

Grand Blanc Parks and Recreation
Balance Sheet Prev Month Comparison
As of February 29, 2016

Exhibit 8

	<u>Feb 29, 16</u>	<u>Jan 31, 16</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
General Fund State Bank	26,147	37,330	(11,183)
State Bank Equipment Fund	13,879	13,899	(20)
OPEB Investments	54,044	54,044	0
Flagstar - GFCF Grant	6,061	6,059	2
Flag Star Payroll Acct	1,002	1,002	0
FlagStar Checking Acct	246	192	54
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	603,067	603,067	0
Senior Trip Fund	3	3	0
Sesquicentennial CD	0	0	0
Total Checking/Savings	<u>704,857</u>	<u>716,004</u>	<u>(11,147)</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>729,548</u>	<u>740,695</u>	<u>(11,147)</u>
TOTAL ASSETS	<u>729,548</u>	<u>740,695</u>	<u>(11,147)</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
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	13,991	12,341	1,650
Senior Trip Account	15,938	14,371	1,567
Total Other Current Liabilities	<u>114,714</u>	<u>111,497</u>	<u>3,217</u>
Total Current Liabilities	<u>114,714</u>	<u>111,497</u>	<u>3,217</u>
Total Liabilities	114,714	111,497	3,217
Equity			
Millage Net Assets	604,130	604,130	0
Retained Earnings	(14,827)	(14,827)	0
Net Income	25,532	39,896	(14,364)
Total Equity	<u>614,835</u>	<u>629,199</u>	<u>(14,364)</u>
TOTAL LIABILITIES & EQUITY	<u>729,549</u>	<u>740,696</u>	<u>(11,147)</u>

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

Exhibit 9

	<u>Jan - Feb 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Senior Center Income Misc	1,200			
Sn Bus Transportation Income	308	1,800	(1,492)	17%
Senior Millage Income	22,401	170,255	(147,854)	13%
City Contribution	0	111,855	(111,855)	0%
Township Contribution	39,821	159,262	(119,441)	25%
Community Development	0	14,400	(14,400)	0%
Private Contribution	50	8,500	(8,450)	1%
Program Fees	22,593	262,000	(239,407)	9%
Senior Program Fees	2,923	11,000	(8,077)	27%
Entry Fees	3,825	39,500	(35,675)	10%
Rentals	4,090	77,500	(73,410)	5%
Concession Income	0	32,565	(32,565)	0%
Miscellaneous Income	2,811	2,800	11	100%
Special Events Revenue	22,630	79,000	(56,370)	29%
Interest Income	15	500	(485)	3%
Senior Trip Commissions	0	1,000	(1,000)	0%
Senior Membership	1,340	3,000	(1,660)	45%
Facilities Admissions	1,480	13,300	(11,820)	11%
Reimbursements	0	500	(500)	0%
Insurance Reimbursements	1,025	5,370	(4,345)	19%
Twp Rent Income	2,859			
Total Income	129,371	994,107	(864,736)	13%
Expense				
Transportation Expense	758	8,250	(7,492)	9%
Salaries-Administrative	47,465	306,950	(259,485)	15%
Salaries-Seasonal	12,187	175,000	(162,813)	7%
Longevity Pay	0	5,300	(5,300)	0%
Fringes-Employer-FICA	4,485	37,280	(32,795)	12%
Fringes-Hospitalization	634	60,040	(59,406)	1%
Fringes-Life Insurance	90	180	(90)	50%
Fringes-Deferred Comp.	3,837	46,042	(42,205)	8%
Fringes-Other	100	5,445	(5,345)	2%
Special Event	2,603	35,000	(32,397)	7%
Seniors Activity Contracted	946	7,000	(6,054)	14%
Audit Fees	0	7,800	(7,800)	0%
Equipment Fund Allocation	1,732	12,600	(10,868)	14%
Postage	945	9,000	(8,055)	11%
Office Supplies	504	3,500	(2,996)	14%
Mileage Reimbursement	342	7,450	(7,108)	5%
Leased Vehicle	100	1,200	(1,100)	8%
Equipment Rental	1,122	7,000	(5,878)	16%
Technology/Office Update	3,249	3,000	249	108%
Trophies & Awards	525	2,800	(2,275)	19%

