

Northville Parks and Recreation Commission

**Financial Report
with Supplemental Information
June 30, 2011**

Northville Parks and Recreation Commission

Contents

Report Letter	1-2
Management's Discussion and Analysis	3-7
Basic Financial Statements	
Governmental Funds Balance Sheet/Statement of Net Assets	8-9
Statement of Governmental Funds Revenue, Expenditures, and Changes in Fund Balances/Statement of Activities	10-11
Notes to Financial Statements	12-28
Required Supplemental Information	29
Budgetary Comparison Schedule - Parks and Recreation General Fund	30
Budgetary Comparison Schedule - Senior Adult Services Fund	31
Other Supplemental Information	32
Budgetary Comparison Schedule - Parks and Recreation Capital Projects Fund	33
Budgetary Comparison Schedule - Senior Adult Services Capital Projects Fund	34
Parks and Recreation General Fund:	
Schedule of Program Activities Revenue - Budget and Actual	35
Schedule of Program Activities and Park Expenditures - Budget and Actual	36
Schedule of Program Activities - Revenue and Expenditures	37

Independent Auditor's Report

To the Board of Commissioners
Northville Parks and Recreation
Commission

We have audited the accompanying financial statements of each fund and the governmental activities of Northville Parks and Recreation Commission (the "Commission") as of and for the year ended June 30, 2011, which collectively comprise Northville Parks and Recreation Commission's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of Northville Parks and Recreation Commission's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each fund and the governmental activities of Northville Parks and Recreation Commission as of June 30, 2011 and the respective changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and the budgetary comparison schedules as identified in the table of contents are not required parts of the basic financial statements but are supplemental information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplemental information. However, we did not audit the information and express no opinion on it.

To the Board of Commissioners
Northville Parks and Recreation
Commission

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Northville Parks and Recreation Commission's basic financial statements. The accompanying other supplemental information, as identified in the table of contents, is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The other supplemental information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

During the year, Northville Parks and Recreation Commission implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*, as discussed in Note 1. As a result of this required implementation, fund balance classifications in the governmental fund portion of the financial statements have been changed to reflect the five new classifications under GASB Statement No. 54.

/s/ Plante & Moran, PLLC

September 28, 2011

Northville Parks and Recreation Commission

Management's Discussion and Analysis

Northville Parks and Recreation Commission (the "Commission") is a shared service provided through an agreement between the City of Northville (the "City") and the Charter Township of Northville (the "Township"). The following discussion and analysis of the financial performance for the Commission provides an overview of the Commission's financial activities for the fiscal year ended June 30, 2011. Please read it in conjunction with the Commission's financial statements.

Financial Highlights

The Commission continued its efforts to reduce costs and increase efficiencies through the use of technology. Receipts for registrations were only sent via email. The asset management software purchased last year was utilized to track allocation of time spent by park staff.

The vacant full-time senior center coordinator position was replaced with a part-time employee without benefits. In addition, the transportation program reduced its services by one day per month.

The above-mentioned efforts combined with overall cost control measures allowed fund balance to increase by approximately \$209,000 for the General Fund and \$36,000 for the Senior Adult Services Fund.

Using this Annual Report

This annual report consists of a series of financial statements. The statement of net assets and the statement of activities provide information about the activities of the Commission as a whole and present a longer-term view of the Commission's finances. This longer-term view uses the accrual basis of accounting so that it can measure the cost of providing services during the current year and whether the taxpayers have funded the full cost of providing government services.

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

Northville Parks and Recreation Commission

Management's Discussion and Analysis (Continued)

The Commission as a Whole

The following table shows, in a condensed format, the net assets as of the current date and compared to the two prior years:

TABLE I

	2009	2010	2011	Changes from Prior Year	
				in Dollars	Percent
Assets					
Current assets	\$ 1,056,612	\$ 1,234,966	\$ 1,481,637	\$ 246,671	20
Noncurrent assets	3,584,104	3,402,674	3,222,127	(180,547)	(5)
Total assets	4,640,716	4,637,640	4,703,764	66,124	1
Liabilities					
Current liabilities	433,896	435,117	391,559	(43,558)	(10)
Long-term liabilities	1,517,213	1,303,779	1,157,401	(146,378)	(11)
Total liabilities	1,951,109	1,738,896	1,548,960	(189,936)	(11)
Net Assets					
Invested in capital assets -					
Net of related debt	2,077,705	1,984,533	1,947,244	(37,289)	(2)
Restricted	11,688	-	-	-	-
Unrestricted	600,214	914,211	1,207,560	293,349	32
Total net assets	<u>\$ 2,689,607</u>	<u>\$ 2,898,744</u>	<u>\$ 3,154,804</u>	<u>\$ 256,060</u>	9

The increase in current assets and total net assets was directly related and was the result of a concentrated effort to control costs and to maintain financial stability for the Commission. This is a priority of the Commission due to financial challenges that both the City of Northville and the Charter Township of Northville face due to declines in revenue from the current economy.

The decrease in noncurrent assets was due to the current year depreciation expense on capital assets.

The expected decrease in current liabilities was due to the retirement of the former parks and recreation director. The decrease in long-term liabilities was due to the current year debt service payments of \$143,258.

Northville Parks and Recreation Commission

Management's Discussion and Analysis (Continued)

The following table shows the changes in the net assets during the current year and as compared to the two prior years:

TABLE 2

	2009	2010	2011	Changes from Prior Year	
				in Dollars	Percent
Revenue					
Program revenue:					
Program activities	\$ 916,557	\$ 891,138	\$ 875,052	\$ (16,086)	(2)
Federal and state grant revenue	72,880	75,280	75,004	(276)	(0)
Park development revenue	46,351	69,441	59,517	(9,924)	(14)
Dog park revenue	20,029	23,620	23,205	(415)	(2)
Facility rental revenue	325,896	333,409	336,735	3,326	1
General revenue:					
Operating contributions - City and Township	1,481,029	1,359,271	1,252,950	(106,321)	(8)
Donations	2,482	1,344	327	(1,017)	(76)
Other revenue	47,699	45,893	64,309	18,416	40
Total revenue	2,912,923	2,799,396	2,687,099	(112,297)	(4)
Expenses					
Program activities	957,501	861,053	864,828	3,775	0
Parks	567,926	546,913	447,225	(99,688)	(18)
Facility centers	501,858	531,397	573,964	42,567	8
Administration	749,713	628,513	529,008	(99,505)	(16)
Park improvements	13,370	22,383	16,014	(6,369)	(28)
Debt service	4,850	-	-	-	-
Total program expenses	2,795,218	2,590,259	2,431,039	(159,220)	(6)
Change in Net Assets	\$ 117,705	\$ 209,137	\$ 256,060	\$ 46,923	22

Overall, program activity revenue and expenditures remained relatively consistent from the prior year. The parks and recreation department continues to evaluate and modify program offerings and events, while offering new program initiatives that address key trends facing the Northville community.

