751 RECREATION / PARKS DEPARTMENT</b>  |                                    |                     |                        |                         |                              |             |
| 219-751-651.003                                       | SUMMER CAMP                        | 55,179.00           | 55,179.00              | 0.00                    | 0.00                         | 100.00      |
| 219-751-651.025                                       | SPECIALTY CAMPS                    | 6,000.00            | 4,485.00               | 540.00                  | 1,515.00                     | 74.75       |
| Total Dept 751 - RECREATION / PARKS DEPARTMENT        |                                    | 61,179.00           | 59,664.00              | 540.00                  | 1,515.00                     | 97.52       |
| Revenues  |                                    | 61,179.00           | 59,664.00              | 540.00                  | 1,515.00                     | 97.52       |
| <b>Account Category: Expenditures</b>                 |                                    |                     |                        |                         |                              |             |
| <b>Department: 751 RECREATION / PARKS DEPARTMENT</b>  |                                    |                     |                        |                         |                              |             |
| 219-751-702.025                                       | SAL & WAGES SUMMER CAMP MANAGER    | 4,368.00            | 2,656.50               | 0.00                    | 1,711.50                     | 60.82       |
| 219-751-702.036                                       | SAL & WAGES SUMMER CAMP SUPERVISOR | 0.00                | 75.00                  | 0.00                    | (75.00)                      | 100.00      |
| 219-751-702.037                                       | SAL & WAGES SUMMER CAMP COUNSELOR  | 48,000.00           | 46,782.52              | 0.00                    | 1,217.48                     | 97.46       |
| 219-751-713.000                                       | EMPLOYER SHARE FICA                | 3,370.00            | 2,887.34               | 0.00                    | 482.66                       | 85.68       |
| 219-751-740.003                                       | OPER SUPPLIES/T-SHIRTS             | 1,500.00            | 1,236.50               | 0.00                    | 263.50                       | 82.43       |
| 219-751-740.033                                       | OPER SUPP/SUMMER CAMP              | 4,463.86            | 4,780.94               | 0.00                    | (317.08)                     | 107.10      |
| 219-751-740.041                                       | OPERATING SUPPLIES SNACKS          | 595.21              | 595.21                 | 0.00                    | 0.00                         | 100.00      |
| 219-751-740.042                                       | FIELD TRIPS                        | 7,639.00            | 7,639.00               | 0.00                    | 0.00                         | 100.00      |
| 219-751-801.017                                       | BACKGROUND CHECKS                  | 92.50               | 92.50                  | 0.00                    | 0.00                         | 100.00      |
| 219-751-957.000                                       | EDUCATION / TRAINING               | 140.00              | 140.00                 | 0.00                    | 0.00                         | 100.00      |
| Total Dept 751 - RECREATION / PARKS DEPARTMENT        |                                    | 70,168.57           | 66,885.51              | 0.00                    | 3,283.06                     | 95.32       |
| <b>Department: 999 TRANS OUT/FUND BAL/RETAIN EARN</b> |                                    |                     |                        |                         |                              |             |
| 219-999-999.099                                       | ESTIMATED CY FUND BALANCE          | (8,989.57)          | 0.00                   | 0.00                    | (8,989.57)                   | 0.00        |
| Total Dept 999 - TRANS OUT/FUND BAL/RETAIN EARN       |                                    | (8,989.57)          | 0.00                   | 0.00                    | (8,989.57)                   | 0.00        |
| <b>Expenditures</b>                                   |                                    |                     |                        |                         |                              |             |
| Fund 219 - SUMMER DAY CAMP:                           |                                    | 61,179.00           | 66,885.51              | 0.00                    | (5,706.51)                   | 109.33      |
| TOTAL REVENUES  |                                    | 61,179.00           | 59,664.00              | 540.00                  | 1,515.00                     |             |
| TOTAL EXPENDITURES                                    |                                    | 61,179.00           | 66,885.51              | 0.00                    | (5,706.51)                   |             |
| NET OF REVENUES & EXPENDITURES:                       |                                    | 0.00                | (7,221.51)             | 540.00                  | 7,221.51                     |             |

