

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

	<u>Jul 31, 16</u>	<u>Jun 30, 16</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
General Fund State Bank	72,559	128,661	(56,102)
State Bank Equipment Fund	15,910	14,983	927
OPEB Investments	54,044	54,044	0
Flagstar - GFCF Grant	18,089	18,082	7
Flag Star Payroll Acct	1,002	1,002	0
FlagStar Checking Acct	11,501	(5,028)	16,529
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	603,279	5
Senior Trip Fund	3	3	0
Sesquicentennial CD	0	0	0
Total Checking/Savings	<u>776,800</u>	<u>815,434</u>	<u>(38,634)</u>
Other Current Assets			
Accounts Receivable	24,691	24,691	0
Total Other Current Assets	<u>24,691</u>	<u>24,691</u>	<u>0</u>
Total Current Assets	<u>801,491</u>	<u>840,125</u>	<u>(38,634)</u>
TOTAL ASSETS	<u>801,491</u>	<u>840,125</u>	<u>(38,634)</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	13,731	15,016	(1,285)
Senior Trip Account	34,859	22,140	12,719
Total Other Current Liabilities	<u>133,375</u>	<u>121,941</u>	<u>11,434</u>
Total Current Liabilities	<u>133,375</u>	<u>121,941</u>	<u>11,434</u>
Total Liabilities	133,375	121,941	11,434
Equity			
Millage Net Assets	604,130	604,130	0
Retained Earnings	(14,827)	(14,827)	0
Net Income	78,812	128,881	(50,069)
Total Equity	<u>668,115</u>	<u>718,184</u>	<u>(50,069)</u>
TOTAL LIABILITIES & EQUITY	<u>801,490</u>	<u>840,125</u>	<u>(38,635)</u>

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

Exhibit 24

	<u>Jan - Jul 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Senior Center Income Misc	6,711			
Sn Bus Transportation Income	739	1,800	(1,061)	41%
Special Needs Revenue	900			
Senior Millage Income	95,531	170,255	(74,724)	56%
City Contribution	27,964	111,855	(83,891)	25%
Township Contribution	79,641	159,262	(79,621)	50%
Community Development	5,521	14,400	(8,879)	38%
Private Contribution	7,774	8,500	(726)	91%
Special Projects Grants	12,000			
Program Fees	220,531	262,000	(41,469)	84%
Senior Program Fees	7,677	11,000	(3,323)	70%
Entry Fees	26,978	39,500	(12,522)	68%
Rentals	48,378	77,500	(29,122)	62%
Concession Income	11,605	32,565	(20,960)	36%
Miscellaneous Income	26,120	2,800	23,320	933%
Special Events Revenue	75,518	79,000	(3,482)	96%
Interest Income	79	500	(421)	16%
Senior Trip Commissions	80	1,000	(920)	8%
Senior Membership	2,840	3,000	(160)	95%
Facilities Admissions	9,052	13,300	(4,248)	68%
Reimbursements	0	500	(500)	0%
Insurance Reimbursements	3,844	5,370	(1,526)	72%
Twp Rent Income	5,718			
Total Income	675,201	994,107	(318,906)	68%
Expense				
Transportation Expense	3,093	8,250	(5,157)	37%
Special Needs Expense	227			
Salaries-Administrative	176,301	306,950	(130,649)	57%
Salaries-Seasonal	102,512	175,000	(72,488)	59%
Longevity Pay	2,900	5,300	(2,400)	55%
Fringes-Employer-FICA	21,273	37,280	(16,007)	57%
Fringes-Hospitalization	30,226	60,040	(29,814)	50%
Fringes-Life Insurance	179	180	(1)	99%
Fringes-Deferred Comp.	23,023	46,042	(23,019)	50%
Fringes-Other	2,302	5,445	(3,143)	42%
Special Event	30,229	35,000	(4,771)	86%
Seniors Activity Contracted	4,110	7,000	(2,890)	59%
Audit Fees	0	7,800	(7,800)	0%
Equipment Fund Allocation	6,063	12,600	(6,537)	48%
Postage	6,488	9,000	(2,512)	72%
Office Supplies	1,366	3,500	(2,134)	39%

