



Recreation Authority of Roseville & Eastpointe Board
Wednesday, November 8, 2023 - 4:00pm
Conference Room - Recreation Authority Center
Meeting Agenda

- A. Roll Call
- B. Approval of Minutes for Regular Meeting October 11, 2023.
- C. Approval of Disbursements and Budget Report.
 - 1. Disbursements #4
 - 2. Revenue/Expense Reports
- D. Hearing of the Public - agenda items only
- E. Communications
- F. Old Business
- G. New Business
 - 1. Presentation of Audit Report by representative from Plante & Moran, PLLC.
 - 2. 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 #APRA-0392.
 - 3. Request approval of Resolution to complete Spark Grant Project #APRA-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.
 - 4. Request approval to assign Anderson, Eckstein & Westrick, Inc. as the Prime Professional for Spark Grant Project #APRA-0392, Recreation Authority Park Development Project.
 - 5. Request approval of Joint Recreation Master Plan RFP.
- H. Hearing of the Public.
- I. Discussion by Director
- J. Discussion by Board members
- K. Adjournment

Next regular meeting is scheduled for Wednesday, December 13, 2023 at 4pm.



Recreation Authority of Roseville & Eastpointe Board Meeting Minutes

Conference Room - Recreation Authority Center

18185 Sycamore, Roseville, MI 48066

October 11, 2023

Meeting called to order 4:04pm

A. Roll Call

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

B. Approval of Minutes

a. Regular Meeting September 13, 2023

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

*Additions to new business: G.4. Approval of Contract for SMART Van Dispatcher, Colin Lazorka.
G.5. Discussion on promoting RARE programs in Eastpointe

C. Approval of Disbursements and Budget Report

a. Disbursement #3

- i. Motion to approve disbursement #3 was made by Mr. McCain, supported by Mr. Klinefelt. Mr. Switalski questioned on the payroll difference. All approved, none opposed. Motion passed.

b. Revenue/Expense Report

- i. Motion to approve the revenue/expense report was made by Mr. Switalski, supported by Mr. McCain. Mr. Switalski questioned on the recreation revenue amount. All approved, none opposed. Motion passed.

D. Hearing of the Public – agenda items only

- a. No public spoke.

E. Communications

- a. Mr. Lipinski shared the revised invoice from Shock Brothers and that the Recreation Authority was awarded the Spark Grant to develop amenities behind the building.

F. Old Business

a. Update on Large Gym Floor Project

- i. Mr. Lipinski shared that the floor itself is complete and has been in use since last week. The Volleyball sleeves do still need to be installed; installation is about 3 weeks out.

G. New Business

a. Renewal of 5-Year Recreation Master Plan.

- i. Mr. Lipinski shared that the actual due date for the Master Plan is February 1, 2025. An RFP went out, no responses were received due to the short turn around time. A new RFP will be sent out in November, with hopes of reviewing proposals in December.

b. Review and discuss upcoming Recreation Authority Special Events.

- i. Mr. Lipinski shared the upcoming Fall Special Events including: Halloween Doggie Meet-up & Costume Contest; A RARE Nightmare, Pumpkin Rolldown, Big Bird Run, VIP Family Dance, and Craft Night.

c. Discuss potential overnight party rental request.

- i. Mr. Lipinski shared that there was an inquiry request from CARE of Southeast Michigan, with little details given, to potentially have an overnight event at the Recreation Authority for youth and teens. More research and information are requested by the board.

d. Approval of Contract for SMART Van Dispatcher, Colin Lazorka.

- i. Mr. Lipinski introduced Mr. Lazorka to the board. The SMART Senior Van Program will now be under Ms. Grant, the Senior Activities Director, supervision. A motion to approve the contract for SMART Van Dispatcher, Mr. Lazorka was made by Mr. McCain, supported by Mr. Klinefelt. All approved, none opposed. Motion passed.

e. Discussion on promoting RARE programs in Eastpointe.

- i. Mr. McCain shared feedback received that not all residents are aware of RARE and programs. Mr. McCain suggested for RARE staff to distribute newsletters to the senior housing and have table at Eastpointe City Hall the week the water bills are due to promote our programs. Mr. Merucci suggested possibly putting programs on the Gratiot Median Sign in Eastpointe.

H. Hearing of the Public

- a. No public spoke.

I. Discussion by Director.

- a. Mr. Lipinski shared The Battle of the Bands, hosted by Live Rite in September. Senator Klinefelt hosted a Coffee & Conversation to meet with residents at the Recreation Authority. Mr. Lipinski recently met with the new MML representative regarding the liability insurance. A representative from Omnisports Flooring will visit next week to see the new flooring installation and answer any questions. Congratulated Eastpointe on the installation of the cornhole courts.

J. Discussion by Board Members.

- a. Mr. McCain – Congratulated Mr. Lipinski on the awarded Spark Grant. Shared that the Eastpointe DDA received a grant to create a farmers' market and development behind the Eastpointe Library.
- b. Mr. Klinefelt – No comments.
- c. Mr. Switalski – No comments.
- d. Mr. Merucci – Shared the article regarding the installation of the cornhole courts in Eastpointe.

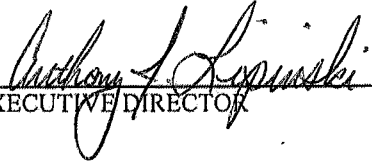
Meeting adjourned – 4:50pm

Recreational Authority of Roseville & Eastpointe
Disbursement #4

| | |
|-------------------|-------------------------|
| October 2023 | 148,631.40 |
| AP Total | <u>148,631.40</u> |
| Pay #8 (10/11/23) | 32,177.49 |
| Pay #9 (10/25/23) | <u>33,080.06</u> |
| Payroll Total | <u><u>65,257.55</u></u> |
| Grand Total | 213,888.95 |

*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

10/06/2023 02:35 PM
User: SIPESS
DB: Roseville

JOURNALS POSTING REPORT
POSTING REPORT

Page: 1/1

| Post Date | Journal | Summ/Det | Ref # | Description | DR Amount | CR Amount |
|-----------------|---------|----------|------------|------------------------------|-----------|-----------|
| GL Number | | | | | | |
| 10/11/2023 | PR | S | 799957 488 | SUMMARY PR 10/11/2023 | | |
| 208-000-001.001 | | | | CASH RECR AUTH | | 19,464.10 |
| 208-000-258.000 | | | | ACCRUED TAXES PAYABLE | | 4,129.02 |
| 208-000-258.001 | | | | OTHER PAYROLL WITHHOLDING | | 8,584.37 |
| 208-101-706.000 | | | | WAGES- PERMANENT EMPLOYEES | 13,713.04 | |
| 208-101-707.000 | | | | WAGES- TEMPORARY EMPLOYEES | 10,804.47 | |
| 208-101-715.000 | | | | FICA-EMPLOYER'S | 1,830.95 | |
| 208-101-718.000 | | | | RETIREMENT FUND CONTRIBUTION | 2,331.21 | |
| 208-691-706.000 | | | | WAGES- PERMANENT EMPLOYEES | 1,241.89 | |
| 208-691-707.000 | | | | WAGES- TEMPORARY EMPLOYEES | 1,811.25 | |
| 208-691-715.000 | | | | FICA-EMPLOYER'S | 233.56 | |
| 208-691-718.000 | | | | RETIREMENT FUND CONTRIBUTION | 211.12 | |
| | | | | | <hr/> | <hr/> |
| | | | | | 32,177.49 | 32,177.49 |
| | | | | | <hr/> | <hr/> |
| | | | | | 32,177.49 | 32,177.49 |

10/20/2023 04:15 PM
User: SIPESS
DB: Roseville

JOURNALS POSTING REPORT
POSTING REPORT

Page: 1/1

| Post Date | Journal | Summ/Det | Ref # | Description | DR Amount | CR Amount |
|-----------------|---------|----------|------------|------------------------------|-----------|-----------|
| 10/25/2023 | PR | S | 801562 489 | SUMMARY PR 10/25/2023 | | |
| 208-000-001.001 | | | | CASH RECR AUTH | | |
| 208-000-258.000 | | | | ACCRUED TAXES PAYABLE | | 19,967.01 |
| 208-000-258.001 | | | | OTHER PAYROLL WITHHOLDING | | 4,247.48 |
| 208-101-706.000 | | | | WAGES- PERMANENT EMPLOYEES | | 8,865.57 |
| 208-101-707.000 | | | | WAGES- TEMPORARY EMPLOYEES | 13,713.04 | |
| 208-101-715.000 | | | | FICA-EMPLOYER'S | 11,076.99 | |
| 208-101-718.000 | | | | RETIREMENT FUND CONTRIBUTION | 1,851.77 | |
| 208-691-706.000 | | | | WAGES- PERMANENT EMPLOYEES | 2,331.21 | |
| 208-691-707.000 | | | | WAGES- TEMPORARY EMPLOYEES | 1,647.08 | |
| 208-691-715.000 | | | | FICA-EMPLOYER'S | 1,908.00 | |
| 208-691-718.000 | | | | RETIREMENT FUND CONTRIBUTION | 271.97 | |
| | | | | | 280.00 | |
| | | | | | 33,080.06 | 33,080.06 |
| | | | | | 33,080.06 | 33,080.06 |

CHECK REGISTER
OCTOBER 2023
RARE

| GL Number | Inv. Line Desc | Vendor | Invoice Desc. | Invoice | Chk Date | Amount | Check # |
|-------------------------------|--|------------------------------------|--------------------------------------|------------|------------|---------|---------|
| Fund 208 PARK/RECREATION FUND | | | | | | | |
| Dept 101 GENERAL DEPARTMENT | | | | | | | |
| 208-101-402.000 | CURRENT PROPERTY TAXES | MACOMB COUNTY TREASURER | INVOICE (RARE) THROUGH 9-30-23 | 93023 | 10/16/2023 | 34.05 | 9377 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | ADAMS, MARCUS | REFUND OF RENTAL DEPOSIT | 92523 | 10/16/2023 | 100.00 | 9346 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | BLUMLINE, LILLIAN | REFUND | 100223 | 10/16/2023 | 74.00 | 9349 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | BOMMARITO, GASPER | REFUND | 100623 | 10/16/2023 | 75.00 | 9350 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | BRADLEY, LAUREN | REFUND | 92723 | 10/16/2023 | 85.00 | 9351 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | BRUSS, SANDRA | REFUND | 92623 | 10/16/2023 | 816.00 | 9353 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | BYRD, RENEE | REFUND OF RENTAL DEPOSIT | 100923 | 10/16/2023 | 100.00 | 9354 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | COUTURE, HOLLY | REFUND | 92523 | 10/16/2023 | 74.00 | 9358 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | CRUZ, MARILOU | REFUND | 92623 | 10/16/2023 | 816.00 | 9359 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | DAVIS, KENYATA | REFUND OF RENTAL DEPOSIT | 92523 | 10/16/2023 | 200.00 | 9360 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | DHONDT, KARISSA | REFUND OF RENTAL DEPOSIT | 100223 | 10/16/2023 | 100.00 | 9361 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | DILLARD, TONYA | REFUND OF RENTAL DEPOSIT | 100223 | 10/16/2023 | 100.00 | 9362 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | EATON, TODD | REFUND | 100623 | 10/16/2023 | 60.00 | 9364 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | FLOREZ, ALYSSA | REFUND | 100923 | 10/16/2023 | 55.00 | 9366 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | HARRINGTON, KIMBERLY | REFUND | 100623 | 10/16/2023 | 100.00 | 9369 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | JACKSON, KEISHAWNA | REFUND OF RENTAL DEPOSIT | 92523 | 10/16/2023 | 200.00 | 9370 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | JANSEN, JESSICA | REFUND | 100423 | 10/16/2023 | 85.00 | 9371 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | JOHNSON, QUANESHA | REFUND | 92723 | 10/16/2023 | 24.00 | 9372 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | KAERCHER, STEPHANIE | REFUND OF RENTAL DEPOSIT | 100223 | 10/16/2023 | 200.00 | 9373 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | LEGARE, SAMANTHA | REFUND | 92523 | 10/16/2023 | 84.00 | 9374 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | MACOMB ALUMAE CHAPTER-DELTA SIGMA | REFUND OF RENTAL DEPOSIT | 92523 | 10/16/2023 | 200.00 | 9376 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | MAOLA, MAIA | REFUND | 92123 | 10/16/2023 | 20.00 | 9378 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | MATTOCK, MICHELLE | REFUND | 101023 | 10/16/2023 | 90.00 | 9380 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | MATUSCHEK, SCOTT | REFUND OF RENTAL DEPOSIT | 100223 | 10/16/2023 | 100.00 | 9381 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | MCCLAIN, CHIQUITTA | REFUND | 92723 | 10/16/2023 | 24.00 | 9382 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | STEWART, CRYSTAL | REFUND | 92723 | 10/16/2023 | 48.00 | 9388 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | THOMPSON, ANDRE | REFUND OF RENTAL DEPOSIT | 100923 | 10/16/2023 | 200.00 | 9392 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | WILLOUGHBY, CASSANDRA | REFUND OF RENTAL DEPOSIT | 100923 | 10/16/2023 | 200.00 | 9394 |
| 208-101-652.000 | RECREATION USE AND ADMISSION FEE-ROSEVIL | YODER, MARTHA | REFUND | 92223 | 10/16/2023 | 54.00 | 9395 |
| 208-101-725.000 | UNEMPLOYMENT & WORKERS COMPENSATION | MICHIGAN MUNICIPAL LEAGUE | 3RD QUARTER 2023 | Mar-23 | 10/16/2023 | 65.46 | 9383 |
| 208-101-728.000 | OFFICE SUPPLIES | CITY OF ROSEVILLE | SEPT 2023 POSTAGE/SUPPLIES | 2021 | 10/16/2023 | 54.98 | 9356 |
| 208-101-730.000 | POSTAGE | CITY OF ROSEVILLE | SEPT 2023 POSTAGE/SUPPLIES | 2021 | 10/16/2023 | 104.52 | 9356 |
| 208-101-740.004 | PLAYGROUND AND ATHLETIC SUPPLIES | LYNCH, BLAKE | TBALL COACHES REFUND | 100123 | 10/16/2023 | 65.00 | 9375 |
| 208-101-740.004 | PLAYGROUND AND ATHLETIC SUPPLIES | NATIONAL ALLIANCE FOR YOUTH SPORTS | PART KIT | 59448 | 10/16/2023 | 134.55 | 9384 |
| 208-101-740.004 | PLAYGROUND AND ATHLETIC SUPPLIES | THOMPSON, MICHAEL | TBALL COACHES REFUND | 100123 | 10/16/2023 | 65.00 | 9391 |
| 208-101-801.000 | PROFESSIONAL SERVICES | BIANCO TOURS INC | FIREKEEPERS 9/20 | 9D96643 | 10/16/2023 | 2544.00 | 9348 |
| 208-101-801.000 | PROFESSIONAL SERVICES | DUNBAR MECHANICAL INC | FIX BOILDER | 100674 | 10/16/2023 | 3292.56 | 9363 |
| 208-101-801.000 | PROFESSIONAL SERVICES | SLING | MONTHLY SUBSCRIPTION-41 USERS | 7E20492B-4 | 10/16/2023 | 71.34 | 9386 |
| 208-101-818.000 | CONTRACTUAL SERVICES | FIRST SERVE LLC | DEC 2022 - JAN 2023 TENNIS LESSONS | 91723 | 10/16/2023 | 1680.00 | 9365 |
| 208-101-818.000 | CONTRACTUAL SERVICES | FIRST SERVE LLC | 5/4 TENNIS TOURNAMENT | 91723 | 10/16/2023 | 99.00 | 9365 |
| 208-101-818.000 | CONTRACTUAL SERVICES | FIRST SERVE LLC | JUNE 2023 - JULY 2023 TENNIS LESSONS | 90623 | 10/16/2023 | 1890.00 | 9365 |
| 208-101-818.000 | CONTRACTUAL SERVICES | FIRST SERVE LLC | SEPT 2023 TENNIS LESSONS | 91723 | 10/16/2023 | 1012.50 | 9365 |