REVENUE AND EXPENDITURE REPORT

Balance As of 12/31/2022

| GL Number   | Description                   | 2022 Amended Budget | YTD Balance 12/31/2022 | Activity For 12/31/2022 | Available Balance 12/31/2022 | % Bdgt Used |
|---|-------------------------------|---------------------|------------------------|-------------------------|------------------------------|-------------|
| <b>Fund: 221 TEEN CENTER</b>                          |                               |                     |                        |                         |                              |             |
| <b>Account Category: Revenues</b>                     |                               |                     |                        |                         |                              |             |
| <b>Department: 751 RECREATION / PARKS DEPARTMENT</b>  |                               |                     |                        |                         |                              |             |
| 221-751-649.000                                       | CONCESSION SALES TEEN         | 5,000.00            | 5,209.38               | 559.05                  | (209.38)                     | 104.19      |
| 221-751-650.005                                       | PROGRAM FEES TEENS            | 14,000.00           | 14,945.00              | 1,020.00                | (945.00)                     | 106.75      |
| 221-751-675.010                                       | DONATIONS - TEEN              | 1,000.00            | 863.92                 | 0.00                    | 136.08                       | 86.39       |
| 221-751-675.012                                       | UNITED WAY - TEENS            | 25,000.00           | 25,000.00              | 0.00                    | 0.00                         | 100.00      |
| 221-751-675.110                                       | FUNDRAISING                   | 500.00              | 975.00                 | 90.00                   | (475.00)                     | 195.00      |
| 221-751-678.010                                       | SPONSORSHIPS                  | 0.00                | 500.00                 | 0.00                    | (500.00)                     | 100.00      |
| 221-751-679.100                                       | GRANTS > \$1000               | 61,900.00           | 61,900.00              | 0.00                    | 0.00                         | 100.00      |
| Total Dept 751 - RECREATION / PARKS DEPARTMENT        |                               | 107,400.00          | 109,393.30             | 1,669.05                | (1,993.30)                   | 101.86      |
| Revenues  |                               | 107,400.00          | 109,393.30             | 1,669.05                | (1,993.30)                   | 101.86      |
| <b>Account Category: Expenditures</b>                 |                               |                     |                        |                         |                              |             |
| <b>Department: 751 RECREATION / PARKS DEPARTMENT</b>  |                               |                     |                        |                         |                              |             |
| 221-751-702.026                                       | SAL & WAGES TEEN MANAGERS     | 39,312.00           | 40,894.53              | 3,360.00                | (1,582.53)                   | 104.03      |
| 221-751-702.035                                       | SAL & WAGES TEEN COORDINATOR  | 6,800.00            | 3,168.75               | 1,010.75                | 3,631.25                     | 46.60       |
| 221-751-702.041                                       | SAL & WAGES - TEEN SUPERVISOR | 15,950.00           | 16,076.75              | 1,758.75                | (126.75)                     | 100.79      |
| 221-751-713.000                                       | EMPLOYER SHARE FICA           | 5,085.00            | 5,352.33               | 477.85                  | (267.33)                     | 105.26      |
| 221-751-714.000                                       | EMPLOYEE MEDICAL INSURANCE    | 6,000.00            | 5,916.87               | 0.00                    | 83.13                        | 98.61       |
| 221-751-714.004                                       | ICMA RETIREMENT               | 8,868.00            | 8,868.00               | 1,092.00                | 0.00                         | 100.00      |
| 221-751-727.000                                       | OFFICE SUPPLIES               | 50.00               | 5,229.41               | 0.00                    | (5,179.41)                   | 10,458.82   |
| 221-751-740.003                                       | OPER SUPPLIES/T-SHIRTS        | 0.00                | 440.00                 | 440.00                  | (440.00)                     | 100.00      |
| 221-751-740.015                                       | OPER SUPP/CONCESSIONS         | 2,000.00            | 2,903.59               | 453.71                  | (903.59)                     | 145.18      |
| 221-751-740.036                                       | OPER SUPPLIES - TEENS         | 5,000.00            | 6,354.36               | 1,034.07                | (1,354.36)                   | 127.09      |
| 221-751-801.017                                       | BACKGROUND CHECKS             | 0.00                | 18.50                  | 0.00                    | (18.50)                      | 100.00      |
| 221-751-840.000                                       | DUES & MEMBERSHIPS            | 183.33              | 183.33                 | 0.00                    | 0.00                         | 100.00      |
| 221-751-860.000                                       | CONFERENCE /TRANSPORTATION    | 620.00              | 438.63                 | 0.00                    | 181.37                       | 70.75       |
| 221-751-900.000                                       | PRINTING & PUBLISHING         | 0.00                | 34.40                  | 0.00                    | (34.40)                      | 100.00      |
| 221-751-979.100                                       | GRANTS >\$1000 EXP            | 91,847.17           | 89,081.17              | 500.00                  | 2,766.00                     | 96.99       |
| Total Dept 751 - RECREATION / PARKS DEPARTMENT        |                               | 181,715.50          | 184,960.62             | 10,127.13               | (3,245.12)                   | 101.79      |
| <b>Department: 999 TRANS OUT/FUND BAL/RETAIN EARN</b> |                               |                     |                        |                         |                              |             |
| Total Dept 999 - TRANS OUT/FUND BAL/RETAIN EARN       |                               | (74,315.50)         | 0.00                   | 0.00                    | (74,315.50)                  | 0.00        |
| Expenditures  |                               | (74,315.50)         | 0.00                   | 0.00                    | (74,315.50)                  | 0.00        |
| Fund 221 - TEEN CENTER:                               |                               | 107,400.00          | 184,960.62             | 10,127.13               | (77,560.62)                  | 172.22      |
| TOTAL REVENUES  |                               | 107,400.00          | 109,393.30             | 1,669.05                | (1,993.30)                   |             |
| TOTAL EXPENDITURES                                    |                               | 107,400.00          | 184,960.62             | 10,127.13               | (77,560.62)                  |             |
| NET OF REVENUES & EXPENDITURES:                       |                               | 0.00                | (75,567.32)            | (8,458.08)              | 75,567.32                    |             |

