

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

Exhibit 8

	<u>Mar 31, 16</u>	<u>Feb 29, 16</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
General Fund State Bank	11,943	26,147	(14,204)
State Bank Equipment Fund	13,879	13,879	0
OPEB Investments	54,044	54,044	0
Flagstar - GFCF Grant	10,065	6,061	4,004
Flag Star Payroll Acct	1,002	1,002	0
FlagStar Checking Acct	17,195	246	16,949
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	603,171	603,136	35
Senior Trip Fund	3	3	0
Sesquicentennial CD	0	0	0
Total Checking/Savings	<u>711,710</u>	<u>704,926</u>	<u>6,784</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>736,401</u>	<u>729,617</u>	<u>6,784</u>
TOTAL ASSETS	<u>736,401</u>	<u>729,617</u>	<u>6,784</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	15,991	13,991	2,000
Senior Trip Account	15,609	15,938	(329)
Total Other Current Liabilities	<u>116,385</u>	<u>114,714</u>	<u>1,671</u>
Total Current Liabilities	<u>116,385</u>	<u>114,714</u>	<u>1,671</u>
Total Liabilities	116,385	114,714	1,671
Equity			
Millage Net Assets	604,130	604,130	0
Retained Earnings	(14,827)	(14,827)	0
Net Income	30,714	25,600	5,114
Total Equity	<u>620,017</u>	<u>614,903</u>	<u>5,114</u>
TOTAL LIABILITIES & EQUITY	<u>736,402</u>	<u>729,617</u>	<u>6,785</u>

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

Exhibit 9

	<u>Jan - Mar 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Senior Center Income Misc	3,300			
Sn Bus Transportation Income	318	1,800	(1,482)	18%
Senior Millage Income	34,670	170,255	(135,585)	20%
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%
Special Projects Grants	11,000			
Program Fees	41,181	262,000	(220,819)	16%
Senior Program Fees	3,565	11,000	(7,435)	32%
Entry Fees	9,115	39,500	(30,385)	23%
Rentals	5,570	77,500	(71,930)	7%
Concession Income	0	32,565	(32,565)	0%
Miscellaneous Income	3,839	2,800	1,039	137%
Special Events Revenue	36,336	79,000	(42,664)	46%
Interest Income	23	500	(477)	5%
Senior Trip Commissions	35	1,000	(965)	4%
Senior Membership	1,490	3,000	(1,510)	50%
Facilities Admissions	2,422	13,300	(10,878)	18%
Reimbursements	0	500	(500)	0%
Insurance Reimbursements	1,538	5,370	(3,832)	29%
Twp Rent Income	2,859			
Total Income	197,132	994,107	(796,975)	20%
Expense				
Transportation Expense	1,452	8,250	(6,798)	18%
Salaries-Administrative	71,077	306,950	(235,873)	23%
Salaries-Seasonal	18,536	175,000	(156,464)	11%
Longevity Pay	2,400	5,300	(2,900)	45%
Fringes-Employer-FICA	6,921	37,280	(30,359)	19%
Fringes-Hospitalization	14,015	60,040	(46,025)	23%
Fringes-Life Insurance	90	180	(90)	50%
Fringes-Deferred Comp.	3,837	46,042	(42,205)	8%
Fringes-Other	1,201	5,445	(4,244)	22%
Special Event	4,489	35,000	(30,511)	13%
Seniors Activity Contracted	1,249	7,000	(5,751)	18%
Audit Fees	0	7,800	(7,800)	0%
Equipment Fund Allocation	2,599	12,600	(10,001)	21%
Postage	945	9,000	(8,055)	11%
Office Supplies	634	3,500	(2,866)	18%
Mileage Reimbursement	623	7,450	(6,827)	8%
Leased Vehicle	200	1,200	(1,000)	17%

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

Exhibit 9

	<u>Jan - Mar 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Equipment Rental	1,612	7,000	(5,388)	23%
Technology/Office Update	3,339	3,000	339	111%
Trophies & Awards	625	2,800	(2,175)	22%
Sanctioned Event Fees	0	600	(600)	0%
Contracted services	6,030	46,500	(40,470)	13%
Operating Supplies	7,079	81,000	(73,921)	9%
Repair & Maintenance	1,398	8,275	(6,877)	17%
Membership & Dues	125	1,145	(1,020)	11%
Telephone/Fax/Web Services	2,443	10,125	(7,682)	24%
Utilities	6,205	28,000	(21,795)	22%
Conferences & Meetings	2,191	2,500	(309)	88%
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	2,024	31,875	(29,851)	6%
Consulting Fee	0	1,500	(1,500)	0%
Bank Fees	1,323	6,750	(5,427)	20%
Total Expense	<u>166,665</u>	<u>994,107</u>	<u>(827,442)</u>	<u>17%</u>
Net Ordinary Income	30,467	0	30,467	100%
Other Income/Expense				
Other Income				
Interest Millage Acct	267			
Equipment Fund Activity	(20)			
Total Other Income	<u>247</u>			
Net Other Income	<u>247</u>	<u>0</u>	<u>247</u>	<u>100%</u>
Net Income	<u><u>30,714</u></u>	<u><u>0</u></u>	<u><u>30,714</u></u>	<u><u>100%</u></u>