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

Exhibit 24

	<u>Jan - Jul 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Mileage Reimbursement	2,983	7,450	(4,467)	40%
Leased Vehicle	500	1,200	(700)	42%
Equipment Rental	3,856	7,000	(3,144)	55%
Technology/Office Update	3,868	3,000	868	129%
Trophies & Awards	2,389	2,800	(411)	85%
Sanctioned Event Fees	520	600	(80)	87%
Contracted services	30,051	46,500	(16,449)	65%
Operating Supplies	57,863	81,000	(23,137)	71%
Repair & Maintenance	5,220	8,275	(3,055)	63%
Membership & Dues	480	1,145	(665)	42%
Telephone/Fax/Web Services	7,002	10,125	(3,123)	69%
Utilities	13,481	28,000	(14,519)	48%
Conferences & Meetings	2,474	2,500	(26)	99%
Community Promotion	286	1,000	(714)	29%
Printing	7,072	8,000	(928)	88%
Insurance	14,416	26,000	(11,584)	55%
Twp Rent Payment	6,585			
Park Maintenance	20,547	31,875	(11,328)	64%
Special Projects Expense	3,774			
Consulting Fee	0	1,500	(1,500)	0%
Bank Fees	5,018	6,750	(1,732)	74%
Total Expense	<u>598,677</u>	<u>994,107</u>	<u>(395,430)</u>	<u>60%</u>
Net Ordinary Income	76,524	0	76,524	100%
Other Income/Expense				
Other Income				
Interest Millage Acct	380			
Equipment Fund Activity	1,908			
Total Other Income	<u>2,288</u>			
Net Other Income	<u>2,288</u>	<u>0</u>	<u>2,288</u>	<u>100%</u>
Net Income	<u><u>78,812</u></u>	<u><u>0</u></u>	<u><u>78,812</u></u>	<u><u>100%</u></u>

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

	<u>Jan - Jul 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Special Needs Revenue	900			
City Contribution	27,714	110,855	(83,141)	25%
Township Contribution	78,641	157,262	(78,621)	50%
Private Contribution	7,520	8,500	(980)	88%
Special Projects Grants	12,000			
Program Fees	220,531	262,000	(41,469)	84%
Entry Fees	26,978	39,500	(12,522)	68%
Rentals	35,333	53,000	(17,667)	67%
Concession Income	11,605	32,565	(20,960)	36%
Miscellaneous Income	26,120	2,800	23,320	933%
Special Events Revenue	75,518	79,000	(3,482)	96%
Interest Income	32	250	(218)	13%
Facilities Admissions	9,052	13,300	(4,248)	68%
Reimbursements	0	500	(500)	0%
Insurance Reimbursements	3,295	4,600	(1,305)	72%
Twp Rent Income	5,718			
Total Income	<u>540,957</u>	<u>764,132</u>	<u>(223,175)</u>	<u>71%</u>
Expense				
Transportation Expense	2,225	6,000	(3,775)	37%
Special Needs Expense	227			
Salaries-Administrative	134,749	237,340	(102,591)	57%
Salaries-Seasonal	73,443	128,500	(55,057)	57%
Longevity Pay	2,900	5,300	(2,400)	55%
Fringes-Employer-FICA	15,912	28,395	(12,483)	56%
Fringes-Hospitalization	24,094	46,540	(22,446)	52%
Fringes-Life Insurance	179	180	(1)	99%
Fringes-Deferred Comp.	17,767	35,602	(17,835)	50%
Fringes-Other	1,838	4,500	(2,662)	41%
Special Event	30,229	35,000	(4,771)	86%
Audit Fees	0	3,900	(3,900)	0%
Equipment Fund Allocation	6,063	12,600	(6,537)	48%
Postage	3,338	4,500	(1,162)	74%
Office Supplies	1,338	2,000	(662)	67%
Mileage Reimbursement	2,620	6,750	(4,130)	39%
Leased Vehicle	500	1,200	(700)	42%
Equipment Rental	2,919	4,500	(1,581)	65%
Technology/Office Update	2,431	2,000	431	122%
Trophies & Awards	2,389	2,800	(411)	85%
Sanctioned Event Fees	520	600	(80)	87%
Contracted services	30,051	46,500	(16,449)	65%
Operating Supplies	48,344	71,000	(22,656)	68%
Repair & Maintenance	196	250	(54)	78%

