

Grand Blanc Parks and Recreation

Balance Sheet Prev Month Comparison

Exhibit 9

As of January 31, 2016

	<u>Jan 31, 16</u>	<u>Dec 31, 15</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
General Fund State Bank	37,743	17,476	20,267
State Bank Equipment Fund	13,899	13,899	0
OPEB Investments	54,044	54,044	0
Flagstar - GFCF Grant	6,059	6,057	2
Flag Star Payroll Acct	1,002	1,002	0
FlagStar Checking Acct	192	(23,987)	24,179
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	602,904	163
Senior Trip Fund	3	3	0
Sesquecentennial CD	0	0	0
Total Checking/Savings	<u>716,417</u>	<u>671,806</u>	<u>44,611</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>741,108</u>	<u>696,497</u>	<u>44,611</u>
TOTAL ASSETS	<u>741,108</u>	<u>696,497</u>	<u>44,611</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
Accrued Salaries	21,373	21,373	0
Dog Park Developement Project	(72)	(72)	0
Deferred Revenue - Programs	63,484	63,484	0
Rent Deposit Liability	12,341	8,841	3,500
Senior Trip Account	14,371	13,568	803
Total Other Current Liabilities	<u>111,497</u>	<u>107,194</u>	<u>4,303</u>
Total Current Liabilities	<u>111,497</u>	<u>107,194</u>	<u>4,303</u>
Total Liabilities	111,497	107,194	4,303
Equity			
Millage Net Assets	604,130	604,130	0
Retained Earnings	(14,827)	71,518	(86,345)
Net Income	40,308	(86,345)	126,653
Total Equity	<u>629,611</u>	<u>589,303</u>	<u>40,308</u>
TOTAL LIABILITIES & EQUITY	<u>741,108</u>	<u>696,497</u>	<u>44,611</u>

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

Exhibit 10

	<u>Jan 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	198	1,800	(1,602)	11%
Senior Millage Income	10,429	170,255	(159,826)	6%
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	16,139	262,000	(245,861)	6%
Senior Program Fees	2,382	11,000	(8,618)	22%
Entry Fees	200	39,500	(39,300)	1%
Rentals	2,965	77,500	(74,535)	4%
Concession Income	0	32,565	(32,565)	0%
Miscellaneous Income	0	2,800	(2,800)	0%
Special Events Revenue	11,785	79,000	(67,215)	15%
Interest Income	9	500	(491)	2%
Senior Trip Commissions	0	1,000	(1,000)	0%
Senior Membership	760	3,000	(2,240)	25%
Facilities Admissions	1,030	13,300	(12,270)	8%
Reimbursements	0	500	(500)	0%
Insurance Reimbursements	513	5,370	(4,857)	10%
Twp Rent Income	2,859			
Total Income	90,340	994,107	(903,767)	9%
Expense				
Transportation Expense	758	8,250	(7,492)	9%
Salaries-Administrative	23,604	306,950	(283,346)	8%
Salaries-Seasonal	5,506	175,000	(169,494)	3%
Longevity Pay	0	5,300	(5,300)	0%
Fringes-Employer-FICA	2,188	37,280	(35,092)	6%
Fringes-Hospitalization	100	60,040	(59,940)	0%
Fringes-Life Insurance	90	180	(90)	50%
Fringes-Deferred Comp.	3,837	46,042	(42,205)	8%
Fringes-Other	0	5,445	(5,445)	0%
Special Event	0	35,000	(35,000)	0%
Seniors Activity Contracted	74	7,000	(6,926)	1%
Audit Fees	0	7,800	(7,800)	0%
Equipment Fund Allocation	866	12,600	(11,734)	7%
Postage	399	9,000	(8,601)	4%
Office Supplies	0	3,500	(3,500)	0%
Mileage Reimbursement	201	7,450	(7,249)	3%
Leased Vehicle	0	1,200	(1,200)	0%
Equipment Rental	535	7,000	(6,465)	8%

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

Exhibit 10

	<u>Jan 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Technology/Office Update	1,431	3,000	(1,569)	48%
Trophies & Awards	315	2,800	(2,485)	11%
Sanctioned Event Fees	0	600	(600)	0%
Contracted services	1,323	46,500	(45,177)	3%
Operating Supplies	2,598	81,000	(78,402)	3%
Repair & Maintenance	191	8,275	(8,084)	2%
Membership & Dues	0	1,145	(1,145)	0%
Telephone/Fax/Web Services	938	10,125	(9,187)	9%
Utilities	2,126	28,000	(25,874)	8%
Conferences & Meetings	757	2,500	(1,743)	30%
Community Promotion	116	1,000	(884)	12%
Printing	0	8,000	(8,000)	0%
Insurance	0	26,000	(26,000)	0%
Twp Rent Payment	941			
Park Maintenance	760	31,875	(31,115)	2%
Consulting Fee	0	1,500	(1,500)	0%
Bank Fees	542	6,750	(6,208)	8%
Total Expense	<u>50,196</u>	<u>994,107</u>	<u>(943,911)</u>	<u>5%</u>
Net Ordinary Income	40,144	0	40,144	100%
Other Income/Expense				
Other Income				
Interest Millage Acct	163			
Total Other Income	<u>163</u>			
Net Other Income	<u>163</u>	<u>0</u>	<u>163</u>	<u>100%</u>
Net Income	<u><u>40,307</u></u>	<u><u>0</u></u>	<u><u>40,307</u></u>	<u><u>100%</u></u>

