



Recreation Authority of Roseville & Eastpointe Board
Wednesday, December 13, 2023 - 4:00pm
Conference Room - Recreation Authority Center
Meeting Agenda

- A. Roll Call
- B. Approval of Minutes for Regular Meeting November 8, 2023.
- C. Approval of Disbursements and Budget Report.
 - 1. Disbursements #5
 - 2. Revenue/Expense Reports
- D. Hearing of the Public - agenda items only
- E. Communications
- F. Old Business
- G. New Business
 - 1. Welcome Katelyn Golembiewski, Community Engagement Supervisor.
 - 2. Request to receive and file Auditor's Report presented by Plante & Moran, PLLC.
 - 3. Discuss Board member renewals for 2023.
 - 4. Discuss and approve Recreation Authority meeting schedule for 2023.
 - 5. Discuss date/time for 2023/24 Budget Development meeting.
- H. Hearing of the Public.
- I. Discussion by Director
- J. Discussion by Board members
- K. Adjournment

Next Special meeting is scheduled for Wednesday, December 20, 2023 at 4pm
Next Regular meeting is scheduled for Wednesday, January 10, 2023 at 4pm.



Best wishes for a Happy & Safe Holiday Season!

**MERRY
CHRISTMAS**





Recreation Authority of Roseville & Eastpointe Board Meeting Minutes

Conference Room - Recreation Authority Center

18185 Sycamore, Roseville, MI 48066

November 8, 2023

Meeting called to order 4:03pm

A. Roll Call

- a. Mr. Klinefelt Mr. Switalski, Mr. Walters and Mr. Merucci are present. Mr. McCain is absent.

B. Approval of Minutes

a. **Regular Meeting October 11, 2023**

- i. Motion to approve the October Regular Meeting minutes was made by Mr. Switalski, supported by Mr. Klinefelt. All approved, none opposed. Motion passed.

C. Approval of Disbursements and Budget Report

a. **Disbursement #4**

- i. Motion to approve disbursement #4 was made by Mr. Switalski, supported by Mr. Klinefelt. All approved, none opposed. Motion passed.

b. **Revenue/Expense Report**

- i. Motion to approve the revenue/expense report was made by Mr. Walters, supported by Mr. Switalski. All approved, none opposed. Motion passed.

D. Hearing of the Public – agenda items only

- a. No public attendance.

E. Communications

- a. Mr. Lipinski shared letters from Michigan Works regarding the program the Recreation Authority participated in for Summer staff.

F. Old Business

G. New Business

a. **Presentation of Audit Report by representative from Plante & Moran, PLLC.**

- i. A representative from Plante & Moran, PLLC shared their findings during the audit. Focus was on page 18, the financial statements. The final report will be finalized to receive and file at the December Regular Meeting. Mr. McCain questioned whether the Recreation Authority should have a custodial risk policy, and if more details can be shared on the IFT projects.

b. **Request approval of the Michigan Spark Grant Project Agreement for funding in exchange for completion of the Recreation Authority Park Development Project as indicated in Grant #ARPA-0392**

- i. A motion to approve the Michigan Spark Grant Project Agreement for funding in exchange for completion of the Recreation Authority Park Development Project as indicated in Grant #ARPA-0392 was made by Mr. Switalski, supported by Mr. Walters. All approved, none opposed. Motion passed.

c. **Request approval of Resolution to complete Spark Grant Project #ARPA-0392 appropriating \$698,300.00 in funding from the Michigan Department of Natural Resources, while providing a match of \$175,000.00 to complete the project.**

- i. A motion to approve the Resolution to complete Spark Grant Project #ARPA-0392 appropriating \$698,300.00 in funding from the Michigan Department of Natural Resources, while providing a match of \$175,000.00 to complete the project was made by Mr. Switalski, supported by Mr. Klinefelt. All approved, none opposed. Motion passed.

d. **Request approval to assign Anderson, Eckstein & Westrick, Inc. as the Prime Professional for Spark Grant Project #ARPA-0392, Recreation Authority Park Development Project.**

- i. A motion to approve the assignment of Anderson, Eckstein & Westrick, Inc. as the Prime Professional for Spark Grant Project #ARPA-0392, Recreation Authority Park Development Project was made by Klinefelt, supported by Mr. Switalski. All approved, none opposed. Motion passed.

e. Request approval of Joint Recreation Master Plan RFP.

- i. A motion to approve the Joint Recreation Master Plan RFP with amendments was made by Mr. Switalski, supported by Mr. Klinefelt. Mr. McCain's suggestions:
 - Pg. 2, Required Meetings and Presentations; To ensure the requisite inventories are up-to-date and the new plan supports other initiatives, the successful respondent will need to interact with the Recreation Authority, each city's Department of Public Services, *Economic & Community Development*, planning staff and *Park Commissions for each city*.
 - Pg. 4, Section 2. C.; Provide a past master plan sample digitally for review.
- Interview date: December 13, 2023 at 5:00pm
Selection Meeting: December 20, 2023 at 4:00pm
All approved, none opposed motion passed.

H. Hearing of the Public

- a. No public attendance.

I. Discussion by Director.

- a. Mr. Lipinski shared about the Doggie Halloween Event, A RARE Nightmare, Senior Center Resource Fair, Pumpkin Rolldown and the 45th Annual Big Bird Run. Staff is working on the content for the upcoming Spring/Summer Newsletter. There is an upcoming webinar for the Spark grant. Fox 2 news reached out to interview Mr. Lipinski and Ms. Frederick in regards to Connor McMahon and keeping his legacy alive. Mr. Lipinski congratulated Mr. Klinefelt on his win for Eastpointe Mayor and the City of Eastpointe on the passing of their bond.

J. Discussion by Board Members.

- a. Mr. Walters – Congratulated Mr. Klinefelt
- b. Mr. Switalski – Congratulated Mr. Klinefelt
- c. Mr. Klinefelt – No comments
- d. Mr. Merucci – Congratulated Mr. Klinefelt

Meeting adjourned – 5:02pm


Recreational Authority of Roseville & Eastpointe


Disbursement #5

November 2023	79,415.41
AP Total	<u>79,415.41</u>
Pay #10 (11/8/23)	32,612.83
Vacation Pay-in-lieu 2 (11-15-23)	9,395.91
Pay #11 (11/22/23)	32,489.86
Payroll Total	<u><u>74,498.60</u></u>
Grand Total	153,914.01

*THE FOLLOWING AMOUNTS REPRESENT DISBURSEMENTS FOR
MATERIALS AND SERVICES RECEIVED.*

SUBMITTED FOR BOARD APPROVAL:


EXECUTIVE DIRECTOR


CITY CONTROLLER

THE BOARD APPROVED PAYMENT FOR THE ABOVE VOUCHERS ON:

DATE

BOARD CLERK / TREASURER

CHECK REGISTER
NOVEMBER 2023
RARE

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Chk Date	Amount	Check #
Fund 208 PARK/RECREATION FUND							
Dept 101 GENERAL DEPARTMENT							
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	ANDERSON, JENETTA	REFUND OF RENTAL DEPOSIT	102423	11/3/2023	200.00	9401
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	BALANECKI, JANEEN	REFUND	101623	11/3/2023	98.00	9402
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	DAVIS, TAMARA	REFUND OF RENTAL DEPOSIT	101623	11/3/2023	100.00	9405
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	EASON, VANITA	REFUND OF RENTAL DEPOSIT	101623	11/3/2023	100.00	9410
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	EVANS, KENNETH	REFUND OF RENTAL DEPOSIT	101623	11/3/2023	200.00	9411
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	HANNUM, CYNTHIA	REFUND	101323	11/3/2023	206.00	9414
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	HENZE, CAROLINE	REFUND	102623	11/3/2023	37.00	9415
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	HOLLIFIELD, JESSICA	REFUND OF RENTAL DEPOSIT	103123	11/3/2023	100.00	9416
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	KELLY, AMBER	REFUND	102423	11/3/2023	50.00	9419
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	LOVETT, KEYANIA	REFUND OF RENTAL DEPOSIT	102423	11/3/2023	100.00	9424
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	MULLEN, ARNITA	REFUND OF RENTAL DEPOSIT	102423	11/3/2023	100.00	9427
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	RICHARDSON, DEBORAH	REFUND OF RENTAL DEPOSIT	102423	11/3/2023	200.00	9429
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	SIMS-ALLEN, JOHNETT	REFUND OF RENTAL DEPOSIT	101623	11/3/2023	100.00	9431
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	TABRON, MEYATTA	REFUND	103123	11/3/2023	30.00	9434
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	TAYLOR, HILLARY	REFUND OF RENTAL DEPOSIT	102423	11/3/2023	100.00	9435
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	UTICA OAKS CONDO ASSOCIATION	REFUND OF RENTAL DEPOSIT	101223	11/3/2023	150.00	9438
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	BAUGH, DEBRA	REFUND OF RENTAL DEPOSIT	110623	11/17/2023	100.00	9445
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	BOZIN, ELAINE	REFUND-TRIP CANCELLED	110623	11/17/2023	111.00	9446
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	EWING, BIANCA	REFUND OF RENTAL DEPOSIT	110623	11/17/2023	100.00	9454
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	IRELAND, JULIE	REFUND-TRIP CANCELLED	110623	11/17/2023	111.00	9457
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	KING, ALBANY	REFUND OF RENTAL DEPOSIT	110623	11/17/2023	100.00	9458
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	KUZNER, JOANN	REFUND-TRIP CANCELLED	110623	11/17/2023	111.00	9459
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	PILETTE, MARY ANNE	REFUND-TRIP CANCELLED	110623	11/17/2023	111.00	9461
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	SHEPPARD, LAWSHAWN	REFUND-CANCELLED	110723	11/17/2023	100.00	9462
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	TYSON, ANGELA	REFUND OF RENTAL DEPOSIT	110623	11/17/2023	100.00	9465
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	VANSCOY, ALEXIAH	REFUND OF RENTAL DEPOSIT	110623	11/17/2023	100.00	9466
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	VANTIEM, HANNAH	REFUND FOR BIG BIRD RUN-COMPLEMENTARY ENTRY	PR25891	11/17/2023	40.00	9467
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	CARPENTIER, EMILY	REFUND ON RENTAL DEPOSIT	112023	11/22/2023	100.00	9474
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	CRITTENDON, KAREN	REFUND ON RENTAL DEPOSIT	112023	11/22/2023	100.00	9475
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	CROUCH, LAKEESHA	REFUND ON RENTAL DEPOSIT	112023	11/22/2023	200.00	9476
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	CURRY, ERICKA	REFUND ON RENTAL DEPOSIT	112023	11/22/2023	100.00	9477
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	MORROW, MYRIAH	REFUND ON RENTAL DEPOSIT	112023	11/22/2023	150.00	9481
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	NERPA	PAYMENT FOR GRAND EXPERIENCE	PR25893	11/22/2023	9227.62	9482
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	RECTOR, TAMIKA	REFUND OF RENTAL DEPOSIT	112023	11/22/2023	100.00	9485
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	STOKES, CORLIS	REFUND OF RENTAL DEPOSIT	112023	11/22/2023	200.00	9487
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	WELCH, NOVA	REFUND OF RENTAL DEPOSIT	112023	11/22/2023	100.00	9490
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	COLEMAN, SHARVELL	REFUND OF RENTAL	112723	11/30/2023	175.00	9492
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	DILLARD, TONDALEIA	REFUND OF RENTAL DEPOSIT	112723	11/30/2023	100.00	9495
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	KLIFFEL, PAUL	REFUND OF RENTAL	112723	11/30/2023	120.00	9498
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	LEWIS, DARIUS	REFUND OF RENTAL DEPOSIT	112723	11/30/2023	200.00	9499
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	MCCLURE, SHERLYN	REFUND OF RENTAL DEPOSIT	112723	11/30/2023	100.00	9500
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	SHOEMAKER, BILL	REFUND	112723	11/30/2023	84.00	9501
208-101-740.000	SUPPLIES	B AND D CLASSIC SEWN	TSHIRTS/LONG SLEEVE/SWEATSHIRTS	20964	11/22/2023	5375.48	9473
208-101-740.004	PLAYGROUND AND ATHLETIC SUPPLIES	CUSTOM SPORTING APPAREL AND EQUIP	WILSON BASEBALLS/BLEM BALLS	1064	11/3/2023	605.00	9404
208-101-740.004	PLAYGROUND AND ATHLETIC SUPPLIES	USA SOFTBALL OF METRO DETROIT	YELLOW 12" 52/300 SYNTHETIC COVER	SB23*29	11/3/2023	540.00	9437
208-101-740.004	PLAYGROUND AND ATHLETIC SUPPLIES	FITNESS THINGS	TREADMILL MAINTENANCE	INV12272	11/17/2023	1030.00	9455