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

Exhibit 25

	Jan - Jul 16	Budget	\$ Over Budget	% of Budget
Membership & Dues	300	900	(600)	33%
Telephone/Fax/Web Services	3,937	5,400	(1,463)	73%
Utilities	6,591	12,500	(5,909)	53%
Conferences & Meetings	2,429	2,000	429	121%
Community Promotion	286	500	(214)	57%
Printing	7,072	7,000	72	101%
Insurance	7,208	13,000	(5,792)	55%
Twp Rent Payment	6,585			
Park Maintenance	20,547	31,875	(11,328)	64%
Consulting Fee	0	1,000	(1,000)	0%
Bank Fees	3,665	4,000	(335)	92%
Total Expense	<u>462,892</u>	<u>764,132</u>	<u>(301,240)</u>	<u>61%</u>
Net Ordinary Income	<u>78,065</u>	<u>0</u>	<u>78,065</u>	<u>100%</u>
Net Income	<u><u>78,065</u></u>	<u><u>0</u></u>	<u><u>78,065</u></u>	<u><u>100%</u></u>

Grand Blanc Parks and Recreation

Exhibit 26

Budget vs. Actual - Seniors

January through July 2016

	Jan - Jul 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Senior Center Income Misc	6,711			
Sn Bus Transportation Income	739	1,800	(1,061)	41%
Senior Millage Income	95,531	170,255	(74,724)	56%
City Contribution	250	1,000	(750)	25%
Township Contribution	1,000	2,000	(1,000)	50%
Community Development	5,521	14,400	(8,879)	38%
Private Contribution	254			
Special Projects Grants	0			
Senior Program Fees	7,677	11,000	(3,323)	70%
Rentals	13,045	24,500	(11,455)	53%
Interest Income	0	250	(250)	0%
Senior Trip Commissions	80	1,000	(920)	8%
Senior Membership	2,840	3,000	(160)	95%
Insurance Reimbursements	549	770	(221)	71%
Total Income	134,197	229,975	(95,778)	58%
Expense				
Transportation Expense	868	2,250	(1,382)	39%
Salaries-Administrative	41,552	69,610	(28,058)	60%
Salaries-Seasonal	29,070	46,500	(17,430)	63%
Fringes-Employer-FICA	5,361	8,885	(3,524)	60%
Fringes-Hospitalization	6,131	13,500	(7,369)	45%
Fringes-Deferred Comp.	5,257	10,440	(5,183)	50%
Fringes-Other	464	945	(481)	49%
Seniors Activity Contracted	4,110	7,000	(2,890)	59%
Audit Fees	0	3,900	(3,900)	0%
Postage	3,149	4,500	(1,351)	70%
Office Supplies	28	1,500	(1,472)	2%
Mileage Reimbursement	363	700	(337)	52%
Equipment Rental	937	2,500	(1,563)	37%
Technology/Office Update	1,437	1,000	437	144%
Operating Supplies	9,519	10,000	(481)	95%
Repair & Maintenance	5,024	8,025	(3,001)	63%
Membership & Dues	180	245	(65)	73%
Telephone/Fax/Web Services	3,065	4,725	(1,660)	65%
Utilities	6,890	15,500	(8,610)	44%
Conferences & Meetings	45	500	(455)	9%
Community Promotion	0	500	(500)	0%
Printing	0	1,000	(1,000)	0%
Insurance	7,208	13,000	(5,792)	55%
Special Projects Expense	3,774			
Consulting Fee	0	500	(500)	0%
Bank Fees	1,353	2,750	(1,397)	49%
Total Expense	135,785	229,975	(94,190)	59%
Net Ordinary Income	(1,588)	0	(1,588)	100%
Net Income	(1,588)	0	(1,588)	100%

Grand Blanc Parks and Recreation EQUIPMENT FUND ACCOUNT

As of July 31, 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>
							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
Total State Bank Equipment Fund						<u>2,010.30</u>	<u>15,909.78</u>
TOTAL						<u>2,010.30</u>	<u>15,909.78</u>

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

As of July 31, 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>
Millage Monies									12,493.16
City P & R Millage Fund									12,493.16
Total City P & R Millage Fund									12,493.16
Total Millage Monies									12,493.16
TOTAL									12,493.16