| | | | | | | | |
|---|--------------------------------|-------------------------------------|--------------------------------------|-----------|------------|-----------|------|
| 208-101-818.000 | CONTRACTUAL SERVICES | FRONRATH, TERRY | SMART DISPATCH: 28 HOURS | PR25882 | 10/16/2023 | 406.00 | 9367 |
| 208-101-818.000 | CONTRACTUAL SERVICES | SMITH, JASMINE | SEPT-OCT 2023 PRESCHOOL PROGRAMS | 92723 | 10/16/2023 | 461.25 | 9387 |
| 208-101-818.000 | CONTRACTUAL SERVICES | SUCH A VOICE, LLC | 10/5 VOICE OVER | 101023 | 10/16/2023 | 102.00 | 9389 |
| 208-101-880.000 | COMMUNITY PROMOTION | AMERICA'S FINEST PRINTING AND GRAPH | 2023 BIG BIRD RUN BROCHURE | 50087 | 10/16/2023 | 413.00 | 9347 |
| 208-101-931.000 | BUILDING MAINTENANCE | BRIGHT HORIZON SERVICES INC | 9/1 MONTHLY BED MAINTENANCE | 42780 | 10/16/2023 | 125.00 | 9352 |
| 208-101-931.000 | BUILDING MAINTENANCE | GREAT LAKES PEST CONTROL CO INC | PEST CONTROL - 9-18-23 | 74798 | 10/16/2023 | 50.00 | 9368 |
| 208-101-933.000 | OFFICE EQUIPMENT MAINTENANCE | MARCO TECHNOLOGIES LLC | MTHLY COPIER CHGS #MER725 | INV116358 | 10/16/2023 | 55.29 | 9379 |
| 208-101-940.000 | RENTALS | TEE PEE INC | 3 UNITS FOR ROCKIN SUMMER NIGHT EVEN | 2516 | 10/16/2023 | 300.00 | 9390 |
| 208-101-940.000 | RENTALS | TEE PEE INC | VARIOUS UNITS FOR PARKS | 1086-7 | 10/16/2023 | 2200.00 | 9390 |
| Total For Dept 101 GENERAL DEPARTMENT | | | | | | 19509.50 | |
| Dept 691 SMART | | | | | | | |
| 208-691-801.000 | PROFESSIONAL SERVICES | C E AND A PROFESSIONAL SERVICES INC | FTA SMALL GROUP YEARLY FEE | 19570 | 10/16/2023 | 395.00 | 9355 |
| 208-691-850.000 | COMMUNICATIONS | COMCAST | 10/12-11/11/23 SERVICES | 92823 | 10/16/2023 | 86.90 | 9357 |
| Total For Dept 691 SMART | | | | | | 481.90 | |
| Total For Fund 208 PARK/RECREATION FUND | | | | | | 19991.40 | |
| Fund 408 CAPITAL PROJECTS FUND - RARE | | | | | | | |
| Dept 101 GENERAL DEPARTMENT | | | | | | | |
| 408-101-976.000 | BUILDING ADDITON & IMPROVEMENT | SHOCK BROTHERS FLOOR COVERING, INC. | FURNISH & INSTALL TARKETT OMNI SPORT | 21858 | 10/16/2023 | 118640.00 | 9385 |
| 408-101-976.000 | BUILDING ADDITON & IMPROVEMENT | TURF TANK | GPS PAINT ROBOT & GPS PACKAGE | 30814 | 10/16/2023 | 10000.00 | 9393 |
| Total For Dept 101 GENERAL DEPARTMENT | | | | | | 128640.00 | |
| Total For Fund 408 CAPITAL PROJECTS FUND - RARE | | | | | | 128640.00 | |
| Fund Totals: | | | | | | | |
| Fund 208 PARK/RECREATION FUND | | | | | | 19991.40 | |
| Fund 408 CAPITAL PROJECTS FUND - RARE | | | | | | 128640.00 | |
| Total For All Funds: | | | | | | 148631.40 | |

| | | | | | | | | | |
|---------------------------------|--|---|----------------|---------------|---|----------------|--------------|--------------|--------|
| 11/03/2023 | | REVENUE AND EXPENDITURE REPORT FOR RARE | | | | | | | |
| | | PERIOD ENDING 10/31/2023 | | | | | | | |
| | | % Fiscal Year Completed: 33.33 | | | | | | | |
| | | 2023-24 | | YTD BALANCE | | ACTIVITY FOR | | | |
| | | ORIGINAL | 2023-24 | 10/31/2023 | | MONTH 10/31/23 | 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 | 3,101.19 | | 103.11 | 0.00 | 1,660,292.81 | 0.19% |
| 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 | 42,931.32 | | 31,153.85 | 0.00 | 437,068.68 | 8.94% |
| 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 | 2,053.00 | | 513.00 | 0.00 | 70,590.00 | 2.83% |
| 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 | 48,085.51 | | 31,769.96 | 0.00 | 2,366,663.49 | 1.99% |
| Expenditures | | | | | | | | | |
| 208-101-706.000 | WAGES- PERMANENT EMPLOYEES | 421,738.97 | 421,738.97 | 125,949.16 | | 27,426.08 | 0.00 | 295,789.81 | 29.86% |
| 208-101-707.000 | WAGES- TEMPORARY EMPLOYEES | 508,303.50 | 508,303.50 | 144,849.62 | | 21,881.46 | 0.00 | 363,453.88 | 28.50% |
| 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 | 20,318.64 | | 3,682.72 | 0.00 | 50,907.36 | 28.53% |
| 208-101-718.000 | RETIREMENT FUND CONTRIBUTION | 70,167.00 | 70,167.00 | 21,000.35 | | 4,662.42 | 0.00 | 49,166.65 | 29.93% |
| 208-101-719.000 | HEALTH, LIFE, DENTAL | 156,104.00 | 156,104.00 | 37.50 | | 12.50 | 0.00 | 156,066.50 | 0.02% |
| 208-101-725.000 | UNEMPLOYMENT & WORKERS COMPENSATION | 7,174.98 | 7,174.98 | (530.97) | A | 65.46 | 0.00 | 7,705.95 | -7.40% |
| 208-101-728.000 | OFFICE SUPPLIES | 8,000.00 | 8,000.00 | 888.31 | | 292.22 | 259.80 | 7,111.69 | 11.10% |
| 208-101-730.000 | POSTAGE | 17,928.00 | 17,928.00 | 504.12 | | 104.52 | 0.00 | 17,423.88 | 2.81% |
| 208-101-740.000 | SUPPLIES | 50,000.00 | 50,000.00 | 17,540.76 | | 2,998.79 | 5,242.68 | 32,459.24 | 35.08% |
| 208-101-740.004 | PLAYGROUND AND ATHLETIC SUPPLIES | 55,620.00 | 55,620.00 | 20,188.94 | | 942.94 | 0.00 | 35,431.06 | 36.30% |
| 208-101-751.000 | FUEL | 4,000.00 | 4,000.00 | 0.00 | | 0.00 | 0.00 | 4,000.00 | 0.00% |
| 208-101-801.000 | PROFESSIONAL SERVICES | 80,000.00 | 80,000.00 | 27,678.08 | | 5,907.90 | 0.00 | 52,321.92 | 34.60% |
| 208-101-818.000 | CONTRACTUAL SERVICES | 98,000.00 | 98,000.00 | 10,174.19 | | 5,650.75 | 0.00 | 87,825.81 | 10.38% |
| 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 | 660.67 | | 21.41 | 0.00 | 29,339.33 | 2.20% |
| 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 | 10,421.36 | | 2,875.61 | 0.00 | 17,128.64 | 37.83% |
| 208-101-900.000 | PRINTING & PUBLICATIONS | 35,000.00 | 35,000.00 | 6,500.00 | | 0.00 | 0.00 | 28,500.00 | 18.57% |
| 208-101-901.000 | BANK FEES | 8,000.00 | 8,000.00 | 1,473.90 | | 0.00 | 0.00 | 6,526.10 | 18.42% |
| 208-101-910.000 | INSURANCE AND BONDS | 40,000.00 | 40,000.00 | 38,341.00 | | 2,671.00 | 0.00 | 1,659.00 | 95.85% |
| 208-101-920.000 | UTILITIES | 30,000.00 | 30,000.00 | 2,367.10 | | 0.00 | 0.00 | 27,632.90 | 7.89% |
| 208-101-931.000 | BUILDING MAINTENANCE | 61,500.00 | 61,500.00 | 19,042.55 | | (515.70) | 0.00 | 42,457.45 | 30.96% |
| 208-101-933.000 | OFFICE EQUIPMENT MAINTENANCE | 11,500.00 | 11,500.00 | 950.21 | | 55.29 | 0.00 | 10,549.79 | 8.26% |
| 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 | 2,500.00 | | 2,500.00 | 0.00 | 3,500.00 | 41.67% |
| 208-101-958.000 | MEMBERSHIPS AND DUES | 2,500.00 | 2,500.00 | 180.00 | | 0.00 | 0.00 | 2,320.00 | 7.20% |

| | | | | | | | | | |
|--|-------------------------------------|---|----------------|---------------|---|----------------|--------------|--------------|---------|
| 11/03/2023 | | REVENUE AND EXPENDITURE REPORT FOR RARE | | | | | | | |
| | | PERIOD ENDING 10/31/2023 | | | | | | | |
| | | % Fiscal Year Completed: 33.33 | | | | | | | |
| | | 2023-24 | | YTD BALANCE | | ACTIVITY FOR | | | |
| | | ORIGINAL | 2023-24 | 10/31/2023 | | MONTH 10/31/23 | ENCUMBERED | UNENCUMBERED | % BDGT |
| GL NUMBER | DESCRIPTION | BUDGET | AMENDED BUDGET | NORM (ABNORM) | | INCR (DECR) | YEAR-TO-DATE | BALANCE | USED |
| 208-101-960.000 | EDUCATION AND TRAINING | 5,000.00 | 5,000.00 | 1,387.44 | | 261.79 | 0.00 | 3,612.56 | 27.75% |
| 208-101-961.000 | CERTIFICATIONS & LICENSES | 2,000.00 | 2,000.00 | 0.00 | | 0.00 | 0.00 | 2,000.00 | 0.00% |
| 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% |
| Total Expenditures - Dept 101-GENERAL DEPARTMENT | | 2,179,676.35 | 2,179,676.35 | 472,581.06 | | 81,497.16 | 5,502.48 | 1,707,095.29 | 21.68% |
| 208-691-706.000 | WAGES- PERMANENT EMPLOYEES | 43,781.97 | 43,781.97 | 9,725.57 | | 2,888.97 | 0.00 | 34,056.40 | 22.21% |
| 208-691-707.000 | WAGES- TEMPORARY EMPLOYEES | 103,117.50 | 103,117.50 | 15,341.27 | | 3,719.25 | 0.00 | 87,776.23 | 14.88% |
| 208-691-715.000 | FICA-EMPLOYER'S | 11,238.00 | 11,238.00 | 1,917.61 | | 505.53 | 0.00 | 9,320.39 | 17.06% |
| 208-691-718.000 | RETIREMENT FUND CONTRIBUTION | 7,443.00 | 7,443.00 | 1,365.22 | | 491.12 | 0.00 | 6,077.78 | 18.34% |
| 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 | 4,714.02 | | 3,593.95 | 0.00 | 7,285.98 | 39.28% |
| 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 | 1,275.04 | | 86.90 | 0.00 | 5,224.96 | 19.62% |
| 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 | | (2,671.00) | 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 | B | 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 | 39,863.72 | | 8,614.72 | 0.00 | 591,491.64 | 6.31% |
| TOTAL EXPENDITURES | | 2,811,031.71 | 2,811,031.71 | 512,444.78 | | 90,111.88 | 5,502.48 | 2,298,586.93 | 18.23% |
| Fund 208 - PARK/RECREATION FUND: | | | | | | | | | |
| TOTAL REVENUES | | 2,414,749.00 | 2,414,749.00 | 48,085.51 | | 31,769.96 | 0.00 | 2,366,663.49 | |
| TOTAL EXPENDITURES | | 2,811,031.71 | 2,811,031.71 | 512,444.78 | | 90,111.88 | 5,502.48 | 2,298,586.93 | |
| NET OF REVENUES & EXPENDITURES | | (396,282.71) | (396,282.71) | (464,359.27) | | (58,341.92) | (5,502.48) | 68,076.56 | |

| 11/03/2023 | | REVENUE AND EXPENDITURE REPORT FOR RARE | | | | | | | |
|--|--------------------------------|---|-------------------|-------------------|---|-------------------|--------------|-------------------|---------------|
| | | PERIOD ENDING 10/31/2023 | | | | | | | |
| | | % Fiscal Year Completed: 33.33 | | | | | | | |
| | | 2023-24 | | YTD BALANCE | | ACTIVITY FOR | | | |
| | | ORIGINAL | 2023-24 | 10/31/2023 | | MONTH 10/31/23 | 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 | D | 128,640.00 | 0.00 | 157,210.00 | 56.93% |
| 408-101-982.000 | MACHINERY | 8,000.00 | 8,000.00 | 10,270.00 | C | 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 | | 128,640.00 | 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 | | 128,640.00 | 0.00 | 171,940.00 | |
| NET OF REVENUES & EXPENDITURES | | (214,880.00) | (214,880.00) | (218,060.00) | | (128,640.00) | 0.00 | 3,180.00 | |
| <p>A The negative amount year-to-date relates to a refund check the Authority received from Travelers.</p> <p>B 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>C 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> <p>D 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> | | | | | | | | | |

Insert Opinion Date

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

We have audited the financial statements of Recreational 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 **Insert Opinion Date**. Professional standards require that we provide you with the following information related to our audit, which is divided into the following sections:

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.

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. Management has corrected all such misstatements.

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 **Insert Opinion Date**.

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 Recreational 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

DRAFT

Recreational Authority of Roseville and Eastpointe

Financial Report with Supplementary Information June 30, 2023

Open Items

1. Report date and management representation letter
2. Letter of Transmittal

Recreational Authority of Roseville and Eastpointe

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Independent Auditor's Report

To the Board of Directors
Recreational 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 Recreational 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
Recreational 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.

Recreational Authority of Roseville and Eastpointe

Management's Discussion and Analysis

As management of the Recreational 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.

Recreational Authority of Roseville and Eastpointe

Management's Discussion and Analysis (Continued)

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) |
| Fund Balances/Net Position - Beginning of year | 5,035,783 | 5,255,991 | 220,208 | 4.4 |
| Fund Balances/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.

Recreational 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 \$78,534 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 Recreational 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.

Recreational Authority of Roseville and Eastpointe

Statement of Net Position/Governmental Funds Balance Sheet

June 30, 2023

| | Modified Accrual | | | | |
|---|---------------------|-----------------------|--------------------------|----------------------|---------------------------|
| | General Fund | Capital Projects Fund | Total Governmental Funds | Adjustments (Note 2) | Statement of Net Position |
| 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 | \$ 1,580,026 | \$ 769,038 | \$ 2,349,064 | 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 balance: | | | | | |
| 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 balance | 1,249,720 | 769,038 | 2,018,758 | (2,018,758) | - |
| Total liabilities, deferred inflows of resources, and fund balance | \$ 1,580,026 | \$ 769,038 | \$ 2,349,064 | | |
| Net position: | | | | | |
| Net investment in capital assets | | | | 3,410,268 | 3,410,268 |
| Unrestricted | | | | 2,060,234 | 2,060,234 |
| Total net position | | | | \$ 5,470,502 | \$ 5,470,502 |

Recreational 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 Recreational Authority of Roseville and Eastpointe (the "Authority" or "RARE") was established under Michigan Public Act 321 of 2000. The Authority is governed by an elected 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 only exist 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.

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.

June 30, 2023

Note 1 - Significant Accounting Policies (Continued)

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-of-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 GASB 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 revenues, 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.

In June 2022, the Governmental Accounting Standards Board issued GASB 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.

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

In June 2022, the Governmental Accounting Standards Board issued GASB 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 balance 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>\$ 5,470,502</u> |

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 balance 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 Balance 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 \$1,785,758 of bank deposits (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.

Recreational 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.

Recreational 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:

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

Note 11 - Interfund Receivables, Payables, and Transfers

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

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

Required Supplementary Information

Recreational 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> |

Recreational Authority of Roseville and Eastpointe

Notes 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:

| | <u>Operating supplies and sundry</u> | <u>Capital outlay</u> |
|--|--|-----------------------|
| Amounts per operating statement | \$ 87,457 | \$ 30,510 |
| Capital outlay budgeted as operating supplies and sundry | <u>28,010</u> | <u>(28,010)</u> |
| 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.

| | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance</u> |
|--------------------|-----------------------|---------------|-----------------|
| Salaries and wages | \$ 735,505 | \$ 736,616 | \$ (1,111) |



Michigan Department of Natural Resources –Grants Management
**AMERICAN RESCUE PLAN ACT LOCAL PARKS AND TRAILS
MICHIGAN SPARK GRANT AGREEMENT**

This information is required by authority of Public Act 53 of 2022 to receive funds.