REVENUE AND EXPENDITURE REPORT

Balance As of 12/31/2022

| GL Number  | Description                                    | 2022 Amended Budget | YTD Balance 12/31/2022 | Activity For 12/31/2022 | Available Balance 12/31/2022 | % Bdgt Used |
|--|--|---------------------|------------------------|-------------------------|------------------------------|-------------|
| <b>Fund: 223 DOG PARK</b>                            |  |                     |                        |                         |                              |             |
| <b>Account Category: Revenues</b>                    |  |                     |                        |                         |                              |             |
| <b>Department: 751 RECREATION / PARKS DEPARTMENT</b> |  |                     |                        |                         |                              |             |
| 223-751-675.074                                      | DOG PARK SALES - FOBS                          | 10,550.00           | 10,360.00              | 710.00                  | 190.00                       | 98.20       |
|  | Total Dept 751 - RECREATION / PARKS DEPARTMENT | 10,550.00           | 10,360.00              | 710.00                  | 190.00                       | 98.20       |
| <b>Revenues</b>                                      |  |                     |                        |                         |                              |             |
|  | Total Dept 751 - RECREATION / PARKS DEPARTMENT | 10,550.00           | 10,360.00              | 710.00                  | 190.00                       | 98.20       |
| <b>Account Category: Expenditures</b>                |  |                     |                        |                         |                              |             |
| <b>Department: 751 RECREATION / PARKS DEPARTMENT</b> |  |                     |                        |                         |                              |             |
| 223-751-740.000                                      | OPERATING SUPPLIES                             | 2,000.00            | 1,521.15               | 0.00                    | 478.85                       | 76.06       |
| 223-751-801.018                                      | MANAGEMENT SERVICES                            | 5,000.00            | 3,750.00               | 0.00                    | 1,250.00                     | 75.00       |
| 223-751-900.000                                      | PRINTING & PUBLISHING                          | 150.00              | 0.00                   | 0.00                    | 150.00                       | 0.00        |
| 223-751-910.000                                      | INSURANCE                                      | 500.00              | 0.00                   | 0.00                    | 500.00                       | 0.00        |
| 223-751-920.002                                      | UTILITIES - WAT / SEW                          | 400.00              | 0.00                   | 0.00                    | 400.00                       | 0.00        |
| 223-751-930.000                                      | REPAIR & MAINTENANCE                           | 300.00              | 272.50                 | 0.00                    | 27.50                        | 90.83       |
| 223-751-967.072                                      | DOG PARK GROUNDS MAINTENANCE                   | 2,200.00            | 2,546.59               | 0.00                    | (346.59)                     | 115.75      |
|  | Total Dept 751 - RECREATION / PARKS DEPARTMENT | 10,550.00           | 8,090.24               | 0.00                    | 2,459.76                     | 76.68       |
| <b>Expenditures</b>                                  |  |                     |                        |                         |                              |             |
|  | Total Dept 751 - RECREATION / PARKS DEPARTMENT | 10,550.00           | 8,090.24               | 0.00                    | 2,459.76                     | 76.68       |
| <b>Fund 223 - DOG PARK:</b>                          |  |                     |                        |                         |                              |             |
| <b>TOTAL REVENUES</b>                                |  |                     |                        |                         |                              |             |
| <b>TOTAL EXPENDITURES</b>                            |  |                     |                        |                         |                              |             |
| <b>NET OF REVENUES &amp; EXPENDITURES:</b>           |  |                     |                        |                         |                              |             |
|  |  | 0.00                | 2,269.76               | 710.00                  | (2,269.76)                   |             |
| <b>Report Totals:</b>                                |  |                     |                        |                         |                              |             |
| <b>TOTAL REVENUES - ALL FUNDS</b>                    |  |                     |                        |                         |                              |             |
| <b>TOTAL EXPENDITURES - ALL FUNDS</b>                |  |                     |                        |                         |                              |             |
| <b>NET OF REVENUES &amp; EXPENDITURES:</b>           |  |                     |                        |                         |                              |             |
|  |  | 0.00                | 1,540,148.03           | 41,940.29               | (4,919.30)                   |             |
|  |  | 0.00                | 1,569,707.64           | 87,648.77               | (34,478.91)                  |             |
|  |  | 0.00                | (29,559.61)            | (45,708.48)             | 29,559.61                    |             |





SMITH & KLACZKIEWICZ, PC  
CERTIFIED PUBLIC ACCOUNTANTS

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

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

A VETERAN OWNED BUSINESS

December 30, 2022

Tim Church  
Howell Area Parks and Recreation Authority  
Howell, Michigan

Mr. Church,

Following is the engagement letter for the audit of the *Howell Area Parks and Recreation Authority* for the year ending December 31, 2022. Please read and sign the engagement letter and return the signed copy to me (scan / email or fax is preferred).

The engagement letter contains information regarding the auditor's responsibilities under Generally Accepted Auditing Standards (GAAS) and the planned scope and timing of the audit, which is required to be communicated to those charged with governance. Would you please share a copy of the engagement letter with the Organization's Board of Directors and encourage them to contact me with any questions or concerns they may have regarding the audit; including any information that could lead to indications of increased risk of fraud within the Organization.

Sincerely,

Thomas Smith, CPA  
Smith & Klaczkiewicz, PC



SMITH & KLACZKIEWICZ, PC  
CERTIFIED PUBLIC ACCOUNTANTS

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A VETERAN OWNED BUSINESS

December 30, 2022

To the Board of Directors and Executive Director  
Howell Area Parks and Recreation Authority  
1224 W. Grand River Ave.  
Howell, MI 48843

We are pleased to confirm our understanding of the services we are to provide the *Howell Area Parks and Recreation Authority* for the year ended December 31, 2022.

**Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the major fund and the disclosures, which collectively comprise the basic financial statements of the *Howell Area Parks and Recreation Authority* as of and for the year ended December 31, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the *Howell Area Parks and Recreation Authority's* 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. As part of our engagement, we will apply certain limited procedures to the *Howell Area Parks and Recreation Authority's* RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedule – General Operating Fund

We have also been engaged to report on supplementary information other than RSI that accompanies the *Howell Area Parks and Recreation Authority's* financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole a report combined with our auditor's report on the financial statements:



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

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Authority or to acts by management or employees acting on behalf of the Authority.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

We have identified the following significant risk of material misstatement as part of our audit planning:

- Revenue recognition as it relates to rights, proper cutoff and completeness

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the Authority and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of *Howell Area Parks and Recreation Authority's* compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

#### **Other Services**

We will also assist in preparing the financial statements and related notes of *Howell Area Parks and Recreation Authority* in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations, rules, and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Authority from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Authority involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Authority received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Authority complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws,

regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of **Smith & Klaczkiewicz, PC** and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Michigan or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of **Smith & Klaczkiewicz, PC** personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of Michigan. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Thomas Smith is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in February 2023 and to issue our reports no later than June 30, 2023.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$5,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account



becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Our audit engagement and responsibility as auditors ends on delivery of our audit report. Any follow-up services that might be required will be part of a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter or that service.

Because there are inherent difficulties in recalling or preserving information as the period after an engagement increases, the Authority agrees that, notwithstanding the statute of limitations of any particular State or U.S. Territory, any claim based on the audit engagement must be filed with 12 months after performance or our services, unless management has previously provided us with a written notice of a specific defect in our services that forms the basis of the claim.

We acknowledge the Authority's right to terminate our services at any time, and the Authority acknowledges our right to withdraw at any time, including, but not limited to, for example, instances where, in our judgment (a) the conditions in the first paragraph of the Audit Objectives section of this letter exist, (b) our independence has been impaired, (c) we can no longer rely on the integrity of management, (d) management (or the Audit Committee, if applicable) fails to reasonably support our efforts to perform the engagement in accordance with what we believe is necessary to comply with professional standards, or a lack of professionalism exhibited by management demonstrates a lack of respect for our personnel such as that evidenced in inappropriate or threatening language / emails, subject in either case to our right to payment of charges incurred to the date of termination or resignation.

In the event that we determine to resign, and the Authority seeks damages allegedly resulting from such resignation, our maximum liability to the Authority in the event we are held liable because of such resignation shall be limited to the fees actually paid to us for current year audit work performed up to the date of resignation.

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules of Professional Accounting and Related Services Disputes before resorting to binding arbitration or litigation. Costs of any mediation proceeding shall be shared equally by all parties.

### **Reporting**

We will issue a written report upon completion of our audit of the *Howell Area Parks and Recreation Authority's* financial statements. Our report will be addressed to management and the Board of Trustees of the *Howell Area Parks and Recreation Authority*. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit.



Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We appreciate the opportunity to be of service to the *Howell Area Parks and Recreation Authority* and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,  
*Smith + Klauminzig PC*  
*Saginaw, Michigan*

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**RESPONSE:**

This letter correctly sets forth the understanding of the *Howell Area Parks and Recreation Authority*.

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Signature

---

Title



BLUE CROSS  
BLUE SHIELD  
OF MICHIGAN



## Small Group Renewal Package

for

## HOWELL AREA PARKS AND RECREATION

Customer ID: 419009

For Renewal Period Beginning: March, 2023

Publication Date: 11/18/2022

## Rate Renewal Change

### HOWELL AREA PARKS AND RECREATION

|                 |                |                 |                         |
|-----------------|----------------|-----------------|-------------------------|
| CID:            | 419009         | Rate Effective: | 3/1/2023                |
| General Agency: | TGG Solutions  |                 |                         |
| Agent:          | JOHN P SCHMITZ | Agency:         | BURNHAM & FLOWER AGENCY |

#### BCBSM Rate Renewal Change

#### Current Premium<sup>1</sup>

#### Renewal Premium<sup>1</sup>

|   |             |             |
|---|-------------|-------------|
| Total Billable Members <sup>2</sup>           | 4           | 4           |
| Total Medical & Pharmacy Premium <sup>3</sup> | \$1,791.19  | \$1,945.78  |
| Total Dental Premium                          | \$86.74     | \$92.97     |
| Total Vision Premium                          | \$20.46     | \$20.58     |
| Total Monthly Premium                         | \$1,898.39  | \$2,059.33  |
| Total Annual Premium                          | \$22,780.68 | \$24,711.96 |

