

**Grand Blanc Parks and Recreation**  
**Balance Sheet Prev Month Comparison**  
**As of April 30, 2016**

	<u>Apr 30, 16</u>	<u>Mar 31, 16</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
General Fund State Bank	42,120	12,026	30,094
State Bank Equipment Fund	14,983	13,879	1,104
OPEB Investments	54,044	54,044	0
Flagstar - GFCF Grant	17,069	10,065	7,004
Flag Star Payroll Acct	1,002	1,002	0
FlagStar Checking Acct	(9)	17,195	(17,204)
Petty Cash	270	270	0
Cash on Hand-Open Swim	15	15	0
Cash on Hand-Change Fund	215	215	0
General Fund Chase	(92)	(92)	0
Millage Monies	603,171	603,171	0
Senior Trip Fund	3	3	0
Sesquicentennial CD	0	0	0
<b>Total Checking/Savings</b>	<u>732,791</u>	<u>711,793</u>	<u>20,998</u>
<b>Other Current Assets</b>			
Accounts Receivable	24,691	24,691	0
<b>Total Other Current Assets</b>	<u>24,691</u>	<u>24,691</u>	<u>0</u>
<b>Total Current Assets</b>	<u>757,482</u>	<u>736,484</u>	<u>20,998</u>
<b>TOTAL ASSETS</b>	<u><b>757,482</b></u>	<u><b>736,484</b></u>	<u><b>20,998</b></u>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Other Current Liabilities</b>			
Accrued Salaries	21,373	21,373	0
Dog Park Development Project	(72)	(72)	0
Deferred Revenue - Programs	63,484	63,484	0
Rent Deposit Liability	16,716	15,991	725
Senior Trip Account	16,842	15,609	1,233
<b>Total Other Current Liabilities</b>	<u>118,343</u>	<u>116,385</u>	<u>1,958</u>
<b>Total Current Liabilities</b>	<u>118,343</u>	<u>116,385</u>	<u>1,958</u>
<b>Total Liabilities</b>	118,343	116,385	1,958
<b>Equity</b>			
Millage Net Assets	604,130	604,130	0
Retained Earnings	(14,827)	(14,827)	0
Net Income	49,837	30,797	19,040
<b>Total Equity</b>	<u>639,140</u>	<u>620,100</u>	<u>19,040</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>757,483</b></u>	<u><b>736,485</b></u>	<u><b>20,998</b></u>

**Grand Blanc Parks and Recreation**  
**Budget vs. Actual - All Funds**  
**January through April 2016**

Exhibit 17

	<u>Jan - Apr 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Senior Center Income Misc	3,300			
Sn Bus Transportation Income	524	1,800	(1,276)	29%
Special Needs Revenue	100			
Senior Millage Income	48,807	170,255	(121,448)	29%
City Contribution	0	111,855	(111,855)	0%
Township Contribution	79,641	159,262	(79,621)	50%
Community Development	0	14,400	(14,400)	0%
Private Contribution	7,570	8,500	(930)	89%
Special Projects Grants	11,000			
Program Fees	73,771	262,000	(188,229)	28%
Senior Program Fees	5,388	11,000	(5,612)	49%
Entry Fees	19,520	39,500	(19,980)	49%
Rentals	9,900	77,500	(67,600)	13%
Concession Income	0	32,565	(32,565)	0%
Miscellaneous Income	8,110	2,800	5,310	290%
Special Events Revenue	39,686	79,000	(39,314)	50%
Interest Income	33	500	(467)	7%
Senior Trip Commissions	35	1,000	(965)	4%
Senior Membership	2,060	3,000	(940)	69%
Facilities Admissions	2,890	13,300	(10,410)	22%
Reimbursements	0	500	(500)	0%
Insurance Reimbursements	2,050	5,370	(3,320)	38%
Twp Rent Income	5,718			
<b>Total Income</b>	<b>320,103</b>	<b>994,107</b>	<b>(674,004)</b>	<b>32%</b>
<b>Expense</b>				
Transportation Expense	1,776	8,250	(6,474)	22%
Salaries-Administrative	106,794	306,950	(200,156)	35%
Salaries-Seasonal	29,562	175,000	(145,438)	17%
Longevity Pay	2,400	5,300	(2,900)	45%
Fringes-Employer-FICA	10,438	37,280	(26,842)	28%
Fringes-Hospitalization	14,550	60,040	(45,490)	24%
Fringes-Life Insurance	90	180	(90)	50%
Fringes-Deferred Comp.	11,512	46,042	(34,530)	25%
Fringes-Other	1,201	5,445	(4,244)	22%
Special Event	6,927	35,000	(28,073)	20%
Seniors Activity Contracted	1,859	7,000	(5,141)	27%
Audit Fees	0	7,800	(7,800)	0%
Equipment Fund Allocation	4,331	12,600	(8,269)	34%
Postage	5,677	9,000	(3,323)	63%
Office Supplies	1,003	3,500	(2,497)	29%
Mileage Reimbursement	900	7,450	(6,550)	12%
Leased Vehicle	300	1,200	(900)	25%