208-101-740.004	PLAYGROUND AND ATHLETIC SUPPLIES	METRO SIGNS AND LIGHTING	INSTALL BALL PARK FIXTURES	231308-1	11/17/2023	3800.00	9460
208-101-740.004	PLAYGROUND AND ATHLETIC SUPPLIES	WOODS TROPHIES	MEDALS FOR BIG BIRD RUN	2023-18117	11/17/2023	1979.80	9468
208-101-751.000	FUEL	CITY OF ROSEVILLE	JULY 2023 MECHANICS CHARGES	Jul-23	11/17/2023	1141.10	9448
208-101-801.000	PROFESSIONAL SERVICES	BIANCO TOURS INC	10/19 PIONEER WINE TRAIL	10D95409	11/3/2023	4173.00	9403
208-101-801.000	PROFESSIONAL SERVICES	DETROIT EVENT COMPANY	DJ SERVICES - 12/8 VIP DANCE	12082023-DJDC	11/3/2023	450.00	9406
208-101-801.000	PROFESSIONAL SERVICES	DRIVE CREATIVE SERVICES LLC	NEWSLETTER-REPRINTING	126682	11/17/2023	1986.82	9451
208-101-801.000	PROFESSIONAL SERVICES	EASTSIDE RACING COMPANY	CHIP TIMES FINISH LINE SERVICES/BIB CHIPS	1591	11/17/2023	800.00	9453
208-101-801.000	PROFESSIONAL SERVICES	PLANTE AND MORAN PLLC	AUDIT SERVICES	10111610	11/22/2023	16350.00	9484
208-101-801.000	PROFESSIONAL SERVICES	AD-TECH AGENCY INC	BIG BIRD RUN 2023-CLOTHING ORDER	65064	11/30/2023	400.00	9491
208-101-801.000	PROFESSIONAL SERVICES	AD-TECH AGENCY INC	STAFF CLOTHING ORDER	65206	11/30/2023	304.00	9491
208-101-801.000	PROFESSIONAL SERVICES	DETROIT EVENT COMPANY	12/8 DJ SERVICES - FINAL PAYMENT	12082023-DJDC-2	11/30/2023	225.00	9494
208-101-801.000	PROFESSIONAL SERVICES	VINTAGE HOUSE	SENIOR CHRISTMAS LUNCHEON	PR25899	11/30/2023	3320.16	9502
208-101-818.000	CONTRACTUAL SERVICES	GAFFKE, DEBRA	REIMBURSEMENT FOR DANCE COSTUMES DEC 2023	PR25888	11/3/2023	932.49	9412
208-101-818.000	CONTRACTUAL SERVICES	HUGHES, AMANDA	START SMART OCT-NOV 2023	101223	11/3/2023	351.75	9417
208-101-818.000	CONTRACTUAL SERVICES	JOYCE, BOB	10/12 OFFICIALS PAY	PR25890	11/3/2023	160.00	9418
208-101-818.000	CONTRACTUAL SERVICES	KENNEDY, DENNIS	4 GAMES-OFFICIALS PAY	PR25886	11/3/2023	160.00	9420
208-101-818.000	CONTRACTUAL SERVICES	KENNEDY, DENNIS	9/27-10/3 OFFICIALS PAY	PR25890	11/3/2023	240.00	9420
208-101-818.000	CONTRACTUAL SERVICES	KRISTIN JD WILSON	9/8-10/27 CHAIR YOGA	102723	11/3/2023	503.88	9421
208-101-818.000	CONTRACTUAL SERVICES	KRZEZEWSKI, AL	9/27-10/12 OFFICIALS PAY	PR25890	11/3/2023	160.00	9422
208-101-818.000	CONTRACTUAL SERVICES	LK ST CLAIR SOCCER	9/26-10/24 BACK TO BASIC SOCCER	102123	11/3/2023	542.70	9423
208-101-818.000	CONTRACTUAL SERVICES	MADE STUDENT ATHLETICS	HOOP CLASS SEPT-OCT 2023	101723	11/3/2023	1383.75	9425
208-101-818.000	CONTRACTUAL SERVICES	REISS, LYNN	LINE DANCE FALL 2023	102523	11/3/2023	699.72	9428
208-101-818.000	CONTRACTUAL SERVICES	SIGMAN'S CARICATURE	10/17 CARICATURE CLASS	PR25887	11/3/2023	225.00	9430
208-101-818.000	CONTRACTUAL SERVICES	SMITH, JASMINE	SEP-OCT 2023 PRESCHOOL PROGRAMS	102723	11/3/2023	461.25	9432
208-101-818.000	CONTRACTUAL SERVICES	SMITH, TYRONE	9/21-10/26 OFFICIALS PAY	PR25890	11/3/2023	560.00	9433
208-101-818.000	CONTRACTUAL SERVICES	SMITH, TYRONE	SCHEDULER FEE 117 GAMES	PR25890	11/3/2023	585.00	9433
208-101-818.000	CONTRACTUAL SERVICES	THE PRACTICE ZONE	PICKLEBALL BEGINNER LESSONS	102423	11/3/2023	581.40	9436
208-101-818.000	CONTRACTUAL SERVICES	HANNAFORD, WILLIAM	1/2 GRADE BASKETBALL	101223	11/17/2023	448.80	9456
208-101-818.000	CONTRACTUAL SERVICES	SMITH, JASMINE	PRESCHOOL PROGRAMS	111323	11/17/2023	481.88	9463
208-101-818.000	CONTRACTUAL SERVICES	MOON, BRIAN	MODERN WOMEN'S SELF DEFENSE	111523	11/22/2023	170.00	9480
208-101-818.000	CONTRACTUAL SERVICES	SIGMAN'S CARICATURE	CARICATURE CLASS 11/14/23	PR25892	11/22/2023	225.00	9486
208-101-818.000	CONTRACTUAL SERVICES	SUMINSKI, THOMAS	UPMIRE PAY FOR SOFTBALL PLAYOFFS	PR25895	11/22/2023	200.00	9488
208-101-880.000	COMMUNITY PROMOTION	JERRY ROSS BAND, LLC	DEPOSIT FOR 2024 RICKIN SUMMER NIGHT BAND	49	11/22/2023	1500.00	9478
208-101-880.000	COMMUNITY PROMOTION	GREAT LAKES SPORTS PUBLICATIONS INC	BIG BIRD RUN VIDEO	30430	11/30/2023	1200.00	9497
208-101-900.000	PRINTING & PUBLICATIONS	DRIVE CREATIVE SERVICES LLC	NEWSLETTER-REPRINTING	3598	11/17/2023	2211.82	9451
208-101-920.000	UTILITIES	DTE ENERGY	ELEC SVC 9100 026 8010 6	100923	11/3/2023	114.10	9408
208-101-920.000	UTILITIES	CITY OF ROSEVILLE	WATER SVC #160018185	110123	11/17/2023	2172.48	9449
208-101-920.000	UTILITIES	DTE ENERGY	ELEC SVC 9100 026 8010 6	110723	11/17/2023	124.81	9452
208-101-920.000	UTILITIES	CONSUMERS ENERGY	GAS SVC 1000 1006 8144	202343087243	11/30/2023	258.82	9493
208-101-931.000	BUILDING MAINTENANCE	DUNBAR MECHANICAL INC	MAINTANENCE CONTRACT	100913	11/3/2023	2589.00	9409
208-101-931.000	BUILDING MAINTENANCE	GREAT LAKES PEST CONTROL CO INC	PEST CONTROL - 10-23-23	75391	11/3/2023	50.00	9413
208-101-931.000	BUILDING MAINTENANCE	BRIGHT HORIZON SERVICES INC	MONTHLY BED MAINTENANCE/TRIM	42915	11/17/2023	1075.00	9447
208-101-931.000	BUILDING MAINTENANCE	SUPPLYDEN	2 - 12 VOLT BATTERIES	506693-00	11/22/2023	554.94	9489
208-101-933.000	OFFICE EQUIPMENT MAINTENANCE	MARCO TECHNOLOGIES LLC	MTHLY COPIER CHGS #MER725	INV11744465	11/3/2023	55.29	9426
208-101-933.000	OFFICE EQUIPMENT MAINTENANCE	MARCO TECHNOLOGIES LLC	MTHLY COPIER CHGS #MER725	INV11725752	11/3/2023	188.07	9426
208-101-933.000	OFFICE EQUIPMENT MAINTENANCE	MARCO TECHNOLOGIES LLC	MTHLY COPIER CHGS #MER725	INV11853522	11/22/2023	62.08	9479
208-101-933.000	OFFICE EQUIPMENT MAINTENANCE	MARCO TECHNOLOGIES LLC	MTHLY COPIER CHGS #MER725	INV11843047	11/22/2023	188.07	9479
208-101-940.000	RENTALS	TEE PEE INC	CONTRACT RENEW-PORTABLE TOILETS	3431	11/17/2023	200.00	9464
208-101-940.000	RENTALS	TEE PEE INC	CONTRACT RENEW-PORTABLE TOILETS	3432	11/17/2023	200.00	9464
208-101-961.000	CERTIFICATIONS & LICENSES	AHA ECC DISTRIBUTION	CPR CERTIFICATION	SCPR145689	11/22/2023	306.00	9472
Total For Dept 101 GENERAL DEPARTMENT						78615.08	
Dept 691 SMART							
208-691-801.000	PROFESSIONAL SERVICES	OCCUPATIONAL HEALTH CENTERS	11/8 RANDOM TESTING	715110470	11/22/2023	86.00	9483

208-691-850.000	COMMUNICATIONS	DIRECT TV	10/21-11/20 CHARGES	008724326X231022	11/3/2023	201.23	9407
208-691-850.000	COMMUNICATIONS	COMCAST	11/12-12/11/23 SERVICES	102823	11/17/2023	86.90	9450
208-691-850.000	COMMUNICATIONS	DIRECT TV	ACCT#008724326 11/8-12/20 CHARGES	008724326X231122	11/30/2023	426.20	9496
Total For Dept 691 SMART						800.33	
Total For Fund 208 PARK/RECREATION FUND -						79415.41	

11/03/2023 10:29 AM
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JOURNALS POSTING REPORT
POSTING REPORT

Page: 1/1

Post Date	Journal	Summ/Det	Ref #	Description	DR Amount	CR Amount
GL Number						
11/08/2023	PR	S	802741 490	SUMMARY PR 11/08/2023		
208-000-001.001				CASH RECR AUTH		19,794.37
208-000-258.000				ACCRUED TAXES PAYABLE		4,214.82
208-000-258.001				OTHER PAYROLL WITHHOLDING		8,603.64
208-101-706.000				WAGES- PERMANENT EMPLOYEES	13,713.04	
208-101-707.000				WAGES- TEMPORARY EMPLOYEES	10,821.61	
208-101-715.000				FICA-EMPLOYER'S	1,850.60	
208-101-718.000				RETIREMENT FUND CONTRIBUTION	2,331.21	
208-691-706.000				WAGES- PERMANENT EMPLOYEES	1,662.87	
208-691-707.000				WAGES- TEMPORARY EMPLOYEES	1,694.00	
208-691-715.000				FICA-EMPLOYER'S	256.81	
208-691-718.000				RETIREMENT FUND CONTRIBUTION	282.69	
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					32,612.83	32,612.83

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JOURNALS POSTING REPORT
POSTING REPORT

Post Date	Journal	Summ/Det	Ref #	Description	DR Amount	CR Amount
GL Number						
11/15/2023	PR	S	804153 491	SUMMARY PR 11/15/2023		
208-000-001.001				CASH RECR AUTH		6,781.63
208-000-258.000				ACCRUED TAXES PAYABLE		1,335.44
208-000-258.001				OTHER PAYROLL WITHHOLDING		1,278.84
208-101-706.000				WAGES- PERMANENT EMPLOYEES	8,728.19	
208-101-715.000				FICA-EMPLOYER'S	667.72	
					<u>9,395.91</u>	<u>9,395.91</u>
					<u>9,395.91</u>	<u>9,395.91</u>

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Post Date	Journal	Summ/Det	Ref #	Description	DR Amount	CR Amount
GL Number						
11/22/2023	PR	S	804332 492	SUMMARY PR 11/22/2023		
208-000-001.001				CASH RECR AUTH		19,736.32
208-000-258.000				ACCRUED TAXES PAYABLE		4,209.90
208-000-258.001				OTHER PAYROLL WITHHOLDING		8,543.64
208-101-706.000				WAGES- PERMANENT EMPLOYEES	13,713.04	
208-101-707.000				WAGES- TEMPORARY EMPLOYEES	10,660.32	
208-101-715.000				FICA-EMPLOYER'S	1,845.10	
208-101-718.000				RETIREMENT FUND CONTRIBUTION	2,331.21	
208-691-706.000				WAGES- PERMANENT EMPLOYEES	1,668.13	
208-691-707.000				WAGES- TEMPORARY EMPLOYEES	1,728.63	
208-691-715.000				FICA-EMPLOYER'S	259.85	
208-691-718.000				RETIREMENT FUND CONTRIBUTION	283.58	
					<hr/>	<hr/>
					32,489.86	32,489.86
					<hr/>	<hr/>
					32,489.86	32,489.86