#### Projected Change in Monthly Premium

8.48%

#### BCBSM Components of Rate Change

| Components                    | Medical <sup>3</sup> & Pharmacy | Dental       | Vision       |
|-------------------------------|---------------------------------|--------------|--------------|
| Index to Current rate         | 4.98%                           | 5.50%        | 1.89%        |
| Aggregate Product Differences | 1.43%                           | 0.21%        | -1.87%       |
| Area                          | 0.09%                           | 0.00%        | 0.00%        |
| Age                           | 1.93%                           | 1.39%        | 0.60%        |
| Age Factor Change             | 0.00%                           | 0.00%        | 0.00%        |
| Dependent Cap                 | 0.00%                           | 0.00%        | 0.00%        |
| <b>Total Rate Change</b>      | <b>8.63%</b>                    | <b>7.18%</b> | <b>0.59%</b> |

1. Premiums are based on enrollment at the time of renewal development.

2. Count based on snapshot as of 11/18/2022.

3. Medical includes Pediatric Vision.

4. The figures reflect commercial plans only.

5. Percent changes due to members aging out of pediatric dental and/or members aging into adult vision plans are accounted for in the Aggregate Product Differences

Blue Cross Blue Shield of Michigan and Blue Care Network reserve the right to adjust rates if any of the assumptions or calculations used to develop the rates are incorrect.



# Benefit Summary Description

## HOWELL AREA PARKS AND RECREATION

DIV: 007038237\_0000

|                                      | Current Benefits   | Renewal Compliant Benefit Conversion                               |
|--------------------------------------|--|--|
| <b>Medical</b>                       | <b>Simply Blue HRA PPO Gold \$1500 (\$50) W/ Elective Abortion</b> | <b>Simply Blue HRA PPO Gold \$1500 (\$50) W/ Elective Abortion</b> |
| Deductible (individual) <sup>1</sup> | \$1500   | \$1500   |
| Coinsurance <sup>1</sup>             | 20%  | 20%  |
| Office Visit Copay <sup>1</sup>      | \$30 Copay   | 30 Copay   |
| Emergency Room Copay <sup>1</sup>    | \$150 Copay  | 150 Copay  |
| <b>Drug</b>                          | <b>\$15/\$50/50%/20%/25%</b>                                       | <b>\$20/\$60/\$100/20%/25%</b>                                     |
| Metal Level <sup>1</sup>             | Gold   | Gold   |
| <b>Dental</b>                        | <b>Blue Dental PPO SG 100/80/50 (80/50/50) \$1250</b>              | <b>Blue Dental PPO SG 100/80/50 (80/50/50) \$1250</b>              |
| Annual Max <sup>1</sup>              | \$1250   | \$1250   |
| Contribution Type                    | Non-Voluntary  | Non-Voluntary  |
| <b>Vision</b>                        | <b>Blue Vision 12/12/12</b>  | <b>Blue Vision 12/12/12</b>  |
| Contribution Type                    | Non-Voluntary  | Non-Voluntary  |
| <b>Total Monthly Premium</b>         | <b>\$1,898.39</b>  | <b>\$2,059.33</b>  |

For a more detailed description of benefits, please refer to the Agent Portal or contact your General Agency.<sup>2</sup>

1. BCBSM plans will display values to represent "in-Network"

2. BAAGs and SBCs can be found on the Agent Portal or by contacting your General Agency.

Reference Number: 284

Blue Cross Blue Shield of Michigan and Blue Care Network reserve the right to adjust rates if any of the assumptions or calculations used to develop the rates are incorrect.





## Directors Report

- a. Strategic Plan Update
  - i. Leadership team has completed their annual reviews and have been set with new goals that align with our strategic plan. **Please see attached highlighted plan!** (*Blue is completed/ Pink is in the works. Unmarked is either ongoing or still working towards*)
  - ii. Still working on our large sign to for a visual check off list
- b. April Board meeting
  - i. It has been brought to my attention that majority of our board will be attending the MTA conference. I would like to discuss rescheduling the board meeting to the week after on April 25.
- c. Student ID promotion
  - i. Dec 27- Dec 30 we ran a simple promotion to drum of business during a potentially slow time of year for us. We offering a discounted drop-in rate of \$5 to anyone who produced a student idea between 12p-5p. This promotion drew over 400 people at that time. We plan on continuing this promotion during the school year during days of and breaks.
- d. Stakeholders Meeting
  - i. I would like to mark calendars for March 31<sup>st</sup> for a stakeholders meeting to discuss our strategic plan updates and discuss the financial stability of HAPRA moving forward. I would like to set this for about 3hrs. (9am-noon) Location TBD.

# HAPRA 2023 Strategic Plan

## Priority Areas, Goals & Strategic Actions

### 3-5 Year Plan

*The purpose of this Strategic Plan is to create, decide, and act with intentionality and clarity. The plan is a framework, a living document that invites creativity, ownership, accountability, and responsible stewardship of resources on behalf of HAPRA staff, board members, and stakeholders.*

