



Howell Area Parks & Recreation Authority
Regular Meeting
Oceola Community Center
Tuesday, March 21, 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. Regular Board Meeting Minutes dated Tuesday, February 21, 2023
2. Check Register Report Ending February 28, 2023
3. Bank Statements Ending February 28, 2023
4. Financial Reports Ending February 28, 2023

Approval- Regular Agenda

5. Discussion/Approval- HAPRA audit for 2022
6. Discussion- Sustainable funding for HAPRA
7. Events and Programs Report
 - a. Events & programs
 - i. The legend of the Ostringo
 - ii. 100 hours Outside
 - b. Sponsorship & marketing updates
8. Preventive Maintenance Report
 - a. Projects
 - i. New Pickleball court lining
9. Directors Report
 - a. Meeting w/ Cleary University
10. 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:
11. Old Business
12. New Business
13. Closed Session- Review HAPRA Attorney Opinion
14. Next Meeting: April 11, 2023 @ 7pm Oceola Community Center
15. Adjournment



Howell Area Parks & Recreation Authority
Oceola Community Center

Regular Board Meeting Minutes

February 21, 2023

Call to Order

Vice Chair Diana Lowe called the meeting to order at 7:00 pm.

Attendance

Board Members: 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

Absent: Chair Sean Dunleavy,

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 Secretary Nikolas Hertrich.

Motion carried 4 – 0.

Approval of Regular Agenda

A motion to approve the regular agenda was made by Vice Chair Diana Lowe, supported by Trustee Tammy Beal. **Motion carried 4 – 0**

Discussion/Approval – 2022 Budget Amendment

Director Church informed the Board that amendments needed to be made to the 2022 3rd quarter budget as previously made amendments were originally approved based on a “worse case” scenario. Following approval of the proposed amendments the 2022 audit can be completed. To address this situation moving forward an amendment will be provided in December board meetings. A motion to approve amendments to the 2022 3rd

quarter budget was made by Trustee Tammy Beal and supported by Secretary Nikolas Hertrich. **Motion carried 4-0.**

Events and Programs Report

Upcoming Events & Programs:

Director Church shared with the Board that summer camp registration opened on January 23rd, 2023, for returning campers and on January 25th, 2023, for new campers. By 9:30 am on January 25th, 2023, summer camp registration limits were met and an additional 24 campers are on the waitlist. There is a possibility of utilizing Southwest Elementary as a secondary camp however additional supplies and staff will be needed at an additional cost. Interviews for camp staff will be held on March 4th, 2023.

Soccer registration opened February 1st, 2023, and was over 90% full at the end of day with over 570 soccer players registered. Sports Recreation Manager Steve Fellhauer was able to find additional coaches which allowed players on the wait list to register. Currently 667 soccer players are registered with over 80 still on the waiting list.

Sweetheart Dances had 546 participants between the three events. Feedback was generally positive with one exception which was related to having had greater food options when previously held at Chemung Hills Golf Club & Banquet Center.

Sponsorship & Market Updates:

Brighton Foot and Ankle is sponsoring the 10 to 13 year old soccer age group and Bob Maxey Ford of Howell donated \$2,000.00. These sponsorships were large enough to cover jersey costs for all players.

Preventative Maintenance Report:

Nothing to report.

Directors Report

The audit went well and will be presented to the Board during the March meeting. Budget amendments included moving the December/January electric bill to align with the Bennett Center's bill and moving revenue recognized from annual membership changes to 2023; these moves eliminated the need to complete a Deficit Plan. Leadership staff will be attending the mParks conference between March 7th and March 10th, 2023. The facility will remain open during this time but will be closing at 8:00 pm on Tuesday and Thursday. Discussion regarding sustainable funding for HAPRA will be had during the March Board meeting. Information has been gathered which will help in developing a plan. The stakeholders meeting originally scheduled for March 31st, 2023, will need to be rescheduled due to a conflict. The meeting will be moved and in the meantime Director Church and Chair Dunleavy will plan to meet with all Township Supervisors and the City Manager to discuss funding plans and get a better feel for the support and vision of each municipality

Board Member Reports

Secretary Nikolas Hertrich shared with the Board agenda items from the January 23rd, and February 13th, 2023, Howell City Council Meetings which included discussion and approval of multiple civic event applications, appointment of community members to various boards, approval of a Drinking Water Asset Management Grant agreement, and the sale of a city owned property.

Trustee Tammy Beal shared with the Board that Marion Township had a special meeting to hear citizen's comments on solar farms and that their next meeting will be Thursday February 23rd, 2023.

Vice Chair Diana Lowe informed the Board that the Howell High School Senior Survivor Park planned for the Genoa Park received additional funding from the Township and the sketch plan was approved by the Planning Commission.

Treasurer Jean Graham relayed to the Board that Heritage Square attended their recent meeting to discuss the PUD and request changes to the site plan which were approved, funding to repair drains and three roads was approved, and a SPRAK grant for a walking path is being sought.

Old Business

NA

New Business

NA

Next Meeting

Regularly Scheduled HAPRA Meeting - Tuesday, March 21, 2023, at 7:00 pm at Oceola Community Center

Adjournment

Motion to adjourn meeting at 7:36 pm made by Trustee Tammy Beal and supported by Secretary Nikolas Hertrich. **Motion carried 4-0**

Approved

Date

Respectfully Submitted by: Nikolas Hertrich, Secretary

REVENUE AND EXPENDITURE REPORT FOR HOWELL AREA PARKS AND RECREATION

Balance As of 02/28/2023

GL Number	Description	2023 Amended Budget	YTD Balance 02/28/2023	Activity For 02/28/2023	Available Balance 02/28/2023	% Bdg't Used
Fund: 208 PARKS & REC AUTHORITY						
Account Category: Revenues						
Department: 751 RECREATION / PARKS DEPARTMENT						
208-751-587.001	PK/RC MARION TWP PARTICIPATION	120,000.00	30,000.00	0.00	90,000.00	25.00
208-751-587.002	PK/RC GENOA TWP PARTICIPATION	120,000.00	30,000.00	0.00	90,000.00	25.00
208-751-587.003	PK/RC OCEOLA TWP PARTICIPATION	120,000.00	30,000.00	0.00	90,000.00	25.00
208-751-587.005	PK/RC HOWELL CITY PARTICIPATION	120,000.00	30,000.00	0.00	90,000.00	25.00
208-751-587.006	PK/RC HOWELL TWP PARTICIPATION	120,000.00	30,000.00	0.00	90,000.00	25.00
208-751-650.106	FACILITY MEMBERSHIPS	85,000.00	26,863.50	10,757.50	58,136.50	31.60
208-751-651.020	BENNETT BLDG RENTAL FEES	0.00	345.00	345.00	(345.00)	100.00
208-751-651.022	OCEOLA BLDG RENTAL FEES	75,000.00	5,390.00	2,280.00	69,610.00	7.19
208-751-651.026	GYMANASIUM RENTALS	30,000.00	10,454.75	3,405.60	19,545.25	34.85
208-751-665.000	INVESTMENT INTEREST	300.00	254.77	166.93	45.23	84.92
208-751-671.002	MISC REVENUES	400.00	2,105.58	1,238.58	(1,705.58)	526.40
208-751-675.026	GIFT CERTIFICATE	1,000.00	0.00	0.00	1,000.00	0.00
208-751-675.075	DOG PARK MAINT SERV FEES	5,000.00	0.00	0.00	5,000.00	0.00
208-751-678.010	SPONSORSHIP FEES	11,000.00	0.00	0.00	11,000.00	0.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		807,700.00	195,413.60	18,193.61	612,286.40	24.19
Revenues		807,700.00	195,413.60	18,193.61	612,286.40	24.19
Account Category: Expenditures						
Department: 751 RECREATION / PARKS DEPARTMENT						
208-751-702.001	SAL & WAGES DIRECTOR	70,233.39	10,642.30	5,402.56	59,591.09	15.15
208-751-702.003	SAL & WAGES - BUSINESS MANAGER	46,000.00	7,397.55	3,887.55	38,602.45	16.08
208-751-702.004	SAL & WAGES - OPERATIONS MGR	29,809.68	7,556.81	3,876.81	22,252.87	25.35
208-751-702.024	SAL & WAGES -MARKETING	29,183.60	6,509.67	3,309.67	22,673.93	22.31
208-751-702.030	SAL & WAGES FRONT OFFICE	90,000.00	12,627.19	6,858.56	77,372.81	14.03
208-751-702.034	SAL & WAGE FACILITIES MAINT/COORD	75,000.00	9,959.81	6,127.00	65,040.19	13.28
208-751-713.000	EMPLOYER SHARE FICA	26,027.34	3,861.42	2,073.46	22,165.92	14.84
208-751-714.000	EMPLOYEE MEDICAL INSURANCE	18,040.00	2,154.52	635.81	15,885.48	11.94
208-751-714.004	ICMA RETIREMENT	20,510.06	(4,520.00)	0.00	25,030.06	(22.04)
208-751-727.000	OFFICE SUPPLIES	1,500.00	950.77	848.73	549.23	63.38
208-751-730.000	POSTAGE	5,000.00	598.85	598.85	4,401.15	11.98
208-751-740.000	OPERATING SUPPLIES - GENL	1,500.00	18.94	18.94	1,481.06	1.26
208-751-740.026	OPERATING SUPPLIES SHIRTS/BADGES	2,500.00	0.00	0.00	2,500.00	0.00
208-751-751.000	GASOLINE & DIESEL FUEL	3,000.00	124.47	0.00	2,875.53	4.15
208-751-801.000	PROFESSIONAL SERVICES	30,000.00	7,169.50	4,671.90	22,830.50	23.90
208-751-804.000	CONTRACTUAL SERVICES	7,500.00	3,060.00	3,060.00	4,440.00	40.80
208-751-840.000	DUES, SUBSCRIPTIONS & MEMBERSHIPS	3,000.00	1,257.52	432.52	1,742.48	41.92
208-751-850.000	COMMUNICATION - TELEPHONES	10,000.00	1,623.30	720.16	8,376.70	16.23
208-751-850.008	COMMUNICATION - INTERNET & CABLE	19,000.00	2,987.53	1,493.77	16,012.47	15.72
208-751-860.000	TRAVEL	6,000.00	2,192.50	100.00	3,807.50	36.54
208-751-900.000	MARKETING, PRINTING & PUBLISHING	15,000.00	528.93	481.03	14,471.07	3.53
208-751-910.000	INSURANCE	40,500.00	5,632.84	3,050.92	34,867.16	13.91
208-751-920.000	UTILITIES - ELECTRICITY	6,500.00	1,041.71	0.00	5,458.29	16.03
208-751-920.001	UTILITIES - GAS	6,500.00	2,556.52	1,171.08	3,943.48	39.33
208-751-920.002	UTILITIES - WAT / SEW	2,000.00	272.25	0.00	1,727.75	13.61
208-751-920.003	UTILITIES - RUBBISH	900.00	105.12	70.03	794.88	11.68
208-751-920.012	UTILITIES - ELEC/OCEOLA	48,000.00	7,713.56	3,878.91	40,286.44	16.07
208-751-920.013	UTILITIES - GAS/OCEOLA	12,000.00	5,351.66	0.00	6,648.34	44.60
208-751-920.014	UTILITIES - WATER/OCEOLA	1,500.00	0.00	0.00	1,500.00	0.00

