



Roscommon Area Recreation Authority
Meeting Minutes
May 19th , 2026

Call to Order: The meeting was called to order by Chair S. Jock at 5:00 p.m. at the River Center

Roll Call: Sue Jock, Eric Hart, Steve Hinds, Cheri Hutek, Jim Fisher

Absent: excused Hunter Mire, Derek Smitz

Guests: Jory Klumpp, Kalsa Parker Browing

Public Comment- none

Approval of minutes: of the March 24th meeting minutes were approved as presented, Steve Hinds motion to accept, second by Jim Fisher, motion carried.

Treasurer's Report: Attached, through May 14th, 2026 Cheri Hutek motion to accept, Steve Hinds second, motion carried.

Old Business:

- 2027-2031 Recreation Open Space Master Plan- survey is currently underway and available online. There are currently over 300 responses. There will be a meeting within the next month to look at and go over data.

New Business

- Broken Sewer Pipe- On the opening day of little league the toilets didn't work. After investigation it was found there were issues with sewer lines from previous construction. There are currently bills pending, will forward the cost to Primary Electric as it was their trenching that caused the damage.
- Security Camera Extension at the Park- The current cameras at the park are old technology, two broken, poor field of vision. Looking for the best affordable solution to get more cameras. Verizon? Possible company out of Houghton Lake referred by Eric.
- USDA meeting- Sue attended 2 weeks ago to seek grant funding. The meeting was mostly about how to make sure your organization is set up and has all the correct steps in order to be able to apply for a grants.
- RARA Insurance Renewal- New insurance annual rate is \$18,478.00. A motion was requested to approve the amount. Jim Fisher motioned to accept, Eric Hart second, motion carried

- Future Items to plan for-

CRAF Center Heat-Energy Study- look at a later date. The roof is primary concern

Leaking Roof CRAF and quotes- There is a leak in the pickle ball area. There is an area on the roof where water is pooling. No drainage. The roof is approximately 25 years old. Two estimates for a new roof was given at \$156,000.00 +/- \$2,000. The roof needs to be repaired, but it was decided more information and data is needed.

- Additional use for the AuSable River Center- Bids received by two companies for enclosures (2 sides) for the pavilion at the ARC. Presentation to the DDA, motion to proceed. The upstairs space of the River Center is being considered to use for Art Events.
- Additional Information- The audit was returned and was good. Kids are vandalizing the park/bikes.
- Gahagan - Kalsa stated they have 3 weeks of nature camps set up that are filling up. Camp is open for all kids in grades K-8. They are also looking for donations, financial or objects for their yard sale to fund their scholarship fund. The Sundrop Montessori school contracted to continue to use some of the nature space.

Next Meeting: July 21, 2026

Meeting Adjourned:

Reappointment of board members:

Derek Smitz (Township) Sue Jock (Village) 2025-Done

Steve Hinds (Village), Eric Hart (Township) 2026-Done

Cheri Hutek (Township) Hunter Mires (Village) Jim Fischer (RARA) 2027

12:00 PM
05/14/26
Accrual Basis

Roscommon Area Recreation Authority
Balance Sheet
As of May 14, 2026

	<u>May 14, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
NCACU 108	2,829.02
NCACU Checking	101,153.99
NCACU Savings	25.94
Total Checking/Savings	<u>104,008.95</u>
Other Current Assets	
Undeposited Funds	3,371.07
Total Other Current Assets	<u>3,371.07</u>
Total Current Assets	107,380.02
Fixed Assets	
Furniture and Equipment	3,854.08
Total Fixed Assets	<u>3,854.08</u>
TOTAL ASSETS	<u>111,234.10</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	
Federal Tax Payable	-15,668.31
State Withholding Payable	773.83
Total Payroll Liabilities	<u>-14,894.48</u>
Total Other Current Liabilities	<u>-14,894.48</u>
Total Current Liabilities	<u>-14,894.48</u>
Total Liabilities	-14,894.48
Equity	
Opening Balance Equity	55,869.86
Unrestricted Net Assets	-27,778.54
Net Income	98,037.26
Total Equity	<u>126,128.58</u>
TOTAL LIABILITIES & EQUITY	<u>111,234.10</u>

