

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

Exhibit 16

	<u>Dec 31, 16</u>	<u>Nov 30, 16</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
General Fund State Bank	11,091	20,701	(9,610)
State Bank Equipment Fund	11,516	10,965	551
OPEB Investments	54,044	54,044	0
Flagstar - GFCF Grant	12,533	15,027	(2,494)
Flag Star Payroll Acct	1,002	1,002	0
FlagStar Checking Acct	(17,986)	(15,691)	(2,295)
Petty Cash	270	270	0
Cash on Hand-Open Swim	15	15	0
Cash on Hand-Change Fund	215	215	0
Millage Monies	602,732	602,496	236
Senior Trip Fund	3	3	0
Sesquecentennial CD	0	0	0
Total Checking/Savings	<u>675,435</u>	<u>689,047</u>	<u>(13,612)</u>
Other Current Assets			
Accounts Recievable	24,691	24,691	0
Total Other Current Assets	<u>24,691</u>	<u>24,691</u>	<u>0</u>
Total Current Assets	<u>700,126</u>	<u>713,738</u>	<u>(13,612)</u>
TOTAL ASSETS	<u>700,126</u>	<u>713,738</u>	<u>(13,612)</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
Accrued Salaries	21,373	21,373	0
Dog Park Deveopement Project	(72)	(72)	0
Deferred Revenue - Programs	63,484	63,484	0
Rent Deposit Liability	11,021	10,821	200
Senior Trip Account	14,470	14,062	408
Total Other Current Liabilities	<u>110,276</u>	<u>109,668</u>	<u>608</u>
Total Current Liabilities	<u>110,276</u>	<u>109,668</u>	<u>608</u>
Total Liabilities	110,276	109,668	608
Equity			
Millage Net Assets	604,130	604,130	0
Retained Earnings	(15,988)	(15,988)	0
Net Income	1,708	15,928	(14,220)
Total Equity	<u>589,850</u>	<u>604,070</u>	<u>(14,220)</u>
TOTAL LIABILITIES & EQUITY	<u>700,126</u>	<u>713,738</u>	<u>(13,612)</u>

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

Exhibit 17

	<u>Jan - Dec 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Community Ed Programs	7,055			
Senior Center Income Misc	7,232			
Sn Bus Transportation Income	1,353	1,800	(447)	75%
Special Needs Revenue	1,088			
Senior Millage Income	162,186	170,255	(8,069)	95%
City Contribution	111,855	111,855	0	100%
Township Contribution	159,282	159,262	20	100%
Community Development	11,782	14,400	(2,618)	82%
Private Contribution	9,467	8,500	967	111%
Special Projects Grants	18,014			
Program Fees	272,101	262,000	10,101	104%
Senior Program Fees	12,979	11,000	1,979	118%
Entry Fees	34,168	39,500	(5,332)	87%
Rentals	69,348	77,500	(8,152)	89%
Concession Income	13,789	32,565	(18,776)	42%
Miscellaneous Income	5,090	2,800	2,290	182%
Special Events Revenue	89,689	79,000	10,689	114%
Interest Income	151	500	(349)	30%
Senior Trip Commissions	620	1,000	(380)	62%
Senior Membership	4,590	3,000	1,590	153%
Facilities Admissions	11,906	13,300	(1,394)	90%
Reimbursements	0	500	(500)	0%
Insurance Reimbursements	6,726	5,370	1,356	125%
Twp Rent Income	11,435			
Total Income	1,021,906	994,107	27,799	103%
Expense				
Reconciliation Discrepancies	0			
Transportation Expense	4,730	8,250	(3,520)	57%
Special Needs Expense	430			
Salaries-Administrative	300,634	306,950	(6,316)	98%
Salaries-Seasonal	179,550	175,000	4,550	103%
Longevity Pay	6,300	5,300	1,000	119%
Fringes-Employer-FICA	36,775	37,280	(505)	99%
Fringes-Hospitalization	57,364	60,040	(2,676)	96%
Fringes-Life Insurance	179	180	(1)	99%
Fringes-Deferred Comp.	41,329	46,042	(4,713)	90%
Fringes-Other	4,503	5,445	(942)	83%
Special Event	35,822	35,000	822	102%
Seniors Activity Contracted	6,295	7,000	(705)	90%
Audit Fees	7,650	7,800	(150)	98%
Equipment Fund Allocation	10,394	12,600	(2,206)	82%