Park development revenue decreased 14 percent due to the elimination of Oktoberfest. It was replaced with Car Tunes Fall Festival which is held in the downtown area rather than at Millennium Park.

Northville Parks and Recreation Commission

Management's Discussion and Analysis (Continued)

Park expenditures decreased 18 percent due to several factors. There were not any capital expenditures this year which is a reduction of \$11,000 from the prior year. Maintenance costs for Thayer's Corner are now paid by the Friends of Thayer's Corners resulting in an annual savings of approximately \$3,500. Unemployment charges for a former parks employee expired, resulting in a decrease from the prior year of \$10,000. Less mowing and fertilization was required at Community Park this year due to the wet spring, resulting in a savings of \$14,000. The assistant parks superintendent was assigned more oversight of the building facilities. As such, there was a shift of approximately \$10,000 in wages and fringe benefit costs from parks to facilities. The remaining decrease is a result of overall cost control measures.

The increase of 8 percent in facility centers was expected due to several factors. First, \$21,000 was transferred from the Senior Adult Services Fund to the Capital Outlay Fund assigned for future building improvement needs at the senior community center. Secondly, building repair costs were approximately \$10,000 higher than the previous year. Lastly, the assistant parks superintendent was assigned more oversight of the building facilities. As such, there was an increase of approximately \$10,000 in wages and fringe benefit costs from the prior year.

Administrative costs decreased 16 percent due to changes in staffing levels. The senior coordinator position was changed from a full-time position with benefits to a part-time position without benefits. In addition, the former parks and recreation director retired during the fiscal year and the position has since been filled with a full-time interim director without benefits. Lastly, a part-time recreation administrator position has remained vacant since January 2011.

The Commission's Funds

The Commission maintains four funds: the Parks and Recreation General Fund, the Senior Adult Services Fund (a Special Revenue Fund), and two Capital Projects Funds related to the two types of activities. The funds provide detailed information, rather than information about the Commission as a whole. The Commission creates funds to help manage money for specific purposes, as well as to show accountability for certain activities, such as construction projects and related activities.

General Fund Budgetary Highlights

The General Fund accounts for all programming, operations, maintenance, and administrative functions of the Commission. The budget was monitored closely and amended quarterly.

The General Fund pays for all of the Commission's services other than senior adult services. The most significant are program activities, operations and maintenance of parks and facilities, and administration. Major capital expenditures are accounted for in the Capital Projects Funds.

Northville Parks and Recreation Commission

Management's Discussion and Analysis (Continued)

Capital Asset and Debt Administration

At the end of fiscal year 2011, the Commission had \$3,222,127 (net of depreciation) invested in capital assets, which includes leasehold improvements, park improvements, and equipment. Most of the outdoor recreation amenities in the Northville community are owned by either the City of Northville or the Charter Township of Northville. The level of debt continues to decrease. No new debt is being contemplated by the Commission.

Economic Factors and Next Year's Budgets and Rates

The parks and recreation department continues to evaluate and modify program offerings and events, while offering new program initiatives that address key trends facing the Northville community. A key goal next year is to continue the development of partnerships and collaborative efforts in order to increase the recreation opportunities available to residents and to assist the department with the financial impact of delivering quality leisure services.

The parks and recreation five-year master plan was updated in fiscal year 2007 and will continue to provide the department with direction on program trends, facility priorities, and park priorities. Resident surveys, focus groups, and public workshops will provide the feedback necessary to help prioritize services and future development.

The Township voters approved a dedicated millage renewal for shared services in August 2010.

Contacting the Commission's Management

This financial report is intended to provide our citizens, taxpayers, customers, and investors with a general overview of the Commission's finances and to show the Commission's accountability for the money it receives. If you have questions about this report or need additional information, we welcome you to contact the Northville Parks and Recreation Commission's office at 700 W. Baseline, Northville, Michigan 48167, or via the Commission's website at www.northvilleparksandrec.org.

Northville Parks and Recreation Commission

	Parks and Recreation General Fund	Senior Adult Services Fund	Parks and Recreation Capital Projects Fund	Senior Adult Services Capital Projects Fund	Total
Assets					
Cash and investments (Note 4)	\$ 1,038,767	\$ 308,378	\$ 11,688	\$ 41,878	\$ 1,400,711
Accounts receivable - Other	41,229	5,419	-	-	46,648
Due from other governmental units	7,690	6,400	-	-	14,090
Prepaid expenses	18,248	1,940	-	-	20,188
Capital assets - Net (Note 6)	-	-	-	-	-
Total assets	1,105,934	322,137	11,688	41,878	1,481,637
Liabilities					
Accounts payable	74,800	2,491	-	-	77,291
Accrued liabilities	39,404	4,820	-	-	44,224
Deferred revenue (Note 5)	108,627	12,980	-	-	121,607
Compensated absences:					
Portion due within one year	-	-	-	-	-
Portion due after one year	-	-	-	-	-
Long-term debt (Note 9):					
Portion due within one year	-	-	-	-	-
Portion due after one year	-	-	-	-	-
Total liabilities	222,831	20,291	-	-	243,122
Fund Balances					
Nonspendable - Prepaid expenses	18,248	1,940	-	-	20,188
Restricted:					
Senior Center donations	-	-	-	11,850	11,850
Senior adult services	-	283,994	-	-	283,994
Assigned for other purposes (Note 8)	60,682	15,912	11,688	30,028	118,310
Unassigned	804,173	-	-	-	804,173
Total fund balances	\$ 883,103	\$ 301,846	\$ 11,688	\$ 41,878	\$ 1,238,515
Net Assets					
Invested in capital assets - Net of related debt					
Unrestricted					
Total net assets					