11:59 AM

05/14/26

Accrual Basis

Roscommon Area Recreation Authority

Profit & Loss

January 1 through May 14, 2026

	Jan 1 - May 14, 26
Ordinary Income/Expense	
Income	
Apparel	46.00
Direct Public Support	
DDA	1,500.00
Metro Park-Individual	1,695.00
Metro Park Project	111,735.39
Direct Public Support - Other	20,000.00
Total Direct Public Support	134,930.39
Early Payment Discount	7.26
Event Rental	
Large Gym	1,130.00
River Center	300.00
Total Event Rental	1,430.00
Investments	
Interest-Savings, Short-term CD	2.84
Total Investments	2.84
Lease Payments	
COOR ISD	9,600.00
Higgins Lake Property Owners	1,250.00
Northsport Physical Therapy	4,000.00
Rosco Higgins Trail Cruisers	240.00
Roscommon AA	425.00
Soo Massage	1,250.00
Lease Payments - Other	1,000.00
Total Lease Payments	17,765.00
Membership Income	
Group Memberships	
Gerrish Township Group	1,275.00
Higgins Twp	995.00
Lear Corp Group	459.00
Mid Michigan Health Group	987.00
Munson Health Group	1,158.00
Roscommon County	4,125.00
Group Memberships - Other	25.00
Total Group Memberships	9,024.00
Insurance Income	12,357.00
Key Fobs	2,107.40
Membership Dues	44,631.99
Walk-Ins	2,993.10
Membership Income - Other	1,274.40
Total Membership Income	72,387.89
Monthly Rental	
Clogging	300.00
Karate	200.00
Youth Wrestling	1,250.00
Total Monthly Rental	1,750.00
Other Types of Income	
Miscellaneous Revenue	20.00
Total Other Types of Income	20.00
Vending Machine Sales	680.00
Total Income	229,019.38
Gross Profit	229,019.38
Expense	
Bank Fees	5.04

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05/14/26

Accrual Basis

Roscommon Area Recreation Authority

Profit & Loss

January 1 through May 14, 2026

	Jan 1 - May 14, 26
Building Expense	
Audio-Visual Equipment	135.00
Boiler	973.00
Electrical Services	530.23
General Maintenance	583.45
Inspections	287.00
Janitorial Supplies	1,640.24
Misc Decor	25.67
Plumbing Services	21.77
Building Expense - Other	66.66
Total Building Expense	4,263.02
Building Maintenance	
Lawn Maintenance	
River Center	100.00
Total Lawn Maintenance	100.00
Snow Plow	
CRAF Center	2,390.00
Total Snow Plow	2,390.00
Total Building Maintenance	2,490.00
Cleaning Services	
CRAF	1,855.00
River Center	231.00
Total Cleaning Services	2,086.00
Contract Services	
Accounting Fees	2,500.00
Contract Services - Other	256.00
Total Contract Services	2,756.00
Event Entertainment	
Food and Beverage	38.49
Special Event	
Reindeer Run	287.59
Total Special Event	287.59
Total Event Entertainment	326.08
Facilities and Equipment	
Equip Rental and Maintenance	155.77
Fitness Equipment	249.99
Total Facilities and Equipment	405.76
Instructor Pay	
BJJ	200.00
Cardio Drumming	510.00
Kick Start	1,155.00
Silver Sneakers	2,790.00
Yoga	960.00
Total Instructor Pay	5,615.00
Metro Park	
Contracting	40,000.00
Park upgrades	3,898.76
Total Metro Park	43,898.76
MindBody, INC	
Credit Card Charges	1,057.46
Kellen Systems	2,525.04
MB Monthly Fee	851.68
Total MindBody, INC	4,434.18