This Agreement is between Recreation Authority of Roseville & Eastpointe in the county of Macomb County, hereinafter referred to as the "GRANTEE," and the MICHIGAN DEPARTMENT OF NATURAL RESOURCES, an agency of the State of Michigan, hereinafter referred to as the "DEPARTMENT". The DEPARTMENT has authority to issue grants for the development of public outdoor recreation facilities under sections 602 and 603 of section 9901 of the Social Security Act of Public Law No. 117-2, known as American Rescue Plan Act of 2021 (ARPA), signed into law on March 11, 2021 <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds> as the Coronavirus State and Local Fiscal Recovery Funds (SLFRF). The State of Michigan was awarded \$6.54 billion dollars under SLFRF. In section 452 of Public Act 53 of 2022, the State of Michigan Legislature appropriated funds to the DEPARTMENT for an ARPA grant to the GRANTEE. The Federal Award ID Number (FAIN) for these funds is FAIN #: SLFRP0127. The Catalog of Federal Domestic Assistance (CFDA) Number for SLFRF funds is CFDA #: 21.027.

The GRANTEE is identified as a subrecipient to the ARPA funds identified within this agreement. Each eligible subrecipient must maintain an active SAM registration throughout the period of performance. The SAM website is <https://sam.gov/content/home>.

Project Title: Recreation Authority Park Development Project

Total Available Grant Amount: \$698,300.00

Match Amount: \$175,000.00 Match Percent: 20% Grant Percent: 80%

Start Date: 10/20/2023 End Date: October 31, 2026

The purpose of this Agreement is to provide funding in exchange for completion of the project named below. This Agreement is subject to the terms and conditions specified herein. **Funds must be obligated by GRANTEE into third party contracts by December 31, 2024 and expended by October 31, 2026.**

The description and purpose of the project is to include a walking-path, picnic pavilion, pickleball courts, cornhole, expanded playground and community garden with accessibility in mind.

This Agreement is not effective until the GRANTEE has signed it, returned it to the DEPARTMENT, and the DEPARTMENT has signed it. The Agreement is considered executed when signed by the DEPARTMENT. Applicable amendments to this agreement may include adjustments to the grant amount (section 15), eligible expenditures or scope items (section 9), or project boundary (section 2), or other purposes at the discretion of the DEPARTMENT, and must be initiated by the DEPARTMENT or requested in writing by the GRANTEE. Amendments shall only be validated by the review and execution of both parties.

The individuals signing below certify by their signatures that they are authorized to sign this Agreement on behalf of their agencies, and that the parties will fulfill the terms of this Agreement, including any attached appendices, as set forth herein.

GRANTEE

SIGNED:

By [Print Name]: _____
Title: _____
Organization: _____
Date: _____

MICHIGAN DEPARTMENT OF NATURAL RESOURCES

SIGNED:

By [Print Name]: _____
Title: _____
Organization: _____
Date: _____

Date of Execution by DEPARTMENT

WQMJL7JN1RE9
Unique Entity Identifier (UEI)

VS0230906 AD004
SIGMA Vendor Number SIGMA Address ID

Phone: 517:284-7268
Email: dnr-grants@michigan.gov

1. This Agreement shall be administered on behalf of the DEPARTMENT by the Grants Management Section within the Finance and Operations Division. All notices, reports, documents, requests, actions or other communications required between the DEPARTMENT and the GRANTEE shall be submitted through the department's online grant management system, MiGrants, which is accessed through <https://migrants.intelligrants.com/>, unless otherwise instructed by the DEPARTMENT. Primary points of contact pertaining to this agreement shall be:

GRANTEE CONTACT

Name/Title

Recreation Authority of Roseville & Eastpointe

Organization

18185 Sycamore St

Address

Roseville, Michigan, 48066

Address

Telephone Number

E-mail Address

DEPARTMENT CONTACT

Samantha Davis

Name/Title

Grants Management/DNR Finance & Operations

Organization

525 W. Allegan Street, Lansing, MI 48933

Address

P.O. Box 30425, Lansing, MI 48909

Address

(517) 599-4450

Telephone Number

daviss46@michigan.gov

E-mail Address

2. The legal description of the project area, boundary map of the project area, and the development grant application bearing the number ARPA-0392 must be uploaded to MiGrants. The Agreement together with the referenced documents in MiGrants and Appendices constitute the entire Agreement between the parties and may be modified only in writing and executed in the same manner as the Agreement is executed.
3. Grant funds are made available to the GRANTEE through a grant by the DEPARTMENT.
4. The budget period and time period allowed for project completion is from the **date Agreement executed by the DEPARTMENT** through **October 31, 2026**, hereinafter referred to as the "project period."
5. The words "project area" shall mean the land and area described in the uploaded legal description and boundary map already referenced as being a part of the project file.
6. The award permits the use of SLFRF to cover indirect costs. If a recipient has a current Negotiated Indirect Costs Rate Agreement (NICRA) established with a Federal cognizant agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals, then the recipient may use its current NICRA. Alternatively, if the recipient does not have a NICRA, the recipient may elect to use the de minimis rate of 10 percent of the modified total direct costs pursuant to 2 CFR 200.414(f).
7. The award permits the use of SLFRF to cover administrative costs; 5% of the grant award amount is allowable to be administrative costs, which are required to be reported on as project expenditures. The administrative costs are considered a project-specific expenditure.
8. The award is not for Research and Development.
9. The Eligible SLFRF expenditures under this project include:

- a. Budget Categories
 - i. Pre-Planning
Administration
Project Permitting, Plan Designs and Oversight
Construction
- b. Project Scope
 - i. Access Pathway 6' wide or more
Gazebo/Pavilion/Shade Structure
Athletic Field/Court
Site Amenities (Benches, Picnic Tables, Trash Bins, Signage, etc.)
Athletic Field/Court
Landscaping
Other
Play Equipment (including safety surfacing)

10. Use of Funds Restrictions:

- a. First, a recipient may not use SLFRF funds for a program, service, or capital expenditure that includes a term or condition that undermines efforts to stop the spread of COVID-19. A program or service that imposes conditions on participation or acceptance of the service that would undermine efforts to stop the spread of COVID-19 or discourage compliance with recommendations and guidelines in CDC guidance for stopping the spread of COVID-19 is not a permissible use of SLFRF funds.
 - b. Second, a recipient may not use SLFRF funds in violation of the conflict-of-interest requirements contained in the Award Terms and Conditions or the Office of Management and Budget's Uniform Guidance, including any self-dealing or violation of ethics rules. Recipients are required to establish policies and procedures to manage potential conflicts of interest.
 - c. Lastly, recipients should also be cognizant that federal, state, and local laws and regulations, outside of SLFRF program requirements, may apply. Furthermore, recipients are also required to comply with other federal, state, and local background laws, including environmental laws and federal civil rights and nondiscrimination requirements, which include prohibitions on discrimination on the basis of race, color, national origin, sex, (including sexual orientation and gender identity), religion, disability, or age, or familial status (having children under the age of 18).
11. Any funds received under the authorizing legislation for this program expended by the recipient in a manner that does not adhere to the American Rescue Plan Public Law 117-2 or Uniform Guidance 2 CFR 200, as applicable, shall be returned to the state. If it is determined by the DEPARTMENT that a recipient receiving funds under this act expends any funds under this act for a purpose that is not consistent with the requirements of the American Rescue Plan Public Law 117-2 or Uniform Guidance 2 CFR 200, the state budget director is authorized to withhold payment of state funds, in part or in whole, payable from any state appropriation. All subawards are subject to future audits and eligible applicants must allow the State of Michigan, any of its duly authorized representatives and/or State of Michigan's Office of the Auditor General access to the eligible applicant's records and financial statements to ensure compliance with Federal statutes, regulations, and the terms and conditions of the grant award.
12. US Treasury identified 83 unique expenditure requirements and each SLFRF project must be aligned to one expenditure category. For this project, the applicable expenditure category identified by the DEPARTMENT is: EC 2.22 Strong Healthy Communities: Neighborhood Features that Promote Health and Safety. All expenditures must fit within the expenditure category above and be tracked accordingly.
13. The U.S. Department of Treasury has indicated in the Coronavirus State and Local Fiscal Recovery Fund Frequently Asked Questions that are accessible at U.S. Department of Treasury State and Local Fiscal Recovery Funds, located at <https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-FAQ.pdf>, that the SLFRF awards are generally subject to the requirements set forth in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200 (the "Uniform Guidance"). All reimbursements requested under this program should be accounted for with supporting documentation. Recipients shall maintain documentation evidencing that the funds were expended in accordance with federal, state, and local regulations. In accordance with federal Uniform Guidance, funds received under this program shall be included on the eligible applicant's Schedule of Expenditures of Federal Awards (SEFA) and included within the scope of the eligible applicant's Single Audit. The following is a summary of Uniform Guidance provisions that have been identified as significant. Applicants must review the eCFR Uniform Guidance at <https://www.ecfr.gov/cgi-bin/text->

[idx?SID=6214841a79953f26c5c230d72d6b70a1&tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl](https://www.federalregister.gov/public/index?SID=6214841a79953f26c5c230d72d6b70a1&tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl) for complete requirements.

14. The SLFRF awards are generally subject to the requirements set forth in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200 (Uniform Guidance). In all instances, recipients shall review the Uniform Guidance requirements applicable to recipient's use of SLFRF funds, and SLFRF-funded projects. The following sections provide a general summary of recipient's compliance responsibilities under applicable statutes and regulations, including the Uniform Guidance, as described in the 2022 OMB Compliance Supplement Part 3. Compliance Requirements (issued April 2, 2022).
15. The DEPARTMENT will:
 - a. Grant to the GRANTEE a sum of money equal to **\$698,300.00**, which is the total eligible cost of the project including items identified in section 9, but in any event not to exceed **\$698,300.00**, which is the total amount obligated by this action.
 - b. Grant these funds in the form of advance requests to the GRANTEE for eligible future costs and expenses incurred as follows:
 - i. GRANTEE may request up to fifty percent (50%) of the approved grant amount as an advance prior to incurring costs of the eligible expenses incurred by the GRANTEE up to ninety percent (90%) of the maximum reimbursement allowable under the grant. Advance amount request must be reasonable and necessary for the success of the project and only include what will be spent in the current fiscal year. The entire advance amount must be earned and documented on a reimbursement request before additional payments will be made to the GRANTEE. Once an advance is fully earned, an additional advance may be requested.
 - ii. Advance requests must be submitted in writing. A justification for the advance amount requested is required and only include what will be spent in the current fiscal year. Advances may be approved at a lower amount than requested or denied.
 - iii. Additional advances will be made only upon DEPARTMENT review and approval of documentation submitted by the GRANTEE which includes an expenditure list supported by documentation as required by the DEPARTMENT, including but not limited to copies of invoices, cancelled checks, electronic fund transfers and/or other items identified and provided by the GRANTEE.
 - iv. GRANTEE shall maintain and make available to the State of Michigan and/or the U.S. Department of Treasury, Office of Inspector General, upon request, all documents and financial records sufficient to establish compliance with subsection 601(d) of the Social Security Act as amended, (42 U.S.C. 801(d)). Records shall be maintained for a period of five (5) years after final payment is made using SLFRF monies. These record retention requirements are applicable to prime recipients and their grantees and subgrant recipients. Records to support compliance with subsection 601(d) may include, but are not limited to, copies of the following:
 - general ledger and subsidiary ledgers used to account for (a) the receipt of SLFRF payments and (b) the disbursements from such payments to meet eligible expenses related to the COVID-19 public health emergency or its negative economic impacts;
 - budget records;
 - payroll, time records, human resource records to support costs incurred for payroll expenses related to addressing the COVID-19 public health emergency or its negative economic impacts;
 - contracts and subcontracts entered into using SLFRF payments and all documents related to such contracts;
 - grant agreements and grant subaward agreements entered into using SLFRF payments and all documents related to such awards;
 - all documentation of reports, audits, and other monitoring of contractors, including subcontractors, and grant recipients and subrecipients;
 - all documentation supporting the performance outcomes of contracts, subcontracts, grant awards, and grant recipient subawards;
 - all internal and external email/electronic communications related to use of SLFRF payments; and
 - all investigative files and inquiry reports involving SLFRF payments.
 - v. The DEPARTMENT may conduct an audit of the project's financial records upon approval of the final request by DEPARTMENT financial staff. The DEPARTMENT may issue an audit report with no deductions or may find some costs ineligible for reimbursement.
 - vi. Adhere to Single Audit requirements that state recipients and subrecipients that expend more than \$750,000 in Federal awards during the GRANTEE's fiscal year will be subject to an audit under the Single Audit Act and its

implementing regulation at 2 CFR Part 200, Subpart F regarding audit requirements. Recipients and their subrecipients may also refer to the Office of Management and Budget (OMB) Compliance Supplements for audits of federal funds and related guidance and the Federal Audit Clearinghouse to see examples and single audit submissions.

- vii. Adhere to Auditee Responsibilities outlined in 2 CFR 200.508. The auditee must:
 - procure or otherwise arrange for the audit, if required;
 - prepare appropriate financial statements, including the schedule of expenditures of Federal awards;
 - promptly follow up and take corrective action of the audit findings;
 - provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit.
- viii. Final payment will be released pending satisfactory project completion as determined by the DEPARTMENT and completion of a satisfactory audit.

16. The GRANTEE will:

- a. Adhere to all additional provisions which are included in this agreement regarding the SLFRF. Payments from the SLFRF may only be used to cover expenses that are responding to the public health and negative economic impacts of the pandemic (which includes several sub-categories).

Usage of these funds must comply with the federal requirements of the SLFRF. The purpose of Michigan Spark Grants is to modernize local parks and develop new local public recreation opportunities. Scope of work shall include the development, renovation, or redevelopment of public recreation facilities, and the provision of recreation-focused equipment and programs at public recreation spaces. Awarded grants must align with EC 2.22 Strong Healthy Communities: Neighborhood Features that Promote Health and Safety and community projects with the overall intent to promote and enhance public recreation, equity, tourism, and economic development and recovery from the COVID-19 pandemic.

GRANTEE will be expected to coordinate, not to supplant, funding with other partners, Agency local office, and other SLFRF funding.

SLFRF can fund expenses and services accrued during the pandemic; however, the cost incurred to address the eligible uses of SLFRF must have occurred after October 1, 2022, see section b below. **Funds must be obligated by GRANTEE into third party contracts by December 31, 2024 and expended by October 31, 2026.**

SLFRF is federal funding and, as such, funds from this project cannot be used to pay expenses that will be or have been reimbursed by another federal program.

Treasury's Final Rule also provides more information on important restrictions on use of SLFRF award funds:

- i. Recipients may not deposit SLFRF funds into a pension fund;
 - ii. Recipients may not use SLFRF funds as non-Federal match where prohibited;
 - iii. In addition, the Final Rule clarifies certain uses of SLFRF funds outside the scope of eligible uses, including that recipients generally may not use SLFRF funds directly to service debt, satisfy a judgment or settlement, or contribute to a "rainy day" fund. Recipients should refer to Treasury's Final Rule for more information on these restrictions.
- b. Pre-award eligible expenditures are allowed in the areas of administration, planning, design and engineering if they are directly related to the project and were incurred after October 1, 2022.
 - c. Complete construction of the project facilities to the satisfaction of the DEPARTMENT including but not limited to the following:
 - i. Competitively bid, following 16.c.v, and then retain the services of a professional architect, landscape architect, or engineer, registered in the State of Michigan to serve as the GRANTEE'S Prime Professional. The Prime Professional shall prepare the plans, specifications and bid documents for the project and oversee project construction.
 - ii. Within 180 days of execution of this Agreement, and before soliciting bids or quotes or incurring costs other than costs associated with the development of plans, specifications, or bid documents, provide the DEPARTMENT with plans, specifications, and bid documents for the project facilities, sealed by the

GRANTEE'S Prime Professional.