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

Exhibit 11

	<u>Jan 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	16,139	262,000	(245,861)	6%
Entry Fees	200	39,500	(39,300)	1%
Rentals	2,240	53,000	(50,760)	4%
Concession Income	0	32,565	(32,565)	0%
Miscellaneous Income	0	2,800	(2,800)	0%
Special Events Revenue	11,785	79,000	(67,215)	15%
Interest Income	2	250	(248)	1%
Facilities Admissions	1,030	13,300	(12,270)	8%
Reimbursements	0	500	(500)	0%
Insurance Reimbursements	439	4,600	(4,161)	10%
Twp Rent Income	2,859			
Total Income	<u>74,015</u>	<u>764,132</u>	<u>(690,117)</u>	<u>10%</u>
Expense				
Transportation Expense	458	6,000	(5,542)	8%
Salaries-Administrative	18,031	237,340	(219,309)	8%
Salaries-Seasonal	2,066	128,500	(126,434)	2%
Longevity Pay	0	5,300	(5,300)	0%
Fringes-Employer-FICA	1,504	28,395	(26,891)	5%
Fringes-Hospitalization	100	46,540	(46,440)	0%
Fringes-Life Insurance	90	180	(90)	50%
Fringes-Deferred Comp.	3,164	35,602	(32,438)	9%
Fringes-Other	0	4,500	(4,500)	0%
Special Event	0	35,000	(35,000)	0%
Audit Fees	0	3,900	(3,900)	0%
Equipment Fund Allocation	866	12,600	(11,734)	7%
Postage	49	4,500	(4,451)	1%
Office Supplies	0	2,000	(2,000)	0%
Mileage Reimbursement	201	6,750	(6,549)	3%
Leased Vehicle	0	1,200	(1,200)	0%
Equipment Rental	451	4,500	(4,049)	10%
Technology/Office Update	848	2,000	(1,152)	42%
Trophies & Awards	315	2,800	(2,485)	11%
Sanctioned Event Fees	0	600	(600)	0%
Contracted services	1,323	46,500	(45,177)	3%
Operating Supplies	971	71,000	(70,029)	1%
Repair & Maintenance	28	250	(222)	11%
Membership & Dues	0	900	(900)	0%
Telephone/Fax/Web Services	525	5,400	(4,875)	10%

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

Exhibit 11

	<u>Jan 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Utilities	960	12,500	(11,540)	8%
Conferences & Meetings	757	2,000	(1,243)	38%
Community Promotion	116	500	(384)	23%
Printing	0	7,000	(7,000)	0%
Insurance	0	13,000	(13,000)	0%
Twp Rent Payment	941			
Park Maintenance	760	31,875	(31,115)	2%
Consulting Fee	0	1,000	(1,000)	0%
Bank Fees	542	4,000	(3,458)	14%
Total Expense	<u>35,066</u>	<u>764,132</u>	<u>(729,066)</u>	<u>5%</u>
Net Ordinary Income	<u>38,949</u>	<u>0</u>	<u>38,949</u>	<u>100%</u>
Net Income	<u><u>38,949</u></u>	<u><u>0</u></u>	<u><u>38,949</u></u>	<u><u>100%</u></u>

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

Exhibit 12

	<u>Jan 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	198	1,800	(1,602)	11%
Senior Millage Income	10,429	170,255	(159,826)	6%
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	2,382	11,000	(8,618)	22%
Rentals	725	24,500	(23,775)	3%
Interest Income	0	250	(250)	0%
Senior Trip Commissions	0	1,000	(1,000)	0%
Senior Membership	760	3,000	(2,240)	25%
Insurance Reimbursements	73	770	(697)	9%
Total Income	<u>16,317</u>	<u>229,975</u>	<u>(213,658)</u>	<u>7%</u>
Expense				
Transportation Expense	300	2,250	(1,950)	13%
Salaries-Administrative	5,572	69,610	(64,038)	8%
Salaries-Seasonal	3,440	46,500	(43,060)	7%
Fringes-Employer-FICA	684	8,885	(8,201)	8%
Fringes-Hospitalization	0	13,500	(13,500)	0%
Fringes-Deferred Comp.	673	10,440	(9,767)	6%
Fringes-Other	0	945	(945)	0%
Seniors Activity Contracted	74	7,000	(6,926)	1%
Audit Fees	0	3,900	(3,900)	0%
Postage	350	4,500	(4,150)	8%
Office Supplies	0	1,500	(1,500)	0%
Mileage Reimbursement	0	700	(700)	0%
Equipment Rental	83	2,500	(2,417)	3%
Technology/Office Update	583	1,000	(417)	58%
Operating Supplies	1,627	10,000	(8,373)	16%
Repair & Maintenance	163	8,025	(7,862)	2%
Membership & Dues	0	245	(245)	0%
Telephone/Fax/Web Services	413	4,725	(4,312)	9%
Utilities	1,166	15,500	(14,334)	8%
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	<u>15,128</u>	<u>229,975</u>	<u>(214,847)</u>	<u>7%</u>
Net Ordinary Income	<u>1,189</u>	<u>0</u>	<u>1,189</u>	<u>100%</u>
Net Income	<u><u>1,189</u></u>	<u><u>0</u></u>	<u><u>1,189</u></u>	<u><u>100%</u></u>

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

As of January 31, 2016

Exhibit 13

	<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
Total State Bank Equipment Fund							<u> </u>	<u>13,899.48</u>
TOTAL							<u> </u>	<u>13,899.48</u>

Grand Blanc Parks and Recreation
City Parks & Recreation Millage Fund
As of January 31, 2016

Exhibit 14

	<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>12,493.16</u>	<u>12,493.16</u>
Total Millage Monies								<u>12,493.16</u>	<u>12,493.16</u>
TOTAL								<u><u>12,493.16</u></u>	<u><u>12,493.16</u></u>