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05/14/26

Accrual Basis

Roscommon Area Recreation Authority**Profit & Loss**

January 1 through May 14, 2026

	Jan 1 - May 14, 26
Operations	
Books, Subscriptions, Reference	462.97
Office Supplies	1,983.26
Software as a Service (SaaS)	105.99
Web Services	166.12
Total Operations	2,718.34
Payroll Expenses	550.61
Salaries & Wages	
Payroll Expenses	
Net Pay Expense	22,253.95
Payroll Expenses - Other	149.32
Total Payroll Expenses	22,403.27
Salaries & Wages - Other	7,197.54
Total Salaries & Wages	29,600.81
Trail Grooming	
Mason Tract	25.00
Tisdale	24.04
Trail Grooming - Other	770.40
Total Trail Grooming	819.44
Utilities	
CRAF Electric	7,227.38
CRAF Gas	15,079.48
CRAF Phone / Internet Service	1,642.95
CRAF Refuge/Recycle	638.55
CRAF Water	1,527.49
Metro Park Electric	535.70
River Center Electric	897.49
River Center Gas	1,939.90
River Center Phone / Internet	751.57
River Center Water	455.51
Total Utilities	30,696.02
Vending Machine Goods	317.06
Total Expense	130,982.12
Net Ordinary Income	98,037.26
Net Income	98,037.26

VILLAGE OF ROSCOMMON
COMBINING BALANCE SHEET
COMPONENT UNITS OF VILLAGE OF ROSCOMMON
DECEMBER 31, 2025

	DOWNTOWN DEVELOPMENT AUTHORITY	ROSCOMMON AREA RECREATION AUTHORITY	TOTAL COMPONENT UNITS
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 240,563	\$ 16,124	\$ 256,687
Due from Other Governments	65,113	109,256	174,369
 TOTAL ASSETS	 \$ 305,676	 \$ 125,380	 \$ 431,056
<u>LIABILITIES AND FUND BALANCE</u>			
<u>LIABILITIES</u>			
Accounts Payable	\$ 0	\$ 4,240	\$ 4,240
Payroll Liabilities	0	1,755	1,755
Due to Other Governments	0	40,000	40,000
 TOTAL LIABILITIES	 0	 45,995	 45,995
<u>FUND BALANCE</u>			
Unassigned	305,676	79,385	385,061
 TOTAL LIABILITIES AND FUND BALANCE	 \$ 305,676	 \$ 125,380	 \$ 431,056

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2025

Total Fund Balance for Governmental Funds	\$ 385,061
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and are not reported in the funds.	
The cost of the capital assets is	\$ 2,336,849
Accumulated depreciation is	(740,605)
	1,596,244
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 1,981,305

VILLAGE OF ROSCOMMON

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
COMPONENT UNITS OF VILLAGE OF ROSCOMMON

FOR THE YEAR ENDED DECEMBER 31, 2025

	DOWNTOWN DEVELOPMENT AUTHORITY	ROSCOMMON AREA RECREATION AUTHORITY	TOTAL COMPONENT UNITS
<u>REVENUES</u>			
Taxes	\$ 146,916	\$ 0	\$ 146,916
Federal Grants	0	403,801	403,801
Charges for Services	6,940	189,928	196,868
Interest and Rent	13,023	62,260	75,283
Other Revenue	0	267,969	267,969
Total Revenues	166,879	923,958	1,090,837
<u>EXPENDITURES</u>			
Economic Development	307,352	0	307,352
Recreation and Culture	0	1,067,954	1,067,954
Total Expenditures	307,352	1,067,954	1,375,306
Net Change in Fund Balance	(140,473)	(143,996)	(284,469)
<u>FUND BALANCE</u> - Beginning of Year	446,149	223,381	669,530
<u>FUND BALANCE</u> - End of Year	\$ 305,676	\$ 79,385	\$ 385,061

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2025

Net Change in Fund Balances Total Governmental Funds \$ (284,469)

Amounts reported for governmental activities are different because:

Governmental funds report capital outlays as expenditures in the Statement of Activities. These costs are allocated over their estimated useful lives as depreciation. Additionally, only the gain or loss on the sale of capital assets is reported in the Statement of Activities, whereas the entire proceeds are reported in the governmental funds.

Depreciation Expense	(54,541)
Capital Outlay	959,454

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 620,444