- iii. Upon DEPARTMENT approval of plans, specifications and bid documents, openly advertise and seek written bids for contracts for purchases or services with a value equal to or greater than \$50,000 and accept the lowest qualified bid as determined by the GRANTEE'S Prime Professional.
- iv. Upon DEPARTMENT approval of plans, specifications and bid documents, solicit three (3) written quotes for contracts for purchases or services between \$5,000 and \$50,000 and accept the lowest qualified bid as determined by the GRANTEE'S Prime Professional.
- v. Maintain detailed written records of the contracting processes used and submit these records to the DEPARTMENT upon request.
- vi. Complete construction to all applicable local, state and federal codes, as amended; including but not limited to the federal Americans with Disabilities Act (ADA) of 2010, as amended; the Persons with Disabilities Civil Rights Act, Act 220 of 1976, as amended; the Playground Equipment Safety Act, P.A. 16 of 1997, as amended; the Utilization of Public Facilities by Physically Limited Act, P.A. 1 of 1966, as amended; the Elliott-Larsen Civil Rights Act, Act 453 of 1976, as amended; and the 2013 Access Board's Final Guidelines for Outdoor Developed Areas.
- vii. Comply with legal requirements relating to nondiscrimination and nondiscriminatory use of Federal funds. Those requirements include ensuring that entities receiving Federal financial assistance from the Treasury do not deny benefits or services, or otherwise discriminate on the basis of race, color, national origin (including limited English proficiency), disability, age, or sex (including sexual orientation and gender identity), in accordance with the following authorities: Title VI of the Civil Rights Act of 1964 (Title VI) Public Law 88-352, 42 U.S.C. 2000d-1 et seq., and the Department's implementing regulations, 31 CFR part 22; Section 504 of the Rehabilitation Act of 1973 (Section 504), Public Law 93-112, as amended by Public Law 93-516, 29 U.S.C. 794; Title IX of the Education Amendments of 1972 (Title IX), 20 U.S.C. 1681 et seq., and the Department's implementing regulations, 31 CFR part 28; Age Discrimination Act of 1975, Public Law 94-135, 42 U.S.C. 6101 et seq., and the Department implementing regulations at 31 CFR part 23. In order to carry out its enforcement responsibilities under Title VI of the Civil Rights Act, Treasury will collect and review information from recipients to ascertain their compliance with the applicable requirements before and after providing financial assistance. Treasury's implementing regulations, 31 CFR part 22, and the Department of Justice (DOJ) regulations, Coordination of Non-discrimination in Federally Assisted Programs, 28 CFR part 42, provide for the collection of data and information from recipients (see 28 CFR 42.406). Treasury may request that recipients submit data for post-award compliance reviews, including information such as a narrative describing their Title VI compliance status.
- viii. Correct any deficiencies discovered at the final inspection within 90 days of written notification by the DEPARTMENT. These corrections shall be made at the GRANTEE'S expense and are eligible for reimbursement at the discretion of the DEPARTMENT and only to the degree that the GRANTEE'S prior expenditures made toward completion of the project are less than the grant amount allowed under this Agreement.
- ix. Comply with the Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

- x. Comply with Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708). Where applicable, all contracts awarded by the non–Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous, or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.
 - d. Operate the project facilities for a minimum of twenty-years, to regulate the use thereof to the satisfaction of the DEPARTMENT, and to appropriate such monies and/or provide such services as shall be necessary to provide such adequate maintenance.
 - e. Provide to the DEPARTMENT upon request, a complete tariff schedule containing all charges to be assessed against the public utilizing the project area and/or any of the facilities constructed thereon, and to provide to the DEPARTMENT for approval, all amendments thereto before the effective date of such amendments. Membership or annual permit systems are prohibited, except to the extent that differences in admission and other fees may be instituted based on residence. Nonresident fees shall not exceed twice that charged residents. If no resident fees are charged, nonresident fees may not exceed the rate charged residents at other comparable state and local public recreation facilities.
 - f. Adopt ordinances and/or resolutions necessary to effectuate the provisions of this Agreement; certified copies of all ordinances and/or resolutions adopted for these purposes shall be forwarded to the DEPARTMENT before the effective date thereof.
 - g. Maintain the premises in such condition as to comply with all federal, state, and local laws which may be applicable and to make any and all payments required for all taxes, fees, or assessments legally imposed against the project area.
 - h. Should the GRANTEE convey any portion of the awarded funding to a subrecipient in a pass-through manner, GRANTEE must ensure that all requirements outlined in this Agreement are adhered to. Every subaward is to be clearly outlined in a secondary agreement between the GRANTEE and the subrecipient which includes the minimum information identified in Appendix A at the time of the subaward and if any of the project elements change, include the changes in subsequent subaward modification. If any of this required information is not available at the time of the subaward, the subrecipient must provide the best information available to describe the Federal award and subaward.
17. With this project having match, the GRANTEE will:
- a. Immediately make available all funds required to complete the project and to provide **\$175,000.00** in local match. This sum represents **20%** of the total eligible cost of construction including engineering costs. Any cost overruns incurred to complete the project facilities called for by this Agreement shall be the sole responsibility of the GRANTEE.
18. Only eligible costs and expenses incurred toward completion of the project facilities during the project period shall be considered under the terms of this Agreement. Any costs and expenses incurred after the project period shall be the sole responsibility of the GRANTEE.
19. All recipients of federal funds must complete financial, performance, and compliance reporting as required and outlined in the compliance and reporting guidance. Expenditures may be reported on a cash or accrual basis, as long as the methodology is disclosed and consistently applied. Reporting must be consistent with the definition of expenditures pursuant to 2 CFR 200.1. Recipients shall appropriately maintain accounting records for compiling and reporting accurate, compliant financial data, in accordance with appropriate accounting standards and principles. In addition, where appropriate, recipient must establish controls to ensure completion and timely submission of all mandatory performance and/or compliance reporting. See Part 2 of this guidance for a full overview of recipient reporting responsibilities. There are two types of reporting requirements that subrecipients must report against each quarter – project and expenditure requirements and programmatic data requirements. The DEPARTMENT contact will provide additional details on the specific requirements including a detailed reporting plan and template based on the reporting requirements specific to your program and the expenditure category. SLFRF expenditure categories also determine the reporting requirements for the programmatic data report. This information and associated templates will be communicated to you in the reporting plan which will inform the programmatic data requirements.

20. To be eligible for funding, the GRANTEE shall comply with DEPARTMENT requirements. At a minimum, the GRANTEE shall:

- a. Submit a project and expenditure report every 90 days during the project period.

| Reporting Period | Report Due Date |
|---|--------------------|
| Any allowable pre-award costs after October 1, 2022 | March 25, 2023 |
| Project Execution – March 15, 2023 | March 25, 2023 |
| March 16, 2023 – June 15, 2023 | June 25, 2023 |
| June 16, 2023 – September 15, 2023 | September 25, 2023 |
| September 16, 2023 – December 15, 2023 | December 25, 2023 |
| December 16, 2023 – March 15, 2024 | March 25, 2024 |
| March 16, 2024 – June 15, 2024 | June 25, 2024 |
| June 16, 2024 – September 15, 2024 | September 25, 2024 |
| September 16, 2024 – December 15, 2024 | December 25, 2024 |
| December 16, 2024 – March 15, 2025 | March 25, 2025 |
| March 16, 2025 – June 15, 2025 | June 25, 2025 |
| June 16, 2025 – September 15, 2025 | September 25, 2025 |
| September 16, 2025 – December 15, 2025 | December 25, 2025 |
| December 16, 2025 – March 15, 2026 | March 25, 2026 |
| March 16, 2026 – June 15, 2026 | June 25, 2026 |
| June 16, 2026 – September 15, 2026 | September 25, 2026 |
| September 16, 2026 – October 1, 2026 | October 31, 2026 |

- b. Submit a complete request for final reimbursement including final reporting documents, within **90 days of project completion and no later than October 31, 2026**. If the GRANTEE fails to submit a complete final request for reimbursement by this date, the DEPARTMENT may audit the project costs and expenses and make final payment based on documentation on file as of that date or may terminate this Agreement and require full repayment of grant funds by the GRANTEE.
- c. All funds that have not been **obligated by GRANTEE into third party contracts by December 31, 2024** must be returned to the State of Michigan by April 1, 2025.
21. During the project period, the GRANTEE shall obtain prior written authorization from the DEPARTMENT before adding, deleting or making a significant change to any eligible uses of funding as identified in section 9. Approval of changes is solely at the discretion of the DEPARTMENT. Furthermore, following project completion and within the twenty-year useful life period, the GRANTEE shall obtain prior written authorization from the DEPARTMENT before implementing a change that significantly alters the project facilities as constructed and/or the project area, including but not limited to discontinuing use of a project facility or making a significant change from the current recreational use of the project area.
22. All project facilities constructed or purchased by the GRANTEE under this Agreement shall be placed and used at the project area and solely for the purposes specified in the application and this Agreement.
23. The project area and all facilities provided thereon and the land and water access ways to the project facilities shall be open to the general public at all times on equal and reasonable terms. No individual shall be denied ingress or egress thereto or the use thereof because of religion, race, color, national origin, age, sex, sexual orientation, height, weight, marital status, partisan considerations, or a disability or genetic information.

AMERICAN RESCUE PLAN ACT AGREEMENT

24. Unless an exemption has been authorized by the DEPARTMENT pursuant to this Section, the GRANTEE hereby represents that it possesses fee simple title, free of all liens and encumbrances, to the project area. The fee simple title acquired shall not be subject to: (a) any possibility of reversion or right of entry for condition broken or any other executory limitation which may result in defeasance of title or (b) to any reservation or prior conveyance of coal, oil, gas, sand, gravel or other mineral interests.
25. The GRANTEE shall not allow any encumbrance, lien, security interest, mortgage or any evidence of indebtedness to attach to or be perfected against the project area or project facilities included in this Agreement within the twenty-year useful life period.
26. None of the project area nor any of the project facilities constructed under this Agreement shall be wholly or partially conveyed during the twenty-year useful life period, either in fee or otherwise or leased for a term of years or for any other period, nor shall there be any whole or partial transfer of the lease title, ownership, or right of maintenance or control by the GRANTEE except with the written approval and consent of the DEPARTMENT.
27. The assistance provided to the GRANTEE as a result of this Agreement is intended to have a lasting effect on the supply of outdoor recreation, scenic beauty sites, and recreation facilities beyond the financial contribution alone and commits the project area within the twenty-year useful life period to Michigan's outdoor recreation estate, therefore:
 - a. The GRANTEE agrees that the project area or any portion thereof will not be converted to other than public outdoor recreation use without prior written approval by the DEPARTMENT and implementation of mitigation approved by the DEPARTMENT, including, but not limited to, replacement with land of equal or greater recreational usefulness and market value.
 - b. Approval of a conversion shall be at the sole discretion of the DEPARTMENT.
 - c. Before completion of the project, the GRANTEE and the DEPARTMENT may mutually agree to alter the project area through an amendment to this Agreement to provide the most satisfactory public outdoor recreation area.
28. Should title to the project area or any portion thereof be acquired from the GRANTEE by any other entity through exercise of the power of eminent domain within the twenty-year useful life period, the GRANTEE agrees that the proceeds awarded to the GRANTEE shall be used to replace the lands and project facilities affected with outdoor recreation lands and project facilities of at least equal or greater market value, and of equal or greater usefulness and locality. The DEPARTMENT shall approve such replacement only upon such conditions as it deems necessary to assure the substitution of GRANTEE of other outdoor recreation properties and project facilities of at least equal or greater market value and of equal or greater usefulness and location. Such replacement shall be subject to all the provisions of this Agreement.
29. The GRANTEE acknowledges that:
 - a. The GRANTEE has examined the project area and that it has found the property to be safe for public use or that action will be taken by the GRANTEE as part of the project to assure safe use of the property by the public, and
 - b. The GRANTEE is solely responsible for development, operation, and maintenance of the project area and project facilities, and that responsibility for actions taken to develop, operate, or maintain the property is solely that of the GRANTEE, and
 - c. The DEPARTMENT'S involvement in the premises is limited solely to the making of a grant to assist the GRANTEE in developing the project site.
30. The GRANTEE assures the DEPARTMENT that the proposed State-assisted action will not have a negative effect on the environment and, therefore, an Environmental Impact Statement is not required.
31. The GRANTEE hereby acknowledges that this Agreement does not require the State of Michigan or the federal government to issue any permit required by law to construct the outdoor recreational project that is the subject of this Agreement. Such permits include, but are not limited to, permits to fill or otherwise occupy a floodplain, and permits required under Parts 301 and 303 of the Natural Resources and Environmental Protection Act, Act 451 of the Public Acts of 1994, as amended. It is the sole responsibility of the GRANTEE to determine what permits are required for the project, secure the needed permits, and remain in compliance with such permits.
32. Before the DEPARTMENT will approve plans, specifications, or bid documents; or give approval to the GRANTEE to advertise, seek quotes, or incur costs for this project, the GRANTEE must provide documentation to the DEPARTMENT that indicates either:
 - a. It is reasonable for the GRANTEE to conclude, based on the advice of an environmental consultant, as appropriate,

that no portion of the project area is a facility as defined in Part 201 of the Michigan Natural Resources and Environmental Protection Act, Act 451 of the Public Acts of 1994, as amended; or

- b. If any portion of the project area is a facility, documentation that Department of Environment, Great Lakes and Energy-approved response actions have been or will be taken to make the site safe for its intended use within the project period prior to public use of the property, and that implementation and long-term maintenance of response actions will not hinder public outdoor recreation use and/or the resource protection values of the project area.
33. If the DEPARTMENT determines that, based on contamination, the project area will not be made safe for the planned recreation use within the project period, or another date established by the DEPARTMENT in writing, or if the DEPARTMENT determines that the presence of contamination will reduce the overall usefulness of the property for public recreation and resource protection, the grant may be cancelled by the DEPARTMENT with no reimbursement made to the GRANTEE.
34. The GRANTEE shall acquire and maintain, or cause to be acquired or maintained, insurance which will protect the GRANTEE from claims which may arise out of or result from the GRANTEE'S operations under this Agreement, whether performed by the GRANTEE, a subcontractor or anyone directly or indirectly employed by the GRANTEE, or anyone for whose acts any of them may be liable. Such insurance shall be with companies authorized to do business in the State of Michigan in such amounts and against such risks as are ordinarily carried by similar entities, including but not limited to public liability insurance, worker's compensation insurance or a program of self-insurance complying with the requirements of Michigan law. The GRANTEE shall provide evidence of such insurance to the DEPARTMENT at its request.
35. Nothing in this Agreement shall be construed to impose any obligation upon the DEPARTMENT to operate, maintain or provide funding for the operation and/or maintenance of any recreational facilities in the project area.
36. The GRANTEE hereby represents that it will defend any suit brought against either party which involves title, ownership, or specific rights, including appurtenant riparian rights, of any lands connected with or affected by this project.
37. The GRANTEE is responsible for the use and occupancy of the premises, the project area, and the facilities thereon. The GRANTEE is responsible for the safety of all individuals who are invitees or licensees of the premises. The GRANTEE will defend all claims resulting from the use and occupancy of the premises, the project area, and the facilities thereon. The DEPARTMENT is not responsible for the use and occupancy of the premises, the project area, and the facilities thereon.
38. Failure by the GRANTEE to comply any of the provisions of this Agreement shall constitute a material breach of this Agreement.
39. Upon breach of the Agreement by the GRANTEE, the DEPARTMENT, in addition to any other remedy provided by law, may:
 - a. Terminate this Agreement; and/or
 - b. Withhold and/or cancel future payments to the GRANTEE on any or all current recreation grant projects until the violation is resolved to the satisfaction of the DEPARTMENT; and/or
 - c. Require the GRANTEE to pay penalties or perform other acts of mitigation or compensation as directed by the DEPARTMENT; and/or
 - d. Require repayment of grant funds paid to GRANTEE; and/or
 - e. Require specific performance of the Agreement.
40. This Agreement may be canceled by the DEPARTMENT, upon 30 days written notice, due to Executive Order, budgetary reduction, other lack of funding, upon request by the GRANTEE, or upon mutual agreement by the DEPARTMENT and GRANTEE. The DEPARTMENT shall honor requests for just and equitable compensation to the GRANTEE for all satisfactory and eligible work completed under this Agreement up until 30 days after written notice, upon which time all outstanding reports and documents are due to the DEPARTMENT and the DEPARTMENT will no longer be liable to pay the GRANTEE for any further charges to the grant.
41. The GRANTEE agrees that the benefit to be derived by the State of Michigan from the full compliance by the GRANTEE with the terms of this Agreement is the preservation, protection and net increase in the quality of public recreation facilities and resources which are available to the people of the State and of the United States and such benefit exceeds to an immeasurable and unascertainable extent the amount of money furnished by the State of Michigan by way of assistance under the terms of this Agreement. The GRANTEE agrees that after final reimbursement has been made to the GRANTEE, repayment by the GRANTEE of grant funds received would be inadequate compensation to the State for any

AMERICAN RESCUE PLAN ACT AGREEMENT

breach of this Agreement. The GRANTEE further agrees therefore, that the appropriate remedy in the event of a breach by the GRANTEE of this Agreement after final reimbursement has been made shall be the specific performance of this Agreement.