**Governmental Funds Balance Sheet/Statement of Net Assets
June 30, 2011**

Adjustments (Note 3)	Government- wide Statement of Net Assets
\$ -	\$ 1,400,711
-	46,648
-	14,090
-	20,188
<u>3,222,127</u>	<u>3,222,127</u>
3,222,127	4,703,764
-	77,291
-	44,224
(11,690)	109,917
16,869	16,869
25,776	25,776
143,258	143,258
<u>1,131,625</u>	<u>1,131,625</u>
1,305,838	<u>1,548,960</u>
(20,188)	
(11,850)	
(283,994)	
(118,310)	
<u>(804,173)</u>	
<u>(1,238,515)</u>	
1,947,244	1,947,244
<u>1,207,560</u>	<u>1,207,560</u>
<u>\$ 3,154,804</u>	<u>\$ 3,154,804</u>

Northville Parks and Recreation Commission

	Parks and Recreation General Fund	Senior Adult Services Fund	Parks and Recreation Capital Projects Fund	Senior Adult Services Capital Projects Fund	Total
Revenue					
Operating contributions - City and Township	\$ 1,076,807	\$ 176,143	\$ -	\$ -	\$ 1,252,950
Program activities	813,338	61,714	-	-	875,052
Federal and other grant revenue	35,276	55,728	-	-	91,004
Parks and facilities development revenue	59,517	-	-	-	59,517
Dog park revenue	23,205	-	-	-	23,205
Facility rental revenue	336,735	-	-	-	336,735
Donations	-	327	-	-	327
Other revenue	37,501	5,656	57	21,095	64,309
Total revenue	2,382,379	299,568	57	21,095	2,703,099
Expenditures/Expenses					
Program activities	755,962	101,307	-	-	857,269
Parks operations, maintenance, and capital outlay	403,906	-	-	-	403,906
Facility centers	385,947	68,581	-	-	454,528
Administration	467,923	93,680	-	-	561,603
Dog park expenditures	16,014	-	-	-	16,014
Debt service	-	-	143,258	-	143,258
Total expenditures/expenses	2,029,752	263,568	143,258	-	2,436,578
Excess of Revenue Over (Under) Expenditures	352,627	36,000	(143,201)	21,095	266,521
Other Financing Sources (Uses)					
Transfers in - Internal activities	-	-	143,201	-	143,201
Transfers out - Internal activities	(143,201)	-	-	-	(143,201)
Total other financing sources (uses)	(143,201)	-	143,201	-	-
Net Change in Fund Balances	209,426	36,000	-	21,095	266,521
Fund Balances/Net Assets - Beginning of year	673,677	265,846	11,688	20,783	971,994
Fund Balances/Net Assets - End of year	\$ 883,103	\$ 301,846	\$ 11,688	\$ 41,878	\$ 1,238,515

**Statement of Governmental Funds Revenue, Expenditures, and Changes in
Fund Balances/Statement of Activities
Year Ended June 30, 2011**

Adjustments (Note 3)	Government-wide Statement of Activities
\$ -	\$ 1,252,950
-	875,052
(16,000)	75,004
-	59,517
-	23,205
-	336,735
-	327
-	64,309
(16,000)	2,687,099
7,559	864,828
43,319	447,225
119,436	573,964
(32,595)	529,008
-	16,014
(143,258)	-
(5,539)	2,431,039
(10,461)	256,060
-	143,201
-	(143,201)
-	-
(10,461)	256,060
1,926,750	2,898,744
<u>\$ 1,916,289</u>	<u>\$ 3,154,804</u>

Northville Parks and Recreation Commission

Notes to Financial Statements June 30, 2011

Note 1 - Summary of Significant Accounting Policies

The accounting policies of Northville Parks and Recreation Commission (the "Commission") conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies used by the Commission.

Reporting Entity

The Commission operates under a shared services agreement between the City of Northville (the "City") and the Charter Township of Northville (the "Township"). This agreement provides the funding formula as well as operational guidelines. In accordance with that agreement, administrative services are provided by the City of Northville. Accordingly, the Commission follows the financial policies adopted by the Northville City Council. Based upon the delegation of those responsibilities by agreement, it is inherent that financial policies that are adopted by the City are integral to the operation of the Commission.

The Commission consists of six members made up of two elected officials of the City, three from the Township, and one from the Northville School Board. The Commission serves as a recommending body to the City and Township. There are no component units for which the Commission is considered to be financially accountable.

Government-wide and Fund Financial Statements

The government-wide portion of the financial statements reports information on all of the nonfiduciary activities of the primary government. The effect of interfund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenue.

The statement of activities portion demonstrates the degree to which the direct expenses of a given function are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function. Program revenue includes (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Northville Parks and Recreation Commission

Notes to Financial Statements June 30, 2011

Note 1 - Summary of Significant Accounting Policies (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide column in the financial statements is reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of net assets portion of the financial statements includes and recognizes all long-term assets and receivables as well as long-term debt and obligations. The Commission's net assets are reported in two parts - invested in capital assets, net of related debt, and unrestricted net assets.

The effect of interfund activity has been eliminated from the government-wide financial statements.

The governmental fund portion of the financial statements is reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Commission considers revenue to be available if it is collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

Revenue is recognized in the accounting period in which it becomes both measurable and available to finance expenditures of the fiscal period. Major revenue types for which receivables are recorded on the current accounting period's balance sheet include the contributions by the Township and the City, program activities, and facility rental income. All other revenue items are considered to be available only when cash is received by the Commission.

Northville Parks and Recreation Commission

Notes to Financial Statements June 30, 2011

Note 1 - Summary of Significant Accounting Policies (Continued)

The Commission reports the following major governmental funds:

Parks and Recreation General Fund - The Parks and Recreation General Fund is the Commission's primary operating fund. It accounts for all financial resources of the government, including rental and maintenance of all facilities within the Commission's oversight.