#### Priority Area 1: Board & Stakeholder Relations

*Goal 1: Evaluate and create meetings and practices that invite engagement and accountability of board members, stakeholders, and staff.*

| Strategic Actions  | Estimated Completion | Role Responsible                     |
|--|----------------------|--------------------------------------|
| <b>Board Meetings</b>  |                      |                                      |
| 1. Review and edit Board Roles & Responsibilities document.  | Dec 2022             | Executive Director and Board Members |
| 2. Approve Board Roles & Responsibilities document.  | Jan 2023             | Board Members                        |
| 3. Annually approve Board Meeting dates and times.   | Nov 2022             | Board Members                        |
| 4. Review and approve new board meeting agenda & structure of reporting.   | Nov 2022             | Board Members                        |
| 5. Decide updated agenda items:  | Dec 2022             | Executive Director Board Chairperson |
| a. Current projects, construction or events upcoming in the next month,  |                      |                                      |
| b. Ways I shared HAPRA events with my constituents (at meetings, website, social media, newsletter, etc.),   |                      |                                      |
| c. Programming/events needs/requests from HAPRA,   |                      |                                      |
| d. Preventive Maintenance Plan Needs & Requests,   |                      |                                      |
| e. Upcoming HAPRA events with board-member sign-up & HAPRA staff liaison identified.   |                      |                                      |
| 6. Identify board meeting in which the millage is extensively discussed: bring ideas from their voters and identify priority projects.   | Feb 2023             | Board Members Executive Director     |
| 7. Set and/or adjust board evaluation time for HAPRA board.  | December 2023        | Executive Director Board Chairperson |
| a. Potential Evaluation Questions: What works really well about this board? What needs to be adjusted about how the board functions or meets? How can the HAPRA Director meet your needs as a board member? What value do you bring to this board? |                      |                                      |

| <b>Strategic Actions</b>  | <b>Estimated Completion</b> | <b>Role Responsible</b>                 |
|---|-----------------------------|---|
| 8. Board meeting notes to include action items.                                       | Monthly                     | Executive Director<br>Board Chairperson |
| 9. Create & implement a process for how staff & board members engage with each other. | June 2023                   | Executive Director<br>Board Chairperson |
| <b>Stakeholder Meetings</b>   |                             |   |
| 1. Establish and approve annual stakeholder meeting dates.                            | Nov 2022                    | Executive Director<br>Board Members     |
| 2. Create meeting purpose and standing agenda items.                                  | Nov 2022                    | Executive Director<br>Board Chairperson |

Goal 2: *Explore Howell Area Recreation and Parks Authority bylaws and consider adjusting board appointments to better serve the passion and success of HAPRA mission and strategic plan.*

| <b>Strategic Actions</b>  | <b>Estimated Completion</b> | <b>Role Responsible</b>                           |
|---|-----------------------------|---|
| <b>HAPRA By-laws</b>  |                             |   |
| 1. Consider adding two board positions appointed by HAPRA Executive Director.           | Nov 2022                    | Executive Director<br>Board Members               |
| 2. Director reviews bylaws, discusses with board chair, and brings a vote to the board. | Dec 2022                    | Executive Director<br>Board Committee<br>Attorney |
| 3. Explore inviting an appointed member that is a school representative.                | Dec 2022                    | Executive Director<br>Board Members               |



## Priority Area 2: Programming & Events

Goal 1: *Ensure the preventive and ongoing maintenance costs of facilities and programming are identified and planned for to match community expectation.*

| Strategic Actions   | Estimated Completion | Role Responsible                               |
|---|----------------------|--|
| 1. Research and obtain examples of department preventive maintenance plans.   | Dec 2022             | Operation Manager                              |
| 2. Develop a 3-year preventive maintenance plan (updated annually) for each facility/property, including budget and forecasted costs. | June 2023            | Operation Manager                              |
| 3. Create standing agenda item on HAPRA board meetings: Preventive Maintenance Plan Needs & Progress.                                 | July 2023            | Executive Director                             |
| 4. Create and implement a physical accessibility plan with achievable priorities (including events).                                  | Dec 2023             | Operation Manager<br>Programmers               |
| 5. Create Event Maintenance Pre-Post Check-List for each event.   | Jan 2023             | Operations Manger<br>Festival Event<br>Manager |

Goal 2: *Continue to explore and implement community-responsive programming and events.*

| Strategic Actions   | Programs  | Estimated Completion | Role Responsible                                    |
|---|---|----------------------|---|
| 1. Conduct a full program review (and establish the characteristics of programs vs. events) with program staff. |   | June 2023            | Programmers   |
| 2. Use data from community survey to update/modify 3 programs (in the next 3-5 years).                          | a. Program 1:<br>b. Program 2:<br>c. Program 3: | Dec 2025             | Programmers   |
| 3. Use data from community survey to develop 3 new programs (in the next 3-5 years).                            | a. Program 1:<br>b. Program 2:<br>c. Program 3: | Dec 2025             | Programmers   |
| 4. Connect with area schools and become a participating member in the adaptive recreation network.              |   | June 2023            | Youth Services<br>Sports Manager<br>Health/Wellness |
| 5. Conduct a childcare/ child watch needs assessment for the area.  |   | June 2023            | Youth Services<br>Health/Wellness                   |



| <b>Strategic Actions</b>   |  | <b>Estimated Completion</b> | <b>Role Responsible</b>            |
|--|--|-----------------------------|------------------------------------|
| 6. Use accessible and equitable programming standards (currently available and used in Canton Parks Department) when implementing new programs.  |  | Sept 2023                   | Programmers                        |
| 7. Use social media to survey and identify top community choices for new events or programs.   |  | June 2023                   | Marketing Programmers              |
| <b>Events</b>  |  |                             |                                    |
| 1. Conduct a full review of area events within 20 miles (create list & identify gaps).   |  | June 2023                   | Leadership Team                    |
| 2. Use data from community survey to update/modify 3 events (in the next 3-5 years). <ul style="list-style-type: none"> <li>a. Event 1:</li> <li>b. Event 2:</li> <li>c. Event 3:</li> </ul> |  | Sept 2023                   | Festival Events                    |
| 3. Use data from community survey to develop 3 new events (in the next 3-5 years). <ul style="list-style-type: none"> <li>a. Event 1:</li> <li>b. Event 2:</li> <li>c. Event 3:</li> </ul>   |  | Dec 2025                    | Festival Events                    |
| 4. Determine event list by the end of quarter 3 for the upcoming year.   |  | Annually                    | Festival Events Executive Director |