42. The GRANTEE shall return all grant money if the project area or project facilities are not constructed, operated or used in accordance with this Agreement.
43. The GRANTEE agrees that any funds received under this grant and expended in a manner that does not comply with the American Rescue Plan Act (Public Law 117-2) and the regulations and guidance promulgated thereunder the Uniform Guidance (2 CFR 200), Michigan state law and regulations, and/or the terms and conditions of this award, as applicable, shall be returned to the State of Michigan. Should any grant funds that are provided by the State of Michigan under this agreement found to be based on incomplete, inaccurate, nonqualifying, or fraudulent information, in whole or in part, all grant funds provided to the recipient shall be returned to the State of Michigan. SLFRFs provided by the State of Michigan must adhere to the US Department of Treasury's Interim and Final Rule, and such other federal regulations and federal guidance as may be issued regarding use of funds, eligible expenditures and proper grant administration. In accordance with the American Rescue Plan Act, the GRANTEE reserves the right to monitor the recipient and take such corrective action for noncompliance as it deems necessary and appropriate, including but not limited to, termination of the grant agreement and return of funds previously provided to the recipient. Any amounts subject to recovery must be repaid within 120 calendar days of receipt of any notice of recoupment.
44. The GRANTEE will take reasonable measures to safeguard protected personally identifiable information and other information the US Department of Treasury or State of Michigan designates as sensitive or the recipient considers sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over such information.
45. The GRANTEE agrees not to discriminate against an employee or applicant for employment with respect to hire, tenure, terms, conditions, or privileges of employment, or a matter directly or indirectly related to employment, because of religion, race, color, national origin, age, sex, sexual orientation, height, weight, marital status, partisan considerations, or a disability or genetic information that is unrelated to the person's ability to perform the duties of a particular job or position. The GRANTEE further agrees that any subcontract shall contain non-discrimination provisions which are not less stringent than this provision and binding upon any and all subcontractors. A breach of this covenant shall be regarded as a material breach of this Agreement.
46. The DEPARTMENT shall terminate this Agreement and recover grant funds paid if the GRANTEE or any subcontractor, manufacturer, or supplier of the GRANTEE appears in the register compiled by the Michigan Department of Licensing and Regulatory Affairs pursuant to Public Act No. 278 of 1980.
47. The GRANTEE may not assign or transfer any interest in this Agreement without prior written authorization of the DEPARTMENT.
48. The rights of the DEPARTMENT under this Agreement shall continue through and until the expiration of the twenty-year useful life period.

If this Agreement is approved by Resolution, a true copy must be attached to this Agreement. A sample Resolution is attached.

SAMPLE RESOLUTION
(Development)

Upon motion made by _____, seconded by _____, the following Resolution was adopted:

“RESOLVED, that _____, Michigan, does hereby accept the terms of the Agreement as received from the Michigan Department of Natural Resources, and that the _____ does hereby specifically agree, but not by way of limitation, as follows:

- 1. To appropriate all funds necessary to complete the project during the project period and to provide _____ (\$ _____) dollars to match the grant authorized by the DEPARTMENT.
- 2. To maintain satisfactory financial accounts, documents, and records to make them available to the DEPARTMENT for auditing at reasonable times in perpetuity.
- 3. To construct the project and provide such funds, services, and materials as may be necessary to satisfy the terms of said Agreement.
- 4. To regulate the use of the facility constructed and reserved under this Agreement to assure the use thereof by the public on equal and reasonable terms.
- 5. To comply with any and all terms of said Agreement including all terms not specifically set forth in the foregoing portions of this Resolution.”

The following aye votes were recorded: _____
The following nay votes were recorded: _____

STATE OF MICHIGAN)
) ss
COUNTY OF _____)

I, _____, Clerk of the _____, Michigan, do hereby certify that the above is a true and correct copy of the Resolution relative to the Agreement with the Michigan Department of Natural Resources, which Resolution was adopted by the _____ at a meeting held _____.

Signature

Title

Date

Appendix A

CFR 200.331 – 200.333 Subrecipient Pass-through Monitoring and Management Requirements

- A. GRANTEE shall ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes:
1. Federal award identification.
 - a. Subrecipient name (which must match the name associated with its unique entity identifier)
 - b. Subrecipient's unique entity identifier
 - c. Federal Award Identification Number (FAIN)
 - d. ~~Other information that the pass-through entity may wish to include in the subaward description, such as the name of the subrecipient by the Federal agency~~
 - e. Subaward Period of Performance Start and End Date
 - f. Subaward Budget Period Start and End Date
 - g. Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient
 - h. Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current financial obligation
 - i. Total Amount of the Federal Award committed to the subrecipient by the pass-through entity
 - j. Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA)
 - k. Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity
 - l. Assistance Listings number and Title; the pass-through entity must identify the dollar amount made available under each Federal award and the Assistance Listings Number at time of disbursement
 - m. Identification of whether the award is R&D; and
 - n. ~~Other information that the pass-through entity may wish to include in the subaward description, such as the name of the subrecipient by the Federal agency~~
 2. All requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award
 3. Any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports
 4. (i) An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government. If no approved rate exists, the pass-through entity must determine the appropriate rate in collaboration with the subrecipient, which is either:
 - a. The negotiated indirect cost rate between the pass-through entity and the subrecipient; which can be based on a prior negotiated rate between a different PTE and the same subrecipient. If basing the rate on a previously negotiated rate, the pass-through entity is not required to collect information justifying this

rate, but may elect to do so;

b. The de minimis indirect cost rate.

(ii) The pass-through entity must not require use of a de minimis indirect cost rate if the subrecipient has a Federally approved rate. Subrecipients can elect to use the cost allocation method to account for indirect costs.

5. A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and

6. Appropriate terms and conditions concerning closeout of the subaward.

B. GRANTEE shall evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors as:

1. The subrecipient's prior experience with the same or similar subawards;
2. The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F of this part, and the extent to which the same or similar subaward has been audited as a major program
3. Whether the subrecipient has new personnel or new or substantially changed systems; and
4. The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

C. GRANTEE shall ensure that the subrecipient is aware of and complies with the requirements of 200.208.

D. GRANTEE shall monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include:

1. Reviewing financial and performance reports required by the pass-through entity.
2. Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.
3. Issuing a management decision for applicable audit findings pertaining only to the Federal award provided to the subrecipient.
4. The pass-through entity is responsible for resolving audit findings specifically related to the subaward and not responsible for resolving crosscutting findings. If a subrecipient has a current Single Audit report posted in the Federal Audit Clearinghouse and has not otherwise been excluded from receipt of Federal funding (e.g., has been debarred or suspended), the pass-through entity may rely on the subrecipient's cognizant audit agency or cognizant oversight agency to perform audit follow-up and make management decisions related to cross-cutting findings. The pass-through entity shall ensure that the subrecipient is aware of and complies with the requirements of 200.208. The pass-through entity to issue subawards that conform to agency and award-specific requirements, to manage risk through ongoing subaward monitoring, and to monitor the status of the findings that are specifically related to the subaward.

E. Depending upon the pass-through entity's assessment of risk posed by the subrecipient (as described in paragraph (b) of this section), the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals:

- 1. Providing subrecipients with training and technical assistance on program-related matters; and
- 2. Performing on-site reviews of the subrecipient's program operations;
- 3. ~~Other activities that are necessary to ensure the effective and efficient use of the funds.~~

F. GRANTEE shall verify that every subrecipient is audited as required by Subpart F of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the ~~amount of \$100,000.~~

G. GRANTEE shall consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.

H. ~~Other provisions of the American Rescue Plan Act of 2020 that apply to the subrecipient.~~ of this part and in program regulations.

I. Fixed amount subawards, with prior written approval from the Federal awarding agency, a pass-through entity may provide subawards based on fixed amounts up to the Simplified Acquisition Threshold, provided that the subawards ~~are not for the purchase of real property, construction, or the acquisition of equipment.~~ (fixed amount subawards, cooperative agreements, and contracts).



CITY of EASTPOINTE

MUNICIPAL OFFICES
23200 GRATIOT AVENUE
EASTPOINTE, MI 48021
(586) 445-5016
FAX (586) 445-5195

EASTPOINTE CITY COUNCIL

REGULAR MEETING

TUESDAY, SEPTEMBER 17, 2013

AGENDA

7:00 P.M.

Invocation

Pledge Allegiance

- I. ROLL CALL
- II. HEARING OF THE PUBLIC
- III. APPROVAL OF MINUTES
 - A. Regular Meeting, September 3, 2013
- IV. SCHEDULED HEARINGS (NONE)
- V. UNFINISHED BUSINESS
 - A. Second reading and adoption of Ordinance No. 1095 – Prohibit walking in the streets where sidewalks are provided
- VI. REPORTS FROM ADMINISTRATION
 - A. City Manager
 - B. Finance Director
 - C. City Attorney

VII. NEW BUSINESS

A. Bid Awards:

1. City Hall high density file system project
2. City Hall plaza entrance improvement project
3. Police and Fire Station masonry repairs project
4. New windows (8) at the Library
5. Engineering services

B. Special Event Application – Better Life Church Gas Buy Down – Saturday, September 28, 2013, from 10:30 a.m. to 12:00 p.m.

C. Special Event Application – East Detroit High School Homecoming Parade – Saturday, October 19, 2013, from 11:00 to 12:00 p.m.

D. Request for tattooist license for Jason Nikou in conjunction with business known as Marshall's Eternal Tattoos located at 24834 Gratiot Avenue

VIII. PAYROLLS AND BILLS

IX. HEARING OF THE PUBLIC

X. MAYOR AND/OR COUNCIL REPORTS

XI. ADJOURNMENT

The Eastpointe City Council has adopted the Sturgis Standard Code of Parliamentary Procedure as its rules in conducting its meetings. All persons attending a City Council meeting shall have a reasonable opportunity to be heard during the two hearings of the public (one hearing of the public during special meetings) on any matter within Council's jurisdiction. A person shall not speak unless recognized by the Mayor. A person who has been recognized to speak shall come to the podium, state their name and address for the record, and shall direct their comments to the Council as a body, not to an individual member of Council or the public. The speaker shall not speak for more than three minutes. A wireless microphone is available to those speakers who cannot walk or stand so that they can address the Council from their seat when recognized to do so. When the Mayor determines that there are no other members of the public wishing to speak during a hearing of the public, the Mayor will close the hearing, after which time only the City Council may engage in discussion on matters coming before the Council without interruption from the public. The Chief of Police or his designee shall attend any regular or special meeting of Council to enforce the preservation of order when requested to do so. State law prohibits a person from disrupting a public meeting, and a person may be removed from a meeting for a breach of the peace committed at the meeting (Michigan Open Meetings Act).

The City of Eastpointe will provide necessary reasonable auxiliary aids and services to individuals with disabilities at the meeting/hearing upon 5 days' prior notice. Individuals with disabilities requiring auxiliary aids or services should contact the City Manager by writing to Eastpointe City Manager, 23200 Gratiot Avenue, Eastpointe, MI 48021; or by E-mail to sduchane@eastpointecity.org or by calling the City Manager's office at (586) 445-3661.



CITY OF EASTPOINTE

EASTPOINTE CITY COUNCIL ACTION SUMMARY SHEET

MEETING DATE: September 17, 2013

TOPIC: AWARD BID FOR ENGINEERING SERVICES

BACKGROUND BRIEF: Assistant City Manager Altimus is requesting that the City Council award the 3-year bid for Engineering Services to Anderson, Eckstein and Westrick, Inc. (AEW) out of Shelby Township. The City Manager, Assistant City Manager and Director of Development Public Works & Services evaluated and scored each proposal independently. Attached is a tabulation sheet used to show the scores of each of the bidders.

SUMMARY OF PREVIOUS COUNCIL ACTION: None

FINANCIAL IMPACT: Based on each individual project that the Engineers work on.

CITY MANAGER'S RECOMMENDATION: Award the bid for engineering services to Anderson, Eckstein and Westrick, Inc. (AEW).

RECOMMENDED MOTION: Motion by _____, seconded by _____, to award the 3-year bid to Anderson, Eckstein and Westrick for engineering services and authorize the City Manager to execute all necessary documents related to this contract.

Engineering RFP Tabulation

| | Criteria | Weighted Value | AEW | | | Giffels - Webster | | | Tucker, Young | | |
|-------|--|----------------|---------------|-----|-----|-------------------|-----|-----|---------------|-----|-----|
| | | | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 |
| 1. | Professional Integrity/Competence | 15% | 15% | 15% | 14% | 15% | 15% | 13% | 15% | 15% | 14% |
| 2. | Experience & Familiarity Multi Jurisdictions | 20% | 20% | 20% | 18% | 20% | 18% | 18% | 20% | 10% | 15% |
| 3. | Experience with Communities City Size | 10% | 10% | 10% | 10% | 10% | 7% | 10% | 10% | 8% | 14% |
| 4. | Key Personnel Experience | 20% | 20% | 20% | 20% | 20% | 20% | 17% | 20% | 20% | 14% |
| 5. | Location | 10% | 10% | 10% | 9% | 10% | 8% | 7% | 10% | 8% | 7% |
| 6. | Hourly Rates/Fees | 10% | 8% | 5% | 6% | 8% | 6% | 9% | 5% | 4% | 5% |
| 7. | Quality Assurance/Control Process | 15% | 15% | 10% | 12% | 15% | 15% | 10% | 15% | 10% | 10% |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Total | | 100% | 98% | 90% | 89% | 98% | 89% | 84% | 95% | 75% | 79% |
| | | | Average Score | | 92% | Average Score | | 90% | Average Score | | 83% |

| | Criteria | Weighted Value | Hennessey | | | Huron | | | OHM | | |
|-------|--|----------------|---------------|-----|-----|---------------|-----|-----|---------------|-----|-----|
| | | | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 |
| 1. | Professional Integrity/Competence | 15% | 15% | 15% | 13% | 10% | 15% | 13% | 15% | 15% | 15% |
| 2. | Experience & Familiarity Multi Jurisdictions | 20% | 20% | 15% | 17% | 10% | 15% | 14% | 20% | 15% | 19% |
| 3. | Experience with Communities City Size | 10% | 5% | 10% | 10% | 4% | 10% | 7% | 10% | 10% | 10% |
| 4. | Key Personnel Experience | 20% | 15% | 20% | 17% | 15% | 20% | 14% | 15% | 20% | 18% |
| 5. | Location | 10% | 5% | 10% | 6% | 10% | 10% | 9% | 5% | 7% | 7% |
| 6. | Hourly Rates/Fees | 10% | 10% | 10% | 10% | 10% | 7% | 8% | 5% | 3% | 7% |
| 7. | Quality Assurance/Control Process | 15% | 15% | 10% | 9% | 15% | 10% | 8% | 15% | 10% | 12% |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Total | | 100% | 85% | 90% | 82% | 74% | 87% | 73% | 85% | 80% | 88% |
| | | | Average Score | | 86% | Average Score | | 78% | Average Score | | 84% |

Engineering RFP Tabulation

| | Criteria | Weighted Value | C.E. Raines | | | | | | | | |
|-------|--|----------------|---------------|-----|-----|---------------|---|---|---------------|---|---|
| | | | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 2 | 3 |
| 1. | Professional Integrity/Competence | 15% | 15% | 15% | 13% | | | | | | |
| 2. | Experience & Familiarity Multi Jurisdictions | 20% | 10% | 10% | 15% | | | | | | |
| 3. | Experience with Communities City Size | 10% | 3% | 5% | 10% | | | | | | |
| 4. | Key Personnel Experience | 20% | 15% | 20% | 17% | | | | | | |
| 5. | Location | 10% | 5% | 2% | 7% | | | | | | |
| 6. | Hourly Rates/Fees | 10% | 10% | 8% | 9% | | | | | | |
| 7. | Quality Assurance/Control Process | 15% | 15% | 15% | 10% | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Total | | 100% | 73% | 75% | 81% | - | - | - | - | - | - |
| | | | Average Score | | 76% | Average Score | | - | Average Score | | - |

Explanation of Criteria

- 1 Reputation for professional integrity and competence.
- 2 Experience and familiarity with the City of Eastpointe, the Macomb County Department of Roads, the Macomb County Office of the Public Works Commissioner, the Southeast Macomb Sanitary District, the Michigan Department of Transportation, Michigan Department of Environmental Quality and the Federal Highway Administration and their programming, design, bidding, contracting and construction standards and practices.
- 3 Experience, reputation providing similar services to Eastpointe or other communities of similar size in Southeast Michigan.
- 4 Key personnel or team members and their experience in performing the duties as outlined in the RFP and communicating with residents, staff and City Council.
- 5 Location
- 6 Hourly Rate/Fee
- 7 Quality Assurance/Quality Control Process.