Senior Adult Services Fund - This Special Revenue Fund accounts for all of the senior adult programming and related administration. The fund's operating contributions received are restricted for use on senior adult programs.

Parks and Recreation Capital Projects Fund - This fund accounts for all capital acquisition and related professional services for the Commission, except for those accounted for in another fund.

Senior Adult Services Capital Projects Fund - This fund accounts for all activity related to capital improvements and related expenses for the Northville Community Senior Center.

Assets, Liabilities, and Net Assets or Equity

Bank Deposits and Investments - Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value.

Receivables - All trade and intergovernmental receivables are shown as net of allowance for uncollectible amounts.

Capital Assets - Capital assets, which include property, plant, and equipment, are reported in the government-wide portion of the financial statements. Capital assets are defined by the Commission as assets with an initial individual cost of more than \$1,500 and a useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Buildings, equipment, and vehicles are depreciated using the straight-line method over their useful lives, as follows:

Buildings and park improvements	5 to 50 years
Equipment and furniture	3 to 20 years
Vehicles	3 to 15 years

Northville Parks and Recreation Commission

Notes to Financial Statements June 30, 2011

Note 1 - Summary of Significant Accounting Policies (Continued)

Compensated Absences (Vacation and Sick Leave) - It is the Commission's policy to permit employees to accumulate earned but unused sick and vacation pay benefits and accumulate compensatory leave time. After 10 years of service, employees may receive payment of the accumulated sick leave balance at the rate of 50 percent for retirement or 25 percent for other types of termination. A liability is accrued when incurred in the government-wide column of the financial statements.

Long-term Obligations - Long-term debt and other long-term obligations are reported as liabilities in governmental activities.

Fund Equity - In March 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications - nonspendable, restricted, committed, assigned, and unassigned. The Commission implemented GASB Statement No. 54 during the year.

In the fund financial statements, governmental funds report the following components of fund balance:

- Nonspendable - Amounts that are not in spendable form or are legally or contractually required to be maintained intact
- Restricted - Amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose
- Committed - Amounts that have been formally set aside by the Parks and Recreation Commission for use for specific purposes. Commitments are made and can be rescinded only via resolution of the Commission.
- Assigned - Intent to spend resources on specific purposes expressed by the City finance director and the Township finance director, who are authorized by policies approved by the Parks and Recreation Commission to make assignments

Northville Parks and Recreation Commission

Notes to Financial Statements June 30, 2011

Note 1 - Summary of 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 reporting period. Actual results could differ from those estimates.

Upcoming Reporting Change - GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, was issued by the Governmental Accounting Standards Board in June 2011 and will be effective for the Commission's 2012-2013 fiscal year. The statement incorporates deferred outflows of resources and deferred inflows of resources, as defined by GASB Concepts Statement No. 4, into the definitions of the required components of the residual measure of net position, formerly net assets. This statement also provides a new statement of net position format to report all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Once implemented, this statement will impact the format and reporting of the balance sheet at the government-wide level and also at the fund level.

Note 2 - Stewardship, Compliance, and Accountability

Budgetary Information - Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the Parks and Recreation General Fund, the Special Revenue Fund, and the Capital Projects Funds. All annual appropriations lapse at fiscal year end. The annual budget is prepared by the director and then reviewed by the Commission. After the budget is approved by the Commission, it is then presented to the Township and the City for approval prior to the start of the fiscal year. The budget is reviewed by the Commission on a quarterly basis and amended as necessary.

Northville Parks and Recreation Commission

Notes to Financial Statements June 30, 2011

Note 2 - Stewardship, Compliance, and Accountability (Continued)

The budget document presents information by fund, function, department, and line items. Unexpended appropriations lapse at year end; encumbrances are not included as expenditures. During the current year, the budget was amended in a legally permissible manner. The budget has been prepared in accordance with accounting principles generally accepted in the United States of America. The budgeted amounts for the Parks and Recreation General Fund, Special Revenue Fund, and Capital Projects Funds are adopted at the departmental level; expenditures in excess of amounts budgeted are a violation of Michigan law. The comparisons of actual results of operations to the Parks and Recreation General Fund, Special Revenue Fund, and Capital Projects Funds budgets shown in the required supplemental information are more detailed than the budgets as adopted by the Commission and are presented for analytical purposes only.

Excess of Expenditures Over Appropriations in Budgeted Funds - The Commission has no significant expenditure budget variances.

Note 3 - Reconciliation of Government-wide and Fund Financial Statements

Total fund balances and the net change in fund balances of the Commission's governmental funds differ from net assets and change in net assets of the governmental activities reported in the statement of net assets and statement of activities portions of the financial statements. These differences result primarily from the long-term economic focus of the statement of net assets and statement of activities versus the economic focus of the governmental funds balance sheet and the statement of governmental funds revenue, expenditures, and changes in fund balances.

Northville Parks and Recreation Commission

Notes to Financial Statements June 30, 2011

Note 3 - Reconciliation of Government-wide and Fund Financial Statements (Continued)

The following is a reconciliation of fund balance to net assets and the net change in fund balance to the net change in net assets:

Total Fund Balance - Modified Accrual Basis	\$ 1,238,515
Amounts reported in the statement of net assets portion are different because:	
Capital assets are not financial resources and are not reported in the funds	3,222,127
Revenue reported in the statement of activities portion does not provide current financial resources and is not reported as revenue in the governmental funds (GASB No. 33)	11,690
Compensated absences are included as a liability	(42,645)
Long-term liabilities are not due and payable in the current period and are not reported in the funds	<u>(1,274,883)</u>
Total Net Assets - Full Accrual Basis	<u>\$ 3,154,804</u>

Northville Parks and Recreation Commission

Notes to Financial Statements June 30, 2011

Note 3 - Reconciliation of Government-wide and Fund Financial Statements (Continued)