Goal 3: *Identify and expand youth service outreach (childcare and teen engagement) opportunities.*

| <b>Strategic Actions</b>  |  | <b>Estimated Completion</b> | <b>Role Responsible</b> |
|---|--|-----------------------------|-------------------------|
| <b>Programs</b>   |  |                             |                         |
| 1. Evaluate existing Howell Recreation events and programming to see if youth services components can be added.   |  | June 2023                   | Youth Services          |
| 2. Consider offering youth services outreach in partnership with area events and programming and identify 2 or 3 options for partnerships. <ul style="list-style-type: none"> <li>a. Partnership option 1:</li> <li>b. Partnership option 2:</li> <li>c. Partnership option 3:</li> </ul> |  | Dec 2025                    | Youth Services          |

### Priority Area 3: Howell Recreation Identity & Marketing

Goal 1: Create marketing plan that is responsive to the 2022 community survey.

| Strategic Actions  | Estimated Completion | Role Responsible             |
|--|----------------------|------------------------------|
| <b>2023-2024 Marketing Plan</b>  |                      |                              |
| 1. Develop HAPRA marketing plan that includes <ul style="list-style-type: none"> <li>a. Goals &amp; objectives,</li> <li>b. Description of participants (potential &amp; current),</li> <li>c. Description of tools used to share info and how often,</li> <li>d. Timeline and budget.</li> </ul>  | Sept 2023            | Marketing Executive Director |
| 2. Implement HAPRA marketing plan.   | Dec 2023             | Marketing                    |
| 3. Each board member identifies and accomplishes one marketing action item per year for use in their municipality. <ul style="list-style-type: none"> <li>a. City of Howell Board Rep:</li> <li>b. Oceola Township Board Rep:</li> <li>c. Marion Township Board Rep:</li> <li>d. Genoa Township Board Rep:</li> <li>e. Howell Township Board Rep:</li> </ul> | Dec 2024             | Board Members                |
| 4. Identify two marketing or media sponsors to assist with the growth in marketing promotion.  | Sept 2023            | Marketing                    |
| 5. Identify and create ways to promote in-kind contributions to acknowledge partnerships.  | Dec 2023             | Marketing                    |
| <b>2022 Community Survey Highlights Document</b>   |                      |                              |
| 1. Create 2022 Community Survey Highlights document.   | Dec 2022             | Marketing                    |
| 2. Use items from the document in social media content, newsletters, and board updates to back-up decisions and reasons for events/programming.  | Dec 2022             | Marketing                    |

Goal 2 : *Engage unengaged community members and potential program/event participants.*

| Strategic Actions  | Estimated Completion | Role Responsible           |
|--|----------------------|----------------------------|
| <b>School Systems</b>  |                      |                            |
| 1. HAPRA staff rotates and attends 6 school board meetings per year.   | 2023-2024            | Leadership Team            |
| 2. HAPRA brings quarterly/seasonal programming and events flyers or banners to area schools to increase awareness of programs and events. (Begin with twice annually? – before summer and before school starts). | Annually             | Marketing                  |
| <b>HAPRA Board Members</b>   |                      |                            |
| 1. City of Howell : determine two new ways for Howell Recreation to engage with/share resources with other community partners or events.   | June 2023            | City of Howell Board Rep   |
| 2. Oceola Township: determine two new ways for Howell Recreation to engage with/share resources with other community partners or events.   | June 2023            | Oceola Township Board Rep  |
| 3. Marion Township: determine two new ways for Howell Recreation to engage with/share resources with other community partners or events.   | June 2023            | Marion Township Board Rep  |
| 4. Genoa Township : determine two new ways for Howell Recreation to engage with/share resources with other community partners or events.   | June 2023            | Genoa Township Board Rep   |
| 5. Howell Township: determine two new ways for Howell Recreation to engage with/share resources with other community partners or events.   | June 2023            | Howell Township Board Rep  |
| <b>Howell Recreation Director</b>  |                      |                            |
| 1. Determine two new ways for Howell Recreation to engage with/share resources with other community partners or events.  | June 2023            | Howell Recreation Director |



## Priority Area 4: Internal Staff Opportunities

Goal 1: Evaluate and adjust staff engagement to support each other and encourage accountability.

