

**Grand Blanc Parks and Recreation**  
**Balance Sheet Prev Month Comparison**  
**As of June 30, 2016**

Exhibit 16

	<u>Jun 30, 16</u>	<u>May 31, 16</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
General Fund State Bank	128,661	88,172	40,489
State Bank Equipment Fund	14,983	14,983	0
OPEB Investments	54,044	54,044	0
Flagstar - GFCF Grant	20,488	20,488	0
Flag Star Payroll Acct	1,002	1,002	0
FlagStar Checking Acct	(16,028)	117	(16,145)
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	603,279	603,241	38
Senior Trip Fund	3	3	0
Sesquecentennial CD	0	0	0
<b>Total Checking/Savings</b>	<u>806,840</u>	<u>782,458</u>	<u>24,382</u>
<b>Other Current Assets</b>			
Accounts Recievable	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>831,531</u>	<u>807,149</u>	<u>24,382</u>
<b>TOTAL ASSETS</b>	<u><u>831,531</u></u>	<u><u>807,149</u></u>	<u><u>24,382</u></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 Developement Project	(72)	(72)	0
Deferred Revenue - Programs	63,484	63,484	0
Rent Deposit Liability	15,116	17,016	(1,900)
Senior Trip Account	22,140	18,968	3,172
<b>Total Other Current Liabilities</b>	<u>122,041</u>	<u>120,769</u>	<u>1,272</u>
<b>Total Current Liabilities</b>	<u>122,041</u>	<u>120,769</u>	<u>1,272</u>
<b>Total Liabilities</b>	122,041	120,769	1,272
<b>Equity</b>			
Millage Net Assets	604,130	604,130	0
Retained Earnings	(14,827)	(14,827)	0
Net Income	120,187	97,076	23,111
<b>Total Equity</b>	<u>709,490</u>	<u>686,379</u>	<u>23,111</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>831,531</u></u>	<u><u>807,148</u></u>	<u><u>24,383</u></u>

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

Exhibit 17

	<u>Jan - Jun 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	6,000			
Sn Bus Transportation Income	690	1,800	(1,110)	38%
Special Needs Revenue	900			
Senior Millage Income	80,530	170,255	(89,725)	47%
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	191,702	262,000	(70,298)	73%
Senior Program Fees	7,499	11,000	(3,501)	68%
Entry Fees	26,903	39,500	(12,597)	68%
Rentals	33,465	77,500	(44,035)	43%
Concession Income	5,589	32,565	(26,976)	17%
Miscellaneous Income	15,120	2,800	12,320	540%
Special Events Revenue	66,789	79,000	(12,211)	85%
Interest Income	46	500	(454)	9%
Senior Trip Commissions	80	1,000	(920)	8%
Senior Membership	2,710	3,000	(290)	90%
Facilities Admissions	5,457	13,300	(7,843)	41%
Reimbursements	0	500	(500)	0%
Insurance Reimbursements	3,332	5,370	(2,038)	62%
Twp Rent Income	5,718			
<b>Total Income</b>	<b>585,430</b>	<b>994,107</b>	<b>(408,677)</b>	<b>59%</b>
<b>Expense</b>				
Transportation Expense	2,408	8,250	(5,842)	29%
Salaries-Administrative	153,598	306,950	(153,352)	50%
Salaries-Seasonal	56,200	175,000	(118,800)	32%
Longevity Pay	2,400	5,300	(2,900)	45%
Fringes-Employer-FICA	15,994	37,280	(21,286)	43%
Fringes-Hospitalization	29,908	60,040	(30,132)	50%
Fringes-Life Insurance	90	180	(90)	50%
Fringes-Deferred Comp.	23,023	46,042	(23,019)	50%
Fringes-Other	2,302	5,445	(3,143)	42%
Special Event	19,468	35,000	(15,532)	56%
Seniors Activity Contracted	3,216	7,000	(3,784)	46%
Audit Fees	0	7,800	(7,800)	0%
Equipment Fund Allocation	5,197	12,600	(7,403)	41%
Postage	6,441	9,000	(2,559)	72%
Office Supplies	1,150	3,500	(2,350)	33%
Mileage Reimbursement	1,806	7,450	(5,644)	24%
Leased Vehicle	500	1,200	(700)	42%
Equipment Rental	3,367	7,000	(3,633)	48%