Total Changes in Fund Balance - Modified Accrual Basis	\$ 266,521
Amounts reported in the statement of activities portion are different because:	
Governmental funds report capital outlay as expenditures in the statement of activities; these costs are allocated over their estimated useful lives as depreciation - Depreciation	(180,547)
Decrease in the accrual for long-term compensated absences is reported as an expense in the governmental funds but is not reported as an expense in the statement of activities	42,828
Revenue reported in the statement of activities does not provide current financial resources and is not reported as revenue in the governmental funds (GASB No. 33)	(16,000)
Repayment of bond principal is an expenditure in the governmental funds but is not reported as an expense in the statement of activities	<u>143,258</u>
Total Changes in Net Assets - Full Accrual Basis	<u>\$ 256,060</u>

Note 4 - Deposits and Investments

Michigan Compiled Laws, Section 129.91, 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. A 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, which matures not more than 270 days after the date of purchase, obligations of the State of Michigan or its political subdivisions, which are rated as investment grade, mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan, and investment pools organized under the Surplus Funds Investment Pool Acts of the State of Michigan. The investment policy adopted in accordance with Public Act 196 of 1997 has authorized investments in all vehicles covered by the state statute listed above.

Note 4 - Deposits and Investments (Continued)

Northville Parks and Recreation Commission

Notes to Financial Statements June 30, 2011

Cash and investments are subject to several types of risk. At year end, the carrying amount of the Commission's cash and investments is held by the City's cash and investments pool. For the purpose of risk disclosure, it is not practical to allocate risk to each entity in the investment fund. The disclosures below are related to the overall risk for the cash and investments totals that are presented in the City's financial statements. The Commission's cash and investments, however, represent 8.8 percent of the total portfolio managed by the City.

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. The policy for custodial credit risk limits bank options to those approved by the Commission. All banks must supply audited financial statements, proof of state registration, and certification of compliance with the investment policy. Overall, at year end, the Commission had no bank deposits (checking and savings accounts in addition to certificates of deposit) that were uninsured and uncollateralized. Each financial institution where funds are deposited is evaluated to assess the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories. As of June 30, 2011, a total of six banks are utilized for the deposit of Commission funds.

Northville Parks and Recreation Commission

Notes to Financial Statements June 30, 2011

Note 4 - Deposits and Investments (Continued)

Credit Risk

State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The policy followed is consistent with state law. As of year end, the credit quality ratings of debt securities (other than the U.S. government) are as follows:

Investment	Percentage of Total Portfolio	Standard & Poor's Rating
Bank investment pools	12%	N/A
Federal Home Loan Mortgage Corporation	4%	AAA
Federal National Mortgage Association	14%	AAA
Federal Home Loan Bank	10%	AAA
Commercial paper	10%	A-1
Federal Farm Credit Bank	4%	AAA
Municipal bonds	1%	A
Municipal bonds	1%	A-
Municipal bonds	6%	A+
Municipal bonds	2%	A1
Municipal bonds	6%	AA
Municipal bonds	5%	AA-
Municipal bonds	10%	AA+
Municipal bonds	3%	AAA
Municipal bonds	4%	NR
Municipal bonds	2%	SPI
Municipal bonds	6%	SPI +

Northville Parks and Recreation Commission

Notes to Financial Statements June 30, 2011

Note 4 - Deposits and Investments (Continued)

Interest Rate Risk

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The investment policy does not restrict investment maturities, other than commercial paper, which can only be purchased with a 270-day maturity. At year end, the average maturities of investments are as follows:

<u>Investment</u>	<u>Percentage of Total Portfolio</u>	<u>Weighted Average Maturity</u>
Federal Home Loan Mortgage Corporation	4%	873 days
Federal National Mortgage Association	14%	626 days
Federal Home Loan Bank	10%	44 days
Federal Farm Credit Bank	4%	671 days
Municipal bonds	46%	224 days

Concentration of Credit Risk

It is the policy to diversify the investment portfolio with a goal of 5 percent maximum exposure to any one credit risk at time of purchase. This requirement does not apply to investments issued by the U.S. government or its agencies, investments in mutual funds, and external investment pools and other pooled investments. The concentration of credit risk is shown below.

<u>Investment</u>	<u>Percent</u>
Federal National Mortgage Association	13%
Federal Home Loan Bank	9%

Note 5 - Deferred Revenue

Governmental funds report deferred revenue in connection with receivables for revenue that is not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received but not yet earned. At the end of the current fiscal year, the Commission had unearned program revenue of \$109,917.

Northville Parks and Recreation Commission

Notes to Financial Statements June 30, 2011

Note 6 - Capital Assets

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

	Balance			Balance
	July 1, 2010	Additions	Disposals	June 30, 2011
Capital assets being depreciated:				
Community Center improvements	\$ 3,027,554	\$ -	\$ -	\$ 3,027,554
Hillside improvements	856,734	-	-	856,734
Ford Field/Park improvements	65,901	-	-	65,901
Fish Hatchery Park improvements	7,232	-	-	7,232
Henningson Park improvements	9,693	-	-	9,693
Community Park improvements	303,242	-	-	303,242
Cabbagetown Park improvements	83,509	-	-	83,509
Millennium Park improvements	2,246	-	-	2,246
Equipment:				
Program equipment and furniture	79,534	-	-	79,534
Office equipment and furniture	59,383	-	-	59,383
Parks maintenance equipment and vehicles	355,571	-	-	355,571
Subtotal	4,850,599	-	-	4,850,599
Accumulated depreciation	1,447,925	180,547	-	1,628,472
Net capital assets being depreciated	3,402,674	(180,547)	-	3,222,127
Net capital assets	<u>\$ 3,402,674</u>	<u>\$ (180,547)</u>	<u>\$ -</u>	<u>\$ 3,222,127</u>

Depreciation expense was charged to programs of the primary government as follows:

Governmental activities:	
Administration	\$ 10,232
Facility center	119,437
Program activities	7,559
Parks	43,319
Total governmental activities	<u>\$ 180,547</u>

Northville Parks and Recreation Commission

Notes to Financial Statements June 30, 2011

Note 7 - Interfund Transfers

Interfund activity for the year ended June 30, 2011 consisted of the following.