12/07/2023		REVENUE AND EXPENDITURE REPORT FOR RARE							
		PERIOD ENDING 11/30/2023							
		% Fiscal Year Completed: 41.67							
		2023-24		YTD BALANCE		ACTIVITY FOR			
		ORIGINAL	2023-24	11/30/2023		MONTH 11/30/23	ENCUMBERED	UNENCUMBERED	% BDGT
GL NUMBER	DESCRIPTION	BUDGET	AMENDED BUDGET	NORM (ABNORM)		INCR (DECR)	YEAR-TO-DATE	BALANCE	USED
Fund 208 - PARK/RECREATION FUND									
Revenues									
208-101-402.000	CURRENT PROPERTY TAXES	1,663,394.00	1,663,394.00	4,347.97		1,246.78	0.00	1,659,046.03	0.26%
208-101-614.000	VENDING REVENUE	1,000.00	1,000.00	0.00		0.00	0.00	1,000.00	0.00%
208-101-652.000	RECREATION USE AND ADMISSION FEE-ROSEVIL	480,000.00	480,000.00	64,849.72		21,918.40	0.00	415,150.28	13.51%
208-101-653.000	SMART-OPERATING CREDITS	193,712.00	193,712.00	0.00		0.00	0.00	193,712.00	0.00%
208-101-654.000	SMART- FAREBOX REVENUE	72,643.00	72,643.00	2,552.00		499.00	0.00	70,091.00	3.51%
208-101-664.000	INTEREST AND DIVIDENDS	2,000.00	2,000.00	0.00		0.00	0.00	2,000.00	0.00%
208-101-674.000	CONTRIBUTIONS AND DONATIONS	2,000.00	2,000.00	0.00		0.00	0.00	2,000.00	0.00%
TOTAL REVENUES		2,414,749.00	2,414,749.00	71,749.69		23,664.18	0.00	2,342,999.31	2.97%
Expenditures									
208-101-706.000	WAGES- PERMANENT EMPLOYEES	421,738.97	421,738.97	162,103.43		36,154.27	0.00	259,635.54	38.44%
208-101-707.000	WAGES- TEMPORARY EMPLOYEES	508,303.50	508,303.50	166,331.55		21,481.93	0.00	341,971.95	32.72%
208-101-709.000	WAGES- OVERTIME	1,000.00	1,000.00	158.13		0.00	0.00	841.87	15.81%
208-101-715.000	FICA-EMPLOYER'S	71,226.00	71,226.00	24,682.06		4,363.42	0.00	46,543.94	34.65%
208-101-718.000	RETIREMENT FUND CONTRIBUTION	70,167.00	70,167.00	25,662.77		4,662.42	0.00	44,504.23	36.57%
208-101-719.000	HEALTH, LIFE, DENTAL	156,104.00	156,104.00	50.00		12.50	0.00	156,054.00	0.03%
208-101-725.000	UNEMPLOYMENT & WORKERS COMPENSATION	7,174.98	7,174.98	(1,333.03)	A	(802.06)	0.00	8,508.01	-18.58%
208-101-728.000	OFFICE SUPPLIES	8,000.00	8,000.00	1,178.13		289.82	259.80	6,821.87	14.73%
208-101-730.000	POSTAGE	17,928.00	17,928.00	504.12		0.00	0.00	17,423.88	2.81%
208-101-740.000	SUPPLIES	50,000.00	50,000.00	23,052.61		5,511.85	5,242.68	26,947.39	46.11%
208-101-740.004	PLAYGROUND AND ATHLETIC SUPPLIES	55,620.00	55,620.00	28,585.64		8,396.70	0.00	27,034.36	51.39%
208-101-751.000	FUEL	4,000.00	4,000.00	1,141.10		1,141.10	0.00	2,858.90	28.53%
208-101-801.000	PROFESSIONAL SERVICES	80,000.00	80,000.00	55,687.06	B	28,008.98	0.00	24,312.94	69.61%
208-101-818.000	CONTRACTUAL SERVICES	98,000.00	98,000.00	19,246.81		9,072.62	0.00	78,753.19	19.64%
208-101-826.000	LEGAL FEES	1,000.00	1,000.00	0.00		0.00	0.00	1,000.00	0.00%
208-101-850.000	COMMUNICATIONS	30,000.00	30,000.00	1,333.06		672.39	0.00	28,666.94	4.44%
208-101-861.000	AUTO EXPENSE ALLOWANCE	250.00	250.00	0.00		0.00	0.00	250.00	0.00%
208-101-864.000	CONFERENCE & WORKSHOPS	3,500.00	3,500.00	0.00		0.00	0.00	3,500.00	0.00%
208-101-880.000	COMMUNITY PROMOTION	27,550.00	27,550.00	15,668.34	C	5,246.98	0.00	11,881.66	56.87%
208-101-900.000	PRINTING & PUBLICATIONS	35,000.00	35,000.00	8,711.82		2,211.82	0.00	26,288.18	24.89%
208-101-901.000	BANK FEES	8,000.00	8,000.00	3,017.74		1,543.84	0.00	4,982.26	37.72%
208-101-910.000	INSURANCE AND BONDS	40,000.00	40,000.00	38,341.00	D	0.00	0.00	1,659.00	95.85%
208-101-920.000	UTILITIES	30,000.00	30,000.00	5,037.31		2,670.21	0.00	24,962.69	16.79%
208-101-931.000	BUILDING MAINTENANCE	61,500.00	61,500.00	24,177.52		5,134.97	0.00	37,322.48	39.31%
208-101-933.000	OFFICE EQUIPMENT MAINTENANCE	11,500.00	11,500.00	1,443.72		493.51	0.00	10,056.28	12.55%
208-101-939.000	VEHICLE MAINTENANCE	5,000.00	5,000.00	0.00		0.00	0.00	5,000.00	0.00%
208-101-940.000	RENTALS	6,000.00	6,000.00	2,900.00		400.00	0.00	3,100.00	48.33%
208-101-958.000	MEMBERSHIPS AND DUES	2,500.00	2,500.00	180.00		0.00	0.00	2,320.00	7.20%
208-101-960.000	EDUCATION AND TRAINING	5,000.00	5,000.00	1,387.44		0.00	0.00	3,612.56	27.75%
208-101-961.000	CERTIFICATIONS & LICENSES	2,000.00	2,000.00	306.00		306.00	0.00	1,694.00	15.30%
208-101-993.000	LAND USE FEE	120,000.00	120,000.00	0.00		0.00	0.00	120,000.00	0.00%
208-101-993.001	VENDING EXPENSE	250.00	250.00	0.00		0.00	0.00	250.00	0.00%
208-101-996.027	ADMINISTRATION COSTS	66,243.90	66,243.90	0.00		0.00	0.00	66,243.90	0.00%
208-101-999.000	TRANSFERS OUT	175,120.00	175,120.00	0.00		0.00	0.00	175,120.00	0.00%

12/07/2023		REVENUE AND EXPENDITURE REPORT FOR RARE							
		PERIOD ENDING 11/30/2023							
		% Fiscal Year Completed: 41.67							
		2023-24		YTD BALANCE		ACTIVITY FOR			
		ORIGINAL	2023-24	11/30/2023		MONTH 11/30/23	ENCUMBERED	UNENCUMBERED	% BDGT
GL NUMBER	DESCRIPTION	BUDGET	AMENDED BUDGET	NORM (ABNORM)		INCR (DECR)	YEAR-TO-DATE	BALANCE	USED
Total Expenditures - Dept 101-GENERAL DEPARTMENT		2,179,676.35	2,179,676.35	609,554.33		136,973.27	5,502.48	1,570,122.02	27.97%
208-691-706.000	WAGES- PERMANENT EMPLOYEES	43,781.97	43,781.97	13,056.57		3,331.00	0.00	30,725.40	29.82%
208-691-707.000	WAGES- TEMPORARY EMPLOYEES	103,117.50	103,117.50	18,763.90		3,422.63	0.00	84,353.60	18.20%
208-691-715.000	FICA-EMPLOYER'S	11,238.00	11,238.00	2,434.27		516.66	0.00	8,803.73	21.66%
208-691-718.000	RETIREMENT FUND CONTRIBUTION	7,443.00	7,443.00	1,931.49		566.27	0.00	5,511.51	25.95%
208-691-719.000	HEALTH, LIFE, DENTAL	26,017.00	26,017.00	0.00		0.00	0.00	26,017.00	0.00%
208-691-725.000	UNEMPLOYMENT & WORKERS COMPENSATION	1,102.69	1,102.69	0.00		0.00	0.00	1,102.69	0.00%
208-691-740.000	SUPPLIES	750.00	750.00	0.00		0.00	0.00	750.00	0.00%
208-691-751.000	FUEL	16,000.00	16,000.00	0.00		0.00	0.00	16,000.00	0.00%
208-691-801.000	PROFESSIONAL SERVICES	12,000.00	12,000.00	5,121.36		407.34	0.00	6,878.64	42.68%
208-691-818.000	CONTRACTUAL SERVICES	5,150.00	5,150.00	1,802.30		0.00	0.00	3,347.70	35.00%
208-691-850.000	COMMUNICATIONS	6,500.00	6,500.00	1,989.37		714.33	0.00	4,510.63	30.61%
208-691-880.000	COMMUNITY PROMOTION	5,000.00	5,000.00	846.00		0.00	0.00	4,154.00	16.92%
208-691-910.000	INSURANCE AND BONDS	2,671.00	2,671.00	2,671.00	D	0.00	0.00	0.00	100.00%
208-691-939.000	VEHICLE MAINTENANCE	3,713.00	3,713.00	0.00		0.00	0.00	3,713.00	0.00%
208-691-960.000	EDUCATION AND TRAINING	0.00	0.00	205.69	E	0.00	0.00	(205.69)	100.00%
208-691-976.000	BUILDING ADDITON & IMPROVEMENT	365,000.00	365,000.00	0.00		0.00	0.00	365,000.00	0.00%
208-691-983.000	OFFICE EQUIPMENT	2,500.00	2,500.00	0.00		0.00	0.00	2,500.00	0.00%
208-691-996.027	ADMINISTRATION COSTS	19,371.20	19,371.20	0.00		0.00	0.00	19,371.20	0.00%
Total Expenditures - Dept 691-SMART		631,355.36	631,355.36	48,821.95		8,958.23	0.00	582,533.41	7.73%
TOTAL EXPENDITURES		2,811,031.71	2,811,031.71	658,376.28		145,931.50	5,502.48	2,152,655.43	23.42%
Fund 208 - PARK/RECREATION FUND:									
TOTAL REVENUES		2,414,749.00	2,414,749.00	71,749.69		23,664.18	0.00	2,342,999.31	
TOTAL EXPENDITURES		2,811,031.71	2,811,031.71	658,376.28		145,931.50	5,502.48	2,152,655.43	
NET OF REVENUES & EXPENDITURES		(396,282.71)	(396,282.71)	(586,626.59)		(122,267.32)	(5,502.48)	190,343.88	

12/07/2023		REVENUE AND EXPENDITURE REPORT FOR RARE							
		PERIOD ENDING 11/30/2023							
		% Fiscal Year Completed: 41.67							
		2023-24		YTD BALANCE		ACTIVITY FOR			
		ORIGINAL	2023-24	11/30/2023		MONTH 11/30/23	ENCUMBERED	UNENCUMBERED	% BDGT
GL NUMBER	DESCRIPTION	BUDGET	AMENDED BUDGET	NORM (ABNORM)		INCR (DECR)	YEAR-TO-DATE	BALANCE	USED
Fund 408 - CAPITAL PROJECTS FUND - RARE									
Revenues									
408-101-699.000	TRANSFER IN	175,120.00	175,120.00	0.00		0.00	0.00	175,120.00	0.00%
TOTAL REVENUES		175,120.00	175,120.00	0.00		0.00	0.00	175,120.00	0.00%
Expenditures									
408-101-976.000	BUILDING ADDITON & IMPROVEMENT	365,000.00	365,000.00	207,790.00	F	0.00	0.00	157,210.00	56.93%
408-101-982.000	MACHINERY	8,000.00	8,000.00	10,270.00	G	0.00	0.00	(2,270.00)	128.38%
408-101-983.000	OFFICE EQUIPMENT	12,000.00	12,000.00	0.00		0.00	0.00	12,000.00	0.00%
408-101-984.000	FURNITURE	5,000.00	5,000.00	0.00		0.00	0.00	5,000.00	0.00%
TOTAL EXPENDITURES		390,000.00	390,000.00	218,060.00		0.00	0.00	171,940.00	55.91%
Fund 408 - CAPITAL PROJECTS FUND - RARE:									
TOTAL REVENUES		175,120.00	175,120.00	0.00		0.00	0.00	175,120.00	
TOTAL EXPENDITURES		390,000.00	390,000.00	218,060.00		0.00	0.00	171,940.00	
NET OF REVENUES & EXPENDITURES		(214,880.00)	(214,880.00)	(218,060.00)		0.00	0.00	3,180.00	
<p>A The negative amount year-to-date relates to two refund checks the Authority received from Travelers.</p> <p>B Professional Services is running over budget primarily due to the full cost of the annual audit being incurred. The account is expected to be within budget for the fiscal year.</p> <p>C Account is running over budget due to events such as the Rockin Summer Nights and the Big Bird Run. A budget adjustment may be needed for this account.</p> <p>D The premium for the full year has been paid for liability insurance. No additional expenditures are expected during this fiscal year in this account.</p> <p>E Education and training for SMART was not budgeted. A budget adjustment will be needed to include this expense in the current year budget.</p> <p>F Approximately \$197,000 of the total relates to costs related to the new gym floor. A budget amendment will most likely be needed to address the total cost of the floor.</p> <p>G Amount exceeds budgeted amount for the current year. Recumbant bikes were purchased for the fitness room. A budget adjustment will be needed for the current year.</p>									

November 30, 2023

To the Board of Directors and Management
Recreation Authority of Roseville and Eastpointe

We have audited the financial statements of the Recreation Authority of Roseville and Eastpointe (the "Authority" or RARE) as of and for the year ended June 30, 2023 and have issued our report thereon dated November 30, 2023. Professional standards require that we provide you with the following information related to our audit:

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated July 24, 2023, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of RARE. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our letter about planning matters dated September 8, 2023.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Authority are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2023.

We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus.

There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

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

November 30, 2023

The most sensitive estimate affecting the financial statements is the discount rate used in calculating the Authority's lease liability. We evaluated the key factors and assumptions used to develop the discount rate in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We did not detect any misstatements as a result of audit procedures.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the Authority, and business plans and strategies that may affect the risks of material misstatement, with management each year prior to our retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition of our retention.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 30, 2023.

Management Consultations with Other Independent Accountants

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

We would like to take this opportunity to thank the Authority's staff for the cooperation and courtesy extended to us during our audit. Their assistance and professionalism are invaluable.

This report is intended solely for the use of the board members and management of the Recreation Authority of Roseville and Eastpointe and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Plante & Moran, PLLC



Ali Hijazi, CPA
Partner

Recreation Authority of Roseville and Eastpointe

**Financial Report
with Supplementary Information
June 30, 2023**

Recreation Authority of Roseville and Eastpointe

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Recreational Authority of Roseville-Eastpointe
18185 Sycamore, Roseville, MI 48066
586-445-5480
www.rare-mi.org

November 30, 2023

To the Board of Trustees, Residents of the Roseville
and Eastpointe Authority Community

Letter of Transmittal

We are submitting herewith the financial report of the Recreation Authority of Roseville and Eastpointe (the “Authority”) as of and for the year ended June 30, 2023. It is the responsibility of Authority management to present fairly, with full disclosure and in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Authority’s funds. The annual financial report contains necessary disclosures useful in providing an understanding of the individual funds and full accrual financial statements. Pursuant to that requirement, we hereby issue the annual financial report of the Recreation Authority of Roseville and Eastpointe as of and for the year ended June 30, 2023. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with management.

