

**Grand Blanc Parks and Recreation**  
**Balance Sheet Prev Month Comparison**  
**As of August 31, 2016**

Exhibit 8

	<u>Aug 31, 16</u>	<u>Jul 31, 16</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
General Fund State Bank	66,841	72,559	(5,718)
State Bank Equipment Fund	12,239	15,910	(3,671)
OPEB Investments	54,044	54,044	0
Flagstar - GFCF Grant	11,294	18,089	(6,795)
Flag Star Payroll Acct	1,002	1,002	0
FlagStar Checking Acct	(12,164)	11,866	(24,030)
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	603,284	603,284	0
Senior Trip Fund	3	3	0
Sesquicentennial CD	0	0	0
<b>Total Checking/Savings</b>	<u>736,951</u>	<u>777,165</u>	<u>(40,214)</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>761,642</u>	<u>801,856</u>	<u>(40,214)</u>
<b>TOTAL ASSETS</b>	<u><b>761,642</b></u>	<u><b>801,856</b></u>	<u><b>(40,214)</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	12,321	13,731	(1,410)
Senior Trip Account	23,402	34,859	(11,457)
<b>Total Other Current Liabilities</b>	<u>120,508</u>	<u>133,375</u>	<u>(12,867)</u>
<b>Total Current Liabilities</b>	<u>120,508</u>	<u>133,375</u>	<u>(12,867)</u>
<b>Total Liabilities</b>	120,508	133,375	(12,867)
<b>Equity</b>			
Millage Net Assets	604,130	604,130	0
Retained Earnings	(14,827)	(14,827)	0
Net Income	51,831	79,177	(27,346)
<b>Total Equity</b>	<u>641,134</u>	<u>668,480</u>	<u>(27,346)</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>761,642</b></u>	<u><b>801,855</b></u>	<u><b>(40,213)</b></u>

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

Exhibit 9

	<u>Jan - Aug 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	6,202			
Sn Bus Transportation Income	893	1,800	(907)	50%
Special Needs Revenue	900			
Senior Millage Income	113,659	170,255	(56,596)	67%
City Contribution	55,928	111,855	(55,927)	50%
Township Contribution	119,462	159,262	(39,800)	75%
Community Development	5,521	14,400	(8,879)	38%
Private Contribution	7,774	8,500	(726)	91%
Special Projects Grants	10,636			
Program Fees	232,709	262,000	(29,291)	89%
Senior Program Fees	7,926	11,000	(3,074)	72%
Entry Fees	28,518	39,500	(10,982)	72%
Rentals	54,558	77,500	(22,942)	70%
Concession Income	12,723	32,565	(19,842)	39%
Miscellaneous Income	5,040	2,800	2,240	180%
Special Events Revenue	76,896	79,000	(2,104)	97%
Interest Income	84	500	(416)	17%
Senior Trip Commissions	80	1,000	(920)	8%
Senior Membership	3,130	3,000	130	104%
Facilities Admissions	11,394	13,300	(1,906)	86%
Reimbursements	0	500	(500)	0%
Insurance Reimbursements	4,357	5,370	(1,013)	81%
Twp Rent Income	8,576			
<b>Total Income</b>	<b>766,966</b>	<b>994,107</b>	<b>(227,141)</b>	<b>77%</b>
<b>Expense</b>				
Transportation Expense	3,093	8,250	(5,157)	37%
Special Needs Expense	323			
Salaries-Administrative	200,163	306,950	(106,787)	65%
Salaries-Seasonal	138,072	175,000	(36,928)	79%
Longevity Pay	2,900	5,300	(2,400)	55%
Fringes-Employer-FICA	25,779	37,280	(11,501)	69%
Fringes-Hospitalization	41,103	60,040	(18,937)	68%
Fringes-Life Insurance	179	180	(1)	99%
Fringes-Deferred Comp.	26,860	46,042	(19,182)	58%
Fringes-Other	3,402	5,445	(2,043)	62%
Special Event	33,679	35,000	(1,321)	96%
Seniors Activity Contracted	4,152	7,000	(2,848)	59%
Audit Fees	5,000	7,800	(2,800)	64%
Equipment Fund Allocation	6,930	12,600	(5,670)	55%
Postage	6,932	9,000	(2,068)	77%
Office Supplies	1,601	3,500	(1,899)	46%