Transfers from (out)	Transfers to (in)	Amount
Parks and Recreation General Fund	Parks and Recreation Capital Projects Fund	\$ 143,201

This transfer represents funding from the Parks and Recreation General Fund for park development, equipment purchases, and debt service.

Note 8 - Fund Balance Assignments

Fund balance in the funds is assigned to show management's intentions. The following is a summary of the changes in assigned fund balance for the funds:

	Balance July 1, 2010	Additions	Deletions and Adjustments	Balance June 30, 2011
Assigned fund balance - Recreation:				
Compensated absences	\$ 53,597	\$ -	\$ 10,953	\$ 42,644
Dog park	10,849	7,189	-	18,038
Total	<u>\$ 64,446</u>	<u>\$ 7,189</u>	<u>\$ 10,953</u>	<u>\$ 60,682</u>
Assigned fund balance - Seniors				
bus replacement	<u>\$ 15,912</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,912</u>
Assigned - Senior Community Center				
improvements	<u>\$ 20,783</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,028</u>
Parks and Recreation Capital Projects Fund				
Assigned for Future Hillside Needs	<u>\$ 11,688</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,688</u>

Note 9 - Long-term Debt

The outstanding debt of the Commission consists of the following amounts borrowed from the Charter Township of Northville:

	Interest Rate	Principal Matures	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Senior community center loan	0%	2021	\$ 1,163,822	\$ -	\$ 115,000	\$ 1,048,822	\$ 115,000
Hillside recreation loan	0%	2019	254,319	-	28,258	226,061	28,258
Total			<u>\$ 1,418,141</u>	<u>\$ -</u>	<u>\$ 143,258</u>	<u>\$ 1,274,883</u>	<u>\$ 143,258</u>

Northville Parks and Recreation Commission

Notes to Financial Statements June 30, 2011

Note 9 - Long-term Debt (Continued)

Annual debt service requirements to maturity for the above debt obligations are as follows:

	Governmental Activities		
	Principal	Interest	Total
2012	\$ 143,258	\$ -	\$ 143,258
2013	143,258	-	143,258
2014	143,258	-	143,258
2015	143,258	-	143,258
2016	143,258	-	143,258
2017-2021	558,593	-	558,593
Total	<u>\$ 1,274,883</u>	<u>\$ -</u>	<u>\$ 1,274,883</u>

Note 10 - Risk Management

The Commission 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. As an affiliate of the City, the Commission participates in the Michigan Municipal Risk Management Authority (the "Authority") for claims relating to property loss, torts, and errors and omissions. The Michigan Municipal Risk Management Authority's risk pool program operates as a claims servicing pool for amounts up to member retention limits, and operates as a common risk-sharing management program for losses in excess of member retention amounts. Although premiums are paid annually to the Michigan Municipal Risk Management Authority that the Authority uses to pay claims up to the retention limits, the ultimate liability for those claims remains with the Commission. A portion of the excess insurance coverage is underwritten by the Michigan Municipal Risk Management Authority itself.

The Commission estimates the liability for general liability claims that have been incurred through the end of the fiscal year, including claims that have been reported as well as those that have not been reported. During the year ended June 30, 2011, there were no uninsured claims paid by the Commission and no significant outstanding balances at year end.

Northville Parks and Recreation Commission

Notes to Financial Statements June 30, 2011

Note 10 - Risk Management (Continued)

The Commission also participates, through its affiliation with the City, in the Michigan Municipal League (MML) risk pool for employee injuries. The Commission, through the City, has purchased commercial insurance for all medical benefits beginning November 1, 1998. Settled claims related to commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

Note 11 - Pension Plans

Defined Benefit Plan

The City of Northville sponsors a defined benefit pension plan on behalf of the Parks and Recreation Commission. As part of the City's plan, the Commission contributes to the Municipal Employees' Retirement System of Michigan (MERS). This constitutes a cost-sharing multiple employer defined benefit pension plan available to employees hired prior to April 1997. The plan provides retirement, disability, and death benefits to plan members and their beneficiaries. The plan issues a publicly available financial report that includes financial statements and required supplemental information for the MERS. That report may be obtained by writing to the MERS at 1134 Municipal Way, Lansing, MI 48917.

The obligation to contribute to and maintain the system for these employees was established by the cost-sharing plan between Northville Township and the City of Northville. The Commission is required to contribute at actuarially required rates. The current rate is a flat dollar amount of approximately \$22,500 because these are closed divisions. There are two employees participating in this plan.

The City of Northville sponsors the pension plan and postretirement benefit plan on behalf of the Commission. The employer of record for the Commission is the City of Northville. Accordingly, employees and retirees (of which there are none at year end) of the Commission participate in the City's employee benefit programs and policies and are pooled with all other City employees for benefits administration. The City charges the Commission for its pro rata share of employee fringe benefit costs in the same manner as City departments are charged for fringe benefits. The Commission contributes a pro rata share of the amortization of unfunded actuarial liability for the postretirement benefit plan. A description of the pension plan and postretirement benefit plan, and related overall funding levels, may be obtained from the City of Northville's financial statements. Those statements may be obtained by contacting the City of Northville, 215 West Main Street, Northville, Michigan 48167.

Northville Parks and Recreation Commission

Notes to Financial Statements June 30, 2011

Note 11 - Pension Plans (Continued)

Defined Contribution Plan

Employees hired after April 1997 are eligible to participate in the defined contribution plan sponsored by the City of Northville. As part of the City's defined contribution plan, the Commission contributes to the Municipal Employees' Retirement System of Michigan (MERS). 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 City Council action, the Commission contributes 5 percent of gross earnings for part-time employees and 10 percent of gross earnings for full-time employees. The Commission's contribution plus investment earnings are fully vested by the employee after seven years of service.

The Commission's total payroll during the current year was \$864,120. The current year contribution was calculated based on covered payroll of \$169,720, resulting in an employer contribution of \$15,422. There are four employees participating in this plan.

Note 12 - Other Postemployment Benefits

Plan Description - The Parks and Recreation Commission provides retiree healthcare benefits to eligible employees and their spouses through the City of Northville Retiree Health Plan. This is a cost-sharing multiple employer defined benefit plan administered by the City of Northville. Benefit provisions are established by negotiated labor contracts and the non-union benefits policy established by the City Council. The Retiree Health Plan does not issue a publicly available financial report.