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

Exhibit 10

	<u>Jan - Mar 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%
Special Projects Grants	11,600			
Program Fees	41,181	262,000	(220,819)	16%
Entry Fees	9,115	39,500	(30,385)	23%
Rentals	3,895	53,000	(49,105)	7%
Concession Income	0	32,565	(32,565)	0%
Miscellaneous Income	3,839	2,800	1,039	137%
Special Events Revenue	36,336	79,000	(42,664)	46%
Interest Income	8	250	(242)	3%
Facilities Admissions	2,422	13,300	(10,878)	18%
Reimbursements	0	500	(500)	0%
Insurance Reimbursements	1,318	4,600	(3,282)	29%
Twp Rent Income	2,859			
Total Income	151,894	764,132	(612,238)	20%
Expense				
Transportation Expense	862	6,000	(5,138)	14%
Salaries-Administrative	54,540	237,340	(182,800)	23%
Salaries-Seasonal	7,529	128,500	(120,971)	6%
Longevity Pay	2,400	5,300	(2,900)	45%
Fringes-Employer-FICA	4,831	28,395	(23,564)	17%
Fringes-Hospitalization	10,978	46,540	(35,562)	24%
Fringes-Life Insurance	90	180	(90)	50%
Fringes-Deferred Comp.	3,164	35,602	(32,438)	9%
Fringes-Other	974	4,500	(3,526)	22%
Special Event	4,489	35,000	(30,511)	13%
Audit Fees	0	3,900	(3,900)	0%
Equipment Fund Allocation	2,599	12,600	(10,001)	21%
Postage	245	4,500	(4,255)	5%
Office Supplies	634	2,000	(1,366)	32%
Mileage Reimbursement	500	6,750	(6,250)	7%
Leased Vehicle	200	1,200	(1,000)	17%
Equipment Rental	1,274	4,500	(3,226)	28%
Technology/Office Update	2,416	2,000	416	121%
Trophies & Awards	625	2,800	(2,175)	22%
Sanctioned Event Fees	0	600	(600)	0%
Contracted services	6,030	46,500	(40,470)	13%
Operating Supplies	2,804	71,000	(68,196)	4%
Repair & Maintenance	56	250	(194)	22%
Membership & Dues	63	900	(837)	7%

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

Exhibit 10

	Jan - Mar 16	Budget	\$ Over Budget	% of Budget
Telephone/Fax/Web Services	1,104	5,400	(4,296)	20%
Utilities	2,718	12,500	(9,782)	22%
Conferences & Meetings	2,191	2,000	191	110%
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	2,024	31,875	(29,851)	6%
Consulting Fee	0	1,000	(1,000)	0%
Bank Fees	1,323	4,000	(2,677)	33%
Total Expense	<u>118,666</u>	<u>764,132</u>	<u>(645,466)</u>	<u>16%</u>
Net Ordinary Income	<u>33,228</u>	<u>0</u>	<u>33,228</u>	<u>100%</u>
Net Income	<u><u>33,228</u></u>	<u><u>0</u></u>	<u><u>33,228</u></u>	<u><u>100%</u></u>

Grand Blanc Parks and Recreation

Budget vs. Actual - Seniors

January through March 2016

	Jan - Mar 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Senior Center Income Misc	3,300			
Sn Bus Transportation Income	318	1,800	(1,482)	18%
Senior Millage Income	34,670	170,255	(135,585)	20%
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			
Special Projects Grants	(600)			
Senior Program Fees	3,565	11,000	(7,435)	32%
Rentals	1,675	24,500	(22,825)	7%
Interest Income	0	250	(250)	0%
Senior Trip Commissions	35	1,000	(965)	4%
Senior Membership	1,490	3,000	(1,510)	50%
Insurance Reimbursements	220	770	(550)	29%
Total Income	45,223	229,975	(184,752)	20%
Expense				
Transportation Expense	590	2,250	(1,660)	26%
Salaries-Administrative	16,536	69,610	(53,074)	24%
Salaries-Seasonal	11,006	46,500	(35,494)	24%
Fringes-Employer-FICA	2,090	8,885	(6,795)	24%
Fringes-Hospitalization	3,037	13,500	(10,463)	22%
Fringes-Deferred Comp.	673	10,440	(9,767)	6%
Fringes-Other	227	945	(718)	24%
Seniors Activity Contracted	1,249	7,000	(5,751)	18%
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	123	700	(577)	18%
Equipment Rental	338	2,500	(2,162)	14%
Technology/Office Update	923	1,000	(77)	92%
Operating Supplies	4,275	10,000	(5,725)	43%
Repair & Maintenance	1,342	8,025	(6,683)	17%
Membership & Dues	63	245	(182)	26%
Telephone/Fax/Web Services	1,339	4,725	(3,386)	28%
Utilities	3,487	15,500	(12,013)	22%
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	47,998	229,975	(181,977)	21%
Net Ordinary Income	(2,775)	0	(2,775)	100%
Net Income	(2,775)	0	(2,775)	100%

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

Exhibit 12

As of March 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>
State Bank Equipment Fund								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 Gen		600.00	13,879.48
Total State Bank Equipment Fund							-20.00	13,879.48
TOTAL							-20.00	13,879.48

Grand Blanc Parks and Recreation
City Parks & Recreation Millage Fund
As of March 31, 2015

Exhibit 13

	<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>