To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the funds and of the Authority. All disclosures necessary to enable the reader to gain an understanding of the Authority’s activities have been included.

Plante & Moran, PLLC has issued an unmodified “clean” opinion on the Authority’s financial statements as of and for the year ended June 30, 2023. The independent auditor’s report is located at the front of the financial section of this report.

Management’s discussion and analysis (the “MD&A”) immediately follows the independent auditor’s report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

State law requires that all local governmental units, including authorities such as the Recreation Authority of Roseville and Eastpointe, publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

The Authority is a special district form of government operating independently of all other governmental agencies. It provides a full range of recreational activities to the residents of Roseville and Eastpointe. The purpose of the Authority is to provide recreational services and construct, operate, maintain, and/or improve recreational facilities, including but not limited to parks, swimming pools, recreation centers, auditoriums, and any other facilities authorized by Section 5 of Act 321 of the State of Michigan.

Governmental Structure, Local Economic Condition, and Outlook

The Authority was sanctioned by Public Act 321 as a metropolitan district for planning, promoting, acquiring, constructing, owning, developing, maintaining, and operating, either within or without its limits, parks connecting drives and/or limited access highways and to provide for the assessment, levy, and collection of property taxes on both real and personal properties located within its boundaries. A referendum was held on November 8, 2011 on the proposed Authority. The citizens of the cities of Roseville and Eastpointe approved the creation of a one mill levy for a period of 20 years for Authority operations.

The governing body of the Authority is a five-member Board of Trustees. Two trustees are appointed from the legislative bodies of Roseville and Eastpointe, who then appoint a trustee at large for terms of three years. Public meetings of the Board of Trustees are held on the second Wednesday of each month. The Board of Trustees is responsible, among other things, for setting policy; adopting the budget; setting fees; approving contracts, land acquisitions, and expenditures; planning new recreational services facilities, and appointing three staff officers: an executive director, a program director, and a senior director. Administrative and fiscal management services including accounting, payroll and risk management are provided by agreement from the City of Roseville.

The Executive Director is responsible for carrying out the policies of the Board of Trustees, overseeing the day-to-day operations of the recreation services system, hiring all employees, and approving all purchase commitments of the Authority. The Executive Director is also the Executive Secretary and keeps minutes of all Board of Trustee meetings, is the official custodian of all records of the Authority, coordinates the recording of all property owned by the Authority, and certifies all payment vouchers prior to approval by the Board of Trustees. The Controller of Roseville is responsible for maintaining all financial accounting records of the Authority; collecting all revenues due to the Authority; investing all Authority funds; issuing payment vouchers for goods, services, and payrolls; and maintaining property/casualty insurances under the present agreement between the Authority and the City of Roseville.

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the local economic environment in which the Authority operates.

Regional Profile and Economic Conditions

The Authority encompasses the City of Roseville and the City of Eastpointe and is located near the southeast corner of Macomb County, adjacent to the southern boundary of Macomb County and north of the city of Detroit. Freeway access to the southeast Michigan region is provided by Interstate-94 (I-94) and Interstate-696 (I-696). In addition, regional access is available using the bus system of the Suburban Mobility Authority for Regional Rapid Transit (SMART) system. Both the cities of Roseville and Eastpointe have grown and prospered significantly as two of southeastern Michigan's earliest and strongest suburban communities.

The Authority was created by the municipalities of Roseville and Eastpointe and services the territories of these two established traditional yet forward-thinking communities. Both Roseville and Eastpointe continue to welcome residents, businesses, and visitors alike to enjoy vibrant and diverse community lifestyles. The Authority is ideally located in southeastern Michigan, within Macomb County, and proud of the initiative to “Make Macomb Your Home.” Roseville and Eastpointe provide a full range of services to residents, visitors, and the business community and are conveniently located for employers and employees alike.

With 60 percent of voters taxing themselves in 2011 with an additional millage of \$1.00 per thousand of taxable value to fund the Authority, it is clear that quality of life and services to young, old, and those of special needs is in the community culture of the joint cities. The residents’ action supporting the initiative to collaborate and join recreation departments indicates they are willing to pay for and improve their communities and make sure that the “sense of place” in Roseville and Eastpointe is alive and well.

Like most communities, in recent years, the cities of Roseville and Eastpointe have experienced double-digit declines in market values on its real and personal properties. Unfortunately, even as the housing market struggles to recover under Proposal A, taxable value losses will be slow to recoup due to the mandated inflationary cap on property assessments. No matter the rate of increase, it will take significant future years to restore any municipality to its prior funding level. As evidenced by a reduction in property values to tax at the one mill rate, the challenges of revenue will be a prominent issue for the continuation of operations of the Authority. The Authority will adhere to a multi-year financial plan to address the challenges of revenue reduction and increase program income along with seeking additional grant funding sources.

Major Achievements and Result of Operations for 2022-2023

The twelfth year of the newly formed authority was not without challenges. Some financial challenges will remain in the foreseeable future. Despite the expected and some unexpected challenges, there were significant achievements in 2022-2023, with more anticipated in the years ahead.

- Revamped the Summer Day Camp Program that sold-out within two weeks of registration opening in February
- Replaced the old manual lift for reaching high ceilings with a new hydraulic scissor-lift
- Continue to add and/or alter programs to improve service to residents of all ages
- Replaced and added new surveillance cameras throughout the Recreation Authority Center to improve security measures throughout the building
- Approved a change to the Park Improvement Program for the City of Roseville to replace ball diamond lights at Huron Park ball fields
- Continued cooperation with the Roseville Community Schools and the Eastpointe Public Schools to share resources and maintain low program costs for residents
- Continued the Open Swim Program, utilizing the Roseville High School pool
- Submitted a SPARK Grant application and Michigan Natural Resources Trust Fund Grant Application to develop the area behind the Recreation Authority Center into a park setting
- Installed a new digital sign to on Gratiot to promote our programs and events to the community and developed a policy for submissions placed on the digital sign
- Replaced copiers in the main office and senior office to improve operations
- Repainted the lobby area at the Recreation Authority Center to improve aesthetics at the Center
- Implemented a “Scan-in” system for Fitness Room and Open Gym participants

In 2022-2023, the Authority established several objectives to be accomplished in the next fiscal year that will have a material impact on services and financial planning including:

- Continue to redefine the organization and improve full cost recovery program objectives by evaluating programs and special events to efficiently provide a variety of recreational opportunities that appeal to the residents of Eastpointe and Roseville such as adding Pickleball programs/lessons/leagues
- Replace the Large Gym floor with a new Omni-Sports Tarkett floor designed to improve the experience of participants utilizing the Large Gym
- Add a full-time Community Engagement Supervisor enabling staff to offer more events/programs while focusing on adding sponsors for programs and updating staff policies
- Add two permanent part-time staff to provide additional supervision of programs, events and sports leagues
- Continue to follow a multi-year capital equipment and facilities improvement plan for the SMART program that includes senior van maintenance, replacing older vehicles, additional electronic gate and other handicapped bus service enhancements as well as adding “special trips” for residents this upcoming year
- Update and provide laptop computers for full-time staff to be able to operate more efficiently
- Begin the process of securing Project Agreement and soliciting bids for the recently awarded SPARKS Grant to develop a park on the north side Recreation Authority Center property

The Reporting Entity and Services Provided

The Authority has defined its financial reporting entity in accordance with the pronouncements of the Governmental Accounting Standards Board (GASB).

Financial Information

Management of the Authority is responsible for establishing and maintaining internal controls designed to ensure that the assets of the Authority are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. Internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe the Authority’s internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The Authority adopted a balanced fiscal year 2022-2023 General Fund budget. During the year, RARE contributed approximately \$157,000 to fund balance and transferred \$333,000 to the Capital Projects Fund. The COVID-19 pandemic and the slow rebound in taxable values in both cities limited by Proposal A continues to impact the Authority’s budget and will seriously affect operations in the future. However, with many COVID-19 restrictions lifted and cost control initiatives put in place including the continued reliance on part-time staff as well as modifications to the operations of existing programs, the use of the unreserved fund balance should be avoided for several fiscal years to come. The planning and

operations of the physical buildings and facilities of the Authority will significantly affect the five-year fiscal plan and, accordingly, each budget year ahead.

Budgeting Controls

In accordance with state law, the Authority's budget is prepared on the modified accrual basis for governmental-type funds, and its accounting records are also maintained on that basis. Under modified accrual accounting, revenues are recorded when they are both measurable and available. Expenditures are recorded when a liability is incurred, except for interest on long-term debt.

The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Authority's governing body. Activities of the General Fund are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the program unit level for the General Fund. However, for internal accounting purposes, budgetary control is maintained by object class (line account) for all funds. The City of Roseville, on behalf of the Authority, also maintains an encumbrance accounting system as one technique of accomplishing budgetary control.

Purchase orders that would create an over-encumbrance are not written until additional appropriations are available. Encumbered accounts lapse at year end. However, any encumbrances outstanding at June 30, 2023 are reported as reservations of fund balance.

As demonstrated by the statements and schedules included in the financial section of this report, the Authority has met and will continue to meet its financial management responsibilities.

Acknowledgments

The timely preparation of this report could not have been accomplished without the efficient and dedicated services of the staff of the Roseville Controller's Department and our independent auditors, Plante & Moran, PLLC, certified public accountants. We express our appreciation to all members of the city departments we partnered with that assisted and contributed to operations. In closing, without the leadership and support of the Board of Trustees, this report would not have been possible.

Sincerely,

Anthony J. Lipinski

Anthony J. Lipinski, Executive Director
Recreation Authority of Roseville & Eastpointe

Independent Auditor's Report

To the Board of Directors
Recreation Authority of Roseville and Eastpointe

Opinions

We have audited the financial statements of the governmental activities, the General Fund, and the Capital Projects Fund of the Recreation Authority of Roseville and Eastpointe (the "Authority") as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the General Fund, and the Capital Projects Fund of the Authority as of June 30, 2023 and the respective changes in its 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 (GAAS). 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 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 the 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 Authority's ability to continue as a going concern for 12 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 GAAS 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.

To the Board of Directors
Recreation Authority of Roseville and Eastpointe

In performing an audit in accordance with GAAS, 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 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 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 the budgetary comparison schedule 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, which 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.

Additional Information

Management is responsible for the accompanying letter of transmittal, which is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Our opinions on the financial statements do not cover such information, and we do not express an opinion or any form of assurance thereon.

Plante & Moran, PLLC

November 30, 2023

Recreation Authority of Roseville and Eastpointe

Management's Discussion and Analysis

As management of the Recreation Authority of Roseville and Eastpointe (the "Authority"), we offer the readers of the Authority's financial statements this narrative overview and analysis of the financial activities of the Authority for the year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, the financial statements, and the notes to the financial statements.

Overview

The Authority was incorporated by the City Council of Roseville, Michigan on August 9, 2011 and the City Council of Eastpointe, Michigan on August 16, 2011 and operationalized in the November 8, 2011 election, where voters in both Roseville and Eastpointe approved a levy of one mill (\$1 per thousand of taxable value) by an average of nearly 60 percent "yes" votes. Funded operations of the Authority began on January 1, 2012. The emphasis of the Authority's annual budget and five-year plan is to provide senior recreational and transportation services and programs for youth and adult participation. The Authority's building, acquired at incorporation, is located at 18185 Sycamore in Roseville, Michigan.

Using This Annual Report

This annual report consists of three parts: management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include information that presents two different views of the Authority:

The first column of the financial statements includes information on the Authority's General Fund under the modified accrual method. This fund financial statement focuses on current financial resources and provides a more detailed view about the accountability of the Authority's sources and uses of these funds.

The second column of the financial statements includes information on the Authority's Capital Projects Fund under the modified accrual method. This fund financial statement focuses on current financial resources available for capital purchases.

The adjustments column of the financial statements represents adjustments necessary to convert the fund financial statements to the government-wide financial statements under the full accrual method.

The final column is the government-wide financial statement column. This column provides both long-term and short-term information about the Authority's overall financial status. The statements of net position and activities provide information about the activities of the Authority as a whole and present a longer-term view of the Authority's finances. These statements tell how the Authority was financed in the short term and what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required information that further explains and supports the information in the financial statements.