Funding Policy - The City and the Commission have no obligation to make contributions in advance of when the insurance premiums are due for payment (in other words, this may be financed on a "pay-as-you-go" basis). However, the City and the Commission have made contributions to advance-fund these benefits, as determined by City Council action.

Eligible employees hired after July 1, 2009 are provided a defined contribution plan. As established by City Council action, the City contributes 2 percent to 6 percent of gross earnings, based upon years of service, into a healthcare savings plan. The City's contribution vests after five years of service. In addition, employees may contribute 1 percent up to 6 percent of earnings into the plan. There are no employees participating in this plan.

Northville Parks and Recreation Commission

**Notes to Financial Statements
June 30, 2011**

Note 12 - Other Postemployment Benefits (Continued)

The City and the Commission fund 100 percent of the cost of current-year premiums for eligible retired plan members and their spouses. There are currently no retirees for which healthcare premiums are being paid by the Commission. As of June 2011, two retirees receive payments in lieu. For fiscal year 2011, the Commission contributed \$21,000 to the plan.

Required Supplemental Information

Northville Parks and Recreation Commission

Required Supplemental Information Budgetary Comparison Schedule - Parks and Recreation General Fund Year Ended June 30, 2011

	Year Ended June 30				
	2011			2010	
	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)	Actual
Revenue					
Operating contributions - City and Township	\$ 1,076,807	\$ 1,076,807	\$ 1,076,807	\$ -	\$ 1,151,452
Program activities	806,226	832,051	813,338	(18,713)	787,517
Federal and other grants	23,690	31,380	35,276	3,896	245
Parks and facilities development revenue	40,800	50,550	59,517	8,967	69,441
Dog park revenue	21,000	21,000	23,205	2,205	23,620
Facility rental revenue	347,881	347,881	336,735	(11,146)	333,409
Other revenue	35,000	39,062	37,501	(1,561)	44,339
Total revenue	2,351,404	2,398,731	2,382,379	(16,352)	2,410,023
Expenditures - Current					
Program activities	753,498	775,684	755,962	19,722	709,113
Park maintenance and capital outlay	500,004	509,573	403,906	105,667	493,397
Facility centers	397,075	398,383	385,947	12,436	360,898
Administration	489,820	483,789	467,923	15,866	492,219
Dog park expenditures	12,495	14,978	16,014	(1,036)	22,383
Total expenditures	2,152,892	2,182,407	2,029,752	152,655	2,078,010
Other Financing Uses - Operating transfers out	149,558	146,883	143,201	3,682	95,347
Total expenditures and other financing uses	2,302,450	2,329,290	2,172,953	156,337	2,173,357
Net Change in Fund Balance	48,954	69,441	209,426	139,985	236,666
Fund Balance - Beginning of year	673,677	673,677	673,677	-	437,011
Fund Balance - End of year	\$ 722,631	\$ 743,118	\$ 883,103	\$ 139,985	\$ 673,677

Northville Parks and Recreation Commission

Required Supplemental Information Budgetary Comparison Schedule - Senior Adult Services Fund Year Ended June 30, 2011

	Year Ended June 30				
	2011			2010	
	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)	Actual
Revenue					
Operating contributions - City and Township	\$ 176,143	\$ 176,143	\$ 176,143	\$ -	\$ 207,819
Program activities	101,100	67,957	61,714	(6,243)	103,621
Federal and other grant revenue	36,326	51,418	55,728	4,310	47,345
Donations	1,500	1,500	327	(1,173)	1,344
Other revenue	4,500	6,969	5,656	(1,313)	5,024
Total revenue	319,569	303,987	299,568	(4,419)	365,153
Expenditures - Current					
Program activities	140,231	119,046	101,307	17,739	143,631
Facility centers	47,581	68,581	68,581	-	47,581
Administration	157,872	103,534	93,680	9,854	170,993
Total expenditures	345,684	291,161	263,568	27,593	362,205
Net Change in Fund Balance	(26,115)	12,826	36,000	23,174	2,948
Fund Balance - Beginning of year	265,846	265,846	265,846	-	262,898
Fund Balance - End of year	\$ 239,731	\$ 278,672	\$ 301,846	\$ 23,174	\$ 265,846

Other Supplemental Information

Northville Parks and Recreation Commission

Other Supplemental Information Budgetary Comparison Schedule - Parks and Recreation Capital Projects Fund Year Ended June 30, 2011

	Year Ended June 30				
	2011			2010	
	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)	Actual
Revenue - Other revenue	\$ 2,700	\$ 2,740	\$ 57	\$ (2,683)	\$ 63
Other Financing Sources - Transfers in	<u>149,558</u>	<u>146,883</u>	<u>143,201</u>	<u>(3,682)</u>	<u>95,347</u>
Total revenue and other financing sources	152,258	149,623	143,258	(6,365)	95,410
Expenditures					
Park maintenance and capital outlay	9,000	6,365	-	6,365	7,152
Debt service	<u>143,258</u>	<u>143,258</u>	<u>143,258</u>	<u>-</u>	<u>88,258</u>
Total expenditures	<u>152,258</u>	<u>149,623</u>	<u>143,258</u>	<u>6,365</u>	<u>95,410</u>
Net Change in Fund Balance	-	-	-	-	-
Fund Balance - Beginning of year	<u>11,688</u>	<u>11,688</u>	<u>11,688</u>	-	<u>11,688</u>
Fund Balance - End of year	<u><u>\$ 11,688</u></u>	<u><u>\$ 11,688</u></u>	<u><u>\$ 11,688</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 11,688</u></u>

Northville Parks and Recreation Commission

Other Supplemental Information Budgetary Comparison Schedule - Senior Adult Services Capital Projects Fund Year Ended June 30, 2011