| Strategic Actions   | Estimated Completion  | Role Responsible     |
|---|-----------------------|----------------------|
| <b>Leadership Staff Meetings</b>  |                       |                      |
| 1. Set monthly leadership meetings and 1-2 All Staff meetings annually.   | Oct 2022              | Executive Director   |
| 2. Create agenda item in monthly leadership meetings that include part-time staff feedback.   | Monthly               | Executive Director   |
| 3. Set quarterly department meetings and obtain regular part-time staff feedback.   | Oct 2022              | Supervisors Managers |
| <b>One-on-one Meetings</b>  |                       |                      |
| 1. Continue one-on-one meetings at the beginning of each year with each full-time staff member to set goals.  | Annually in Jan 2023  | Executive Director   |
| 2. Continue mid-year touch-base of staff goals.   | Annually in June 2023 | Executive Director   |
| <b>Reducing of Burnout</b>  |                       |                      |
| 1. Adhere to the Strategic Actions of this plan and practicing saying "no" to things that don't align.  | Ongoing               | ALL                  |
| 2. Adopt a "Clear is Kind" motto and practice asking for clarification around tasks & expectations. For instance, "Do I understand you would like me to...?" or "What does it look like for you to 'X'...?" | Ongoing               | ALL                  |
| 3. Invite each staff member to identify an activity/way of working that contributes to their well-being. Create a related goal in their annual one-on-one meeting.  | Ongoing               | ALL                  |
| 4. Organize quarterly group get-togethers to relax and enjoy each other's company.  | March/June/Sept/Dec   | ALL                  |



Goal 2: *Create written practices for hiring, onboarding, and continual training of staff members.*

| Strategic Actions  | Estimated Completion | Role Responsible                       |
|--|----------------------|--|
| <b>Onboarding New Staff</b>  |                      |  |
| 1. Create a document that outlines hiring process with tentative timelines.  | Dec 2022             | Executive Director<br>Business Manager |
| 2. Create a checklist of first two weeks of employment, for each department.   | Dec 2022             | Executive Director<br>Business Manager |
| <b>Continued Training</b>  |                      |  |
| 1. Set seasonal trainings for each department that engage seasonal/part-time staff in updated policies and procedures (Determine Purpose, Agenda & Meeting Structure). | April<br>Sept        | Supervisors<br>Managers                |
| <b>Policies, Procedures, and Practices</b>   |                      |  |
| 1. Staff review policies, procedures, and practices at least every 3 years.  | Nov                  | Leadership Team                        |
| 2. Create one unique advertisement to market positions.  | Jan 2023             | Marketing                              |

## Priority Area 5: Funding & Partnership Development

Goal 1: *Create a plan to build support for and acceptance of a millage in 2024.*

| Strategic Actions   | Estimated Completion | Role Responsible                                       |
|---|----------------------|--|
| 1. Explore a potential partnership project to market with the millage (a project that addresses an identified need) For example – after school program in partnership with the schools.                       | June 2023            | Executive Director<br>Board Members<br>Leadership Team |
| 2. Ask to partner with 3 community entities on existing events or programs in the area over the next 2 years (Ask that Howell Recreation marketing materials and staff support be a part of the partnership). | June 2024            | Executive Director<br>Festival Events<br>Marketing     |
| 3. Explore potential partnership with Howell Recreation Foundation.   | June 2023            | Executive Director<br>Board Chairperson                |
| 4. Create outline for staff to communicate about the millage (including talking points).  | June 2023            | Executive Director<br>Marketing                        |

Goal 2: *Create comprehensive partnership with area schools.*

| Strategic Actions   | Estimated Completion | Role Responsible                        |
|---|----------------------|---|
| 1. Schedule meeting with school administrators.   | Dec 2022             | Executive Director<br>Board Chairperson |
| 2. Create agenda, talking points, and requests (presence in stakeholder meetings or request for interest in appointment on the HAPRA board?). | Dec 2022             | Executive Director                      |
| 3. Schedule follow-up meeting with school administrator.  | Feb 2023             | Executive Director<br>Board Chairperson |
| 4. Identify accessibility needs of students and incorporate them (as feasible) into new programming.  | June 2023            | Programmers                             |

Goal 3: Apply for and obtain 2-3 grants in 2023-2024 to support expanded programming and partnership development.

| Strategic Actions   | Estimated Completion | Role Responsible |
|---|----------------------|------------------|
| 1. Apply for one grant in partnership with another agency.<br>a. Grant:                           | Dec 2024             | Leadership Team  |
| 2. Apply 2-3 grants to support expanded programming.<br>a. Grant 1:<br>b. Grant 2:<br>c. Grant 3: | June 2025            | Leadership Team  |

Goal 4: Revitalize and implement volunteer program with community members and area businesses.

| Strategic Actions   | Estimated Completion | Role Responsible                   |
|---|----------------------|------------------------------------|
| 1. Review previous volunteer program.   | Dec 2022             | Programmers                        |
| 2. Reach out to past volunteers.  | March 2023           | Marketing Programmers              |
| 3. Research volunteer programs in partnership with area businesses – Examples: days of service or assistance with special events. | March 2023           | Festival Events                    |
| 4. Create and implement volunteer program with mission, goals, and objectives.  | March 2023           | Festival Events                    |
| 5. Determine a sponsor for a volunteer appreciation event.  | June 2023            | Executive Director Festival Events |
| 6. Implement an annual volunteer appreciation event.  | Dec 2023             | Executive Director Festival Events |