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

Exhibit 17

	<u>Jan - Jun 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Technology/Office Update	3,868	3,000	868	129%
Trophies & Awards	1,866	2,800	(934)	67%
Sanctioned Event Fees	520	600	(80)	87%
Contracted services	17,116	46,500	(29,384)	37%
Operating Supplies	40,977	81,000	(40,023)	51%
Repair & Maintenance	4,628	8,275	(3,647)	56%
Membership & Dues	260	1,145	(885)	23%
Telephone/Fax/Web Services	5,996	10,125	(4,129)	59%
Utilities	11,380	28,000	(16,620)	41%
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	5,644			
Park Maintenance	14,140	31,875	(17,735)	44%
Special Projects Expense	3,774			
Consulting Fee	0	1,500	(1,500)	0%
Bank Fees	4,112	6,750	(2,638)	61%
<b>Total Expense</b>	<u>465,597</u>	<u>994,107</u>	<u>(528,510)</u>	<u>47%</u>
<b>Net Ordinary Income</b>	119,833	0	119,833	100%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Interest Millage Acct	375			
Equipment Fund Activity	(19)			
<b>Total Other Income</b>	<u>356</u>			
<b>Net Other Income</b>	<u>356</u>	<u>0</u>	<u>356</u>	<u>100%</u>
<b>Net Income</b>	<u><u>120,189</u></u>	<u><u>0</u></u>	<u><u>120,189</u></u>	<u><u>100%</u></u>

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

Exhibit 18

	<u>Jan - Jun 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>	27,714	110,855	(83,141)	25%
<b>Township Contribution</b>	78,641	157,262	(78,621)	50%
<b>Private Contribution</b>	7,520	8,500	(980)	88%
<b>Special Projects Grants</b>	12,600			
<b>Program Fees</b>	191,702	262,000	(70,298)	73%
<b>Entry Fees</b>	26,903	39,500	(12,597)	68%
<b>Rentals</b>	23,255	53,000	(29,745)	44%
<b>Concession Income</b>	5,589	32,565	(26,976)	17%
<b>Miscellaneous Income</b>	15,120	2,800	12,320	540%
<b>Special Events Revenue</b>	66,789	79,000	(12,211)	85%
<b>Interest Income</b>	12	250	(238)	5%
<b>Facilities Admissions</b>	5,457	13,300	(7,843)	41%
<b>Reimbursements</b>	0	500	(500)	0%
<b>Insurance Reimbursements</b>	2,856	4,600	(1,744)	62%
<b>Twp Rent Income</b>	5,718			
<b>Total Income</b>	<u>470,776</u>	<u>764,132</u>	<u>(293,356)</u>	<u>62%</u>
<b>Expense</b>				
<b>Transportation Expense</b>	1,646	6,000	(4,354)	27%
<b>Salaries-Administrative</b>	117,508	237,340	(119,832)	50%
<b>Salaries-Seasonal</b>	31,065	128,500	(97,435)	24%
<b>Longevity Pay</b>	2,400	5,300	(2,900)	45%
<b>Fringes-Employer-FICA</b>	11,346	28,395	(17,049)	40%
<b>Fringes-Hospitalization</b>	23,842	46,540	(22,698)	51%
<b>Fringes-Life Insurance</b>	90	180	(90)	50%
<b>Fringes-Deferred Comp.</b>	17,767	35,602	(17,835)	50%
<b>Fringes-Other</b>	1,838	4,500	(2,662)	41%
<b>Special Event</b>	19,468	35,000	(15,532)	56%
<b>Audit Fees</b>	0	3,900	(3,900)	0%
<b>Equipment Fund Allocation</b>	5,197	12,600	(7,403)	41%
<b>Postage</b>	3,291	4,500	(1,209)	73%
<b>Office Supplies</b>	1,123	2,000	(877)	56%
<b>Mileage Reimbursement</b>	1,443	6,750	(5,307)	21%
<b>Leased Vehicle</b>	500	1,200	(700)	42%
<b>Equipment Rental</b>	2,508	4,500	(1,992)	56%
<b>Technology/Office Update</b>	2,431	2,000	431	122%
<b>Trophies &amp; Awards</b>	1,866	2,800	(934)	67%
<b>Sanctioned Event Fees</b>	520	600	(80)	87%
<b>Contracted services</b>	17,116	46,500	(29,384)	37%
<b>Operating Supplies</b>	32,688	71,000	(38,312)	46%
<b>Repair &amp; Maintenance</b>	168	250	(82)	67%