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

Exhibit 9

	<u>Jan - Aug 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Mileage Reimbursement	3,648	7,450	(3,802)	49%
Leased Vehicle	500	1,200	(700)	42%
Equipment Rental	4,552	7,000	(2,448)	65%
Technology/Office Update	4,092	3,000	1,092	136%
Trophies & Awards	2,389	2,800	(411)	85%
Sanctioned Event Fees	520	600	(80)	87%
Contracted services	34,758	46,500	(11,742)	75%
Operating Supplies	63,498	81,000	(17,502)	78%
Repair & Maintenance	7,215	8,275	(1,060)	87%
Membership & Dues	1,170	1,145	25	102%
Telephone/Fax/Web Services	8,094	10,125	(2,031)	80%
Utilities	16,246	28,000	(11,754)	58%
Conferences & Meetings	2,474	2,500	(26)	99%
Community Promotion	286	1,000	(714)	29%
Printing	7,072	8,000	(928)	88%
Insurance	14,208	26,000	(11,792)	55%
Twp Rent Payment	7,525			
Park Maintenance	26,980	31,875	(4,895)	85%
Special Projects Expense	6,774			
Consulting Fee	0	1,500	(1,500)	0%
Bank Fees	5,762	6,750	(988)	85%
<b>Total Expense</b>	<u>717,931</u>	<u>994,107</u>	<u>(276,176)</u>	<u>72%</u>
<b>Net Ordinary Income</b>	49,035	0	49,035	100%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Interest Millage Acct	380			
Equipment Fund Activity	2,417			
<b>Total Other Income</b>	<u>2,797</u>			
<b>Net Other Income</b>	<u>2,797</u>	0	2,797	100%
<b>Net Income</b>	<u><u>51,832</u></u>	<u><u>0</u></u>	<u><u>51,832</u></u>	<u><u>100%</u></u>

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

Exhibit 10

	<u>Jan - Aug 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Special Needs Revenue</b>	900			
<b>City Contribution</b>	55,428	110,855	(55,427)	50%
<b>Township Contribution</b>	117,962	157,262	(39,300)	75%
<b>Private Contribution</b>	7,520	8,500	(980)	88%
<b>Special Projects Grants</b>	12,000			
<b>Program Fees</b>	232,709	262,000	(29,291)	89%
<b>Entry Fees</b>	28,518	39,500	(10,982)	72%
<b>Rentals</b>	38,793	53,000	(14,207)	73%
<b>Concession Income</b>	12,723	32,565	(19,842)	39%
<b>Miscellaneous Income</b>	5,040	2,800	2,240	180%
<b>Special Events Revenue</b>	76,896	79,000	(2,104)	97%
<b>Interest Income</b>	37	250	(213)	15%
<b>Facilities Admissions</b>	11,394	13,300	(1,906)	86%
<b>Reimbursements</b>	0	500	(500)	0%
<b>Insurance Reimbursements</b>	3,734	4,600	(866)	81%
<b>Twp Rent Income</b>	8,576			
<b>Total Income</b>	<u>612,230</u>	<u>764,132</u>	<u>(151,902)</u>	<u>80%</u>
<b>Expense</b>				
<b>Transportation Expense</b>	2,225	6,000	(3,775)	37%
<b>Special Needs Expense</b>	323			
<b>Salaries-Administrative</b>	153,250	237,340	(84,090)	65%
<b>Salaries-Seasonal</b>	105,062	128,500	(23,438)	82%
<b>Longevity Pay</b>	2,900	5,300	(2,400)	55%
<b>Fringes-Employer-FICA</b>	19,697	28,395	(8,698)	69%
<b>Fringes-Hospitalization</b>	32,139	46,540	(14,401)	69%
<b>Fringes-Life Insurance</b>	179	180	(1)	99%
<b>Fringes-Deferred Comp.</b>	20,687	35,602	(14,915)	58%
<b>Fringes-Other</b>	2,701	4,500	(1,799)	60%
<b>Special Event</b>	33,679	35,000	(1,321)	96%
<b>Audit Fees</b>	2,500	3,900	(1,400)	64%
<b>Equipment Fund Allocation</b>	6,930	12,600	(5,670)	55%
<b>Postage</b>	3,385	4,500	(1,115)	75%
<b>Office Supplies</b>	1,573	2,000	(427)	79%
<b>Mileage Reimbursement</b>	3,285	6,750	(3,465)	49%
<b>Leased Vehicle</b>	500	1,200	(700)	42%
<b>Equipment Rental</b>	3,330	4,500	(1,170)	74%
<b>Technology/Office Update</b>	2,655	2,000	655	133%
<b>Trophies &amp; Awards</b>	2,389	2,800	(411)	85%
<b>Sanctioned Event Fees</b>	520	600	(80)	87%
<b>Contracted services</b>	34,758	46,500	(11,742)	75%
<b>Operating Supplies</b>	52,904	71,000	(18,096)	75%