REVENUE AND EXPENDITURE REPORT FOR HOWELL AREA PARKS AND RECREATION

Balance As of 02/28/2023

GL Number	Description	2023 Amended Budget	YTD Balance 02/28/2023	Activity For 02/28/2023	Available Balance 02/28/2023	% Bdgt Used
Fund: 208 PARKS & REC AUTHORITY						
Account Category: Expenditures						
Department: 751 RECREATION / PARKS DEPARTMENT						
208-751-920.015	UTILITIES - RUBBISH/OCEOLA	850.00	126.40	63.20	723.60	14.87
208-751-930.000	GROUNDS MAINTENANCE BENNETT	4,000.00	0.00	0.00	4,000.00	0.00
208-751-930.006	REPAIR & MAINT - VEHICLES	2,000.00	76.93	76.93	1,923.07	3.85
208-751-930.014	GROUNDS MAINTENANCE OCEOLA	45,000.00	16,298.75	7,566.25	28,701.25	36.22
208-751-931.000	BLDG R&M BENNETT	8,000.00	435.65	157.15	7,564.35	5.45
208-751-931.014	BLDG R &M OCEOLA	10,000.00	1,369.17	574.85	8,630.83	13.69
208-751-940.000	EQUIPMENT RENTAL	35,000.00	6,191.75	3,168.53	28,808.25	17.69
208-751-940.040	FACILITY RENT	24,000.00	6,000.00	4,000.00	18,000.00	25.00
208-751-956.000	MISCELLANEOUS	1,045.93	42.84	0.00	1,003.09	4.10
208-751-956.003	BANK CHARGES & FEES	18,000.00	4,088.13	2,576.14	13,911.87	22.71
208-751-957.000	EDUCATION / TRAINING	600.00	100.00	0.00	500.00	16.67
208-751-970.000	CAPITAL OUTLAY / EQUIPMENT	0.00	766.22	766.22	(766.22)	100.00
208-751-980.004	EQUIP / COMPUTER HARDWARE	2,500.00	0.00	0.00	2,500.00	0.00
208-751-980.005	EQUIPMENT/COMPUTER SOFTWARE	30,000.00	0.00	0.00	30,000.00	0.00
208-751-991.000	PRINCIPAL	0.00	2,748.00	1,832.00	(2,748.00)	100.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		807,700.00	137,619.08	73,549.53	670,080.92	17.04
Expenditures		807,700.00	137,619.08	73,549.53	670,080.92	17.04
Fund 208 - PARKS & REC AUTHORITY:						
TOTAL REVENUES		807,700.00	195,413.60	18,193.61	612,286.40	
TOTAL EXPENDITURES		807,700.00	137,619.08	73,549.53	670,080.92	
NET OF REVENUES & EXPENDITURES:		0.00	57,794.52	(55,355.92)	(57,794.52)	

REVENUE AND EXPENDITURE REPORT FOR HOWELL AREA PARKS AND RECREATION

Balance As of 02/28/2023

GL Number	Description	2023 Amended Budget	YTD Balance 02/28/2023	Activity For 02/28/2023	Available Balance 02/28/2023	% Bdgt Used
Fund: 214 YOUTH SPORTS						
Account Category: Revenues						
Department: 751 RECREATION / PARKS DEPARTMENT						
214-751-650.006	GENOA SOCCER FIELD RENTALS	15,000.00	490.00	0.00	14,510.00	3.27
214-751-650.050	PROGRAM FEES - VOLLEYBALL	11,000.00	10,066.00	3,208.00	934.00	91.51
214-751-650.051	PROGRAM FEES - ENRICHMENT	17,000.00	3,584.00	980.00	13,416.00	21.08
214-751-650.052	PROGRAM FEES - PICKLEBALL	2,500.00	780.00	420.00	1,720.00	31.20
214-751-650.053	PROGRAM FEES - SOCCER	100,000.00	70,067.50	70,067.50	29,932.50	70.07
214-751-650.054	PROGRAM FEES - BASKETBALL	30,000.00	2,740.00	1,200.00	27,260.00	9.13
214-751-650.094	PROGRAM FEES - SOFTBALL	2,300.00	0.00	0.00	2,300.00	0.00
214-751-650.102	DROP IN SPORTS	10,000.00	3,661.50	1,524.90	6,338.50	36.62
214-751-678.095	SPONSORSHIP FEES - YOUTH SPORTS	4,500.00	3,006.35	2,506.35	1,493.65	66.81
Total Dept 751 - RECREATION / PARKS DEPARTMENT		192,300.00	94,395.35	79,906.75	97,904.65	49.09
Revenues		192,300.00	94,395.35	79,906.75	97,904.65	49.09
Account Category: Expenditures						
Department: 751 RECREATION / PARKS DEPARTMENT						
214-751-702.004	SAL & WAGES OPERATION MANAGER	12,423.20	0.00	0.00	12,423.20	0.00
214-751-702.080	SAL & WAGES YOUTH SPORTS MGR	42,848.00	6,496.00	3,296.00	36,352.00	15.16
214-751-702.081	SAL & WAGES YOUTH SPORTS COORDINAT	0.00	2,474.44	1,800.69	(2,474.44)	100.00
214-751-702.083	SAL & WAGES - YOUTH FACILITIES COO	25,000.00	0.00	0.00	25,000.00	0.00
214-751-713.000	EMPLOYER SHARE FICA	5,190.37	1,021.98	600.45	4,168.39	19.69
214-751-714.000	EMPLOYEE MEDICAL INSURANCE	1,000.00	0.00	0.00	1,000.00	0.00
214-751-714.004	ICMA RETIREMENT	4,284.80	(1,040.00)	0.00	5,324.80	(24.27)
214-751-740.000	OPERATING SUPPLIES	3,600.00	682.89	638.00	2,917.11	18.97
214-751-740.080	OPER SUPPLIES/VOLLEYBALL	1,500.00	133.10	0.00	1,366.90	8.87
214-751-740.081	OPER SUPP/ SOCCER	25,000.00	0.00	0.00	25,000.00	0.00
214-751-740.083	OPERATING SUPPLIES - PICKLEBALL	2,000.00	0.00	0.00	2,000.00	0.00
214-751-740.086	OPERATING SUPPLIES - BASKETBALL	5,000.00	7,378.36	0.00	(2,378.36)	147.57
214-751-801.017	BACKGROUND CHECKS	750.00	629.00	629.00	121.00	83.87
214-751-804.008	CONTRACT SERV - INSTRUCTORS	4,500.00	1,150.00	1,150.00	3,350.00	25.56
214-751-804.009	CONTRACT SERV - OFFCL /COACHES	7,000.00	695.00	575.00	6,305.00	9.93
214-751-804.010	CONTRACT SERV - FIELD MAINTENANCE	40,000.00	0.00	0.00	40,000.00	0.00
214-751-840.000	DUES & MEMBERSHIPS	200.00	165.00	0.00	35.00	82.50
214-751-860.000	CONFERENCE /TRANSPORTATION	1,000.00	485.00	20.00	515.00	48.50
214-751-920.002	UTILITIES - WAT / SEW	3,000.00	0.00	0.00	3,000.00	0.00
214-751-942.001	PORTA JOHN RENTALS	4,000.00	0.00	0.00	4,000.00	0.00
214-751-957.000	EDUCATION / TRAINING	50.00	60.00	0.00	(10.00)	120.00
214-751-970.000	CAPITAL OUTLAY EQUIP	3,953.63	0.00	0.00	3,953.63	0.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		192,300.00	20,330.77	8,709.14	171,969.23	10.57
Expenditures		192,300.00	20,330.77	8,709.14	171,969.23	10.57
Fund 214 - YOUTH SPORTS:						
TOTAL REVENUES		192,300.00	94,395.35	79,906.75	97,904.65	
TOTAL EXPENDITURES		192,300.00	20,330.77	8,709.14	171,969.23	
NET OF REVENUES & EXPENDITURES:		0.00	74,064.58	71,197.61	(74,064.58)	