	Year Ended June 30				
	2011			2010	
	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)	Actual
Revenue - Other	\$ 200	\$ 21,060	\$ 21,095	\$ 35	\$ 210
Expenditures - Capital outlay	-	-	-	-	-
Net Change in Fund Balance	200	21,060	21,095	35	210
Fund Balance - Beginning of year	20,783	20,783	20,783	-	20,573
Fund Balance - End of year	\$ 20,983	\$ 41,843	\$ 41,878	\$ 35	\$ 20,783

Northville Parks and Recreation Commission

Other Supplemental Information Schedule of Program Activities Revenue - Budget and Actual Parks and Recreation General Fund Year Ended June 30, 2011

	Year Ended June 30				
	2011			2010	
	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)	Actual
Program Activities Revenue - Registration and fees					
Adult basketball	\$ 47,000	\$ 41,225	\$ 36,221	\$ (5,004)	\$ 37,468
Adult softball	18,000	27,000	20,198	(6,802)	18,237
Aquatics	100,000	100,000	107,493	7,493	118,236
Day camp	32,000	22,000	20,109	(1,891)	20,157
Ski club	32,000	38,000	36,352	(1,648)	33,009
Northville Baseball/Softball Association	50,178	53,178	54,015	837	51,844
Northville Soccer Association	51,908	51,908	48,998	(2,910)	43,233
Tennis	28,340	28,340	33,024	4,684	16,810
Health and wellness	46,000	50,100	47,905	(2,195)	52,685
Youth basketball	78,000	78,000	77,664	(336)	78,968
Basketball summer camp	500	500	-	(500)	-
Youth volleyball	19,000	19,000	13,841	(5,159)	16,965
Sand volleyball	7,300	8,100	5,156	(2,944)	5,294
Adult volleyball	33,000	35,000	33,280	(1,720)	35,140
Lacrosse	40,000	53,000	60,255	7,255	42,118
Safety town	19,000	23,000	16,585	(6,415)	19,296
Cultural arts and community events	24,000	23,700	25,331	1,631	29,013
Other activities	180,000	180,000	176,911	(3,089)	169,044
Total program activities revenue	<u>\$ 806,226</u>	<u>\$ 832,051</u>	<u>\$ 813,338</u>	<u>\$ (18,713)</u>	<u>\$ 787,517</u>

Northville Parks and Recreation Commission

Other Supplemental Information Schedule of Program Activities and Park Expenditures - Budget and Actual Parks and Recreation General Fund Year Ended June 30, 2011

	Year Ended June 30				
	2011			2010	
	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)	Actual
Program Activities Expenditures					
Adult basketball	\$ 46,235	\$ 39,000	\$ 41,053	\$ (2,053)	\$ 45,334
Adult softball	13,375	13,966	12,218	1,748	12,087
Aquatics	100,000	95,074	110,239	(15,165)	115,667
Day camp	26,435	15,605	13,192	2,413	14,917
Ski club	29,245	37,380	31,966	5,414	29,465
Northville Baseball/Softball Association	50,178	51,018	54,015	(2,997)	51,845
Northville Soccer Association	51,908	54,875	48,998	5,877	43,233
Tennis	15,434	25,008	26,776	(1,768)	9,358
Health and wellness	45,890	47,323	50,434	(3,111)	52,426
Youth basketball	75,845	71,999	63,683	8,316	78,409
Youth volleyball	18,345	18,370	15,175	3,195	15,666
Sand volleyball	7,080	7,300	5,778	1,522	6,339
Adult volleyball	32,185	37,945	39,950	(2,005)	36,935
Lacrosse	39,573	50,311	59,035	(8,724)	39,232
Safety town	13,455	14,550	13,352	1,198	10,089
Cultural arts	17,100	17,100	14,975	2,125	18,391
Other activities	171,215	178,860	155,123	23,737	129,720
Total program activities expenditures	<u>\$ 753,498</u>	<u>\$ 775,684</u>	<u>\$ 755,962</u>	<u>\$ 19,722</u>	<u>\$ 709,113</u>
Park Development and Capital Outlay -					
Fields and park maintenance	<u>\$ 500,004</u>	<u>\$ 509,573</u>	<u>\$ 403,906</u>	<u>\$ 105,667</u>	<u>\$ 493,397</u>

Northville Parks and Recreation Commission

Other Supplemental Information Schedule of Program Activities Revenue and Expenditures Parks and Recreation General Fund

	Year Ended June 30					
	2011			2010		
	Revenue	Expenditures	Revenue Over (Under) Expenditures	Revenue	Expenditures	Revenue Over (Under) Expenditures
Registration and Fees						
Adult basketball	\$ 36,221	\$ 41,053	\$ (4,832)	\$ 37,467	\$ 45,334	\$ (7,867)
Adult softball	20,198	12,218	7,980	18,237	12,087	6,150
Aquatics	107,493	110,239	(2,746)	118,236	115,667	2,569
Day camp	20,109	13,192	6,917	20,157	14,917	5,240
Ski club	36,352	31,966	4,386	33,009	29,465	3,544
Tennis	33,024	26,776	6,248	16,810	9,358	7,452
Health and wellness	47,905	50,434	(2,529)	52,685	52,426	259
Youth basketball	77,664	63,683	13,981	78,968	78,409	559
Youth volleyball	13,841	15,175	(1,334)	16,965	15,666	1,299
Sand volleyball	5,156	5,778	(622)	5,294	6,339	(1,045)
Adult volleyball	33,280	39,950	(6,670)	35,140	36,935	(1,795)
Lacrosse	60,255	59,035	1,220	42,118	39,232	2,886
Safety town	16,585	13,352	3,233	19,296	10,089	9,207
Cultural arts	25,331	14,975	10,356	29,013	18,391	10,622
Other activities	176,911	155,123	21,788	169,044	129,720	39,324
Subtotal	710,325	652,949	57,376	692,439	614,035	78,404
Northville Baseball/ Softball Association	54,015	54,015	-	51,845	51,845	-
Northville Soccer Association	48,998	48,998	-	43,233	43,233	-
Subtotal	103,013	103,013	-	95,078	95,078	-
Total program activities	<u>\$ 813,338</u>	<u>\$ 755,962</u>	<u>\$ 57,376</u>	<u>\$ 787,517</u>	<u>\$ 709,113</u>	<u>\$ 78,404</u>