Recreation Authority of Roseville and Eastpointe

Management's Discussion and Analysis (Continued)

The Authority's Net Position

	Governmental Activities			
	2022	2023	Change	Percent Change
Assets				
Other assets	\$ 1,989,638	\$ 2,349,064	\$ 359,426	18.1
Capital assets	3,783,425	3,526,768	(256,657)	(6.8)
Total assets	5,773,063	5,875,832	102,769	1.8
Liabilities				
Current liabilities	257,929	253,909	(4,020)	(1.6)
Noncurrent liabilities	259,143	151,421	(107,722)	(41.6)
Total liabilities	517,072	405,330	(111,742)	(21.6)
Net Position				
Net investment in capital assets	3,556,645	3,410,268	(146,377)	(4.1)
Unrestricted	1,699,346	2,060,234	360,888	21.2
Total net position	<u>\$ 5,255,991</u>	<u>\$ 5,470,502</u>	<u>\$ 214,511</u>	4.1

The Authority's Changes in Net Position

	Governmental Activities			
	2022	2023	Change	Percent Change
Revenue				
Property taxes	\$ 1,449,915	\$ 1,527,087	\$ 77,172	5.3
State sources	38,243	41,676	3,433	9.0
Charges for services to external parties	356,930	419,341	62,411	17.5
SMART operating credits	254,601	185,386	(69,215)	(27.2)
Other revenue	8,005	8,038	33	0.4
Total revenue	2,107,694	2,181,528	73,834	3.5
Program Expenses - Recreation	1,887,486	1,967,017	79,531	4.2
Change in Net Position	220,208	214,511	(5,697)	(2.6)
Net Position - Beginning of year	5,035,783	5,255,991	220,208	4.4
Net Position - End of year	<u>\$ 5,255,991</u>	<u>\$ 5,470,502</u>	<u>\$ 214,511</u>	4.1

The Authority's total net position at June 30, 2023 was \$5,470,502, including approximately \$3.5 million in capital assets. The Authority's governmental revenue totaled \$2,181,528, of which \$1,527,087, or 70 percent, was supported by property taxes levied on both real and personal properties located within the Authority's boundaries. Program revenue generated from recreation programs and rental fees totaled \$419,341, or 19 percent. The remaining 11 percent, or \$235,100, was generated from the following activities: \$185,386 from SMART operating revenue, \$41,676 from state sources, and \$8,038 from capital contributions. The Authority saw an increase in revenue from recreation programs and rental fees compared to the prior year of approximately 17.5 percent due to the Authority continuing to increase activities during the fiscal year after having to significantly reduce programming due to COVID-19 restrictions. The Authority's government-wide expenditures totaled \$1,967,071, of which \$973,457, or 49 percent, is attributed to personnel-related expenditures. Program operating supplies, professional services, and administrative fees represent 24 percent of total governmental expenditures, or \$465,510. Utilities and building-related expenditures represent 27 percent, or \$528,050, of total expenditures incurred.

Recreation Authority of Roseville and Eastpointe

Management's Discussion and Analysis (Continued)

General Fund Budgetary Highlights

The Authority's administration monitors and amends the budget to take into account unanticipated expenditures that were incurred during the year. The Authority adopted a balanced budget for fiscal year 2022-2023. The budget was formally amended twice for fiscal year 2023. A budgetary comparison statement has been provided herein to demonstrate compliance with this budget. At year end, actual revenue was \$78,531 greater than the amended budgeted amounts. Actual expenditures were \$100,532 less than budgeted. The Authority contributed approximately \$0.2 million of its unreserved fund balance in fiscal year 2022-2023. As stated earlier, the main objective of the Authority's 10th annual budget and multiyear plan is to provide senior recreational and transportation services and programs for youth and adult participation. However, the mandated inflationary cap on property assessments under Proposal A limits the recovery of losses of taxable property values from prior years in both cities, which seriously affects the Authority's budgets in the future. For fiscal year 2023 and beyond, management has developed a comprehensive multiyear financial forecast that will be updated annually as part of the Authority's annual operating budget to ensure adequate financial reserves are maintained.

Capital Assets and Debt Administration

At the end of 2023, the Authority had \$3.5 million invested in capital assets, including land, buildings, and equipment, with no related outstanding debt. During fiscal year 2011-2012, the member cities transferred approximately \$3.3 million in net assets to the Recreation Authority of Roseville and Eastpointe. The Authority uses these capital assets to provide recreational services to citizens; consequently, these assets are not available for future spending. At inception, the City Councils of Roseville, Michigan and Eastpointe, Michigan committed to contribute real and personal property to the Authority limited to the City of Roseville Recreation Center, 18185 Sycamore, Roseville, Michigan and the City of Eastpointe Community Center, 16435 Eight Mile Road, Eastpointe, Michigan. During the fiscal year ended June 30, 2018, the building located at 16435 Eight Mile Road was sold, and the proceeds were split evenly by each member community. The articles permit any participating municipality to withdraw upon giving one full year's budgetary notice. The articles also address dissolution of the Authority, which requires council resolution from the governing board of the participating communities, at which time all outstanding debt of the Authority is required to be paid in full. Any remaining assets of the Authority would be evenly distributed to the member communities at the time of dissolution. From fiscal year 2013-2014 through fiscal year 2015-2016, the Authority incurred approximately \$3.5 million in building improvement expenditures at the 18185 Sycamore building.

Economic Factors and Next Year's Budgets and Rates

The 12th year of the Authority was not without challenges. Many financial challenges remain in the foreseeable future. Funding for the Authority is supported principally by property taxes and program revenue. The Authority continues to rebuild its programming since the COVID-19 pandemic negatively impacted program revenue in fiscal years 2019-2020 through 2021-2022. In addition, like most communities, the cities of Roseville and Eastpointe experienced double-digit declines in market values on their real and personal properties from a decade ago. For 2023, an increase in taxable value from property assessments in member communities is anticipated consistent with the increase in taxable value in 2022. Unfortunately, as the housing market recovers, taxable value losses from prior years will be slow to recoup due to the mandated inflationary cap on property assessments under Proposal A and the property tax millage rollback provisions of the Headlee Amendment. For fiscal year 2022-2023, taxable value of property subject to the Authority's authorized millage of 0.9402 was \$1,625,097,248. For fiscal year 2023-2024, taxable value of property subject to the Authority's authorized millage of 0.9402 is assessed at \$1,745,828,856. Despite the increase in property values, the challenges of revenue will be a prominent issue for the Authority's continuing operations. The Authority will adhere to a multiyear financial plan to address the challenges of revenue reduction and increase program income, along with seeking additional grant funding sources.

Requests for Further Information

This financial report is intended to provide our member communities, taxpayers, customers, and potential new members with a general overview of the Authority's finances and demonstrate the Authority's accountability for the money it receives. If you have questions about this report or need additional information, we welcome you to contact the Authority directly.

Recreation Authority of Roseville and Eastpointe

Statement of Net Position/Governmental Funds Balance Sheet

June 30, 2023

	Modified Accrual			Adjustments (Note 2)	Statement of Net Position
	General Fund	Capital Projects Fund	Total Governmental Funds		
Assets					
Cash and cash equivalents (Note 3)	\$ 1,477,496	\$ 769,038	\$ 2,246,534	\$ -	\$ 2,246,534
Receivables:					
Property taxes receivable	23,841	-	23,841	-	23,841
Other receivables	56,863	-	56,863	-	56,863
Prepaid expenses	21,826	-	21,826	-	21,826
Capital assets: (Note 5)					
Assets not subject to depreciation	-	-	-	830,001	830,001
Assets subject to depreciation - Net	-	-	-	2,696,767	2,696,767
Total assets	<u>\$ 1,580,026</u>	<u>\$ 769,038</u>	<u>\$ 2,349,064</u>	3,526,768	5,875,832
Liabilities					
Accounts payable	\$ 57,273	\$ -	\$ 57,273	-	57,273
Accrued liabilities and other	45,423	-	45,423	-	45,423
Unearned revenue	151,213	-	151,213	-	151,213
Noncurrent liabilities:					
Due within one year:					
Compensated absences	-	-	-	27,540	27,540
Current portion of lease liability (Note 10)	-	-	-	116,500	116,500
Due in more than one year -					
Compensated absences - > 1 yr	-	-	-	7,381	7,381
Total liabilities	253,909	-	253,909	151,421	405,330
Deferred Inflows of Resources -					
Unavailable revenue	76,397	-	76,397	(76,397)	-
Total liabilities and deferred inflows of resources	330,306	-	330,306	75,024	405,330
Equity					
Fund balances:					
Nonspendable - Prepaid expenditures	21,826	-	21,826	(21,826)	-
Assigned - Capital improvements	-	769,038	769,038	(769,038)	-
Unassigned	1,227,894	-	1,227,894	(1,227,894)	-
Total fund balances	1,249,720	769,038	2,018,758	(2,018,758)	-
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,580,026</u>	<u>\$ 769,038</u>	<u>\$ 2,349,064</u>		
Net position:					
Net investment in capital assets				3,410,268	3,410,268
Unrestricted				2,060,234	2,060,234
Total net position				<u>\$ 5,470,502</u>	<u>\$ 5,470,502</u>

Recreation Authority of Roseville and Eastpointe

Statement of Activities/Statement of Revenue, Expenditures, and Changes in Fund Balances

Year Ended June 30, 2023

	Modified Accrual				
	General Fund	Capital Projects Fund	Total Governmental Funds	Adjustments (Note 2)	Statement of Activities
Revenue					
Property taxes	\$ 1,527,446	\$ -	\$ 1,527,446	\$ (359)	\$ 1,527,087
State sources	41,676	-	41,676	-	41,676
Charges for services to external parties	419,341	-	419,341	-	419,341
SMART operating credits	208,911	-	208,911	(23,525)	185,386
Other revenue	8,038	-	8,038	-	8,038
Total revenue	2,205,412	-	2,205,412	(23,884)	2,181,528
Expenditures					
Salaries and wages	736,616	-	736,616	-	736,616
Fringe benefits	234,283	-	234,283	2,558	236,841
Operating supplies and sundry	87,457	-	87,457	-	87,457
Professional fees, administration fees, training, and other	378,053	-	378,053	-	378,053
Capital outlay	30,510	101,711	132,221	(99,084)	33,137
Utilities, maintenance, and improvements	249,452	-	249,452	(120,000)	129,452
Depreciation expense	-	-	-	355,741	355,741
Debt service - Interest and fiscal charges	-	-	-	9,720	9,720
Total expenditures	1,716,371	101,711	1,818,082	148,935	1,967,017
Excess of Revenue Over (Under) Expenditures	489,041	(101,711)	387,330	(172,819)	214,511
Other Financing Sources (Uses)					
Transfers in	-	332,533	332,533	(332,533)	-
Transfers out	(332,533)	-	(332,533)	332,533	-
Total other financing (uses) sources	(332,533)	332,533	-	-	-
Net Change in Fund Balances/Net Position	156,508	230,822	387,330	(172,819)	214,511
Fund Balances/Net Position - Beginning of year	1,093,212	538,216	1,631,428	3,624,563	5,255,991
Fund Balances/Net Position - End of year	<u>\$ 1,249,720</u>	<u>\$ 769,038</u>	<u>\$ 2,018,758</u>	<u>\$ 3,451,744</u>	<u>\$ 5,470,502</u>

June 30, 2023

Note 1 - Significant Accounting Policies

Reporting Entity

The Recreation Authority of Roseville and Eastpointe (the "Authority" or RARE) was established under Michigan Public Act 321 of 2000. The Authority is governed by an appointed five-member board. Two members are appointed by the City Council of each participating member community. A neutral fifth member is appointed by the other four members. The Authority constructs, operates, maintains, and/or approves recreational facilities and provides recreational services to the participating cities of Roseville, Michigan and Eastpointe, Michigan. Revenue is derived principally from a property tax levy on each participating community.

Accounting and Reporting Principles

The Authority follows accounting principles generally accepted in the United States of America (GAAP), as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Governmental Accounting Standards Board (GASB). The following is a summary of the significant accounting policies used by the Authority:

Report Presentation

Governmental accounting principles require that financial reports include two different perspectives - the government-wide perspective and the fund-based perspective. The individual fund columns present their activities on the modified accrual basis of accounting, as discussed above, which demonstrates accountability for how the current resources have been spent. The government-wide columns are presented on the economic resources measurement focus and the full accrual basis of accounting in order to measure the cost of providing government services and the extent to which constituents have paid the full cost of government services.

On the full accrual basis of accounting, revenue is recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Fund Accounting

The Authority accounts for its various activities in two funds: the General Fund and Capital Projects Fund.

Governmental Funds

Governmental funds include all activities that provide general governmental services that are not business-type activities. This includes the General Fund and the Capital Projects Fund. The Authority reports both funds as major governmental funds. The General Fund represents the Authority's primary operating fund. It accounts for all financial resources of the Authority other than those related to capital assets. The Capital Projects Fund accounts for all financial resources related to capital assets and is funded solely by transfers from the General Fund.

Basis of Accounting

The governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting is intended to better demonstrate accountability for how the Authority has spent its resources.

Expenditures are reported when the goods are received or the services are rendered. Capital outlays are reported as expenditures (rather than as capital assets) because they reduce the ability to spend resources in the future; conversely, employee benefit costs that will be funded in the future (such as pension and retiree health care-related costs or sick and vacation pay) are not counted until they come due for payment.

June 30, 2023**Note 1 - Significant Accounting Policies (Continued)**

Revenue is not recognized until it is collected or collected soon enough after the end of the year that it is available to pay for obligations outstanding at the end of the year. For this purpose, the Authority considers amounts collected within 60 days of year end to be available for recognition. The following major revenue sources meet the availability criterion: current property taxes, charges for services, and SMART operating credits. Conversely, delinquent taxes, grants, and fees will be collected after the period of availability; therefore, receivables have been recorded for these, along with a deferred inflow.

Specific Balances and Transactions**Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired.

Prepaid Items

Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements, when applicable.

Capital Assets

Capital assets, which include land, buildings, and equipment, are reported in the applicable governmental activities column in the government-wide financial statements. The Authority records the net book value of right-to-use assets whose title remains with a third party that are operated and maintained by RARE under a right-to-use agreement. Capital assets are defined by the Authority as assets with an initial individual cost of more than \$5,000 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 acquisition value at the date of donation.

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

	Depreciable Life - Years
Buildings and improvements	20
Machinery and equipment	5-7
SMART buses	10

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until then.

The Authority reported no deferred outflows.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time.

June 30, 2023

Note 1 - Significant Accounting Policies (Continued)

The Authority reports deferred inflows related to unavailable revenue in the governmental funds balance sheet.

Fund Balance Flow Assumptions

The Authority will sometimes fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Authority's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Furthermore, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The nonspendable fund balance component represents amounts that are not in spendable form or are legally or contractually required to be maintained intact. The Authority itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Authority's highest level of decision-making authority. The Authority's board is the highest level of decision-making authority for the Authority that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Authority has, by resolution, authorized the finance director to assign fund balance. The board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally exist only temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Property Tax Revenue

Property taxes are levied on each December 1 on the taxable valuation of property as of the preceding December 31. Taxes are considered delinquent on March 1 of the following year, at which time penalties and interest are assessed.