REVENUE AND EXPENDITURE REPORT FOR HOWELL AREA PARKS AND RECREATION

Balance As of 02/28/2023

GL Number	Description	2023 Amended Budget	YTD Balance 02/28/2023	Activity For 02/28/2023	Available Balance 02/28/2023	% Bdgt Used
Fund: 216 FESTIVALS						
Account Category: Revenues						
Department: 751 RECREATION / PARKS DEPARTMENT						
216-751-650.003	PROGRAM FEES SPECIAL EVENTS	30,000.00	10,583.00	242.00	19,417.00	35.28
216-751-675.101	FUNDRAISING - SPECIAL EVENTS	1,000.00	0.00	0.00	1,000.00	0.00
216-751-678.039	PROGRAM FEES - MELON FESTIVAL	15,000.00	0.00	0.00	15,000.00	0.00
216-751-678.040	SPONSORSHIP FEES MELON FESTIVAL	32,000.00	0.00	0.00	32,000.00	0.00
216-751-678.041	STREET VENDOR FEES MELON	15,000.00	0.00	0.00	15,000.00	0.00
216-751-678.042	FESTIVAL TENT MELON FEST	18,000.00	0.00	0.00	18,000.00	0.00
216-751-678.047	SPONSORSHIP FEES MELON RUN	10,000.00	0.00	0.00	10,000.00	0.00
216-751-678.048	PROGRAM FEES MELON RUN	17,500.00	1,882.00	1,383.00	15,618.00	10.75
216-751-678.049	FOOD VENDOR FEES MELON	10,000.00	0.00	0.00	10,000.00	0.00
216-751-678.050	SPONSORSHIP FEES LEGEND	12,000.00	0.00	0.00	12,000.00	0.00
216-751-678.054	PROGRAM FEES - LEGENDS	2,500.00	0.00	0.00	2,500.00	0.00
216-751-678.057	SPONSORSHIP FEES HORSEMAN RUN	4,000.00	0.00	0.00	4,000.00	0.00
216-751-678.058	PROGRAM FEES HORSEMAN RUN	14,000.00	0.00	0.00	14,000.00	0.00
216-751-678.070	SPONSORSHIP FEES - SPECIAL EVENTS	10,000.00	0.00	0.00	10,000.00	0.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		191,000.00	12,465.00	1,625.00	178,535.00	6.53
Revenues		191,000.00	12,465.00	1,625.00	178,535.00	6.53
Account Category: Expenditures						
Department: 751 RECREATION / PARKS DEPARTMENT						
216-751-702.001	SAL & WAGES FESTIVAL DIRECTOR	41,600.00	6,176.00	3,296.00	35,424.00	14.85
216-751-702.004	SAL & WAGES OPERATIONS MANAGER	7,453.92	0.00	0.00	7,453.92	0.00
216-751-702.103	SALARY & WAGES STAFF	17,400.00	726.16	673.16	16,673.84	4.17
216-751-713.000	EMPLOYER SHARE FICA	5,083.72	472.48	252.16	4,611.24	9.29
216-751-714.000	EMPLOYEE MEDICAL INSURANCE	1,000.00	0.00	0.00	1,000.00	0.00
216-751-714.004	ICMA RETIREMENT	4,160.00	(936.00)	0.00	5,096.00	(22.50)
216-751-727.000	OFFICE SUPPLIES	115.00	39.00	39.00	76.00	33.91
216-751-730.000	POSTAGE	100.00	0.00	0.00	100.00	0.00
216-751-740.000	OPERATING SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00
216-751-740.035	OPER SUPPLIES - SPECIAL EVENTS	24,500.00	7,613.15	2,227.08	16,886.85	31.07
216-751-740.102	OPER SUPP MELON FESTIVAL	47,800.00	3,905.52	2,405.52	43,894.48	8.17
216-751-740.106	OPER SUPP MELON RUN	5,800.00	0.00	0.00	5,800.00	0.00
216-751-740.201	OPER SUPP LEGEND OF SLEEPY HOWELL	15,000.00	0.00	0.00	15,000.00	0.00
216-751-740.203	OPER SUPPLIES HEADLESS HORSEMAN RU	3,500.00	0.00	0.00	3,500.00	0.00
216-751-840.000	DUES & MEMBERSHIPS	200.00	165.00	0.00	35.00	82.50
216-751-860.000	CONFERENCE /TRANSPORTATION	1,000.00	485.00	20.00	515.00	48.50
216-751-900.000	PRINTING & PUBLISHING	3,500.00	0.00	0.00	3,500.00	0.00
216-751-942.001	PORTA JOHN RENTALS	6,000.00	0.00	0.00	6,000.00	0.00
216-751-957.000	EDUCATION / TRAINING	100.00	0.00	0.00	100.00	0.00
216-751-970.000	CAPITAL OUTLAY EQUIP	3,987.36	0.00	0.00	3,987.36	0.00
216-751-980.004	EQUIP / COMPUTER HARDWARE	1,700.00	0.00	0.00	1,700.00	0.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		191,000.00	18,646.31	8,912.92	172,353.69	9.76
Expenditures		191,000.00	18,646.31	8,912.92	172,353.69	9.76
Fund 216 - FESTIVALS:						
TOTAL REVENUES		191,000.00	12,465.00	1,625.00	178,535.00	
TOTAL EXPENDITURES		191,000.00	18,646.31	8,912.92	172,353.69	

REVENUE AND EXPENDITURE REPORT FOR HOWELL AREA PARKS AND RECREATION

Balance As of 02/28/2023

GL Number	Description	2023 Amended Budget	YTD Balance 02/28/2023	Activity For 02/28/2023	Available Balance 02/28/2023	% Bdgt Used
Fund: 216 FESTIVALS						
NET OF REVENUES & EXPENDITURES:		0.00	(6,181.31)	(7,287.92)	6,181.31	

REVENUE AND EXPENDITURE REPORT FOR HOWELL AREA PARKS AND RECREATION

Balance As of 02/28/2023

GL Number	Description	2023 Amended Budget	YTD Balance 02/28/2023	Activity For 02/28/2023	Available Balance 02/28/2023	% Bdgt Used
Fund: 217 PRESCHOOL						
Account Category: Revenues						
Department: 751 RECREATION / PARKS DEPARTMENT						
217-751-651.003	PRESCHOOL CAMP TUITION	4,160.00	0.00	0.00	4,160.00	0.00
217-751-651.007	PRESCHOOL TUITION	58,560.00	19,980.00	14,405.00	38,580.00	34.12
217-751-675.015	PRESCHOOL FUNDRAISING	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		63,720.00	19,980.00	14,405.00	43,740.00	31.36
Revenues		63,720.00	19,980.00	14,405.00	43,740.00	31.36
Account Category: Expenditures						
Department: 751 RECREATION / PARKS DEPARTMENT						
217-751-702.023	SAL & WAGES PRESCHOOL	54,840.00	6,640.65	3,683.40	48,199.35	12.11
217-751-713.000	EMPLOYER SHARE FICA	4,195.26	521.99	281.78	3,673.27	12.44
217-751-714.000	EMPLOYEE MEDICAL INSURANCE	1,000.00	0.00	0.00	1,000.00	0.00
217-751-740.028	OPER SUPP/PRESCHOOL	1,500.00	39.00	39.00	1,461.00	2.60
217-751-801.017	BACKGROUND CHECKS	37.00	0.00	0.00	37.00	0.00
217-751-840.000	DUES & MEMBERSHIPS	75.00	0.00	0.00	75.00	0.00
217-751-860.000	CONFERENCE /TRANSPORTATION	400.00	0.00	0.00	400.00	0.00
217-751-957.000	EDUCATION / TRAINING	150.00	20.00	0.00	130.00	13.33
217-751-980.015	PRESCHOOL EQUIPMENT	1,522.74	0.00	0.00	1,522.74	0.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		63,720.00	7,221.64	4,004.18	56,498.36	11.33
Expenditures		63,720.00	7,221.64	4,004.18	56,498.36	11.33
Fund 217 - PRESCHOOL:						
TOTAL REVENUES		63,720.00	19,980.00	14,405.00	43,740.00	
TOTAL EXPENDITURES		63,720.00	7,221.64	4,004.18	56,498.36	
NET OF REVENUES & EXPENDITURES:		0.00	12,758.36	10,400.82	(12,758.36)	