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

Exhibit 18

	<b>Jan - Jun 16</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Membership &amp; Dues</b>	228	900	(672)	25%
<b>Telephone/Fax/Web Services</b>	3,239	5,400	(2,161)	60%
<b>Utilities</b>	5,530	12,500	(6,970)	44%
<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>	7,208	13,000	(5,792)	55%
<b>Twp Rent Payment</b>	5,644			
<b>Park Maintenance</b>	14,140	31,875	(17,735)	44%
<b>Consulting Fee</b>	0	1,000	(1,000)	0%
<b>Bank Fees</b>	4,112	4,000	112	103%
<b>Total Expense</b>	<u>345,709</u>	<u>764,132</u>	<u>(418,423)</u>	<u>45%</u>
<b>Net Ordinary Income</b>	<u>125,067</u>	<u>0</u>	<u>125,067</u>	<u>100%</u>
<b>Net Income</b>	<u><u>125,067</u></u>	<u><u>0</u></u>	<u><u>125,067</u></u>	<u><u>100%</u></u>

# Grand Blanc Parks and Recreation

## Budget vs. Actual - Seniors

January through June 2016

	<u>Jan - Jun 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	6,000			
Sn Bus Transportation Income	690	1,800	(1,110)	38%
Senior Millage Income	80,530	170,255	(89,725)	47%
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	(600)			
Senior Program Fees	7,499	11,000	(3,501)	68%
Rentals	10,210	24,500	(14,290)	42%
Interest Income	0	250	(250)	0%
Senior Trip Commissions	80	1,000	(920)	8%
Senior Membership	2,710	3,000	(290)	90%
Insurance Reimbursements	476	770	(294)	62%
<b>Total Income</b>	<b>114,620</b>	<b>229,975</b>	<b>(115,355)</b>	<b>50%</b>
<b>Expense</b>				
Transportation Expense	763	2,250	(1,487)	34%
Salaries-Administrative	36,090	69,610	(33,520)	52%
Salaries-Seasonal	25,134	46,500	(21,366)	54%
Fringes-Employer-FICA	4,648	8,885	(4,237)	52%
Fringes-Hospitalization	6,066	13,500	(7,434)	45%
Fringes-Deferred Comp.	5,257	10,440	(5,183)	50%
Fringes-Other	464	945	(481)	49%
Seniors Activity Contracted	3,216	7,000	(3,784)	46%
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	859	2,500	(1,641)	34%
Technology/Office Update	1,437	1,000	437	144%
Operating Supplies	8,289	10,000	(1,711)	83%
Repair & Maintenance	4,460	8,025	(3,565)	56%
Membership & Dues	33	245	(212)	13%
Telephone/Fax/Web Services	2,757	4,725	(1,968)	58%
Utilities	5,851	15,500	(9,649)	38%
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	0	2,750	(2,750)	0%
<b>Total Expense</b>	<b>119,891</b>	<b>229,975</b>	<b>(110,084)</b>	<b>52%</b>
<b>Net Ordinary Income</b>	<b>(5,271)</b>	<b>0</b>	<b>(5,271)</b>	<b>100%</b>
<b>Net Income</b>	<b>(5,271)</b>	<b>0</b>	<b>(5,271)</b>	<b>100%</b>

# Grand Blanc Parks and Recreation EQUIPMENT FUND ACCOUNT

Exhibit 20

As of June 30, 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>
<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 Gen		600.00	13,879.48
	Deposit	04/04/2016			Deposit -SPLIT-		1,103.90	14,983.38
							<u>1,083.90</u>	<u>14,983.38</u>
<b>TOTAL</b>							<u><b>1,083.90</b></u>	<u><b>14,983.38</b></u>

**Grand Blanc Parks and Recreation**  
**City Parks & Recreation Millage Fund**  
As of June 30, 2015

Exhibit 21

	<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>