The Authority's 2022 property tax revenue was levied and collectible on December 31, 2022 and is recognized as revenue in the year ended June 30, 2023 when the proceeds of the levy are budgeted and available for the financing of operations.

The 2022 taxable valuation of the Authority totaled \$1.63 billion, on which taxes levied consisted of 0.9402 mills for operating purposes. This resulted in \$1.53 million of property tax revenue for the Authority.

June 30, 2023

Note 1 - Significant Accounting Policies (Continued)

Compensated Absences (Vacation and Sick Leave)

It is the Authority's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only for employee terminations as of year end. All compensated absence liabilities will eventually be extinguished by General Fund resources.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

Leases

The Authority is a lessee for noncancelable leases of land. The Authority recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the governmental-type activities column in the government-wide financial statements.

At the commencement of a lease, the Authority initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the Authority determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Authority uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Authority generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the Authority is reasonably certain to exercise.

The Authority monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Upcoming Accounting Pronouncements

In April 2022, the Governmental Accounting Standards Board issued Statement No. 99, *Omnibus 2022*, which establishes or amends accounting and financial reporting requirements for specific issues related to financial guarantees, derivative instruments, leases, public-public and public-private partnerships (PPPs), subscription-based information technology arrangements (SBITAs), the transition from the London Interbank Offered Rate (LIBOR), the Supplemental Nutrition Assistance Program (SNAP), nonmonetary transactions, pledges of future revenue, the focus of government-wide financial statements, and terminology. The standard has various effective dates. The Authority does not believe this pronouncement will have a significant impact on its financial statements but is still making a full evaluation.

Recreation Authority of Roseville and Eastpointe

Notes to Financial Statements

June 30, 2023

Note 1 - Significant Accounting Policies (Continued)

In June 2022, the Governmental Accounting Standards Board issued Statement No. 100, *Accounting Changes and Error Corrections*, which enhances the accounting and financial reporting requirements for accounting changes and error corrections. The provisions of this statement are effective for the Authority's financial statements for the year ending June 30, 2024.

In June 2022, the Governmental Accounting Standards Board issued Statement No. 101, *Compensated Absences*, which updates the recognition and measurement guidance for compensated absences under a unified model. This statement requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means and establishes guidance for measuring a liability for leave that has not been used. It also updates disclosure requirements for compensated absences. The provisions of this statement are effective for the Authority's financial statements for the year ending June 30, 2025.

Note 2 - Reconciliation of Individual Fund Columns of the Statement of Net Position/Statement of Activities

Net position reported in the statement of net position column is different than the fund balances reported in the individual fund columns because of the different measurement focus and basis of accounting, as discussed in Note 1. Below is a reconciliation of the differences:

Fund Balances Reported in Governmental Funds	\$ 2,018,758
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets (including right-to-use assets) are not financial resources and are not reported in the funds	3,526,768
Lease liability is not due and payable in the current period and is not reported in the funds	(116,500)
Some employee fringe benefits are payable over a long period of years and do not represent a claim on current financial resources; therefore, they are not reported as fund liabilities	(34,921)
Unavailable revenue that is earned during the fiscal year but not yet collected is recognized as a deferred inflow of resources in the fund but is revenue in the statement of net position	76,397
Net Position of Governmental Activities	<u><u>\$ 5,470,502</u></u>

Recreation Authority of Roseville and Eastpointe

Notes to Financial Statements

June 30, 2023

Note 2 - Reconciliation of Individual Fund Columns of the Statement of Net Position/Statement of Activities (Continued)

The change in net position reported in the statement of activities column is different than the change in fund balances reported in the individual fund columns because of the different measurement focus and basis of accounting, as discussed in Note 1. Below is a reconciliation of the differences:

Net Change in Fund Balances Reported in Governmental Funds	\$ 387,330
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, these costs are allocated over their estimated useful lives as depreciation:	
Capital outlay	99,084
Depreciation expense	(355,741)
Change in accumulated employee sick and vacation pay and other similar expenses reported in the statement of activities do not require the use of current resources and, therefore, are not reported in the fund statements until they come due for payment	(2,558)
Revenue is recorded in the statement of activities when earned; it is not reported in the funds until collected or collectible within 60 days of year end	(23,884)
Lease payments that do not represent interest expense are not reported on statement of activities, but instead reduce the Authority's lease liability	110,280
Change in Net Position of Governmental Activities	\$ 214,511

Note 3 - Deposits and Investments

Michigan Compiled Laws Section 129.91 (Public Act 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The law also allows investments outside the state of Michigan when fully insured. The local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States; repurchase agreements; bankers' acceptances of United States banks; commercial paper rated within the two highest classifications that matures no more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions that are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

The Authority has designated two banks for the deposit of its funds. The investment policy adopted by the board in accordance with Public Act 196 of 1997 has authorized investment in bonds and securities of the United States government and bank accounts and CDs but not the remainder of state statutory authority, as listed above. The Authority's deposits and investments are in accordance with statutory authority.

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority does not have a deposit policy for custodial credit risk. At year end, the Authority had bank deposits of \$1,785,758 (checking and savings accounts) that were uninsured and uncollateralized. The Authority believes that, due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits.

Recreation Authority of Roseville and Eastpointe

Notes to Financial Statements

June 30, 2023

Note 4 - Deferred Inflows of Resources and Unearned Revenue

Governmental funds report deferred inflows of resources in connection with receivables that are not collectible soon enough after the end of the year (60 days) that they are considered to be available to liquidate liabilities of the current period. On the full accrual basis, the Authority also records an unearned revenue liability in connection with resources that have been received but not yet earned. At the end of the current fiscal year, the various components of deferred inflows of resources and unearned revenue are as follows:

	General Fund - Modified Accrual Deferred Inflows of Resources	General Fund and Governmental Activities - Unearned Revenue
SMART operating credits	\$ 52,738	\$ -
Other revenue	23,659	-
Recreation use fees	-	129,158
Rental fees	-	22,055
Total	<u>\$ 76,397</u>	<u>\$ 151,213</u>

Note 5 - Capital Assets

Capital asset activity of the Authority's governmental activities was as follows:

Governmental Activities

	Balance July 1, 2022	Reclassifications	Additions	Disposals and Adjustments	Balance June 30, 2023
Capital assets not being depreciated:					
Land	\$ 498,830	\$ -	\$ -	\$ -	\$ 498,830
Construction in progress	32,936	-	-	(32,936)	-
Right-to-use asset - Land	331,171	-	-	-	331,171
Subtotal	862,937	-	-	(32,936)	830,001
Capital assets being depreciated:					
Buildings and improvements	4,761,109	-	14,462	-	4,775,571
Machinery and equipment	557,330	-	117,557	-	674,887
SMART buses	328,141	-	-	-	328,141
Subtotal	5,646,580	-	132,019	-	5,778,599
Accumulated depreciation:					
Buildings and improvements	2,130,935	-	290,051	-	2,420,986
Machinery and equipment	184,307	-	29,791	-	214,098
SMART buses	410,849	-	35,899	-	446,748
Subtotal	2,726,091	-	355,741	-	3,081,832
Net capital assets being depreciated	2,920,489	-	(223,722)	-	2,696,767
Net governmental activities capital assets	<u>\$ 3,783,426</u>	<u>\$ -</u>	<u>\$ (223,722)</u>	<u>\$ (32,936)</u>	<u>\$ 3,526,768</u>

June 30, 2023

Note 5 - Capital Assets (Continued)

Depreciation expense for the year ended June 30, 2023 is \$355,741.

Construction Commitments

The Authority has active construction projects at year end. At year end, the Authority's commitments with contractors was \$146,600.

Note 6 - Risk Management

The Authority is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The Authority has purchased commercial insurance for property loss, torts, errors and omissions, and workers' compensation insurance claims that fulfill statutory requirements. The Authority is insured for medical benefit claims through the City of Roseville, Michigan's employee medical benefit plan, which is liable for claims up to \$200,000 on an individual level annually. Excess insurance coverage for medical benefit claims has been purchased by the City of Roseville, Michigan. Settled claims have not exceeded the amount of insurance coverage in any of the past three fiscal years.

Note 7 - Defined Contribution Pension Plan

The Authority provides pension benefits to all of its full-time employees through a defined contribution plan administered by Transamerica Investments. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate from the date of employment. As established by the employment agreement (authority under which the pension obligation is established), the Authority contributes 15 percent of employees' gross earnings, and the employees can contribute up to 5 percent. The employee contributions for each employee plus interest allocated to the employee's account are fully vested after five years of service.

The Authority's total payroll during the current year was \$736,616. The current year contribution was calculated based on covered payroll of \$403,724, resulting in an employer contribution of \$60,559 and employee contributions of \$20,186.

Note 8 - Other Postemployment Benefits

The Authority provides retiree health care benefits to eligible employees and their spouses. This is a defined contribution plan administered by Transamerica Investments. The benefits are provided under employment agreements. The agreements require the Authority to contribute 2 percent of the employees' base wages. Employees are required to contribute 1 percent of their base pay.

During the year ended June 30, 2023, the Authority made contributions of \$8,074, and the plan members contributed \$4,037 to the plan.

Note 9 - Tax Abatements

One of the member communities in the Authority, the City of Roseville, Michigan, uses the industrial facilities tax exemption (PA 198 of 1974) to enter into agreements with local businesses to construct new industrial facilities or rehabilitate historical facilities. Under the program, the City of Roseville, Michigan grants reductions of 50 percent of the property tax bill for new property (or it can freeze taxable values for rehabilitation properties) for up to 16 years.

For the fiscal year ended June 30, 2023, the Authority abated approximately \$9,320 of taxes under this program. There are no provisions to recapture taxes; however, the abatement may be eliminated if taxes are not paid timely.

Note 10 - Leases

The Authority leases park land from a third party. Payments are fixed annually.

Recreation Authority of Roseville and Eastpointe

Notes to Financial Statements

June 30, 2023

Note 10 - Leases (Continued)

Leased asset activity of the Authority is included in Note 5.

Future principal and interest payment requirements related to the Authority's lease liability at June 30, 2023 are as follows:

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 116,500	\$ 3,500	\$ 120,000

Note 11 - Interfund Receivables, Payables, and Transfers

Interfund transfers reported in the fund financial statements are composed of the following:

<u>Paying Fund (Transfer Out)</u>	<u>Receiving Fund (Transfer In)</u>	<u>Amount</u>
General Fund	Nonmajor funds - Capital projects fund	\$ 332,533

The transfers from the General Fund to the Capital Projects Fund include transfers for the funding of certain capital improvement projects.

Required Supplementary Information

Recreation Authority of Roseville and Eastpointe

Required Supplementary Information Budgetary Comparison Schedule General Fund

Year Ended June 30, 2023

	Original Budget	Amended Budget	Actual	Variance with Final Budget
Revenue				
Property taxes	\$ 1,512,789	\$ 1,512,789	\$ 1,527,446	\$ 14,657
State sources	38,229	41,676	41,676	-
Charges for services to external parties	450,000	370,000	419,341	49,341
SMART operating credits	251,604	197,935	208,911	10,976
Other revenue	5,000	4,481	8,038	3,557
Total revenue	2,257,622	2,126,881	2,205,412	78,531
Expenditures				
Salaries and wages	872,137	735,505	736,616	(1,111)
Fringe benefits	244,902	234,448	234,283	165
Operating supplies and sundry	132,898	134,600	115,467	19,133
Professional fees, administration fees, training, and other	374,744	436,466	378,053	58,413
Capital outlay	2,500	2,500	2,500	-
Utilities, maintenance, and improvements	280,634	273,384	249,452	23,932
Total expenditures	1,907,815	1,816,903	1,716,371	100,532
Excess of Revenue Over Expenditures	349,807	309,978	489,041	179,063
Other Financing Uses - Transfers out	(333,807)	(332,533)	(332,533)	-
Net Change in Fund Balance	16,000	(22,555)	156,508	179,063
Fund Balance - Beginning of year	1,093,212	1,093,212	1,093,212	-
Fund Balance - End of year	<u>\$ 1,109,212</u>	<u>\$ 1,070,657</u>	<u>\$ 1,249,720</u>	<u>\$ 179,063</u>

Recreation Authority of Roseville and Eastpointe

Note to Required Supplementary Information

June 30, 2023

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund. All annual appropriations lapse at fiscal year end; encumbrances are not included as expenditures. The annual budget is prepared and adopted by the Authority's members; subsequent amendments are approved by the Authority's members. During the current year, the budget was amended in a legally permissible manner.

The budget statement is presented in accordance with accounting principles generally accepted in the United States of America, which is the same basis of accounting used in preparing the adopted budget, except for reporting proceeds from debt as revenue rather than other financing sources. The budget has been adopted at a line-item level; expenditures at this level in excess of amounts budgeted are a violation of Michigan law.

A reconciliation of the budgetary comparison schedules to the fund-based statement of changes in fund balance is as follows:

	Operating Supplies and Sundry	Capital Outlay
Amounts per operating statement	\$ 87,457	\$ 30,510
Capital outlay budgeted as operating supplies and sundry	28,010	(28,010)
Amounts per budget statement	<u>\$ 115,467</u>	<u>\$ 2,500</u>

The following line item had an unfavorable expenditure budget variance. During the year, the Authority incurred expenditures that were in excess of the amounts budgeted due to project cost overruns:

	Amended Budget	Actual	Variance
Salaries and wages	\$ 735,505	\$ 736,616	\$ (1,111)

Recreation Authority of Roseville and Eastpointe Board Members

Meetings: The Recreation Authority Board meets monthly on the second Wednesday each month at 4:00pm at the Recreation Authority Center Conference Room (or via Zoom).