REVENUE AND EXPENDITURE REPORT FOR HOWELL AREA PARKS AND RECREATION

Balance As of 02/28/2023

GL Number	Description	2023 Amended Budget	YTD Balance 02/28/2023	Activity For 02/28/2023	Available Balance 02/28/2023	% Bdgt Used
Fund: 218 SENIOR CENTER						
Account Category: Revenues						
Department: 751 RECREATION / PARKS DEPARTMENT						
218-751-590.000	GRANTS	3,000.00	0.00	0.00	3,000.00	0.00
218-751-650.030	PROGRAM FEES - ENRICHMENT	8,000.00	2,418.00	723.00	5,582.00	30.23
218-751-650.098	PROGRAM FEES - FITNESS	45,000.00	9,628.05	4,791.50	35,371.95	21.40
218-751-650.107	TRAVEL	20,000.00	6,367.50	6,367.50	13,632.50	31.84
218-751-675.009	DONATIONS / PKS & RECS SENIORS	600.00	500.00	0.00	100.00	83.33
218-751-675.013	UNITED WAY SENIORS	5,000.00	1,250.00	1,250.00	3,750.00	25.00
218-751-675.100	FUNDRAISING ENRICHMENT	500.00	0.00	0.00	500.00	0.00
218-751-678.012	MEMBERSHIP FEES	35,000.00	7,226.00	2,377.00	27,774.00	20.65
218-751-678.030	SPONSORSHIP FEES - ENRICHMENT	1,000.00	550.00	550.00	450.00	55.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		118,100.00	27,939.55	16,059.00	90,160.45	23.66
Revenues		118,100.00	27,939.55	16,059.00	90,160.45	23.66
Account Category: Expenditures						
Department: 751 RECREATION / PARKS DEPARTMENT						
218-751-702.024	SAL & WAGES -MARKETING	5,056.80	0.00	0.00	5,056.80	0.00
218-751-702.027	SAL & WAGES SENIORS	41,600.00	6,240.00	3,200.00	35,360.00	15.00
218-751-713.000	EMPLOYER SHARE FICA	3,569.25	477.36	244.80	3,091.89	13.37
218-751-714.000	EMPLOYEE MEDICAL INSURANCE	1,000.00	0.00	0.00	1,000.00	0.00
218-751-714.004	ICMA RETIREMENT	4,160.00	(988.00)	0.00	5,148.00	(23.75)
218-751-727.000	OFFICE SUPPLIES	100.00	39.00	39.00	61.00	39.00
218-751-730.000	POSTAGE	900.00	0.00	0.00	900.00	0.00
218-751-740.032	OPER SUPP/SENIORS	4,500.00	54.34	54.34	4,445.66	1.21
218-751-740.061	OPER SUPP/FITNESS	10,000.00	0.00	0.00	10,000.00	0.00
218-751-740.070	OPER SUPP/ TRAVEL	20,000.00	849.88	599.88	19,150.12	4.25
218-751-804.008	CONTRACT SERV - INSTRUCTORS	20,000.00	2,720.00	1,300.00	17,280.00	13.60
218-751-840.000	DUES & MEMBERSHIPS	300.00	165.00	0.00	135.00	55.00
218-751-860.000	CONFERENCE /TRANSPORTATION	1,000.00	485.00	20.00	515.00	48.50
218-751-957.000	EDUCATION / TRAINING	500.00	0.00	0.00	500.00	0.00
218-751-967.002	GRANT EXPENSES	3,000.00	0.00	0.00	3,000.00	0.00
218-751-970.000	CAPITAL OUTLAY EQUIP	2,413.95	0.00	0.00	2,413.95	0.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		118,100.00	10,042.58	5,458.02	108,057.42	8.50
Expenditures		118,100.00	10,042.58	5,458.02	108,057.42	8.50
Fund 218 - SENIOR CENTER:						
TOTAL REVENUES		118,100.00	27,939.55	16,059.00	90,160.45	
TOTAL EXPENDITURES		118,100.00	10,042.58	5,458.02	108,057.42	
NET OF REVENUES & EXPENDITURES:		0.00	17,896.97	10,600.98	(17,896.97)	

REVENUE AND EXPENDITURE REPORT FOR HOWELL AREA PARKS AND RECREATION

Balance As of 02/28/2023

GL Number	Description	2023 Amended Budget	YTD Balance 02/28/2023	Activity For 02/28/2023	Available Balance 02/28/2023	% Bdgt Used
Fund: 219 SUMMER DAY CAMP						
Account Category: Revenues						
Department: 751 RECREATION / PARKS DEPARTMENT						
219-751-651.003	SUMMER CAMP	70,000.00	15,700.00	2,100.00	54,300.00	22.43
219-751-651.025	SPECIALTY CAMPS	5,000.00	2,575.00	150.00	2,425.00	51.50
219-751-678.030	SPONSORSHIP FEES - ENRICHMENT	5,000.00	0.00	0.00	5,000.00	0.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		<u>80,000.00</u>	<u>18,275.00</u>	<u>2,250.00</u>	<u>61,725.00</u>	<u>22.84</u>
Revenues		80,000.00	18,275.00	2,250.00	61,725.00	22.84
Account Category: Expenditures						
Department: 751 RECREATION / PARKS DEPARTMENT						
219-751-702.025	SAL & WAGES SUMMER CAMP MANAGER	4,800.00	231.00	0.00	4,569.00	4.81
219-751-702.036	SAL & WAGE SUMMER CAMP SUPERVISOR	8,820.00	487.50	0.00	8,332.50	5.53
219-751-702.037	SAL & WAGES SUMMER CAMP COUNSELOR	44,000.00	298.25	0.00	43,701.75	0.68
219-751-713.000	EMPLOYER SHARE FICA	4,407.93	0.00	0.00	4,407.93	0.00
219-751-740.003	OPER SUPPLIES/T-SHIRTS	1,500.00	0.00	0.00	1,500.00	0.00
219-751-740.033	OPER SUPP/SUMMER CAMP	5,000.00	71.52	39.00	4,928.48	1.43
219-751-740.041	OPERATING SUPPLIES SNACKS	500.00	23.04	0.00	476.96	4.61
219-751-740.042	FIELD TRIPS	10,000.00	0.00	0.00	10,000.00	0.00
219-751-801.017	BACKGROUND CHECKS	180.00	0.00	0.00	180.00	0.00
219-751-860.000	CONFERENCE /TRANSPORTATION	150.00	0.00	0.00	150.00	0.00
219-751-900.000	MARKETING PRINTING & PUBLISHING	500.00	0.00	0.00	500.00	0.00
219-751-957.000	EDUCATION / TRAINING	142.07	0.00	0.00	142.07	0.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		<u>80,000.00</u>	<u>1,111.31</u>	<u>39.00</u>	<u>78,888.69</u>	<u>1.39</u>
Expenditures		80,000.00	1,111.31	39.00	78,888.69	1.39
Fund 219 - SUMMER DAY CAMP:						
TOTAL REVENUES		80,000.00	18,275.00	2,250.00	61,725.00	
TOTAL EXPENDITURES		80,000.00	1,111.31	39.00	78,888.69	
NET OF REVENUES & EXPENDITURES:		<u>0.00</u>	<u>17,163.69</u>	<u>2,211.00</u>	<u>(17,163.69)</u>	