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

Exhibit 9

	<u>Jan - Feb 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Sanctioned Event Fees	0	600	(600)	0%
Contracted services	3,954	46,500	(42,546)	9%
Operating Supplies	5,437	81,000	(75,563)	7%
Repair & Maintenance	946	8,275	(7,329)	11%
Membership & Dues	125	1,145	(1,020)	11%
Telephone/Fax/Web Services	2,190	10,125	(7,935)	22%
Utilities	4,088	28,000	(23,912)	15%
Conferences & Meetings	1,272	2,500	(1,228)	51%
Community Promotion	122	1,000	(878)	12%
Printing	0	8,000	(8,000)	0%
Insurance	0	26,000	(26,000)	0%
Twp Rent Payment	1,881			
Park Maintenance	1,397	31,875	(30,478)	4%
Consulting Fee	0	1,500	(1,500)	0%
Bank Fees	946	6,750	(5,804)	14%
Total Expense	<u>103,982</u>	<u>994,107</u>	<u>(890,125)</u>	<u>10%</u>
Net Ordinary Income	25,389	0	25,389	100%
Other Income/Expense				
Other Income				
Interest Millage Acct	163			
Equipment Fund Activity	<u>(20)</u>			
Total Other Income	<u>143</u>			
Net Other Income	<u>143</u>	<u>0</u>	<u>143</u>	<u>100%</u>
Net Income	<u><u>25,532</u></u>	<u><u>0</u></u>	<u><u>25,532</u></u>	<u><u>100%</u></u>

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

Exhibit 10

	<u>Jan - Feb 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
City Contribution	0	110,855	(110,855)	0%
Township Contribution	39,321	157,262	(117,941)	25%
Private Contribution	0	8,500	(8,500)	0%
Program Fees	22,593	262,000	(239,407)	9%
Entry Fees	3,825	39,500	(35,675)	10%
Rentals	3,215	53,000	(49,785)	6%
Concession Income	0	32,565	(32,565)	0%
Miscellaneous Income	2,811	2,800	11	100%
Special Events Revenue	22,630	79,000	(56,370)	29%
Interest Income	4	250	(246)	2%
Facilities Admissions	1,480	13,300	(11,820)	11%
Reimbursements	0	500	(500)	0%
Insurance Reimbursements	879	4,600	(3,721)	19%
Twp Rent Income	2,859			
Total Income	99,617	764,132	(664,515)	13%
Expense				
Transportation Expense	458	6,000	(5,542)	8%
Salaries-Administrative	36,286	237,340	(201,054)	15%
Salaries-Seasonal	4,486	128,500	(124,014)	3%
Longevity Pay	0	5,300	(5,300)	0%
Fringes-Employer-FICA	3,052	28,395	(25,343)	11%
Fringes-Hospitalization	504	46,540	(46,036)	1%
Fringes-Life Insurance	90	180	(90)	50%
Fringes-Deferred Comp.	3,164	35,602	(32,438)	9%
Fringes-Other	100	4,500	(4,400)	2%
Special Event	2,603	35,000	(32,397)	7%
Audit Fees	0	3,900	(3,900)	0%
Equipment Fund Allocation	1,732	12,600	(10,868)	14%
Postage	245	4,500	(4,255)	5%
Office Supplies	504	2,000	(1,496)	25%
Mileage Reimbursement	342	6,750	(6,408)	5%
Leased Vehicle	100	1,200	(1,100)	8%
Equipment Rental	863	4,500	(3,637)	19%
Technology/Office Update	2,416	2,000	416	121%
Trophies & Awards	525	2,800	(2,275)	19%
Sanctioned Event Fees	0	600	(600)	0%
Contracted services	3,954	46,500	(42,546)	9%
Operating Supplies	2,865	71,000	(68,135)	4%
Repair & Maintenance	28	250	(222)	11%
Membership & Dues	63	900	(837)	7%
Telephone/Fax/Web Services	1,104	5,400	(4,296)	20%
Utilities	1,805	12,500	(10,695)	14%
Conferences & Meetings	1,272	2,000	(728)	64%