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

Exhibit 17

	Jan - Dec 16	Budget	\$ Over Budget	% of Budget
Postage	8,520	9,000	(480)	95%
Office Supplies	1,646	3,500	(1,854)	47%
Mileage Reimbursement	5,229	7,450	(2,221)	70%
Leased Vehicle	1,000	1,200	(200)	83%
Equipment Rental	6,959	7,000	(41)	99%
Technology/Office Update	5,456	3,000	2,456	182%
Trophies & Awards	2,389	2,800	(411)	85%
Sanctioned Event Fees	520	600	(80)	87%
Contracted services	45,702	46,500	(798)	98%
Operating Supplies	87,596	81,000	6,596	108%
Repair & Maintenance	10,205	8,275	1,930	123%
Membership & Dues	1,220	1,145	75	107%
Telephone/Fax/Web Services	10,158	10,125	33	100%
Utilities	24,246	28,000	(3,754)	87%
Conferences & Meetings	2,444	2,500	(56)	98%
Community Promotion	286	1,000	(714)	29%
Printing	6,972	8,000	(1,028)	87%
Insurance	25,299	26,000	(701)	97%
Twp Rent Payment	11,288			
Park Maintenance	41,782	31,875	9,907	131%
Special Projects Expense	25,223			
Consulting Fee	133	1,500	(1,367)	9%
Bank Fees	7,643	6,750	893	113%
Total Expense	1,023,871	994,107	29,764	103%
Net Ordinary Income	(1,965)	0	(1,965)	100%
Other Income/Expense				
Other Income				
Interest Millage Acct	1,081			
Equipment Fund Activity	2,594			
Total Other Income	3,675			
Net Other Income	3,675	0	3,675	100%
Net Income	1,710	0	1,710	100%

Grand Blanc Parks and Recreation

Budget vs. Actual - General

January through December 2016

	<u>Jan - Dec 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Special Needs Revenue	1,088			
City Contribution	110,855	110,855	0	100%
Township Contribution	157,282	157,262	20	100%
Private Contribution	9,213	8,500	713	108%
Special Projects Grants	18,014			
Program Fees	272,101	262,000	10,101	104%
Entry Fees	34,168	39,500	(5,332)	87%
Rentals	45,958	53,000	(7,042)	87%
Concession Income	13,789	32,565	(18,776)	42%
Miscellaneous Income	5,090	2,800	2,290	182%
Special Events Revenue	89,689	79,000	10,689	114%
Interest Income	58	250	(192)	23%
Facilities Admissions	11,906	13,300	(1,394)	90%
Reimbursements	0	500	(500)	0%
Insurance Reimbursements	5,742	4,600	1,142	125%
Twp Rent Income	11,435			
Total Income	<u>786,388</u>	<u>764,132</u>	<u>22,256</u>	<u>103%</u>
Expense				
Transportation Expense	3,523	6,000	(2,477)	59%
Special Needs Expense	430			
Salaries-Administrative	231,013	237,340	(6,327)	97%
Salaries-Seasonal	124,572	128,500	(3,928)	97%
Longevity Pay	6,300	5,300	1,000	119%
Fringes-Employer-FICA	27,419	28,395	(976)	97%
Fringes-Hospitalization	44,993	46,540	(1,547)	97%
Fringes-Life Insurance	179	180	(1)	99%
Fringes-Deferred Comp.	31,664	35,602	(3,938)	89%
Fringes-Other	3,565	4,500	(935)	79%
Special Event	35,822	35,000	822	102%
Audit Fees	3,825	3,900	(75)	98%
Equipment Fund Allocation	10,394	12,600	(2,206)	82%
Postage	3,527	4,500	(973)	78%
Office Supplies	1,618	2,000	(382)	81%
Mileage Reimbursement	4,700	6,750	(2,050)	70%
Leased Vehicle	1,000	1,200	(200)	83%
Equipment Rental	5,159	4,500	659	115%
Technology/Office Update	2,655	2,000	655	133%
Trophies & Awards	2,389	2,800	(411)	85%
Sanctioned Event Fees	520	600	(80)	87%
Contracted services	45,702	46,500	(798)	98%
Operating Supplies	72,459	71,000	1,459	102%

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

Exhibit 18

	Jan - Dec 16	Budget	\$ Over Budget	% of Budget
Repair & Maintenance	488	250	238	195%
Membership & Dues	990	900	90	110%
Telephone/Fax/Web Services	6,009	5,400	609	111%
Utilities	12,654	12,500	154	101%
Conferences & Meetings	2,399	2,000	399	120%
Community Promotion	286	500	(214)	57%
Printing	6,972	7,000	(28)	100%
Insurance	12,650	13,000	(350)	97%
Twp Rent Payment	11,288			
Park Maintenance	41,782	31,875	9,907	131%
Special Projects Expense	17,950			
Consulting Fee	133	1,000	(867)	13%
Bank Fees	6,290	4,000	2,290	157%
Total Expense	<u>783,319</u>	<u>764,132</u>	<u>19,187</u>	<u>103%</u>
Net Ordinary Income	<u>3,069</u>	<u>0</u>	<u>3,069</u>	<u>100%</u>
Net Income	<u><u>3,069</u></u>	<u><u>0</u></u>	<u><u>3,069</u></u>	<u><u>100%</u></u>