REVENUE AND EXPENDITURE REPORT FOR HOWELL AREA PARKS AND RECREATION

Balance As of 02/28/2023

GL Number	Description	2023 Amended Budget	YTD Balance 02/28/2023	Activity For 02/28/2023	Available Balance 02/28/2023	% Bdgt Used
Fund: 221 TEEN CENTER						
Account Category: Revenues						
Department: 751 RECREATION / PARKS DEPARTMENT						
221-751-649.000	CONCESSION SALES TEEN	3,604.33	1,426.75	743.00	2,177.58	39.58
221-751-650.005	PROGRAM FEES TEENS	26,000.00	2,925.00	1,470.00	23,075.00	11.25
221-751-675.010	DONATIONS - TEEN	1,000.00	0.00	0.00	1,000.00	0.00
221-751-675.012	UNITED WAY - TEENS	20,000.00	5,000.00	5,000.00	15,000.00	25.00
221-751-675.110	FUNDRAISING	18,000.00	725.00	150.00	17,275.00	4.03
221-751-678.010	SPONSORSHIPS	12,000.00	500.00	0.00	11,500.00	4.17
221-751-679.100	GRANTS > \$1000	40,000.00	0.00	0.00	40,000.00	0.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		120,604.33	10,576.75	7,363.00	110,027.58	8.77
Revenues		120,604.33	10,576.75	7,363.00	110,027.58	8.77
Account Category: Expenditures						
Department: 751 RECREATION / PARKS DEPARTMENT						
221-751-702.026	SAL & WAGES TEEN MANAGERS	36,648.00	6,748.20	3,619.20	29,899.80	18.41
221-751-702.035	SAL & WAGES TEEN COORDINATOR	14,700.00	1,690.00	1,062.75	13,010.00	11.50
221-751-702.041	SAL & WAGES - TEEN SUPERVISOR	23,940.00	3,596.25	2,317.50	20,343.75	15.02
221-751-713.000	EMPLOYER SHARE FICA	5,759.53	968.81	527.75	4,790.72	16.82
221-751-714.000	EMPLOYEE MEDICAL INSURANCE	5,500.00	1,043.84	1,043.84	4,456.16	18.98
221-751-714.004	ICMA RETIREMENT	4,544.80	(1,092.00)	0.00	5,636.80	(24.03)
221-751-727.000	OFFICE SUPPLIES	300.00	39.00	39.00	261.00	13.00
221-751-740.003	OPER SUPPLIES/T-SHIRTS	300.00	0.00	0.00	300.00	0.00
221-751-740.015	OPER SUPP/CONCESSIONS	1,800.00	921.95	372.21	878.05	51.22
221-751-740.036	OPER SUPPLIES - TEENS	3,300.00	1,098.57	766.65	2,201.43	33.29
221-751-840.000	DUES & MEMBERSHIPS	200.00	330.00	0.00	(130.00)	165.00
221-751-860.000	CONFERENCE /TRANSPORTATION	700.00	527.50	527.50	172.50	75.36
221-751-900.000	PRINTING & PUBLISHING	500.00	0.00	0.00	500.00	0.00
221-751-957.000	EDUCATION / TRAINING	0.00	375.00	335.00	(375.00)	100.00
221-751-970.000	CAPITAL OUTLAY EQUIP	2,412.00	0.00	0.00	2,412.00	0.00
221-751-979.100	GRANTS >\$1000 EXP	20,000.00	0.00	0.00	20,000.00	0.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		120,604.33	16,247.12	10,611.40	104,357.21	13.47
Expenditures		120,604.33	16,247.12	10,611.40	104,357.21	13.47
Fund 221 - TEEN CENTER:						
TOTAL REVENUES		120,604.33	10,576.75	7,363.00	110,027.58	
TOTAL EXPENDITURES		120,604.33	16,247.12	10,611.40	104,357.21	
NET OF REVENUES & EXPENDITURES:		0.00	(5,670.37)	(3,248.40)	5,670.37	

REVENUE AND EXPENDITURE REPORT FOR HOWELL AREA PARKS AND RECREATION

Balance As of 02/28/2023

GL Number	Description	2023 Amended Budget	YTD Balance 02/28/2023	Activity For 02/28/2023	Available Balance 02/28/2023	% Bdgt Used
Fund: 223 DOG PARK						
Account Category: Revenues						
Department: 751 RECREATION / PARKS DEPARTMENT						
223-751-675.074	DOG PARK SALES - FOBS	10,550.00	1,670.00	640.00	8,880.00	15.83
223-751-678.010	SPONSORSHIP FEES	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		11,550.00	1,670.00	640.00	9,880.00	14.46
Revenues		11,550.00	1,670.00	640.00	9,880.00	14.46
Account Category: Expenditures						
Department: 751 RECREATION / PARKS DEPARTMENT						
223-751-740.000	OPERATING SUPPLIES	2,200.00	1,259.60	1,249.58	940.40	57.25
223-751-801.018	MANAGEMENT SERVICES	5,000.00	0.00	0.00	5,000.00	0.00
223-751-900.000	PRINTING & PUBLISHING	0.00	135.05	135.05	(135.05)	100.00
223-751-910.000	INSURANCE	500.00	0.00	0.00	500.00	0.00
223-751-930.000	REPAIR & MAINTENANCE	650.00	0.00	0.00	650.00	0.00
223-751-967.072	DOG PARK GROUNDS MAINTENANCE	2,800.00	0.00	0.00	2,800.00	0.00
223-751-970.000	CAPITAL OUTLAY EQUIP	400.00	0.00	0.00	400.00	0.00
Total Dept 751 - RECREATION / PARKS DEPARTMENT		11,550.00	1,394.65	1,384.63	10,155.35	12.07
Expenditures		11,550.00	1,394.65	1,384.63	10,155.35	12.07
Fund 223 - DOG PARK:						
TOTAL REVENUES		11,550.00	1,670.00	640.00	9,880.00	
TOTAL EXPENDITURES		11,550.00	1,394.65	1,384.63	10,155.35	
NET OF REVENUES & EXPENDITURES:		0.00	275.35	(744.63)	(275.35)	
Report Totals:						
TOTAL REVENUES - ALL FUNDS		1,584,974.33	380,715.25	140,442.36	1,204,259.08	
TOTAL EXPENDITURES - ALL FUNDS		1,584,974.33	212,613.46	112,668.82	1,372,360.87	
NET OF REVENUES & EXPENDITURES:		0.00	168,101.79	27,773.54	(168,101.79)	

*BOAA
Feb 2023*

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

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 Stay Secure!
 Watch out for people pretending to be Bank of Ann Arbor employees.
 We will never ask you to transfer money to anyone, including yourself.
 When in doubt, call your branch.
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 COMMUNITY INTEREST ACCOUNT ACCOUNT 205138
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DOCUMENTS-DEBITS: 46 CREDITS: 0 LAST STATEMENT 01/31/23 192,296.40
 AVG AVAILABLE BALANCE 220,844.71 97 CREDITS 139,361.78
 52 DEBITS 107,038.14
 THIS STATEMENT 02/28/23 224,620.04
 TOTAL DAYS IN STATEMENT PERIOD 02/01/23 THROUGH 02/28/23: 28

- - - - - DEPOSITS - - - - -					
REF #	DATE	AMOUNT	REF #	DATE	AMOUNT
	02/01	834.00		02/16	167.00
	02/09	66.00		02/16	250.00
	02/09	197.00		02/16	303.00
	02/09	271.00		02/16	411.00
	02/09	283.00		02/16	448.00
	02/09	318.50		02/16	6,552.50
	02/09	356.00		02/23	49.00
	02/09	445.00		02/23	168.33
				02/23	219.00
				02/23	262.00
				02/23	267.00
				02/23	368.00
				02/28	139.00
				02/28	259.00
				02/28	396.00
				02/28	9,580.35

- - - - - OTHER CREDITS - - - - -			
DESCRIPTION		DATE	AMOUNT
GLOBAL PAYMENTS GLOBAL DEP 8788240022289		02/01	108.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289		02/01	605.75
PAYOUT RunSignUp TRN*1*TX30108334100XT**47A8TF5XRR5SER9U\RM		02/01	863.00
R*IK*TX301			
TIVITY HEALTH 013123 CLU 25855234		02/01	2,063.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289		02/02	6,160.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289		02/02	46,375.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289		02/03	984.00

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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	02/03	2,720.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/03	3,580.50
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/06	86.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/06	305.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/06	378.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/06	627.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/06	1,349.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/06	1,523.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/06	1,984.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/07	342.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/07	345.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/07	946.00
PAYOUT RunSignUp TRN*1*TX30495087400XT**47A8TF5XUJ6MKIHH\RM	02/08	520.00
R*IK*TX304		
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/08	1,457.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/08	1,939.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/09	212.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/09	1,055.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/09	1,987.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/10	530.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/10	802.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/10	2,158.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/13	77.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/13	136.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/13	324.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/13	574.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/13	1,240.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/13	1,664.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/14	334.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/14	1,792.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/15	24.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/15	1,413.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/15	2,657.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/16	136.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/16	1,677.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/16	3,588.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/17	60.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/17	218.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/17	4,096.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/21	80.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/21	179.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/21	441.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/21	1,250.00

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HOWELL AREA PARKS AND

COMMUNITY INTEREST ACCOUNT ACCOUNT 205138

OTHER CREDITS

DESCRIPTION	DATE	AMOUNT
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/21	1,973.50
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/22	75.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/22	615.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/22	1,625.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/23	119.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/23	576.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/23	2,043.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/24	119.00
GLOBAL PAYMENTS GLOBAL ADJ 8788240022289	02/24	150.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/24	454.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/24	500.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/27	10.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/27	65.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/27	85.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/27	172.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/27	207.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/27	379.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/27	678.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/27	2,155.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/28	5.00
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/28	119.00
INTEREST	02/28	150.35
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/28	326.00