**MINUTES OF A REGULAR MEETING OF THE CITY COUNCIL
FOR THE CITY OF EASTPOINTE, MACOMB COUNTY, MICHIGAN,
HELD ON TUESDAY, SEPTEMBER 17, 2013**

Invocation was rendered by Dan Zander.

Pledge allegiance to the flag was presented.

The meeting was called to order at 7:00 p.m. by Mayor Pixley with the following Council Members present:

Guastella, LaForest, Richardson and Sweeney

Administrators present: Albright, Blum and Duchane

The Mayor and City Council presented a Certificate of Recognition to Rory Barner as Eastpointe's Official Junior Ballroom Dancer.

Mayor Pixley announced the first Hearing of the Public, at which time:

Peggy Sweeney thanked and congratulated the Parks and Recreation employees for the job they did trimming the trees in the medians; promoted the Memorial Tree Planting service the City and Beautification Commission offers and promoted the Adopt-a-Bed Program for the flowerbeds in the medians.

Caroline Newville commented that in November 2012 pipes were replaced in her backyard and asked when the restoration will be completed and explained that the two lots adjoining her lot have had no restoration work done.

Linda Hudas complained about the change in garbage pickup; asked what the Council and City Attorney get paid and asked how the City Attorney got his job.

Karen Mouradjian commented on a nuisance tenant at 23769 Brittany and commented that no street lights and lack of police presence fosters criminal behavior.

There being no further comment, Mayor Pixley announced the first Hearing of the Public closed.

Motion by Sweeney, seconded by Guastella, to approve the minutes of the regular meeting dated September 3, 2013, as written.

Yeas: Sweeney, Guastella, LaForest and Richardson
Nays: Pixley

Mayor Pixley announced that there were no scheduled hearings.

Mayor Pixley announced unfinished business.

Motion by Sweeney, seconded by Richardson, to give second reading to, and adopt, Ordinance No. 1095 which amends Chapter 28, Article V of the Codified Ordinances of the City of Eastpointe to prohibit walking in the streets where sidewalks are provided.

Yeas: Sweeney, Richardson, Pixley, Guastella and LaForest
Nays: None

Mayor Pixley announced reports from Administration.

Motion by Guastella, seconded by Richardson, to award the bid to R.L. Sheridan, LLC. out of Garden City, Michigan with a total construction budget of \$20,200 to construct the City Hall Plaza Entrance Improvement Project and authorize the City Manager to execute all necessary documents related to this contract.

Yeas: Guastella, Richardson, Pixley, LaForest and Sweeney
Nays: None

Motion by Guastella, seconded by Richardson, to award the bid to National Restoration out of Milford, Michigan with a total construction budget of \$46,000 for the Police and Fire station masonry repairs project and authorize the City Manager to execute all necessary documents related to this contract.

Yeas: Guastella, Richardson, LaForest, Sweeney and Pixley
Nays: None

Motion by Sweeney, seconded by Richardson, to award the bid to Belvedere Construction, LLC., out of Detroit, Michigan, with a total construction budget of \$24,550 to replace the windows at the Library and authorize the City Manager to execute all necessary documents related to this contract.

Yeas: Sweeney, Richardson, LaForest, Pixley and Guastella
Nays: None

Motion by LaForest, seconded by Sweeney, to award the 3-year bid to Anderson, Eckstein and Westrick for engineering services and authorize the City Manager to execute all necessary documents related to this contract.

Yeas: LaForest, Sweeney, Richardson, Pixley and Guastella
Nays: None

Motion by Sweeney, seconded by Guastella, to approve the request from Better Life Church to hold a gas buy down at 18700 E. Ten Mile Road on a date to be announced in the future, from 10:30 a.m. to 12:00 p.m. with the following conditions: (1) that Better Life Church pay the full cost (\$360) for police services; (2) submit to the City a general liability insurance certificate naming the City of Eastpointe as additional insured on the policy for this event in the amount of \$1,000,000 and (3) an authorized representative must sign a hold harmless agreement; and (4) this approval is good through October.

Yeas: Sweeney, Guastella, Pixley, LaForest and Richardson
Nays: None

Motion by LaForest, seconded by Guastella, to approve the Special Event Application for the East Detroit High School Annual Homecoming Parade for Saturday, October 19, 2013, from 11:00 a.m. to 12:00 noon, with the condition that the East Detroit Public Schools pay the full cost (\$1,783) for City services, submit to the City a general liability insurance certificate naming the City of Eastpointe as additional insured on the policy for this event and execute a hold harmless agreement with the City.

Yeas: LaForest, Guastella, Pixley, Richardson and Sweeney
Nays: None

Motion by Guastella, seconded by Richardson, to approve a tattooist license for Jason Nikou for employment at Marshall's Eternal Tattoos, 24834 Gratiot, in accordance with Chapter 12 of the City of Eastpointe Codified Ordinances.

Yeas: Guastella, Richardson, LaForest, Sweeney and Pixley
Nays: None

FOR THE GOOD OF ORDER

The hearings of the public are designated. Public comments on agenda items only will be heard at the first hearing. The second hearing of the public will be for any City business. Upon approaching the podium, please state your name and address. Address the Chair. You are welcome to direct questions, input information and/or express opinions to the Council. Anyone using inappropriate language will be called out of order, and will correct their language or leave the podium. Limit your remarks to not exceed three (3) minutes. Anyone not adhering to these rules will be called out of order by the Chair.

AGENDA

CITY COUNCIL MEETING

**COUNCIL CHAMBERS
29777 GRATIOT AVENUE
ROSEVILLE, MI 48066**

May 23, 2023

6:30 p.m.

I. CALL TO ORDER at _____ P.M.

II. PLEDGE OF ALLEGIANCE TO THE FLAG

III. ROLL CALL: Mayor Robert Taylor____, Mayor Pro Tem Jan Haggerty____, Councilwoman Catherine Haugh____, Councilman K.W. Knox, Esq. _____, Councilwoman Colleen McCartney____, Councilman Bill Shoemaker____, Councilman Steven Wietecha _____

IV. CONSENT AGENDA

a) Approval of minutes:

1. Regular meeting held May 9, 2023

b) Acceptance of Communications, reports, correspondence:

c) Issuance of Resolutions, Proclamations or Recognitions:

1. Request adoption of Resolution adopting a final project planning document for Water System Improvements (Drinking Water State Revolving Fund Project Plan) and designate City Manager as authorized representative
2. Resolution recognizing June as LGBTQ+ Pride Month
3. Proclamation Declaring the First Friday in June as National Gun Violence Awareness Day

d) Approval of Permits:

1. First time request to conduct a Block Party on Belanger, between Frazho and Petrie, on July 4, 2023 from 12:00 p.m. – 10:00 p.m.

e) Approval of Agreement with Tovuti for the purpose of providing cloud-based Learning Management Software and authorizing the City Manager or his designee to execute any documents associated with the agreement

f) Establishment of Public Hearing Dates:

g) Approval of Disbursement List:

DATE: May 17, 2023; May 23, 2023

| | |
|--------------------------------|------------|
| General Fund | 533,093.98 |
| Motor Vehicle Highway – Major | 70,756.59 |
| Local Street Fund | 402,388.38 |
| Indigent Defense Fund | 41,604.70 |
| Downtown Development Authority | 1,275.00 |
| Block Grant | 3,378.85 |
| Library Fund | 40,202.43 |
| Capital Improvement | 8,211.78 |
| Equipment Replacement | 75.80 |
| Stormwater Fund | 96,127.71 |
| Employee Benefit | 8,137.01 |
| Agency Fund | 38,461.26 |
| Pay # 23 (5-10-23) | 724,613.21 |
| Water Operating | 268,957.41 |
| Pay # 23 (5-10-23) | 44,216.16 |

V. APPROVAL OF CONSENT AGENDA

VI. APPROVAL OF REQUEST FOR ABATEMENT - NONE

VII. PRESENTATIONS

VIII. HEARING OF THE PUBLIC – Agenda Items Only (Limit 3 minutes)

IX. UNFINISHED BUSINESS

X. NEW BUSINESS

- a. Request awarding of Bid for the Northview Street Reconstruction project (CDBG) to Florence Cement Company (AEW Project No. 0100-0530).
- b. Request approval of amendments to Fee Schedule.
- c. Request adoption of Resolution awarding bid for sale of City owned property – 30408 Utica Rd. (first reading).
- d. Request adoption of Resolution awarding bid for sale of City owned properties – Vacant Lawn and 25866 Lawn (first reading).
- e. Discussion and/or Action regarding request from Anderson, Eckstein & Westrick for hourly rate increase for 2023 – 2025.

XI. APPOINTMENTS

XII. HEARING OF THE PUBLIC *(limit 3 minutes)

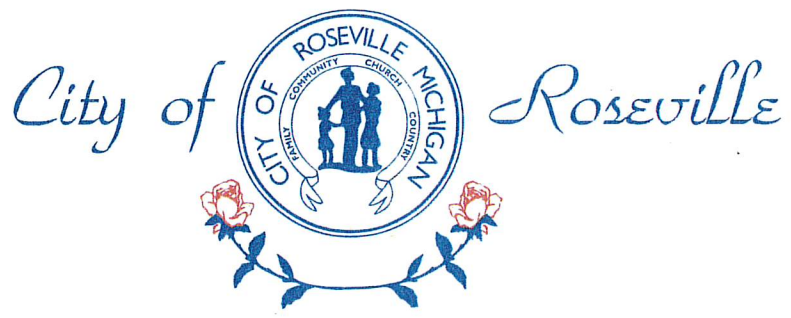
XIII. REPORTS FROM ADMINISTRATION AND DEPARTMENTS

- a. Reports of City Clerk
- b. Reports of City Attorney
- c. Reports of City Manager
- d. Reports of Department Heads

MAYOR
ROBERT TAYLOR

MAYOR PRO TEM
JAN HAGGERTY

CITY COUNCIL
CATHERINE J. HAUGH
K.W. KNOX, ESQ.
COLLEEN MCCARTNEY
BILL SHOEMAKER
STEVEN WIETecha



CITY MANAGER/
POLICE COMMISSIONER
RYAN M. MONROE

CITY CLERK
JENNIFER A. ZELMANSKI

CITY TREASURER
JOHN CHIRKUN

REGULAR MEETING ROSEVILLE CITY COUNCIL

COUNCIL CHAMBERS
29777 GRATIOT AVENUE
ROSEVILLE, MI 48066
(586) 445-5440

Tuesday, May 23, 2023

6:30 p.m.

ROLL CALL:

| | | |
|----------|----------------|--|
| PRESENT: | Mayor | Robert Taylor |
| | Mayor Pro Tem | Jan Haggerty |
| | Councilpersons | Catherine Haugh K.W. Knox, Esq. Colleen McCartney Bill Shoemaker Steven Wietecha |

ABSENT: None

OTHERS PRESENT:

| | |
|--------------------------------------|-----------------------|
| City Clerk | Jennifer A. Zelmanski |
| City Manager/ Police Commissioner | Ryan Monroe |

29777 GRATIOT AVENUE • ROSEVILLE, MICHIGAN 48066
FAX (586) 445-5402
www.roseville-mi.gov

| | | | | | | | |
|-------------------------|----------|-------------------------|----------|-----------------|----------|--------------------------|----------|
| Bldg. Inspections | 445-5450 | Community Develop | 445-5423 | Fire | 445-5444 | Purchasing | 445-5425 |
| City Assessor | 445-5430 | Controller | 445-5417 | Housing | 778-1360 | Recreation (Parks) | 445-5480 |
| City Clerk | 445-5443 | District Court | 773-2010 | Library | 445-5407 | Senior Center | 777-7177 |
| City Manager | 445-5410 | D.P.W. | 445-5470 | Personnel | 445-5412 | Treasurer | 445-5420 |
| Code Enforce | 445-5447 | Engineering | 445-5445 | Police | 775-2100 | Water (Billing) | 445-5460 |
| | | | | | | Water (Garage) | 445-5466 |

X. NEW BUSINESS

- a. Request awarding of Bid for the Northview Street Reconstruction project (CDBG) to Florence Cement Company (AEW Project No. 0100-0530).**

City Manager/Police Commissioner Ryan Monroe explained request and answered Mayor Taylor and City Council questions.

COUNCILMAN STEVEN WIETECH moved, **COUNCILMAN KURMMELL KNOX** seconded approval of request awarding of bid for the Northview Street Reconstruction project (CDBG) to Florence Cement Company (AEW Project No. 0100-0530).

MOTION CARRIED UNANIMOUSLY

- b. Request approval of amendments to Fee Schedule.**

This item has been removed from the agenda.

- c. Request adoption of Resolution awarding bid for sale of City owned property – 30408 Utica Rd. (first reading).**

Jim Gammicchia, Administrative Services Specialist explained request and answered questions from Mayor Taylor and City Council.

COUNCILWOMAN COLLEEN MCCARTNEY moved, **COUNCILWOMAN CATHERINE HAUGH** seconded adoption of Resolution awarding bid for sale of City owned property – 30408 Utica Rd. (first reading).

MOTION CARRIED UNANIMOUSLY

- d. Request adoption of Resolution awarding bid for sale of City owned properties – Vacant Lawn and 25866 Lawn (first reading).**

Jim Gammicchia, Administrative Services Specialist spoke on behalf of this request and answered questions from Mayor Taylor and City Council.

COUNCILMAN KURMMELL KNOX moved, **COUNCILMAN STEVEN WIETECH** seconded adoption of Resolution awarding bid for sale of City owned properties – Vacant Lawn and 25866 Lawn. (first reading).

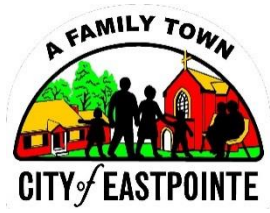
MOTION CARRIED UNANIMOUSLY

- e. Discussion and/or Action regarding request from Anderson, Eckstein & Westrick for hourly rate increase for 2023 – 2025**

City Manager/Police Commissioner Ryan Monroe explained request.

COUNCILMAN STEVEN WIETECH moved, **COUNCILWOMAN CATHERINE HAUGH** seconded to approve the request from Anderson, Eckstein & Westrick for hourly rate increase for 2023- 2025.

MOTION CARRIED UNANIMOUSLY



Request for Proposals

Professional Planning Services to Complete/Update a Three-Part 5-Year Joint Recreation Master Plan

For

**Recreation Authority of Roseville & Eastpointe (R.A.R.E.)
and the City of Eastpointe and the City of Roseville**

Deadline to Submit: December 8, 2023 @ 4:00 PM

Recreation Authority of Roseville & Eastpointe
Attn.: Anthony Lipinski
18185 Sycamore
Roseville, MI 48066
586-445-5480

A. Purpose

The purpose of this Request for Proposals (“RFP”) is to solicit competitive proposals from qualified professional recreation planning consultants to update and complete a comprehensive Three-Part Joint Recreation Master Plan for the Recreation Authority of Roseville & Eastpointe, the City of Eastpointe and the City of Roseville. The Recreation Plan will be completed in accordance with Michigan Department of Natural Resources (MDNR) guidance documents and include all requisite components for certification by the MDNR Recreation Plan Guidelines Booklet - IC1924 (Rev. 3/19/2021).

All proposals must contain the requisite information outlined in this RFP and must be received no later than **4:00 PM EST on Friday, December 8, 2023** at the Recreation Authority of Roseville & Eastpointe, 18185 Sycamore in Roseville where they will be opened. Interested parties may obtain a copy of the RFP at the City of Eastpointe, City of Roseville or the Recreation Authority of Roseville & Eastpointe.