**Grand Blanc Parks and Recreation**  
**Budget vs. Actual - All Funds**  
**January through April 2016**

Exhibit 17

	<u>Jan - Apr 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Equipment Rental	2,512	7,000	(4,488)	36%
Technology/Office Update	3,354	3,000	354	112%
Trophies & Awards	625	2,800	(2,175)	22%
Sanctioned Event Fees	0	600	(600)	0%
Contracted services	7,811	46,500	(38,689)	17%
Operating Supplies	19,308	81,000	(61,692)	24%
Repair & Maintenance	2,294	8,275	(5,981)	28%
Membership & Dues	290	1,145	(855)	25%
Telephone/Fax/Web Services	4,234	10,125	(5,891)	42%
Utilities	7,918	28,000	(20,082)	28%
Conferences & Meetings	2,432	2,500	(68)	97%
Community Promotion	222	1,000	(778)	22%
Printing	7,072	8,000	(928)	88%
Insurance	0	26,000	(26,000)	0%
Twp Rent Payment	3,763			
Park Maintenance	3,879	31,875	(27,996)	12%
Special Projects Expense	3,774			
Consulting Fee	0	1,500	(1,500)	0%
Bank Fees	2,257	6,750	(4,493)	33%
<b>Total Expense</b>	<u>271,065</u>	<u>994,107</u>	<u>(723,042)</u>	<u>27%</u>
<b>Net Ordinary Income</b>	49,038	0	49,038	100%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Interest Millage Acct	267			
Equipment Fund Activity	533			
<b>Total Other Income</b>	<u>800</u>			
<b>Net Other Income</b>	<u>800</u>	<u>0</u>	<u>800</u>	<u>100%</u>
<b>Net Income</b>	<u><b>49,838</b></u>	<u><b>0</b></u>	<u><b>49,838</b></u>	<u><b>100%</b></u>

**Grand Blanc Parks and Recreation**  
**Budget vs. Actual - General**  
**January through April 2016**

	<u>Jan - Apr 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Special Needs Revenue	100			
City Contribution	0	110,855	(110,855)	0%
Township Contribution	78,641	157,262	(78,621)	50%
Private Contribution	7,520	8,500	(980)	88%
Special Projects Grants	11,600			
Program Fees	73,771	262,000	(188,229)	28%
Entry Fees	19,520	39,500	(19,980)	49%
Rentals	5,445	53,000	(47,555)	10%
Concession Income	0	32,565	(32,565)	0%
Miscellaneous Income	8,110	2,800	5,310	290%
Special Events Revenue	39,686	79,000	(39,314)	50%
Interest Income	12	250	(238)	5%
Facilities Admissions	2,890	13,300	(10,410)	22%
Reimbursements	0	500	(500)	0%
Insurance Reimbursements	1,757	4,600	(2,843)	38%
Twp Rent Income	5,718			
<b>Total Income</b>	<b>254,770</b>	<b>764,132</b>	<b>(509,362)</b>	<b>33%</b>
<b>Expense</b>				
Transportation Expense	1,103	6,000	(4,897)	18%
Salaries-Administrative	81,922	237,340	(155,418)	35%
Salaries-Seasonal	12,618	128,500	(115,882)	10%
Longevity Pay	2,400	5,300	(2,900)	45%
Fringes-Employer-FICA	7,265	28,395	(21,130)	26%
Fringes-Hospitalization	11,382	46,540	(35,158)	24%
Fringes-Life Insurance	90	180	(90)	50%
Fringes-Deferred Comp.	9,005	35,602	(26,597)	25%
Fringes-Other	974	4,500	(3,526)	22%
Special Event	6,927	35,000	(28,073)	20%
Audit Fees	0	3,900	(3,900)	0%
Equipment Fund Allocation	4,331	12,600	(8,269)	34%
Postage	3,275	4,500	(1,225)	73%
Office Supplies	975	2,000	(1,025)	49%
Mileage Reimbursement	648	6,750	(6,102)	10%
Leased Vehicle	300	1,200	(900)	25%
Equipment Rental	2,097	4,500	(2,403)	47%
Technology/Office Update	2,431	2,000	431	122%
Trophies & Awards	625	2,800	(2,175)	22%
Sanctioned Event Fees	0	600	(600)	0%
Contracted services	7,811	46,500	(38,689)	17%
Operating Supplies	13,462	71,000	(57,538)	19%
Repair & Maintenance	112	250	(138)	45%

**Grand Blanc Parks and Recreation**  
**Budget vs. Actual - General**  
**January through April 2016**

Exhibit 18

	<u>Jan - Apr 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Membership &amp; Dues</b>	228	900	(672)	25%
<b>Telephone/Fax/Web Services</b>	2,180	5,400	(3,220)	40%
<b>Utilities</b>	3,551	12,500	(8,949)	28%
<b>Conferences &amp; Meetings</b>	2,387	2,000	387	119%
<b>Community Promotion</b>	222	500	(278)	44%
<b>Printing</b>	7,072	7,000	72	101%
<b>Insurance</b>	0	13,000	(13,000)	0%
<b>Twp Rent Payment</b>	3,763			
<b>Park Maintenance</b>	3,879	31,875	(27,996)	12%
<b>Consulting Fee</b>	0	1,000	(1,000)	0%
<b>Bank Fees</b>	2,105	4,000	(1,895)	53%
<b>Total Expense</b>	<u>195,140</u>	<u>764,132</u>	<u>(568,992)</u>	<u>26%</u>
<b>Net Ordinary Income</b>	<u>59,630</u>	<u>0</u>	<u>59,630</u>	<u>100%</u>
<b>Net Income</b>	<u><u>59,630</u></u>	<u><u>0</u></u>	<u><u>59,630</u></u>	<u><u>100%</u></u>