CHECKS

CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT
14522*02/08 75.00	14592*02/08 250.00	14610*02/24 5,647.98
14549*02/01 240.00	14594 02/14 20.00	14612 02/16 220.00
14563 02/06 1,145.00	14595 02/13 2,916.00	14613*02/16 1.81
14564*02/01 348.76	14596 02/08 220.00	14616 02/23 609.46
14577*02/06 8,826.00	14597 02/08 60.00	14617 02/23 309.80
14579*02/08 224.63	14598 02/08 120.00	14618 02/27 1,145.00
14581 02/07 200.00	14599 02/16 80.00	14619 02/27 348.77
14582*02/08 180.00	14600 02/10 1,600.00	14620 02/23 2,657.37
14584 02/08 1,385.44	14601 02/09 150.00	14621 02/28 1,224.56
14585 02/21 100.00	14602 02/15 102.22	14622 02/23 60.00
14586 02/10 26.09	14603 02/15 272.25	14623*02/22 224.40
14587 02/07 221.35	14604 02/27 8,732.50	14625*02/22 360.08
14588 02/10 1,500.00	14605 02/21 511.50	14627*02/21 20.00
14589 02/21 200.00	14606*02/14 766.35	14636 02/23 275.00
14590 02/08 1,092.00	14608 02/17 301.47	
14591 02/13 97.00	14609 02/17 1,909.98	

(*) INDICATES A GAP IN CHECK NUMBER SEQUENCE

* * * C O N T I N U E D * * *

HOWELL AREA PARKS AND

COMMUNITY INTEREST ACCOUNT ACCOUNT 205138

----- OTHER DEBITS -----

DESCRIPTION	DATE	AMOUNT
PAYCHEX EIB INVOICE X00902700000776	02/01	27,865.62
GLOBAL PAYMENTS GLOBAL STL 8788240022289	02/02	2,421.44
PAYCHEX EIB INVOICE X01123700000237	02/15	28,968.61
POSTALIA TDCPOSTAGE 106000988175	02/17	500.00
PAYCHEX-OAB INVOICE 01199600008749X	02/21	154.70
GLOBAL PAYMENTS GLOBAL DEP 8788240022289	02/27	150.00

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

AVERAGE LEDGER BALANCE:	221,339.84	INTEREST EARNED:	150.35
AVERAGE AVAILABLE BALANCE:	220,844.71	DAYS IN PERIOD:02/01/23-02/28/23:	28
INTEREST PAID THIS PERIOD:	150.35	ANNUAL PERCENTAGE YIELD EARNED:	.89%
INTEREST PAID 2023:	224.25		
INTEREST PAID 2022:	313.59		

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

DATE.....BALANCE	DATE.....BALANCE	DATE.....BALANCE
02/01 168,315.77	02/10 228,919.82	02/22 225,760.45
02/02 218,429.33	02/13 229,921.82	02/23 225,920.15
02/03 225,713.83	02/14 231,261.47	02/24 221,495.17
02/06 221,994.83	02/15 206,012.39	02/27 214,869.90
02/07 223,206.48	02/16 219,243.08	02/28 224,620.04
02/08 223,515.41	02/17 220,905.63	
02/09 228,555.91	02/21 224,029.93	

MONEY MARKET CHECKING FOR ORGANIZATIONS ACCOUNT 820936

DOCUMENTS-DEBITS: 0	CREDITS: 0	LAST STATEMENT 01/31/23	29,647.72
AVG AVAILABLE BALANCE 29,647.72		1 CREDITS	7.80
		DEBITS	.00
		THIS STATEMENT 02/28/23	29,655.52
TOTAL DAYS IN STATEMENT PERIOD 02/01/23 THROUGH 02/28/23:			28

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

DESCRIPTION	DATE	AMOUNT
INTEREST	02/28	7.80

* * * C O N T I N U E D * * *

HOWELL AREA PARKS AND

=====

MONEY MARKET CHECKING FOR ORGANIZATIONS ACCOUNT 820936

=====

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

AVERAGE LEDGER BALANCE: 29,647.72 INTEREST EARNED: 7.80
 AVERAGE AVAILABLE BALANCE: 29,647.72 DAYS IN PERIOD:02/01/23-02/28/23: 28
 INTEREST PAID THIS PERIOD: 7.80 ANNUAL PERCENTAGE YIELD EARNED: .34%
 INTEREST PAID 2023: 14.30
 INTEREST PAID 2022: 37.79

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

DATE.....	BALANCE	DATE.....	BALANCE	DATE.....	BALANCE
02/28	29,655.52				

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STATEMENT SAVINGS - BUSINESS ACCOUNT 95076204

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Stay Secure!
 Watch out for people pretending to be Bank of Ann Arbor employees.
 We will never ask you to transfer money to anyone, including yourself.
 When in doubt, call your branch.

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			01/31/23	12,684.73
INTEREST		8.58	02/28/23	12,693.31
BALANCE THIS STATEMENT			02/28/23	12,693.31
TOTAL DAYS IN STATEMENT PERIOD 02/01/23 THROUGH 02/28/23:				28
TOTAL CREDITS	(1)	8.58		
TOTAL DEBITS	(0)	.00		

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

AVERAGE LEDGER BALANCE: 12,684.73 INTEREST EARNED: 8.58
 INTEREST PAID THIS PERIOD: 8.58 DAYS IN PERIOD:02/01/23-02/28/23: 28
 INTEREST PAID 2023: 15.80 ANNUAL PERCENTAGE YIELD EARNED: .89%
 INTEREST PAID 2022: 36.40

LAKE TRUST

4605 S Old US Highway 23
Brighton, MI 48114-7521
888.267.7200 | laketrust.org

HOWELL AREA PARKS & RECREATION AUTHORITY

1661 N LATSON RD
HOWELL MI 48843-9007

MEMBER ID: 110099341

Statement Period

February 01, 2023 to February 28, 2023

Account Balances at a Glance

Total Savings **\$5,086.09**

Commercial Membership Savings

Account Number: 10006221590

Summary

Beginning Balance (02/01)	\$5,085.89
Deposits & Additions	\$0.00
Withdrawals	\$0.00
Interest	\$0.20
<hr/>	
Ending Balance (02/28)	\$5,086.09

Additional

Average Daily Balance	\$5,085.89
Annual % Yield Earned This Period	0.05%
Interest Paid Year-to-Date	\$0.42

Transactions

DATE	DESCRIPTION	AMOUNT	BALANCE
2/1/2023	Beginning Balance		\$5,085.89
2/28/2023	Credit Interest/Dividend	\$0.20	\$5,086.09
2/28/2023	Ending Balance		\$5,086.09



Howell Area Parks & Recreation Authority

Financial Statements

For the Year Ended December 31, 2022



SMITH & KLACZKIEWICZ, PC
CERTIFIED PUBLIC ACCOUNTANTS

Howell Area Parks & Recreation Authority

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SMITH & KLACZKIEWICZ, PC
CERTIFIED PUBLIC ACCOUNTANTS

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

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

A VETERAN OWNED BUSINESS

INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the *Howell Area Parks & Recreation Authority* as of and for year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the *Howell Area Parks & Recreation Authority's* basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the *Howell Area Parks & Recreation Authority*, as of December 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

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

Supplementary Information

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

Implementation of GASB Statement No. 87

As described in the footnotes, the Authority implemented the provisions of GASB Statement No. 87, *Leases* in the current year. Our opinion is not modified with respect to this matter.

Smith + Klayhewig PC

Saginaw, Michigan

Draft XX, 2023

Howell Area Parks & Recreation Authority

Management's Discussion and Analysis

The *Howell Area Parks & Recreation Authority* (the "Authority") is a shared service provided through an agreement between the City of Howell, (the "City") and the Townships of Marion, Genoa, Howell and Oceola (the "Townships"). The following discussion and analysis of the financial performance for the Authority provides an overview of the Authority's financial activities for the year ended December 31, 2022. Please read it in conjunction with the Authority's financial statements.