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

Exhibit 10

	<u>Jan - Aug 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Repair &amp; Maintenance</b>	376	250	126	150%
<b>Membership &amp; Dues</b>	990	900	90	110%
<b>Telephone/Fax/Web Services</b>	4,796	5,400	(604)	89%
<b>Utilities</b>	8,331	12,500	(4,169)	67%
<b>Conferences &amp; Meetings</b>	2,429	2,000	429	121%
<b>Community Promotion</b>	286	500	(214)	57%
<b>Printing</b>	7,072	7,000	72	101%
<b>Insurance</b>	7,104	13,000	(5,896)	55%
<b>Twp Rent Payment</b>	7,525			
<b>Park Maintenance</b>	26,980	31,875	(4,895)	85%
<b>Consulting Fee</b>	0	1,000	(1,000)	0%
<b>Bank Fees</b>	4,409	4,000	409	110%
<b>Total Expense</b>	<u>557,869</u>	<u>764,132</u>	<u>(206,263)</u>	<u>73%</u>
<b>Net Ordinary Income</b>	<u>54,361</u>	<u>0</u>	<u>54,361</u>	<u>100%</u>
<b>Net Income</b>	<u><u>54,361</u></u>	<u><u>0</u></u>	<u><u>54,361</u></u>	<u><u>100%</u></u>

# Grand Blanc Parks and Recreation

## Budget vs. Actual - Seniors

January through August 2016

	Jan - Aug 16	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Senior Center Income Misc	6,202			
Sn Bus Transportation Income	893	1,800	(907)	50%
Senior Millage Income	113,659	170,255	(56,596)	67%
City Contribution	500	1,000	(500)	50%
Township Contribution	1,500	2,000	(500)	75%
Community Development	5,521	14,400	(8,879)	38%
Private Contribution	254			
Special Projects Grants	(1,364)			
Senior Program Fees	7,926	11,000	(3,074)	72%
Rentals	15,765	24,500	(8,735)	64%
Interest Income	0	250	(250)	0%
Senior Trip Commissions	80	1,000	(920)	8%
Senior Membership	3,130	3,000	130	104%
Insurance Reimbursements	623	770	(147)	81%
<b>Total Income</b>	154,689	229,975	(75,286)	67%
<b>Expense</b>				
Transportation Expense	868	2,250	(1,382)	39%
Salaries-Administrative	46,913	69,610	(22,697)	67%
Salaries-Seasonal	33,010	46,500	(13,490)	71%
Fringes-Employer-FICA	6,082	8,885	(2,803)	68%
Fringes-Hospitalization	8,965	13,500	(4,535)	66%
Fringes-Deferred Comp.	6,173	10,440	(4,267)	59%
Fringes-Other	701	945	(244)	74%
Seniors Activity Contracted	4,152	7,000	(2,848)	59%
Audit Fees	2,500	3,900	(1,400)	64%
Postage	3,546	4,500	(954)	79%
Office Supplies	28	1,500	(1,472)	2%
Mileage Reimbursement	363	700	(337)	52%
Equipment Rental	1,221	2,500	(1,279)	49%
Technology/Office Update	1,437	1,000	437	144%
Operating Supplies	10,594	10,000	594	106%
Repair & Maintenance	6,839	8,025	(1,186)	85%
Membership & Dues	180	245	(65)	73%
Telephone/Fax/Web Services	3,298	4,725	(1,427)	70%
Utilities	7,914	15,500	(7,586)	51%
Conferences & Meetings	45	500	(455)	9%
Community Promotion	0	500	(500)	0%
Printing	0	1,000	(1,000)	0%
Insurance	7,104	13,000	(5,896)	55%
Special Projects Expense	6,774			
Consulting Fee	0	500	(500)	0%
Bank Fees	1,353	2,750	(1,397)	49%
<b>Total Expense</b>	160,060	229,975	(69,915)	70%
<b>Net Ordinary Income</b>	(5,371)	0	(5,371)	100%
<b>Net Income</b>	<b>(5,371)</b>	<b>0</b>	<b>(5,371)</b>	<b>100%</b>

# Grand Blanc Parks and Recreation EQUIPMENT FUND ACCOUNT

Exhibit 12

As of August 31, 2016

	Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>State Bank</b>								
<b>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/Seniors		600.00	13,879.48
	Deposit	04/04/2016			Deposit -SPLIT-		1,103.90	14,983.38
	Deposit	07/05/2016			Deposit -SPLIT-		926.40	15,909.78
	Deposit	08/23/2016			Deposit Equipment Fund Activity		509.00	16,418.78
	Check	08/30/2016		Grand Blanc Parks & Recreation	-SPLIT-		-4,179.36	12,239.42
							<u>-1,660.06</u>	<u>12,239.42</u>
<b>TOTAL</b>							<u><b>-1,660.06</b></u>	<u><b>12,239.42</b></u>

**Grand Blanc Parks and Recreation**  
**City Parks & Recreation Millage Fund**  
As of August 31, 2015

Exhibit 13

	<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>