Grand Blanc Parks and Recreation

Exhibit 19

Budget vs. Actual - Seniors

January through December 2016

	<u>Jan - Dec 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Senior Center Income Misc	7,232			
Sn Bus Transportation Income	1,353	1,800	(447)	75%
Senior Millage Income	162,186	170,255	(8,069)	95%
City Contribution	1,000	1,000	0	100%
Township Contribution	2,000	2,000	0	100%
Community Development	11,782	14,400	(2,618)	82%
Private Contribution	254			
Special Projects Grants	0			
Senior Program Fees	12,979	11,000	1,979	118%
Rentals	23,390	24,500	(1,110)	95%
Interest Income	0	250	(250)	0%
Senior Trip Commissions	620	1,000	(380)	62%
Senior Membership	4,590	3,000	1,590	153%
Insurance Reimbursements	984	770	214	128%
Total Income	<u>228,370</u>	<u>229,975</u>	<u>(1,605)</u>	<u>99%</u>
Expense				
Transportation Expense	1,207	2,250	(1,043)	54%
Salaries-Administrative	69,621	69,610	11	100%
Salaries-Seasonal	54,978	46,500	8,478	118%
Fringes-Employer-FICA	9,355	8,885	470	105%
Fringes-Hospitalization	12,371	13,500	(1,129)	92%
Fringes-Deferred Comp.	9,664	10,440	(776)	93%
Fringes-Other	938	945	(7)	99%
Seniors Activity Contracted	6,295	7,000	(705)	90%
Audit Fees	3,825	3,900	(75)	98%
Postage	4,993	4,500	493	111%
Office Supplies	28	1,500	(1,472)	2%
Mileage Reimbursement	529	700	(171)	76%
Equipment Rental	1,800	2,500	(700)	72%
Technology/Office Update	2,801	1,000	1,801	280%
Operating Supplies	15,013	10,000	5,013	150%
Repair & Maintenance	9,718	8,025	1,693	121%
Membership & Dues	230	245	(15)	94%
Telephone/Fax/Web Services	4,149	4,725	(576)	88%
Utilities	11,592	15,500	(3,908)	75%
Conferences & Meetings	45	500	(455)	9%
Community Promotion	0	500	(500)	0%
Printing	0	1,000	(1,000)	0%
Insurance	12,650	13,000	(350)	97%
Special Projects Expense	7,274			
Consulting Fee	0	500	(500)	0%
Bank Fees	1,353	2,750	(1,397)	49%
Total Expense	<u>240,429</u>	<u>229,975</u>	<u>10,454</u>	<u>105%</u>
Net Ordinary Income	<u>(12,059)</u>	<u>0</u>	<u>(12,059)</u>	<u>100%</u>
Net Income	<u>(12,059)</u>	<u>0</u>	<u>(12,059)</u>	<u>100%</u>

Grand Blanc Parks and Recreation EQUIPMENT FUND ACCOUNT

As of December 31, 2016

State Bank Equipment Fund	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
								13,899.48
	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	2007	Grand Blanc Parks & Recreation		-SPLIT-	-4,179.36	12,239.42
	Deposit	09/23/2016			Deposit	Special Project Grants Gen	516.00	12,755.42
	Check	10/14/2016	2008	Grand Blanc Parks & Recreation		-SPLIT-	-2,519.56	10,235.86
	Deposit	10/14/2016			Deposit	-SPLIT-	728.90	10,964.76
	Deposit	12/29/2016			Deposit	Equipment Fund Activity	551.40	11,516.16
							<u>-2,383.32</u>	<u>11,516.16</u>
TOTAL							<u>-2,383.32</u>	<u>11,516.16</u>

**Grand Blanc Parks and Recreation
City Parks & Recreation Millage Fund**

As of December 31, 2016

Type	Date	Num	Memo	Clr	Split	Amount	Balance
Millage Monies							12,493.16
City P & R Millage Fund							12,493.16
Deposit	06/30/2016		Interest	√	Interest Millage Acct	4.00	12,497.16
Deposit	07/31/2016		Interest	√	Interest Millage Acct	4.67	12,501.83
Deposit	08/31/2016		Interest	√	Interest Millage Acct	4.73	12,506.56
Deposit	10/31/2016		Interest	√	Interest Millage Acct	4.72	12,511.28
JV	11/21/2016	CN	Transfer made to keep account active with no fee's	√	General Fund State Bank	-100.00	12,411.28
JV	11/28/2016	CN	Transfer made to make account active w/no fee	√	General Fund State Bank	-100.00	12,311.28
JV	12/02/2016	CN	Reversal of Transfer to keep account active	√	General Fund State Bank	200.00	12,511.28
						<u>18.12</u>	<u>12,511.28</u>
						18.12	12,511.28
TOTAL						<u>18.12</u>	<u>12,511.28</u>