Overview of the Financial Statements

Using this Annual Report

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

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

Government-wide Statements

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

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

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

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

Howell Area Parks & Recreation Authority

Management's Discussion and Analysis

Fund Financial Statements

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

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

Other Information

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

Howell Area Parks & Recreation Authority

Management's Discussion and Analysis

Government-wide Financial Analysis

The following table presents condensed financial information taken from the Authority's Statement of Net Position and Statement of Activities for the years ended December 31, 2021 (*restated*) and 2022:

	<u>2021</u>	<u>2022</u>
<i>Assets:</i>		
Current and other assets	\$ 211,951	\$ 131,937
Capital assets, net	<u>202,663</u>	<u>177,651</u>
Total assets	<u>414,614</u>	<u>309,588</u>
<i>Liabilities:</i>		
Current liabilities	129,498	98,867
Noncurrent liabilities	<u>104,288</u>	<u>73,883</u>
Total liabilities	<u>233,786</u>	<u>172,750</u>
<i>Net Position:</i>		
Net investment in capital assets	98,375	103,768
Restricted	18,954	-
Unrestricted	<u>63,499</u>	<u>33,070</u>
Total net position	<u>\$ 180,828</u>	<u>\$ 136,838</u>
	<u>2021</u>	<u>2022</u>
<i>Revenues:</i>		
Charges for services	\$ 489,508	\$ 749,424
Operating grants and contributions	655,400	775,706
General revenue	<u>5,796</u>	<u>1,110</u>
Total revenues	1,150,704	1,526,240
<i>Expenses:</i>		
Recreation and culture	<u>1,190,067</u>	<u>1,570,230</u>
Change in net position	(39,363)	(43,990)
Net position – beginning	<u>220,191</u>	<u>180,828</u>
Net position – ending	<u>\$ 180,828</u>	<u>\$ 136,838</u>

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

Howell Area Parks & Recreation Authority

Management's Discussion and Analysis

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

General Operating Fund Budgetary Highlights

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

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

	Original Budget	Amended Budget	Actual	Over (Under) Budget
<i>Revenues</i>				
Contributions	\$ 567,500	\$ 567,500	\$ 567,500	\$ -
Fees / charges for services	537,880	798,900	749,424	(49,476)
Sponsorships, donations, etc.	205,920	224,681	208,206	(16,475)
Other revenue	550	1,100	1,110	10
Total revenues	1,311,850	1,592,181	1,526,240	(65,941)
<i>Expenditures</i>				
Personal services	713,239	758,579	760,658	2,079
Supplies	178,976	267,018	268,296	1,278
Other services & charges	389,205	500,940	497,767	(3,173)
Debt service	-	33,912	33,912	-
Capital outlay	38,698	110,813	14,990	(95,823)
Total expenditures	1,320,118	1,671,262	1,575,623	(95,639)
Change in fund balance	(8,268)	(79,081)	(49,383)	29,698
<i>Fund balance</i>				
Beginning	82,453	82,453	82,453	-
Ending	\$ 74,185	\$ 3,372	\$ 33,070	\$ 29,698

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

Howell Area Parks & Recreation Authority

Management's Discussion and Analysis

Capital Asset and Debt Administration

At the end of the year, the Authority had \$177,651 (net of accumulated depreciation) invested in capital assets. Most of the outdoor recreation amenities in the Howell community are owned by either the City of Howell or the Townships. During the year, the Authority purchased equipment and recognized an intangible asset for its right to use exercise equipment under a lease agreement. The Authority made monthly principal and lease rental payments during the year, resulting in a year-end balance in long-term debt of \$73,883. The Authority had no other debt activity and does not allow employees to accumulate accrued compensated absences.

Economic Factors and Next Year's Budgets and Rates

The Howell Area Parks and Recreation Authority has a set a goal for 2022 to offer a balanced and creative schedule of programs and offerings that are inclusive for our community. Balance and creativity are key components to draw new members and grow our participants to families and community members we might not already serve. We will need to continue to build new partnerships and make collaborative efforts in the community in order to increase our financial stability, as we are still monitoring our new expenses with the new community center.

Overall annual increase in daily operating expenses will continue to be our biggest challenge moving into 2022 fiscal year as inflation has increased exponentially. Showing data and participation number will continue to bring the financial support by local units of government each year to the following: City of Howell (\$113,500), Oceola Township (\$113,500), Genoa Township (\$113,500), Marion Township (\$113,500) and Howell Township (\$113,500). These contributions equal approximately 43% of the Howell Area Parks & Recreation Authority's budget of \$1,311,894.47. An increase in municipalities contribution and support will help the Authority offset our operating expenses and will limit the impact on our participants. We know this financial model will need to be addressed for years. The Howell Area Parks and Recreation Authority will be evaluating strategic financial plans in 2022.

Contacting the Authority's Management

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

Howell Area Parks & Recreation Authority

Governmental Fund Balance Sheet / Statement of Net Position

December 31, 2022

	General Operating Fund	Adjustments	Statement of Net Position
Assets			
Current assets			
Cash and cash equivalents	\$ 100,655	\$ -	\$ 100,655
Accounts receivable	328	-	328
Prepaid items	30,954	-	30,954
Noncurrent assets			
Capital assets being depreciated, net	-	177,651	177,651
Total assets	<u>\$ 131,937</u>	<u>177,651</u>	<u>309,588</u>
Liabilities			
Current liabilities			
Accounts payable	\$ 25,054	-	25,054
Accrued expenses	22,895	-	22,895
Unearned revenue	50,918	-	50,918
Current portion of long-term debt	-	24,078	24,078
Noncurrent liabilities			
Long-term debt	-	49,805	49,805
Total liabilities	<u>98,867</u>	<u>73,883</u>	<u>172,750</u>
Fund Balance / Net Position			
Fund Balance			
Nonspendable	30,954	(30,954)	-
Unassigned	2,116	(2,116)	-
Total fund balance	<u>33,070</u>		
Total liabilities and fund balance	<u>\$ 131,937</u>		
Net Position			
Net investment in capital assets			103,768
Unrestricted			<u>33,070</u>
Total net position			<u>\$ 136,838</u>

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

Howell Area Parks & Recreation Authority

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

For the Year Ended December 31, 2022

	General Operating Fund	Adjustments	Statement of Activities
Expenditures / expenses			
Recreation and culture	\$ 1,526,721	\$ 40,002	\$ 1,566,723
Debt service	33,912	(30,405)	3,507
Capital outlay	14,990	(14,990)	-
Total expenditures / expenses	1,575,623	(5,393)	1,570,230
Program revenue			
Charges for services	749,424	-	749,424
Operating grants and contributions			
Contributions from local units	567,500	-	567,500
Sponsorships, donations and grants	208,206	-	208,206
Total operating grants and contributions	775,706	-	775,706
Total program revenue	1,525,130	-	1,525,130
Net program revenue			(45,100)
General revenue			
Other revenue	720	-	720
Interest earned on deposits	390	-	390
Total general revenue	1,110	-	1,110
Total revenue	1,526,240	-	1,526,240
Net change in fund balance / net position	(49,383)	5,393	(43,990)
Fund balance / net position			
Beginning of year, as restated	82,453	98,375	180,828
End of year	\$ 33,070	\$ 103,768	\$ 136,838

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

Howell Area Parks & Recreation Authority

Notes to Financial Statements

Note 1 – Summary of Significant Accounting Policies

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

Reporting Entity

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

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

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

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

Government-Wide and Fund Financial Statements

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

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

Howell Area Parks & Recreation Authority

Notes to Financial Statements

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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

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

The Authority reports the following major governmental fund:

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

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

Howell Area Parks & Recreation Authority

Notes to Financial Statements

Assets, Liabilities, and Net Position or Equity

Cash and Cash Equivalents

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

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

Receivables and Payables

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

Prepaid Items

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

Capital Assets

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

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

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

Unearned Revenue

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

Howell Area Parks & Recreation Authority

Notes to Financial Statements

Fund Equity

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

Nonspendable

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

Restricted

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

Committed

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

Assigned

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

Unassigned

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

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

Use of Estimates

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

Howell Area Parks & Recreation Authority

Notes to Financial Statements

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

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

Fund Balance – General Operating Fund \$ 33,070

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

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

Cost of capital assets	321,896
Accumulated depreciation	(144,245)

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

Loan payable	(4,580)
Lease payable	<u>(69,303)</u>

Net position of governmental activities \$ 136,838

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

Net change in fund balance – General Operating Fund \$ (49,383)

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

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

Capital outlay	14,990
Depreciation expense	(40,002)

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

Principal payments	<u>30,405</u>
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Change in net position of governmental activities \$ (43,990)

Howell Area Parks & Recreation Authority

Notes to Financial Statements

Note 3 – Deposits and Investments

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

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

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

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

	<u>Governmental Activities</u>
Government-wide Financial Statement Captions	
Cash and cash equivalents	\$ <u>187,587</u>
Notes to Financial Statements	
Deposits	\$ 187,380
Cash on hand	<u>207</u>
Total	\$ <u>187,587</u>

Investment and Deposit Risk

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

Howell Area Parks & Recreation Authority

Notes to Financial Statements

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned. The Authority does not have a deposit policy for custodial credit risk. At the end of the year, the Authority's entire bank balance of \$100,449 was fully insured under FDIC and therefore not exposed to custodial credit risk.