Members: Two members appointed by Eastpointe City Council; Two members appointed by Roseville City Council; One at-large member appointed by the four board members.

Terms: Recreation Authority Board members are appointed to 3-year terms.

<u>NAME</u>		<u>Term Ending</u>	
John Walters -	Roseville Council Appointee	January 1, 2024	(Vice Chair)
Ian McCain -	Eastpointe Council Appointee	January 1, 2025	
Joseph Merucci -	Eastpointe Council Appointee	January 1, 2026	(Chairperson)
Michael Switalski -	Roseville Council Appointee	January 1, 2026	
Michael Klinefelt,	RARE Board Appointee	January 1, 2024	

Articles of Incorporation Recreation Authority of Roseville and Eastpointe

ARTICLE I

NAME

The name of the Authority shall be and is the "Recreation Authority of Roseville and Eastpointe", hereinafter referred to as the "Authority" or "R.A.R.E."

ARTICLE II

DEFINITIONS

Expressly Defined Terms: The terms "authority," "board," "participating municipality," "recreational purposes," "and territory of the Authority" as used in these Articles of Incorporation shall be now or hereafter defined in Section 3 of the Michigan Public Act 321 of 2000, as amended hereafter referred to as "Act 321", that being MCL 123.1131, *et seq.* Other terms shall have such meaning as may be specified in the various provisions of these Articles of Incorporation, and shall otherwise have the meanings customarily ascribed to them, considering the context and subject matter of these Articles of Incorporation.

ARTICLE III

PARTICIPATING MUNICIPALITIES AND TERRITORY

The participating and creating municipalities of the Authority are the City of Eastpointe, a Michigan Municipal Corporation, and the City of Roseville, a Michigan Municipal Corporation, both of which are hereby designated and referred to in these Articles as the "participating municipalities." The territory of the Authority shall include all of the combined territory of the participating municipalities. A municipality may become a participating municipality in the Authority only upon an affirmative vote of the Recreation Authority and the proposed participating municipality. If the Authority has been authorized to levy a tax, the addition of another participating municipality shall be contingent upon approval by the electors of the proposed municipality of a tax, equivalent to that which is being levied by the municipalities in millage rate and term at the time the proposed municipality becomes a participating municipality.

ARTICLE IV

PURPOSE

The purpose of the Authority shall be to construct, operate, maintain and/or improve recreational facilities, including but not limited to, parks, swimming pools, recreation centers, auditoriums and any other facilities authorized by Section 5 of Act 321, to acquire land for recreation purposes authorized by Section 5 of Act 321, and to provide recreational services as authorized by Act 321.

ARTICLE IVa

INITIAL ASSET CONTRIBUTION

The initial asset contribution of the participating municipalities, consisting of real and personal property, shall be limited to the following:

1. City of Roseville: Recreation Center
18185 Sycamore, Roseville, MI 48066
Parcel Identification No. 14-17-453-025
Legal Description (see Exhibit A)
2. City of Eastpointe: Community Center
16435 Eight Mile Road, Eastpointe, MI 48021
Parcel Identification No. 50-14-31-459-001
Legal Description (see Exhibit B)

This initial asset contribution may be modified by the majority vote of the legislative bodies of the participating municipalities.

ARTICLE V

POWERS

The Authority shall possess all the powers specified in Act 321, subject to the limitations of authority as provided by law and/or limitations as specified in these Articles of Incorporation, including the power to:

1. Acquire and hold, by purchase, lease with or without option to purchase, grant, gift, devise, land contract, installment purchase contract, bequest, or other legal means, real and personal property inside or outside the territory of the authority. The property may include franchises, easements, or rights of way on, under, or above any property. The authority may pay for the property from, or pledge for the payment of the property, revenue of the authority.
2. Apply for and accept grants or contributions from individuals, the federal government or any of its agencies, this state, a municipality, or other public or private agencies to be used for any of the purposes of the authority.
3. Hire full-time or part-time employees and retain professional services.
4. Provide for the maintenance of all of the real and personal property of the authority.
5. Assess and collect fees for services provided by and expenses incurred by the authority.
6. Receive revenue as appropriated by the legislature of this state or a participating municipality.
7. Enter into contracts incidental to or necessary for the accomplishment of the purposes of the authority.

ARTICLE VI

TERM

The Authority shall continue in existence perpetually or until dissolved by the majority vote of each of the then participating municipalities. A participating municipality shall not withdraw from the Authority during the period for which the Authority has been authorized to levy a tax by the electors of the Authority.

ARTICLE VII

FISCAL YEAR

The fiscal year of the Authority shall commence on the first day of July in each year and shall end on the last day of June of the subsequent year.

ARTICLE VIII

GOVERNING BOARD

The Authority shall be directed and governed by a five (5) member Board of Trustees, known as the "Recreation Authority of Roseville and Eastpointe Board" and hereinafter sometimes referred to as the "Board".

1. Membership of Board: The Board shall be made up of:
 - a. Two (2) members selected by the legislative body of each participating municipality, each of whom shall be a registered voter or city administrator of said participating municipality; and,
 - b. A neutral fifth member, who shall be a registered voter of said participating municipality, shall be selected by the four (4) members of the board. The residence of the Fifth Board Member shall alternate between participating municipalities each term. In the event the fifth board member be recommended for re-appointment by the four (4) board members, approval must be obtained by the legislative bodies of the participating municipalities.
 - c. The term of each member shall be three (3) years, provided, however, the membership of the first duly appointed Board shall be subject to the following: One (1) member of each participating municipality as provided in 1a, above, and the neutral fifth member as provided in 1b, above, shall be for a term of three (3) years. The remaining two (2) members shall serve for a period of two (2) years.
2. Oath of Office: Each member of the Board shall qualify by taking the constitutional oath of office and filing it with the clerk of his or her respective participating municipality.
3. First Board; Organizational Meeting; Subsequent Board Members: The members of the First Board shall be selected within forty-five (45) days after the effective date of the incorporation of this Authority. Within sixty (60) days after the effective date of the incorporation of the Authority, the members of the first Authority Board shall qualify by taking the constitutional oath of office and shall meet for the purpose of organization. At such organizational meeting, the Board shall select a Chairperson and a Vice Chairperson,

each of whom shall be a member of the Board. The Board shall further select a Secretary and Treasurer, each of whom shall not be members of the Board. All officers shall serve until the organizational meeting of the following year, which shall be held each year in February, or until their respective successors shall be selected and qualify.

4. No selection to the Authority and no selection of an officer shall be deemed to be invalid because it was not made within the times or at the time specified in these Articles.

ARTICLE IX

COMPENSATION

Pursuant to the requirements of Act 321, members of the Board shall not be compensated for their service by the Authority. Each member of the Board shall, however, be entitled to reimbursement for all expenditures made by him or her in carrying out official duties as may be approved by the Board and to the extent authorized by the budget for the Authority for each fiscal year.

ARTICLE X

VACANCY

A vacancy occurs on the Board on the happening of any of the events set forth in MCL 201.3. Appointed members of the Board, if any, may be removed by the appointing authority for good cause after a public hearing. Vacancies shall be filled in the same manner as the original appointment for the unexpired term. In the event of a vacancy on the Board, the appointing authority selecting such representative shall fill the vacancy as expeditiously as possible.

ARTICLE XI

MEETINGS

Meetings of the Authority shall be held as required and at least monthly at such time and place as shall be prescribed by resolution of the Board. Each member of the Board shall have one vote. Special meetings of the Board may be called by the Chairperson, or any two (2) members thereof, by written notice at least twenty-four (24) hours prior to the time of such meeting.

Any meeting of the Board shall be held, and any notice therefore shall be given, in accordance with the provisions of Act 267, Public Acts of Michigan, 1976, as amended (the Open Meetings Act).

A majority of the members of the Board shall constitute a quorum which shall be required in order to conduct a meeting of the Board. The Board shall act by motion or resolution. A vote of the majority of the members of the Board who are present at any meeting, at which a quorum is present, shall be sufficient for passage of any motion or resolution. However, any decision regarding the annual budget, revenue sources, financing, property tax levy, capital expenditures, projected revenues, projected expenditures, budget and budget amendments, must be supported by a vote of the majority of the members of the Board. Any decision regarding a property tax levy shall also require the vote of at least one board member of each participating municipality.

The Board shall have the right to adopt rules governing its procedures, which are not in conflict with the terms of any statute of the State of Michigan or of these Articles of Incorporation. The Board shall keep a record of its proceedings, which record shall be signed by the Secretary and open to the public. All votes shall be "Yes," "No" or "Abstain," provided where the vote is unanimous, it shall only be necessary to so state.

A writing prepared, owned, or used by an authority in the performance of an official function shall be made available in compliance with the freedom of information act, 1976 PA 442, MCL 15.231 to 15.246.

ARTICLE XII

DUTIES OF BOARD AND OFFICERS

The Chairperson of the Board shall be the presiding officer thereof, and shall be permitted, with the consent of the Board, to appoint committees of the Board as necessary. Except as herein otherwise provided, the Chairperson and Board Members shall not have any executive or administrative functions other than as a member of the Board. In the absence or disability of the Chairperson, the Vice-Chairperson shall perform the duties of the Chairperson.

The Secretary shall be the recording officer for the Board. The Board shall establish qualifications for such office, such as the capability of carrying out the duties of office, including, without limitation, compliance with the Freedom of Information Act and other state laws relating to record keeping and management.

The Treasurer shall be the custodian of the funds of the Authority and shall give to it a bond conditioned upon the faithful performance of the duties of his or her office. All money shall be deposited in a bank or banks, to be designated by the Board, and all checks or other forms of withdrawal therefrom shall be signed by two (2) persons, which persons shall be the Secretary, the Treasurer or their respective designees, as approved by the Board of Directors. All authorized signatories shall give a bond conditioned upon the faithful performance of the prescribed duties. The Authority shall pay the cost of the bonds. The Board shall establish qualifications for such office, including the capability of carrying out the duties of office as provided by law and these Articles of Incorporation.

ARTICLE XIII

REVENUE SOURCES, BUDGETING, AND FINANCING THE AUTHORITY

Revenue Sources

The Authority shall have the power to assess and collect fees, rents, tolls, excises, and service charges; to borrow money and issue revenue bonds in accordance with the provisions of Act 94, Public Acts of Michigan, 1933, as amended; to borrow money and issue bonds on the credit of the Authority a sum not to exceed 2 mills of the taxable value of the taxable property within the territory of the Authority for the purpose of acquiring, owning, purchasing, constructing, maintaining or operating a system of parks and recreational facilities or any combination thereof; and to appropriate money annually for Authority purposes and to lay and collect taxes for Authority purposes in a sum not to exceed one (1) mill provided that it is approved in each participating municipality by

a vote of the electorate, as provided in Act 321, and to raise revenue by any other levy or bond issuance authorized by Act 321. The term of any bond, note, land contract, installment purpose contract or other borrowed money shall not extend beyond the last day of the fiscal year of a property tax authorized under Article XIII.

Financing the Authority

A. Property Tax Levy

The Authority may levy a tax on all taxable property within the territory of the Authority as authorized by Section 11 of Act 321. For so long as the Authority is funded by a levy as authorized by Section 11 of Act 321, the imposition of such a levy shall preclude the Authority from requiring any further financial contributions from each participating municipality. Nothing in this paragraph shall be construed as preventing a participating municipality, by action of its governing body, from providing additional contributions to the Authority, for either general or a specific use.

Prior to making a final determination to levy a tax, as provided above, the Board must receive the approval of the legislative body of each participating municipality. Additionally, the Authority may levy the tax only upon the approval of a majority of the electors in each of the participating municipalities of the Authority.

B. Borrow Money/Issue Bonds or Notes

The Authority may borrow money and issue bonds or notes to finance the acquisition, construction and improvement of a public park, including the acquisition of sites and the acquisition and installation of furnishings and equipment. Prior to making a final determination to borrow money or issue bonds or notes, as provided above, the Board must receive the approval of the legislative body of each participating municipality. The Authority shall not borrow money or issue bonds or notes for a sum that, together with the total outstanding bonded indebtedness of the authority, exceeds 2 mills of the taxable value of the taxable property within the district as determined under section 27a of the general property tax act, 1893 PA 206, MCL 211.27a. Bonds or notes issued by the Authority are a debt of the Authority and not of the participating municipalities. A tax levied to pay a bond or note obligation by the Authority under Act 321 shall not exceed five (5) years without the approval of a majority of the electors in each of the participating municipalities of the authority.

Budgeting

The Board shall prepare a proposed annual operating and capital budget reflecting the projected revenues and projected expenditures of the Authority for the next fiscal year beginning July 1. The Board shall adopt the proposed budget by a majority vote of the members of the Board in such a manner as to assure that said budget is approved prior to July 1 of the year it is to commence. The Board's approval by majority vote shall be the final approval required for the budget. The budget may be amended from time to time upon approval of a majority of the Board. Nothing in this subsection shall be construed to require a participating municipality to fund the Authority with any general fund monies without the approval of said funding by that participating municipality's governing body, which shall retain the discretion to approve or deny general fund monies to the Authority during the time periods to which this subsection applies. The accounting and budgeting practices of the Authority shall conform with standard accounting practices, the Uniform Budgeting and Accounting Act, Act 2, Public Acts of Michigan, 1968, as amended, and all other applicable provisions of law.

ARTICLE XIV

LIABILITIES

The Authority may contract for all appropriate insurance with an insurance company or may contract for inclusion by a participating municipality in the municipality's insurance coverage. Notwithstanding the above, the Authority's participation in any program of self-insurance will require approval of all participating municipalities.