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

Exhibit 10

	<u>Jan - Feb 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Community Promotion	122	500	(378)	24%
Printing	0	7,000	(7,000)	0%
Insurance	0	13,000	(13,000)	0%
Twp Rent Payment	1,881			
Park Maintenance	1,397	31,875	(30,478)	4%
Consulting Fee	0	1,000	(1,000)	0%
Bank Fees	946	4,000	(3,054)	24%
Total Expense	<u>72,907</u>	<u>764,132</u>	<u>(691,225)</u>	<u>10%</u>
Net Ordinary Income	<u>26,710</u>	<u>0</u>	<u>26,710</u>	<u>100%</u>
Net Income	<u><u>26,710</u></u>	<u><u>0</u></u>	<u><u>26,710</u></u>	<u><u>100%</u></u>

Grand Blanc Parks and Recreation

Budget vs. Actual - Seniors

Exhibit 11

January through February 2016

	Jan - Feb 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Senior Center Income Misc	1,200			
Sn Bus Transportation Income	308	1,800	(1,492)	17%
Senior Millage Income	22,401	170,255	(147,854)	13%
City Contribution	0	1,000	(1,000)	0%
Township Contribution	500	2,000	(1,500)	25%
Community Development	0	14,400	(14,400)	0%
Private Contribution	50			
Senior Program Fees	2,923	11,000	(8,077)	27%
Rentals	875	24,500	(23,625)	4%
Interest Income	0	250	(250)	0%
Senior Trip Commissions	0	1,000	(1,000)	0%
Senior Membership	1,340	3,000	(1,660)	45%
Insurance Reimbursements	146	770	(624)	19%
Total Income	29,743	229,975	(200,232)	13%
Expense				
Transportation Expense	300	2,250	(1,950)	13%
Salaries-Administrative	11,179	69,610	(58,431)	16%
Salaries-Seasonal	7,701	46,500	(38,799)	17%
Fringes-Employer-FICA	1,433	8,885	(7,452)	16%
Fringes-Hospitalization	130	13,500	(13,370)	1%
Fringes-Deferred Comp.	673	10,440	(9,767)	6%
Fringes-Other	0	945	(945)	0%
Seniors Activity Contracted	946	7,000	(6,054)	14%
Audit Fees	0	3,900	(3,900)	0%
Postage	700	4,500	(3,800)	16%
Office Supplies	0	1,500	(1,500)	0%
Mileage Reimbursement	0	700	(700)	0%
Equipment Rental	260	2,500	(2,240)	10%
Technology/Office Update	833	1,000	(167)	83%
Operating Supplies	2,572	10,000	(7,428)	26%
Repair & Maintenance	918	8,025	(7,107)	11%
Membership & Dues	63	245	(182)	26%
Telephone/Fax/Web Services	1,086	4,725	(3,639)	23%
Utilities	2,283	15,500	(13,217)	15%
Conferences & Meetings	0	500	(500)	0%
Community Promotion	0	500	(500)	0%
Printing	0	1,000	(1,000)	0%
Insurance	0	13,000	(13,000)	0%
Consulting Fee	0	500	(500)	0%
Bank Fees	0	2,750	(2,750)	0%
Total Expense	31,077	229,975	(198,898)	14%
Net Ordinary Income	(1,334)	0	(1,334)	100%
Net Income	(1,334)	0	(1,334)	100%

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

As of February 29, 2016

Exhibit 12

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
State Bank Equipment Fund								13,899.48
	Check	02/08/2016	2005	MJB Designs & Fabrication LLC	Equipment Fund Activity		-20.00	13,879.48
							<u>-20.00</u>	<u>13,879.48</u>
TOTAL							<u>-20.00</u>	<u>13,879.48</u>

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

Exhibit 13

As of February 29, 2016

	<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>
Millage Monies									12,493.16
City P & R Millage Fund									12,493.16
Total City P & R Millage Fund								<u> </u>	<u>12,493.16</u>
 Total Millage Monies								<u> </u>	<u>12,493.16</u>
 TOTAL								<u> </u>	<u>12,493.16</u>