Custodial Credit Risk - Investments

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

Interest Rate Risk

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

Note 4 – Capital Assets

Capital asset activity for year was as follows:

	Beginning Balance (Restated)	Additions	Disposals	Ending Balance
Capital assets being depreciated				
Vehicles	\$ 34,795	\$ -	\$ -	\$ 34,795
Furniture and equipment	105,418	10,778	-	116,196
Intangible lease asset – equipment	96,739	-	-	96,739
Dog park	30,966	-	-	30,966
Computer equipment	38,988	4,212	-	43,200
Total capital assets being depreciated	<u>306,906</u>	<u>14,990</u>	<u>-</u>	<u>321,896</u>
Less accumulated depreciation				
Vehicles	(6,960)	(3,479)	-	(10,439)
Furniture and equipment	(49,338)	(12,448)	-	(61,786)
Intangible lease asset – equipment	(16,126)	(19,348)	-	(35,474)
Dog park	(10,476)	(1,549)	-	(12,025)
Computer equipment	(21,343)	(3,178)	-	(24,521)
Total accumulated depreciation	<u>(104,243)</u>	<u>(40,002)</u>	<u>-</u>	<u>(144,245)</u>
Net capital assets being depreciated	<u>202,663</u>	<u>(25,012)</u>	<u>-</u>	<u>177,651</u>
Total net capital assets	<u>\$ 202,663</u>	<u>\$ (25,012)</u>	<u>\$ -</u>	<u>\$ 177,651</u>

Howell Area Parks & Recreation Authority

Notes to Financial Statements

Note 5 – Long-term Debt

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

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

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

	Beginning Balance <i>(Restated)</i>	Increases	Decreases	Ending Balance	Due in One Year
Loan agreement	\$ 15,572	\$ -	\$ (10,992)	\$ 4,580	\$ 4,580
Lease agreement	88,716	-	(19,413)	69,303	20,283
Total	\$ 104,288	\$ -	\$ (30,405)	\$ 73,883	\$ 24,863

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

Year Ending December 31	Principal	Interest
2023	\$ 24,863	\$ 2,637
2024	22,999	1,830
2025	22,221	699
2026	3,800	21
Total	\$ 73,883	\$ 5,187

Note 7 – Defined Contribution Pension Plan

The Authority sponsors a defined contribution pension plan. The International City Managers Association (ICMA) administers the plan and the Authority Board of Trustees has authority over plan provisions and contribution requirements. All permanent, full-time employees of the Authority are eligible to participate in the plan. At the end of the year, there were 9 active participants in the plan.

The Authority's contribution to the Plan, if any, is determined as a percent of eligible annual covered payroll on an annual basis. Employees may voluntarily contribute up to 5% of covered payroll. Employees are vested after one (1) year of service. During the year, the Authority contributed \$57,304 to the Plan.

Howell Area Parks & Recreation Authority

Notes to Financial Statements

Note 8 – Risk Management

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

Note 9 – Concentration of Revenue

The Authority is dependent upon the City of Howell and the Townships of Marion, Genoa, Howell and Oceola to fund its operations through operating subsidies. Total contributions revenue received from the City and the Townships during the year was \$550,000 or 37% of total revenue.

Note 10 – Restatement

During the year, a restatement was necessary to properly account for beginning net position as a result of implementing GASB Statement No. 87, *Leases*. The change in accounting principle had the following effect on beginning net position.

	<u>Net Position</u>
Beginning balance	\$ 188,931
Adjustment for GASB Statement No. 87	<u>(8,103)</u>
Beginning balance, as restated	<u>\$ 180,828</u>

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Howell Area Parks & Recreation Authority

Required Supplementary Information

Budgetary Comparison Schedule General Operating Fund

For the Year Ended December 31, 2022

	Original Budget	Amended Budget	Actual	Over (Under) Budget
Revenues				
Municipal contributions	\$ 567,500	\$ 567,500	\$ 567,500	\$ -
Program fees	416,330	549,410	539,756	(9,654)
Facility rental fees	61,000	128,740	104,094	(24,646)
Other charges for services	60,550	120,750	105,574	(15,176)
Sponsorships	120,667	86,726	65,731	(20,995)
Donations	45,753	35,125	34,706	(419)
Grants	29,000	101,580	106,580	5,000
Fundraising	10,500	1,250	1,189	(61)
Other revenues	250	700	720	20
Interest earned on deposits	300	400	390	(10)
Total revenues	1,311,850	1,592,181	1,526,240	(65,941)
Expenditures				
Personal services				
Salaries and wages	601,439	619,414	630,298	10,884
Payroll taxes	42,852	48,426	47,837	(589)
Fringe benefits	68,948	90,739	82,523	(8,216)
Supplies				
Operating supplies	137,376	196,763	202,352	5,589
Office supplies	41,600	70,255	65,944	(4,311)
Other services and charges				
Contractual services	90,675	221,507	213,042	(8,465)
Communications	27,300	28,380	28,374	(6)
Marketing, printing and publishing	10,790	9,009	8,890	(119)
Insurance	33,500	37,000	36,235	(765)
Dues	5,740	3,219	3,593	374
Utilities	89,100	65,019	70,730	5,711
Repairs and maintenance	62,000	60,372	60,566	194
Equipment rentals	29,750	23,775	23,182	(593)
Facility rentals	24,000	24,000	24,000	-
Education and training	9,350	8,634	9,151	517
Bank fees	6,000	17,500	17,480	(20)
Miscellaneous	1,000	2,525	2,524	(1)
Debt service				
Principal	-	30,490	30,405	(85)
Interest	-	3,422	3,507	85
Capital outlay	38,698	110,813	14,990	(95,823)
Total expenditures	1,320,118	1,671,262	1,575,623	(95,639)
Net change in fund balance	(8,268)	(79,081)	(49,383)	29,698
Fund balance				
Beginning of year	82,453	82,453	82,453	-
End of year	\$ 74,185	\$ 3,372	\$ 33,070	\$ 29,698

Howell Area Parks & Recreation Authority

Notes to Required Supplementary Information

Budgetary Information

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

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

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

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Howell Area Parks & Recreation Authority

Other Supplementary Information

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

For the Year Ended December 31, 2022

	General Operations	Youth Sports	Festivals	Preschool	Senior Center	Summer Camp
Revenues						
Municipal contributions	\$ 567,500	\$ -	\$ -	\$ -	\$ -	\$ -
Program fees	-	194,224	73,846	56,083	140,994	59,664
Facility rental fees	87,814	16,280	-	-	-	-
Other charges for services	90,005	-	-	-	-	-
Sponsorships	7,250	3,251	52,630	-	2,100	-
Donations	-	-	-	100	8,742	-
Grants	-	-	-	40,300	4,380	-
Fundraising	-	-	-	214	-	-
Other revenues	720	-	-	-	-	-
Interest earned on deposits	390	-	-	-	-	-
Total revenues	753,679	213,755	126,476	96,697	156,216	59,664
Expenditures						
Personal services:						
Salaries and wages	310,332	68,146	55,875	41,985	43,795	49,432
Payroll taxes	24,511	5,816	2,891	3,349	3,014	2,803
Fringe benefits	48,382	5,160	4,744	1,000	8,452	-
Supplies:						
Operating supplies	3,118	31,626	91,285	1,785	47,975	14,252
Office supplies	59,544	-	443	-	728	-
Other services and charges:						
Contractual services	62,419	44,291	-	19	16,846	93
Communications	28,374	-	-	-	-	-
Marketing, printing and publishing	6,742	-	1,889	-	-	-
Insurance	36,235	-	-	-	-	-
Dues	2,220	183	724	100	183	-
Utilities	70,730	-	-	-	-	-
Repairs and maintenance	57,746	-	-	-	-	-
Equipment rentals	13,931	3,196	6,055	-	-	-
Facility rentals	24,000	-	-	-	-	-
Education and training	4,734	590	1,509	-	1,589	140
Bank fees	17,480	-	-	-	-	-
Debt service - principal	30,405	-	-	-	-	-
Debt service - interest	3,507	-	-	-	-	-
Capital outlay	4,212	6,052	-	-	-	-
Miscellaneous	2,524	-	-	-	-	-
Total expenditures	811,146	165,060	165,415	48,238	122,582	66,720
Net change in fund balance	(57,467)	48,695	(38,939)	48,459	33,634	(7,056)
Fund balance (deficit)						
Beginning of year	151,666	(71,235)	(57,222)	13,817	7,560	13,738
End of year	\$ 94,199	\$ (22,540)	\$ (96,161)	\$ 62,276	\$ 41,194	\$ 6,682

City Park / Boat Launch	Teen Center	Transport- ation	Dog Park	Total
\$ -	\$ -	\$ -	\$ -	\$ 567,500
-	14,945	-	-	539,756
-	-	-	-	104,094
-	5,209	-	10,360	105,574
-	500	-	-	65,731
-	25,864	-	-	34,706
-	61,900	-	-	106,580
-	975	-	-	1,189
-	-	-	-	720
-	-	-	-	390
-	109,393	-	10,360	1,526,240
-	60,733	-	-	630,298
-	5,453	-	-	47,837
-	14,785	-	-	82,523
-	10,790	-	1,521	202,352
-	5,229	-	-	65,944
-	84,374	-	5,000	213,042
-	-	-	-	28,374
-	259	-	-	8,890
-	-	-	-	36,235
-	183	-	-	3,593
-	-	-	-	70,730
-	-	-	2,820	60,566
-	-	-	-	23,182
-	-	-	-	24,000
-	589	-	-	9,151
-	-	-	-	17,480
-	-	-	-	30,405
-	-	-	-	3,507
-	4,726	-	-	14,990
-	-	-	-	2,524
-	187,121	-	9,341	1,575,623
-	(77,728)	-	1,019	(49,383)
54,353	(50,794)	1,616	18,954	82,453
\$ 54,353	\$ (128,522)	\$ 1,616	\$ 19,973	\$ 33,070