The Authority must secure and maintain comprehensive general liability insurance, business automobile liability insurance, and if it employs any personnel, workers compensation and employer's liability insurance. The minimum liability level limits for such insurance shall be as follows:

Workers Compensation-Statutory

Employer's Liability- \$500,000.00 each person

Business Automobile Liability Combined \$5,000,000.00 single limit for bodily injury and property damage

Comprehensive General Liability and Public Official's Liability - \$10,000,000.00 each person and \$10,000,000.00 each occurrence for bodily injury and \$10,000,000.00 each occurrence and \$10,000,000.00 aggregate for property damage

The Authority must indemnify any participating municipality against any general losses, damages or liabilities due to the service and activities of the Authority or participation in the Authority up to the Authority's liability insurance policy limits.

ARTICLE XV

PARTICIPATING MUNICIPALITY WITHDRAWAL

A participating municipality shall not withdraw from the Authority during the period that a tax is authorized to be levied by the electors of the Authority.

A participating municipality may withdraw from the Authority, subject to the limitation in the first paragraph of this Article, by resolution of the participating municipality's legislative body approving the withdrawal. A certified copy of the resolution shall be provided to the Board at least three (3) months prior to the beginning of a new fiscal year for the Authority. Such new fiscal year shall serve as the effective date for the withdrawal.

A participating municipality that withdraws from the Authority shall remain liable for a proportion of the debts and liabilities of the Authority incurred while the participating municipality was a part of the Authority. The proportion of the Authority's debts for which a participating municipality remains liable as a result of this withdrawal from the Authority shall be determined by dividing the state equalized value of the real property in the participating municipality by the state equalized value of all real property in the Authority on the effective date of the withdrawal.

Any property owned by the Authority, which is in the possession of the withdrawing municipality or in the possession of personnel who will no longer remain with the Authority as a result of the participating municipality's withdrawal from the Authority, shall be returned to the Authority before the effective date of the withdrawal. The withdrawing municipality shall not be entitled to the return of any credit for any property or money it transferred to or paid to the Authority prior to the withdrawal.

ARTICLE XVI

DISSOLUTION OF AUTHORITY

The Authority may be dissolved by the concurring resolution of the governing body of a majority of the participating municipalities of the Authority at the time of such dissolution. Prior to dissolution of the Authority, any outstanding indebtedness of the Authority, including any bonds issued under Section 21 and/or Section 23 of Act 321 shall be paid. Any assets of the Authority remaining after the payment of any such outstanding indebtedness shall be distributed evenly to the participating municipalities of the Authority at the time of the dissolution. In all instances, the participating municipality in which said real estate is located shall be given the right of first refusal on the purchase of said real estate. In the event of a dissolution following a period of property tax levy by the Authority, any funds obtained via levy, and/or property purchased by such funds, which are subsequently distributed to the participating municipalities pursuant to this Article shall be assigned by the participating municipalities to public purposes consistent with the purposes approved by the electorate for the original levy.

All lands encumbered with DNR recreation grants (including Michigan Natural Resources Trust Fund, Land and Water Conservation Fund, and/or Recreation Passport) must be maintained as public recreation land in perpetuity or as outlined in the DNR Grant Project Agreement. In the event that, at the time of dissolution, the Authority is in possession of lands encumbered in whole or in part with one or more DNR grants, one or more of the municipalities involved in the authority shall assume ownership and control of said lands and shall assume the encumbrance and responsibility for the long-term commitments.

ARTICLE XVII

EMPLOYEES

The Board may employ such personnel and employees as it may consider desirable and may retain from time to time the services of attorneys, accountants, and other consultants, as the Board considers necessary to carry out the purpose of the Authority.

ARTICLE XVIII

AUDIT

The Board shall obtain an annual audit of the Authority pursuant to Section 27 of the act, being MCL 123.1157. The books and records of the Authority shall be open for inspection by any participating municipality at all reasonable times.

ARTICLE XIX

STATE, FEDERAL AND PRIVATE GRANTS

The Authority shall have the power to apply for and accept grants, loans or contributions from the United States of America or any agency or instrumentality thereof, the State of Michigan or other public or private organizations or foundations; and to do any and all requirements necessary or desirable to secure such financial or other aid or cooperation in carrying out any of the purposes of Act 321. In the event that any grant, loan or contribution shall require a long-term obligation as to the use, maintenance, or operation of a specific piece of property, the approval of the governing body of the participating municipality in which such property is located shall be required prior to the acceptance of the grant, loan, or contribution by the Authority.

ARTICLE XX

INVESTMENT

The Treasurer of the Authority when authorized by a resolution of the Board may invest general funds of the Authority. The Board must approve the Treasurer's investment policy. Such investment by the Treasurer shall be made in compliance with the laws of the State of Michigan.

ARTICLE XXI

EXEMPTION FROM TAXATION

The property of the Authority shall be exempt from all taxation and assessments and no writ of attachment or writ of execution shall be levied upon the property of the Authority.

ARTICLE XXII

PUBLICATION

These Articles of Incorporation shall be published not less than once in a newspaper generally Circulated within the participating municipalities, before they are adopted. The adoption of these Articles of Incorporation by a participating municipality shall be evidenced by an endorsement on these Articles by the clerk of such participating municipality. Upon adoption of these Articles of Incorporation by each of these participating municipalities, a printed copy thereof shall be filed with the Secretary of State by the City Clerk of the City of Eastpointe.

ARTICLE XXIII

EFFECTIVE DATE

The Authority shall become effective upon the filing of certified copies of these Articles with the Secretary of State, as provided in the preceding Article.

ARTICLE XXIV

AMENDMENTS

Amendments may be made to these Articles of Incorporation at any time if adopted by the legislative body of each participating municipality of which the Authority is composed. This requirement shall apply to all amendments to the articles, including those which would otherwise be exempted by paragraph (4) of Section 5 of Act 321. Any such amendment shall be published, endorsed, and certified and printed copies thereof filed in the same manner as the original Articles of Incorporation.

ARTICLE XXV

REVERSION OF LEASES OF EXISTING PARK LAND

In the event that any land leased to the Authority shall, during the Authority's stewardship and lease of said lands, be improved or developed, in whole or in part, with the assistance of Michigan Natural Resources Trust Fund ("MNRTF") and/or Land and Water Conservation Fund ("LWCF") and/or Recreation Passport Grant Funds monies, the Authority shall, throughout the Authority's stewardship and lease of the lands, be responsible for maintaining said lands in accordance with all grant requirements attendant to funding under the MNRTF and/or LWCF and/or Recreation Passport Grant Funds requirements.

In the event of the dissolution of the Authority, or any other termination of the Authority's lease for any reason, the rules and regulations governing the disposition of such lands as adopted by the MNRTF and/or LWCF, shall control. As much as practicable, the participating municipalities shall distribute evenly the assets relating to same in calculating any credits, or set-offs, in regards to any dissolution arrangements under Article XVI.

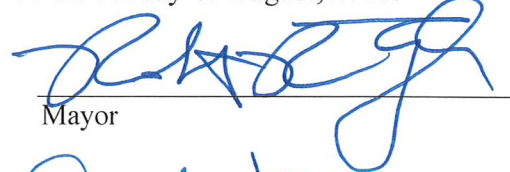
ARTICLE XXVI

MISCELLANEOUS

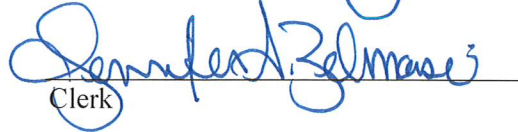
These Articles of Incorporation may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. The captions in these Articles of Incorporation are for convenience only and shall not be considered as part of these Articles of Incorporation or in any way limiting or amplifying the terms and provisions hereof.

These Articles have been adopted by the governing bodies of the City of Roseville and City of Eastpointe as set forth in the following endorsements, and in witness whereof the Mayor and Clerk of the City of Roseville and Mayor and Clerk of the City of Eastpointe.

The foregoing Articles of Incorporation were adopted by the City Council of the City of Roseville, Macomb County, Michigan, at a meeting duly held on the 9th day of August, 2011.

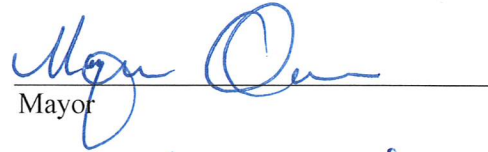
A handwritten signature in blue ink, appearing to be "R. H. [unclear]", written over a horizontal line.

Mayor

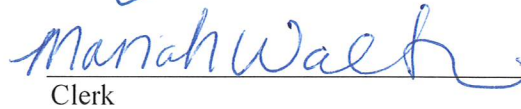
A handwritten signature in blue ink, appearing to be "Jennifer [unclear]", written over a horizontal line.

Clerk

The foregoing Articles of Incorporation were adopted by the City Council of the City Eastpointe, Macomb County, Michigan, at a meeting duly held on the 16th day of August, 2011.

A handwritten signature in blue ink, appearing to be "M. [unclear]", written over a horizontal line.

Mayor

A handwritten signature in blue ink, appearing to be "Marah Wael", written over a horizontal line.

Clerk

EXHIBIT A

Legal Description

SEC 17 COM AT SE COR SEC 17; TH NO*50'W 1351.30 FT; TH S89*02'W 1338.30 FT TO POB; THS0*52'E 269.80 FT; TH N85*24'W 510.90 FT; TH NO*52' W220.16 FT; TH N89*02'E 508.58 FT TO POB, BEING 2.86 A; ALSO ALL LOTS 10 THRU 14, ROSEVILLE FARMS NO 4 SUB

EXHIBIT B

Legal Description

"RIDGEMONT GOLF COURSE SUBDIVISION" Lots 1 to 6 INCL. ALSO LOTS 23 TO 28
INCL.



Recreation Authority of Roseville-Eastpointe

18185 Sycamore, Roseville, MI 48066

586-445-5480

www.rare-mi.org

Recreation Authority of Roseville & Eastpointe Board 2024 Proposed Meeting Schedule

The Recreation Authority of Roseville & Eastpointe Board meets monthly on the second Wednesday of the month at 4:00pm at the Recreation Authority Center.

In 2024 the Recreation Authority Board will meet:

Wednesday, January 10, 2024

Wednesday, February 14, 2024

Wednesday, February 21, 2024 – Special Meeting (Budget meeting?)

Wednesday, March 13, 2024

Wednesday, April 10, 2024

Wednesday, May 8, 2024

Wednesday, June 12, 2024

Wednesday, July 10, 2024

Wednesday, August 14, 2024

Wednesday, September 11, 2024

Wednesday, October 9, 2024

Wednesday, November 13, 2024

Wednesday, December 11, 2024



Recreation Authority of Roseville & Eastpointe Board
Wednesday, December 13, 2023 - 5:00pm
Conference Room - Recreation Authority Center

Special Meeting Agenda

A final agenda for this Special Meeting, with interviewees inserted into time frames will be sent on Monday, 12/11/2023.

- A. Roll Call
- B. Conduct Interviews or Five-Year Joint Recreation Master Plan:
 - 5:00 pm -
 - 5:45 pm -
 - 6:30 pm -
 - 7:15 pm -
- C. Hearing of the Public
- D. Discussion by Director
- E. Discussion by Board Members
- F. Adjournment

Detroit Free Press

MICHIGAN

Michigan's largest pickleball facility about to open in Ann Arbor



Frank Witsil

Detroit Free Press

Published 2:01 p.m. ET Nov. 30, 2023 | Updated 2:01 p.m. ET Nov. 30, 2023

If there were any doubt that pickleball — a funny-sounding, fast-growing sport — is all the rage, especially among the senior set, consider that not only are communities nationwide adding courts, but reality TV is highlighting the game.

Wolverine Pickleball, a privately owned club, is opening Friday what it calls a new, \$7 million massive indoor-outdoor facility in Ann Arbor at 235 Metty Drive, so folks can play the game.

The club said that the 39,000-square-foot facility will be the state's largest.

In Plymouth, the Michigan Economic Development Corp. is promising to give \$50,000 to the Plymouth Arts & Recreation Complex, if the nonprofit can raise that much by Jan. 14, to build four new, permanent pickleball courts.

"Plymouth is long overdue for outdoor pickleball courts," Mark Malcom and Pete Lamoureux, who are credited with organizing the project, said in written remarks. "So far, we've secured a great site and partial funding."

The nonprofit has already raised more than \$32,000 toward its commitment.

More: Pickleball popularity soars, but expansion at Birmingham Country Club is getting pushback

And pickleball was the group-date physical activity of choice on national television during the "Golden Bachelor," a spinoff dating reality series for — what shall we call them? — folks in their golden years looking for love, or a second chance at it.

Pickleball is like tennis, but on a smaller court. It is slower paced, less physical and much more social because it doesn't require the same level of concentration and exertion.

Players 55 and older, make up more than half of the sport's diehard players.

The "Golden Bachelor" contestants, including 72-year-old widower Gerry Turner, seemed to enjoy playing. Some, like Turner, were familiar with the game, while others acknowledged picking up pickleball paddles for the first time.

The show, USA Today reported in October, split eight of the nine remaining contestants into four teams of two to vie for Turner's attention in a converted tennis court arena at the Westlake Athletic Club, about 35 miles outside of Los Angeles.

Turner, USA Today noted, fits "right into the core demo of the national pickleball explosion." He also, it turns out, "plays several times a week with a circle of 25 close friends near his Indiana home."

Wolverine Pickleball, which hopes to garner some excitement and publicity Friday for its facility, has planned a ribbon-cutting ceremony for 11 a.m. No doubt it will show off what it has to offer players — for a fee, of course.

Indoors, Wolverine Pickleball said, the facility includes 12 pickleball courts, a lounge, a pro shop and a bar. Outdoors, it offers bocce ball, cornhole, volleyball and beach tennis, along with a lounge area and fire pits.

The organization's announcement credits entrepreneurs Christy Howden and Leslie White with the club's vision, adding they worked to open such a place "to accommodate the popularity of the sport while creating a community of players."

Contact Frank Witsil: 313-222-5022 or fwitsil@freepress.com.