B. Introduction

In November 2011, residents from the Cities of Eastpointe and Roseville voted to form the Recreation Authority of Roseville & Eastpointe (RARE), approving a 1 mil tax levy. The Recreation Authority, operating as a separate entity from the two cities, provides a variety of recreation programs, activities, leagues and special events for the residents of Eastpointe and Roseville. Many of these programs are held in the parks in Eastpointe and Roseville. Each city still owns and maintains their parks, while RARE coordinates the reservations of park facilities and operates programs.

Maintaining the parks in each city is a priority. A comprehensive joint Recreation Master Plan will serve as a basis for planning park improvements in each city. Grant applications for park improvements would be submitted by the city seeking the park improvement, with endorsement from the Recreation Authority. The Recreation Authority shall apply for grants seeking improvements to the Recreation Authority Center and property.

C. Scope of Work and Timeline

The City of Eastpointe’s last Recreation Master Plan was developed in 2005. The City of Roseville’s last Recreation Master Plan was developed in 2010. The Recreation Authority of Roseville & Eastpointe, with assistance from Carlisle-Wortman, Inc., developed a joint Recreation Master Plan in 2019, which was submitted and approved by the Michigan Department of Natural Resources (MDNR). The current Plan is available upon request from the Recreation Authority, using the contact information provided in this RFP.

The primary focus of the current plan was to inventory of existing parks facilities and identification of desired improvement projects. While these aspects will need to be carried forward to the updated Plan, the cities and RARE desire for the updated Recreation Plan to provide more direction to larger redevelopment initiatives, future land use goals, new and improved facilities to allow for new programming.

The following required elements identified by the MDNR will serve as the primary guidance for this Plan update. Based on the current Plan, the first four elements are in place. It is anticipated that more effort will be focused on elements 5-8 below

:

- 1. Community Description**
- 2. Administrative Structure**
- 3. Inventory of Existing Parks, Natural Areas and Recreational Facilities**
 - Accessibility Assessment
- 4. Natural Resource Inventory**
- 5. Non-motorized trail system connecting parks**
- 6. Description of Planning and Public Input Process**
- 7. Goals and Objectives**
- 8. Action Program**

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, and planning staff on a regular basis. Additionally, the requisite public input process will demand several public meetings to solicit input for updates to the Plan. In responding to this RFP, respondents should anticipate a minimum of 8 meetings, up to 11 as outlined below:

- A kickoff meeting and up to four progress meetings with the Recreation Authority Board (up to 5 meetings).
- One public input session at the Recreation Authority Board meeting
- One public input session at each city's Parks & Recreation Board meetings
- Two evening public hearing/presentations to each City Council (2 meetings)
- Two meetings for adoption by each City Council (2 meetings)

The goal is to have the Recreation Plan adopted by the City Councils at or before one of their January, 2025 regular meetings. This would then allow the Authority and cities to submit the plan to the MNDR in time for the Michigan Natural Resources Trust Fund grant application deadline on February 1, 2025. Below is the proposed project timeline, which the successful respondent will be required to meet as part of the selection process. These dates are approximate based on the overall timeframe. The consultant may propose a different timeline based on actual experience.

Request for Proposals

Contract Award: January 10, 2024 (RARE Board meeting)

- Phase 1: Project Initiation/Administration: January, 2024 – May, 2024
- Phase 2: Research and Analysis, Accessibility Assessment, Needs Assessment: June – July, 2024
- Phase 3: Prepare Plan Outline and Preliminary Recommendations: August – September, 2024
- Phase 4: Public Outreach: October 9 – November 13, 2024
- Recreation Authority Board Meeting
 - Parks & Recreation Board Meetings
 - Public Input Meeting(s)
- Phase 5: Prepare Draft Plan with Goals and Objectives: November 14 - December 6, 2024
- Phase 6: Review and Adoption: December 11, 2024 - January 15, 2025
- Recreation Authority Board Review and Recommendation
 - Required Public Hearing
 - Final Recommendation to City Council

City Council Meeting for Approval: January 21, 2025

D. Submittal Format and Requirements

To be considered for selection, submit the following information in keeping with the recommended format, identifying each item by number and letter.

1. Introduction

Briefly describe your firm, qualifications of its principals, and how you are best suited to provide the scope of services required. You should include an explanation of your overall approach and any unique capabilities or qualifications you could bring to the Recreation Authority of Roseville & Eastpointe, City of Eastpointe and City of Roseville. Be sure to include the primary contact's name, address, e-mail and phone number. The proposal should be signed by someone authorized to bind the firm to all commitments made in the proposal.

2. Experience and Qualifications

- a. Identify the individuals or team members from your organization that will be performing the scope of services described above. Include a complete listing of the name(s), phone number(s) and e-mail address for everyone listed.
- b. Describe relevant experience and qualifications of the key individual(s) that will be involved in providing or developing the requested services.

Request for Proposals

- c. Describe past performance in providing similar services and a list of representative projects completed for other municipalities or authorities where you have provided recreation planning services.

3. References

Provide at least three (3) references that will be contacted for verification of your experience and qualifications.

4. Estimated Project Budget and Hourly Rates

a. Project Budget

Based on review of the described scope of services, and past project experience, please provide an estimated overall project budget. The Recreation Authority is not required to accept the lowest cost proposal, and will consider other factors in selecting the successful respondent. Please note that estimated project budget will account for approximately 15% of the evaluation criteria.

b. Hourly Rates

Provide a list of hourly rates your firm typically charges for professional planning services. If the hourly rates are based on the individual or employee classification completing the work, please provide a list of the individuals or employee classifications that will be charged to the project and their corresponding hourly rates. The hourly rates should be inclusive of all benefits and indirect charges associated with those individuals or employee classifications.

c. Reimbursable Expenses

Please provide a list of common reimbursable expenses such as travel expenses (mileage, lodging), copying, postage, etc.; and generally what portion of the overall project budget those expenses entail.

E. Contact Person and Clarification of the RFP

Any respondent requiring clarification of the provisions or requirements outlined in this RFP may address questions to the Recreation Authority of Roseville & Eastpointe preferably by e-mail to:

Anthony Lipinski, Executive Director
Recreation Authority of Roseville & Eastpointe
alipinski@rare-mi.org
(586)445-5480

F. Consultant Selection

1. Evaluation Criteria

Respondents will be evaluated and selected by a selection committee of Board members based on the following criteria on a 100-point scale:

- a. Demonstrated experience, technical knowledge and minimum qualifications with emphasis on cultural and natural resource-based recreation (25 points);
- b. Completion of similar projects and positive responses from references (20 Points);
- c. Ability to complete services in a timely manner (20 points);
- d. Estimated project budget and hourly rates charged for services (15 points);
- e. Demonstrated local knowledge and familiarity with the Eastpointe/Roseville area (10 points); and
- f. Ability to work with diverse interest groups and conduct an effective public input process (10 points).

2. RFP Review and Award Timeline

The following timeline applies to this RFP; however, the Recreation Authority Board may change the estimated dates and process as needed:

| Activity | Estimated Date |
|-------------------------------------|-----------------------------------|
| RFP Issued | November 8, 2023 |
| Proposal Due Date | December 8, 2023 @ 4:00 PM |
| Reference Checks | December, 2023 – January, 2024 |
| Recreation Authority Board Approval | January 10, 2024 |
| Award of Contract | January 11, 2024 |
| Project Begins | January 12, 2024 |
| | |



RECREATION AUTHORITY OF ROSEVILLE-EASTPOINTE
18185 SYCAMORE, ROSEVILLE, MI 48066 586-777-7177
OFFICE HOURS: 8:30 A.M.—4:00 P.M. - MONDAY—FRIDAY
www.rare-mi.org

SENIOR ACTIVITIES NEWSLETTER

NOVEMBER—DECEMBER 2023

Mary L. Grant, Senior Director

Kim Steele, Office Support

Al Keown, Program Aide

CHRISTMAS MARKET

Date: Friday, December 1, 2023

Time: 10:00 a.m.—1:00 p.m.

“FREE” Admission

If you need to spark your Holiday Spirit, stop by the Senior Center to participate in this fun event. Our Christmas Market will include handmade arts and crafts along with a hot cocoa bar and donut sale. This is a fun way to purchase a unique gift for that special someone or a stocking stuffer for a friend. If you are a crafter and interested in purchasing a booth space, the fee is \$10.00 and you can register at the Senior Office. All proceeds benefit the Senior Center.



ANNUAL SENIOR CENTER HOLIDAY PARTY NEW LOCATION

Date: Thursday, December 7, 2023

Time: 11:00 a.m.—2:30 p.m.

Location: Vintage House Banquets and Catering (31816 Utica Road, Fraser)

Cost: \$32.00 Residents \$37.00 Non-Residents

TICKETS ARE SOLD OUT/WAITING LIST AVAILABLE

“Tis the Season to Jingle and Mingle”! It’s time for our RARE Senior Center Holiday Party and all are welcome to join us for this fun and joyous occasion. Party attendees will enjoy a day filled with delicious food, festive music, lively games, fabulous prizes, and lots of photo opportunities. Seating is reserved so be sure to let us know who you will be sitting with. SMART Van Transportation is available. Call the Senior Center Office for details.

Senior Center Closure: Since the Holiday Party is being held off-site, the Center will be closed on Thursday, December 7th, this includes the Drop-In Room, Computer Room, and Game Room. The Fitness Room will be available for registered members.

A SPECIAL THANK-YOU

A very big thank you to our Resource Fair sponsors: American House East 1, Costco of Roseville, Dedicated Senior Medical Center, Interfaith Volunteer Caregivers, Kroger Pharmacy (13 & Little Mack), Macomb County Health Department, Michigan Department of Health and Human Services, Michigan Medicare Assistance Program, MyCare, Oakmont Parkway, Oak Street Health, Optalis Healthcare Community, PACE of Southeast Michigan, Pointe the Way Transportation, Sam’s Club of Roseville, and Villa at City Center. Your support helped us to provide valuable information to the Seniors who reside in our communities.

JUST FOR FUN

STOCKING STUFFER—BREAKFAST BINGO

We will kick off the Holiday Season with Stocking Stuffer Bingo! All are invited to join us on Tuesday, November 28th from 9:00—11:00 a.m. for a light breakfast (muffin, fruit, juice, and coffee) and a few rounds of Bingo. Ticket price is \$5.00 for residents and \$7.00 for non-residents. Prizes will be mini holiday stockings stuffed with holiday lottery tickets.

Sign up begins Monday, November 6th. Space is limited, so sign up early.

Full payment is due upon registration.

PAINTING CLASS

On Wednesday, December 13th at 1:00 p.m. in the Senior Drop-In Room you are invited to channel your inner artist and join us for a fun Holiday themed painting class. Al, our Program

Aide, will be guiding you through easy step by step instructions to create your very own 9" x 12" canvas masterpiece to take home and display. The cost to participate is \$10.00 per person and all materials are included in the class fee. Space is limited, so sign up early.

Full payment is due upon registration.

LET'S PLAY GAMES/CARDS

All are welcome to drop-in to play Bid Whist, Crazy Rummy, Mexican Train Dominoes, Wii Bowling, and Euchre. If you already know how to play, we invite you to join in the fun. If you are new to any of the games, we encourage you to stop in to observe how they are played.

- Bid Whist - Mondays from 1:00—3:00 p.m. in the Game Room
- Rummy - Tuesdays from 12:30—3:00 p.m. in the Game Room
- Dominoes - Wednesdays at 10:00 a.m. in the Drop-In Room
- Euchre - Wednesdays and Fridays from 1:00—3:00 p.m. in the Game Room
- Wii Bowling - Fridays from 10:00 a.m.—1:00 p.m. in the Game Room

POP-UP PARTIES ARE HERE

This is the new hip and trendy way to host events. Occasionally we will be announcing a new party or event by posting an invitation on the bulletin board (near the Drop-In Room). This will take place two weeks prior to the event happening. Once the party is announced, you can sign up any time. This is a fun way to keep a buzz around the Center and offer some new and innovative program opportunities.

SIT 'N KNIT/CROCHET

Knitters and crocheters love the relaxing time and stories they share while together. If you enjoy either of these crafts, our groups meet on Mondays at 11:00 a.m. If you are just a beginner, we will teach you or if you need a refresher course, we can do that too. Otherwise, simply work on your own project and enjoy the companionship of our group.

MEDICARE ASSISTANCE DURING OPEN ENROLLMENT

Sponsored by: Michigan Medicare Assistance Program

Medicare Open Enrollment is October 15—December 7, during this time you can review and change your Part D prescription drug plan or your Medicare Advantage plan. Michigan Medicare Assistance Program (MMAP) will be at the Center on November 17th so you can meet one-on-one with a counselor to review your coverage options. You must make an appointment for this FREE, unbiased service. Call 800-803-7174 to reserve your time slot or if you have questions about the program.

HEALTH & FITNESS

STRETCH FOR LIFE

“Stretch for Life” class meets from 9–10:30 a.m. every Monday and Wednesday in the Small Gym. The drop-in fee is \$1.00 per class. The format will include a “walk off the pounds video” from 9–9:30 a.m., floor exercises from 9:30–10:00 a.m., and wall exercises from 10–10:30 a.m. If you plan to participate in the floor exercises, we recommend you bring a yoga mat or a towel.

PICKLEBALL LESSONS—BEGINNER/ADVANCED BEGINNER

Pickleball is one of the fastest-growing sports in the US. Why not join the pickleball movement and learn how to play right here at our Center. Coach Procter has many years of pickleball experience and looks forward to sharing his knowledge with you. Our next session of classes will run from Tuesday, January 23rd—Tuesday, February 27th. Paddles will be available, or you can bring your own. Balls will be supplied. The cost is \$60.00 for residents and \$65.00 for non-residents.

Beginner class will take place from 10:00—11:00 a.m. This is the best way to learn the basics of the game. You will be taught the skills and strategy you need to become a new player.

Advanced Beginner class will take place from 11:15 a.m.—12:15 p.m. To assure that players gain the maximum benefit from the class, participants must be playing pickleball regularly, understand scoring, and be able to successfully perform basic skills such as serving, returning and approaching the net.

We are currently taking registrations for this program. Space is limited, so sign up early. Full payment is due upon registration.

PICKLEBALL

We offer pickleball on Tuesdays and Thursdays from 1—3:00 p.m. Court space is limited to 16 players. You must call the Senior Office at 586-777-7177 to make a reservation. Residents—\$1.00 and non-residents—\$2.00. *No pickleball on 12/7, 12/26, 12/28, and 1/2.*

CUBII CLASSES

The next series of classes will be held on Wednesdays at 11:00 a.m. in the Multi-Purpose Room on November 1st, 8th, 15th, and 29th. During our Cubii class you will burn calories, increase leg strength, and strengthen mobility. The cost for 4 weeks is \$4.00 for residents and \$6.00 for non-residents. Space is limited, so sign up early. We will continue to offer our Cubii's to be used independently on Mondays, Wednesdays, and Fridays from 9:00 a.m.—1:00 p.m. If you would like to enhance your fitness routine all you need to do is give us a call and we will have a Cubii set up for you.

LINE DANCE

Line Dancing is the perfect exercise. It provides the benefit of an aerobic workout along with increasing balance and coordination. Lynn Reiss, who has been teaching for over 30 years, offers drop-in classes on Wednesdays in the Small Gym. Basic Line Dance will run from 1:00–2:00 p.m. and Improved Line Dance will run from 2:00–3:00 p.m. The fee for each class is \$4.00 for residents and \$5.00 for non-residents. *No class on 11/8, 11/22, 12/27, and 1/3.*

ZUMBA GOLD

Enjoy the Latin rhythms and dance yourself into fitness with Zumba Gold! You'll experience dances such as: meringue, salsa, cumbia, hip-hop, and more. Class is every Thursday from 10—11:00 a.m. The drop in fee is \$6.00 per class. Your first class is FREE!

No class on 12/28.

CHAIR YOGA

Chair yoga is a great way for older adults to get the wonderful health benefits of yoga, while seated in a chair. Our instructor, Kristin, will be offering drop-in Chair Yoga on Fridays. The class will take place in the Multi-Purpose Room from 10—11:00 a.m. Due to the calming nature of this class, the doors will be closed promptly at 10:00 a.m. and no one will be admitted after that time. The drop-in fee is \$4.00 for residents and \$5.00 for non-residents.

No class on 11/17, 11/24, 12/22, and 12/29.

BLOOD PRESSURE TESTING

Our Program Aide, Al, offers free blood pressure testing every Monday from 9:00 a.m.—Noon. Just stop by the Conference Room during this time to take advantage of this complimentary program.