**Grand Blanc Parks and Recreation**  
**Budget vs. Actual - Seniors**  
**January through April 2016**

Exhibit 19

	<u>Jan - Apr 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Senior Center Income Misc	3,300			
Sn Bus Transportation Income	524	1,800	(1,276)	29%
Senior Millage Income	48,807	170,255	(121,448)	29%
City Contribution	0	1,000	(1,000)	0%
Township Contribution	1,000	2,000	(1,000)	50%
Community Development	0	14,400	(14,400)	0%
Private Contribution	50			
Special Projects Grants	(600)			
Senior Program Fees	5,388	11,000	(5,612)	49%
Rentals	4,455	24,500	(20,045)	18%
Interest Income	0	250	(250)	0%
Senior Trip Commissions	35	1,000	(965)	4%
Senior Membership	2,060	3,000	(940)	69%
Insurance Reimbursements	293	770	(477)	38%
<b>Total Income</b>	<u>65,312</u>	<u>229,975</u>	<u>(164,663)</u>	<u>28%</u>
<b>Expense</b>				
Transportation Expense	673	2,250	(1,577)	30%
Salaries-Administrative	24,872	69,610	(44,738)	36%
Salaries-Seasonal	16,944	46,500	(29,556)	36%
Fringes-Employer-FICA	3,174	8,885	(5,711)	36%
Fringes-Hospitalization	3,167	13,500	(10,333)	23%
Fringes-Deferred Comp.	2,506	10,440	(7,934)	24%
Fringes-Other	227	945	(718)	24%
Seniors Activity Contracted	1,859	7,000	(5,141)	27%
Audit Fees	0	3,900	(3,900)	0%
Postage	2,402	4,500	(2,098)	53%
Office Supplies	28	1,500	(1,472)	2%
Mileage Reimbursement	253	700	(447)	36%
Equipment Rental	416	2,500	(2,084)	17%
Technology/Office Update	923	1,000	(77)	92%
Operating Supplies	5,846	10,000	(4,154)	58%
Repair & Maintenance	2,182	8,025	(5,843)	27%
Membership & Dues	63	245	(182)	26%
Telephone/Fax/Web Services	2,055	4,725	(2,670)	43%
Utilities	4,367	15,500	(11,133)	28%
Conferences & Meetings	45	500	(455)	9%
Community Promotion	0	500	(500)	0%
Printing	0	1,000	(1,000)	0%
Insurance	0	13,000	(13,000)	0%
Special Projects Expense	3,774			
Consulting Fee	0	500	(500)	0%
Bank Fees	152	2,750	(2,598)	6%
<b>Total Expense</b>	<u>75,928</u>	<u>229,975</u>	<u>(154,047)</u>	<u>33%</u>
<b>Net Ordinary Income</b>	(10,616)	0	(10,616)	100%

**Grand Blanc Parks and Recreation**

**Budget vs. Actual - Seniors**

**January through April 2016**

	<u>Jan - Apr 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Net Income</b>	<u>(10,616)</u>	<u>0</u>	<u>(10,616)</u>	<u>100%</u>

**Grand Blanc Parks and Recreation  
EQUIPMENT FUND ACCOUNT**

As of April 30, 2016

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
<b>State Bank Equipment Fund</b>								<b>13,899.48</b>
	Check	02/08/2016	2005	MJB Designs & Fabrication LLC	Equipment Fund Activity		-20.00	13,879.48
	Check	03/31/2016	2006	Grand Blanc Parks & Rec	Special project Grants/Seniors		-600.00	13,279.48
	Deposit	03/31/2016			Deposit Special Project Grants Gen		600.00	13,879.48
	Deposit	04/04/2016			Deposit -SPLIT-		1,103.90	14,983.38
							<u>1,083.90</u>	<u>14,983.38</u>
<b>TOTAL</b>							<u><b>1,083.90</b></u>	<u><b>14,983.38</b></u>



**Grand Blanc Parks and Recreation**  
**City Parks & Recreation Millage Fund**  
As of April 30, 2015

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Clr</u>	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
<b>Millage Monies</b>									<b>12,493.16</b>
<b>City P &amp; R Millage Fund</b>									<b>12,493.16</b>
Total City P & R Millage Fund								<u>                    </u>	<u>12,493.16</u>
 Total Millage Monies								<u>                    </u>	<u>12,493.16</u>
 <b>TOTAL</b>								<u>                    </u>	<u><b>12,493.16</b></u>