FITNESS ROOM

When you join the Fitness Center you are required to sign up at the office and complete an orientation. The cost is \$30.00 per year if you are age 55 and over. The current hours are:

Monday–Friday, 8:30 a.m.—8:00 p.m. and Saturdays 9:00 a.m.—4:00 p.m.

STROKE SUPPORT GROUP

Our Stroke Club is a support group for stroke survivors and their caregivers. We meet every Thursday at 12:30 p.m. for fellowship, games, and snacks.

WALKING FOR FUN & FITNESS

We offer walking in the large gym Monday, Wednesday, and Friday from 9:00 a.m.—Noon. Walking whether leisurely strolling or walking at a heart-pumping accelerated pace, is good for your body and emotions. If you walk between 7,500 and 10,000 each day, you will improve your sleep, decrease hypertension, and reduce your risk of heart attack and stroke.

POOL ROOM

Our Pool Room is available Monday—Friday from 9:00 a.m. to 3:00 p.m. by appointment only. To make a reservation, call the Senior Center during regular business hours.

SENIOR CENTER HAPPENINGS

MICHIGAN DEPARTMENT OF HEALTH & HUMAN SERVICES

MDHHS will be in our Lobby on Monday, November 13th and Friday, December 1st from 10:00 a.m.—12:00 Noon to provide Eastpointe residents with information on drinking water filters and ways to adopt other behaviors to reduce lead levels in home drinking water. They will also assist qualifying families receive a filter at no cost.

WORDS TO LIVE BY

“When we recall Christmas past, we usually find that the simplest things—not the great occasions—give off the greatest glow of happiness.” Bob Hope

TRAVEL OPPORTUNITIES

FIREKEEPERS CASINO

Date: Wednesday, January 31, 2024

Authority Member: \$57.00 Non-Member: \$62.00

Departs: 9:00 a.m. Returns: 6:00 p.m.

This fun day trip includes: luxury motor coach transportation, with plenty of free time at the casino. Firekeepers has over 2,680 of the latest slot machines and video poker games, 78 table games, and 5 sizzling restaurants for your dining pleasure. Casino package includes a \$25.00 slot credit and \$5.00 to be used for food, slot play, or gift shop.

CORNWELL'S TURKEYVILLE

Date: Thursday, March 21, 2024

Authority Member: \$107.00 Non-Member: \$112.00

Departs: 9:15 a.m. Returns: 6:45 p.m.

This popular day trip includes: luxury motor coach transportation, a complete turkey lunch at Cornwell's Turkeyville Dinner Theater, and an afternoon performance of "My Way" - A musical tribute to Frank Sinatra.

A LITTLE BIT COUNTRY—NASHVILLE & LOUISVILLE

Date: April 21—25, 2024 (Sunday—Thursday)

Authority Member: \$1,840.00 (double occupancy)

Non-Member: \$1,845.00 (double occupancy)

Departs: TBD Returns: TBD

This extended adventure includes: luxury motor coach transportation, 3 nights in downtown Nashville and 1 night in Louisville, meals (4 breakfasts, 1 lunch, and 3 dinners), featuring the Grand Ole Opry, Louisville Slugger Factory, Churchill Downs, Ryman Auditorium, Country Music Hall of Fame, Lunch with a Famous Songwriter, and much more.

A \$50.00 deposit per person can hold your spot for this trip. No cash deposits will be excepted. Detailed flyers are available for pick up at the Senior Office.

NIAGARA FALLS GETAWAY FEATURING TORONTO, ONTARIO

Date: August 13—15, 2024 (Tuesday—Thursday)

Authority Member: \$690.00 (double occupancy)

Non-Member: \$695.00 (double occupancy)

Departs: TBD Returns: TBD

This fabulous summer getaway includes: round trip motor coach transportation, 2 night stay at the Sheraton on the Falls, 2 dinners, duty free shopping, White Oaks Mall, Bata Shoe Museum, St. Lawrence Market, Casa Loma, Queenston Heights Restaurant, and a stunning view of the Niagara Gorge in a Whirlpool Aero Car. A \$20.00 deposit per person can hold your spot for this trip. No cash deposits will be excepted. Detailed flyers are available for pick up at the Senior Office.

We have had an overwhelming response to our current travel program. Once a trip is listed in our newsletter, that means registration has begun. You may sign up during regular business hours and full payment is due at the time of registration. We accept cash, check, money order, and debit/credit cards. If you use a credit or debit card you will have to pay a \$2.50 convenience fee. With our current Civic Rec software we need full payment for day trips in order to register you. We cannot hold a spot for you without payment. We are happy that our travelers are back and looking forward to new adventures!

FOR YOUR INFORMATION

DINING SENIOR STYLE

The Senior Nutrition Program is available on weekdays here in the Activity Center. The MCCSA offers warm and delicious lunches which are served Monday through Friday at 11:30 a.m. A suggested cost-share donation is \$3.00. ***Please note: No meals will be served at the Senior Center on 11/10, 11/23, 11/24, 12/22, 12/25, 12/26, 12/29, 1/1 and 1/2.***

SENIOR CENTER HOURS

The Senior Center Office is open Monday—Friday from 8:30 a.m.—4:00 p.m. The Drop-In and Computer Rooms are available Monday through Friday from 9:00 a.m.—Noon, unless posted otherwise. Please be advised that there will be no coffee or cookies available during this time. The Pool Room is open for weekdays from 9:00 a.m.—3:00 p.m. by appointment.

DID YOU KNOW...

We have a revolving Library in our Drop-In Room. There are two book shelves loaded with paperback books for you to take home to read and bring back at your leisure. If you have any books that you would like to donate, we will accept them during regular business hours.

Please note: We do not accept any hard cover books.

Puzzles are also available. We currently have a large amount of puzzles in our pantry that we will also lend out to anyone who would like to borrow them. They range from 300 pieces up to 1000 pieces. Stop by the Senior Office if you would like to peruse our stash!

For all the Knitters and Crocheters we have something for you as well. We have a large collection of knitting and crocheting needles which can be borrowed from our Office. If you are working on a new project and need a specific size needle, check with us first, before you go out and purchase it.

SENIOR VAN TRANSPORTATION

Senior Van Transportation is available Monday—Friday from 8:30 a.m. to 3:30 p.m. The dispatchers will make reservations for Eastpointe and Roseville residents, on a first come, first serve basis. Rides must be scheduled in advance. The fee is \$1.00 per way. Vans will travel from 8 Mile to 15 Mile Roads and Jefferson to Hoover. For complete details, please contact the Senior Van Transportation line at 586-445-5085, Monday—Friday, 8:30 a.m. to 3:30 p.m.

NEWSLETTER HOME DELIVERY

To receive a copy of the Recreation Authority Senior Newsletter by mail, fill out the form below, and mail it with a check or money order payable to: R.A.R.E. You will receive 12 bi-monthly issues for \$8.00. Mail this form with your payment to:
Recreation Authority Senior Center, 18185 Sycamore, Roseville, MI 48066.

NEWSLETTER SUBSCRIPTION

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Birthdate: _____

NOVEMBER 2023 – SENIOR ACTIVITIES

| Monday | Tuesday | Wednesday | Thursday | Friday |
|---|--|---|--|---|
| FITNESS ROOM HOURS Monday-Friday 8:30am - 8:00pm Saturday 9:00am - 4:00pm | DROP IN/COMPUTER ROOM HOURS Monday-Friday 9:00am - Noon POOL ROOM HOURS Monday-Friday 9:00am - 3:00pm by appointment | 1 Stretch for Life 9-10:30am Walking 9am-Noon Dominoes 10am Cubii 11am Euchre 1-3pm Line Dance 1-3pm | 2 Zumba Gold 10am Stroke Club 12:30pm Pickleball 1-3pm | 3 Walking 9am-Noon Chair Yoga 10am Wii Bowling 10am Euchre 1-3pm |
| 6 Stretch for Life 9-10:30am Walking 9am-Noon Blood Pressure Testing 9am-Noon Sit 'n Knit 11am Bid Whist 1pm | 7 Rummy 12:30-3pm Pickleball 1-3pm | 8 Stretch for Life 9-10:30am Walking 9am-Noon Dominoes 10am Cubii 11am Euchre 1-3pm NO Line Dance | 9 Zumba Gold 10am Stroke Club 12:30pm Pickleball 1-3pm | 10 VETERANS DAY Walking 9am-Noon Chair Yoga 10am Wii Bowling 10am Euchre 1-3pm NO LUNCH |
| 13 Stretch for Life 9-10:30am Walking 9am-Noon Blood Pressure Testing 9am-Noon MDHHS 10am-Noon Sit 'n Knit 11am Bid Whist 1pm | 14 Rummy 12:30-3pm Pickleball 1-3pm | 15 Stretch for Life 9-10:30am Walking 9am-Noon Dominoes 10am Cubii 11am Euchre 1-3pm Line Dance 1-3pm | 16 Zumba Gold 10am Stroke Club 12:30pm Pickleball 1-3pm | 17 Walking 9am-Noon MMAP 10am-4pm NO Chair Yoga Wii Bowling 10am Euchre 1-3pm |
| 20 Stretch for Life 9-10:30am Walking 9am-Noon Blood Pressure Testing 9am-Noon Sit 'n Knit 11am Bid Whist 1pm | 21 Rummy 12:30-3pm Pickleball 1-3pm | 22 Stretch for Life 9-10:30am Walking 9am-Noon Dominoes 10am NO Cubii Euchre 1-3pm NO Line Dance | 23  SENIOR CENTER CLOSED | 24 |
| 27 Stretch for Life 9-10:30am Walking 9am-Noon Blood Pressure Testing 9am-Noon Sit 'n Knit 11am Bid Whist 1pm | 28 Stocking Stuffer Breakfast Bingo 9-11am Rummy 12:30-3pm Pickleball 1-3pm | 29 Stretch for Life 9-10:30am Walking 9am-Noon Dominoes 10am Cubii 11am Euchre 1-3pm Line Dance 1-3pm | 30 Zumba Gold 10am Stroke Club 12:30pm Pickleball 1-3pm | |

DECEMBER 2023 – SENIOR ACTIVITIES

| Monday | Tuesday | Wednesday | Thursday | Friday |
|---|--|--|---|---|
| FITNESS ROOM HOURS Monday-Friday 8:30am - 8:00pm Saturday 9:00am - 4:00pm | DROP IN/COMPUTER ROOM HOURS Monday-Friday 9:00am - Noon | POOL ROOM HOURS Monday-Friday 9:00am - 3:00pm by appointment | | ¹ Walking 9am-Noon MDHHS 10am-Noon Senior Marketplace 10am-1pm Wii Bowling 10am Chair Yoga 10am Euchre 1-3pm |
| ⁴ Stretch for Life 9-10:30am Walking 9am-Noon Blood Pressure Testing 9am-Noon Sit 'n Knit 11am Bid Whist 1pm | ⁵ Rummy 12:30-3pm Pickleball 1-3pm | ⁶ Stretch for Life 9-10:30am Walking 9am-Noon Dominoes 10am Euchre 1-3pm Line Dance 1-3pm | ⁷ Zumba Gold 10am  HOLIDAY PARTY 11am-2:30pm VINTAGE HOUSE SENIOR CENTER CLOSED | ⁸ Walking 9am-Noon Chair Yoga 10am Wii Bowling 10am Euchre 1-3pm |
| ¹¹ Stretch for Life 9-10:30am Walking 9am-Noon Blood Pressure Testing 9am-Noon Sit 'n Knit 11am Bid Whist 1pm | ¹² Rummy 12:30-3pm Pickleball 1-3pm | ¹³ Stretch for Life 9-10:30am Walking 9am-Noon Dominoes 10am Euchre 1-3pm Painting with Al 1pm Line Dance 1-3pm | ¹⁴ Zumba Gold 10am Stroke Club 12:30pm Pickleball 1-3pm | ¹⁵ Walking 9am-Noon Chair Yoga 10am Wii Bowling 10am Euchre 1-3pm |
| ¹⁸ Stretch for Life 9-10:30am Walking 9am-Noon Blood Pressure Testing 9am-Noon Sit 'n Knit 11am Bid Whist 1pm | ¹⁹ Rummy 12:30-3pm Pickleball 1-3pm | ²⁰ Stretch for Life 9-10:30am Walking 9am-Noon Dominoes 10am Euchre 1-3pm Line Dance 1-3pm | ²¹ Zumba Gold 10am Stroke Club 12:30pm Pickleball 1-3pm | ²² Walking 9am-Noon NO Chair Yoga Wii Bowling 10am Euchre 1-3pm |
| ²⁵  SENIOR CENTER CLOSED | ²⁶ | ²⁷ | ²⁸ | ²⁹ NO SENIOR CENTER ACTIVITIES SCHEDULED |

October 25, 2023
Mr. Adam Just
Sports Coordinator
Recreation Authority Roseville-Eastpointe
18185 Sycamore, Roseville, MI 48066

Dear Adam,

Thank you for being a participating employer-partner for the Macomb/St. Clair Michigan Works! Young Professionals Summer Youth Employment Program for 2023. We appreciate your willingness to consider and place our summer clients with your organization for a short Work-Based Training experience.

Having worked directly with the clients placed with Macomb County employer-partners this summer, I can attest to the learning and growth experienced by our clients. I truly hope your organization was able to benefit from their contributions and experienced the excitement these clients shared with me regarding their work-based training.

Knowing we have employer-partners throughout Macomb County willing to support the learning and growth of our clients as it relates to developing job skills is very encouraging to our team.

I look forward to the possibility of working with you next summer. If you have interest in helping to develop our clients through our Year-Round employment program, please contact me using either my office phone or email address. I would appreciate the opportunity to speak with you about our Year-Round program and how it can benefit our clients and employer-partners.

Again, thank you. I hope to speak with you soon.

Sincerely,



Donald J. Drabik
Placement Specialist
Macomb/St. Clair Michigan Works!
Young Professionals Program

Administrative Office

21885 Dunham Road, Ste. 11
Clinton Twp., MI 48036
(586) 469-5220
Fax (586) 469-7488

Career Centers

100 McMorran, 6th Floor
Port Huron, MI 48060
(810) 966-3300
Fax (810) 966-3337

43630 Hayes, Suite 100
Clinton Twp., MI 48038
(586) 263-1501
Fax (586) 286-9517

15950 Twelve Mile Road
Roseville, MI 48066
(586) 447-9200
Fax (586) 447-9238

30500 Van Dyke, Ste # 401
Warren, MI 48093
(586) 574-2170
Fax (586) 576-0576

CERTIFICATE

OF APPRECIATION

THE CERTIFICATE IS PROUDLY PRESENTED TO

**RECREATION AUTHORITY
ROSEVILLE-EASTPOINTE**

For participating in the Summer Youth Employment Program for 2023!

Your Dedication to Youth Employment Will Be Cherished



Donald Drabik
Placement Specialist
Young Professionals

October 2023

Date

★ ★ ★
**THANK
YOU!**
★ ★ ★

October 25, 2023
Mr. Anthony Lipinski
Executive Director
Recreation Authority Roseville-Eastpointe
18185 Sycamore, Roseville, MI 48066

Dear Anthony,

Thank you for being a participating employer-partner for the Macomb/St. Clair Michigan Works! Young Professionals Summer Youth Employment Program for 2023. We appreciate your willingness to consider and place our summer clients with your organization for a short Work-Based Training experience.

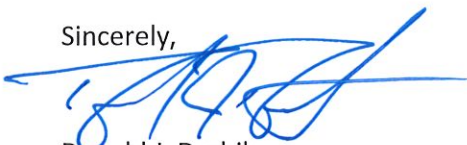
Having worked directly with the clients placed with Macomb County employer-partners this summer, I can attest to the learning and growth experienced by our clients. I truly hope your organization was able to benefit from their contributions and experienced the excitement these clients shared with me regarding their work-based training.

Knowing we have employer-partners throughout Macomb County willing to support the learning and growth of our clients as it relates to developing job skills is very encouraging to our team.

I look forward to the possibility of working with you next summer. If you have interest in helping to develop our clients through our Year-Round employment program, please contact me using either my office phone or email address. I would appreciate the opportunity to speak with you about our Year-Round program and how it can benefit our clients and employer-partners.

Again, thank you. I hope to speak with you soon.

Sincerely,



Donald J. Drabik
Placement Specialist
Macomb/St. Clair Michigan Works!
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(586) 574-2170
Fax (586) 576-0576