

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

Exhibit 9

	<u>May 31, 16</u>	<u>Apr 30, 16</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
General Fund State Bank	88,172	42,120	46,052
State Bank Equipment Fund	14,983	14,983	0
OPEB Investments	54,044	54,044	0
Flagstar - GFCF Grant	20,488	17,069	3,419
Flag Star Payroll Acct	1,002	1,002	0
FlagStar Checking Acct	117	(9)	126
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	603,241	603,205	36
Senior Trip Fund	3	3	0
Sesquecentennial CD	0	0	0
Total Checking/Savings	<u>782,458</u>	<u>732,825</u>	<u>49,633</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>807,149</u>	<u>757,516</u>	<u>49,633</u>
TOTAL ASSETS	<u>807,149</u>	<u>757,516</u>	<u>49,633</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	17,016	16,716	300
Senior Trip Account	18,968	16,842	2,126
Total Other Current Liabilities	<u>120,769</u>	<u>118,343</u>	<u>2,426</u>
Total Current Liabilities	<u>120,769</u>	<u>118,343</u>	<u>2,426</u>
Total Liabilities	120,769	118,343	2,426
Equity			
Millage Net Assets	604,130	604,130	0
Retained Earnings	(14,827)	(14,827)	0
Net Income	97,076	49,871	47,205
Total Equity	<u>686,379</u>	<u>639,174</u>	<u>47,205</u>
TOTAL LIABILITIES & EQUITY	<u>807,148</u>	<u>757,517</u>	<u>49,631</u>

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

	<u>Jan - May 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Senior Center Income Misc	5,500			
Sn Bus Transportation Income	588	1,800	(1,212)	33%
Special Needs Revenue	400			
Senior Millage Income	67,478	170,255	(102,777)	40%
City Contribution	0	111,855	(111,855)	0%
Township Contribution	79,641	159,262	(79,621)	50%
Community Development	0	14,400	(14,400)	0%
Private Contribution	7,570	8,500	(930)	89%
Special Projects Grants	12,000			
Program Fees	142,025	262,000	(119,975)	54%
Senior Program Fees	5,792	11,000	(5,208)	53%
Entry Fees	24,353	39,500	(15,147)	62%
Rentals	21,060	77,500	(56,440)	27%
Concession Income	3,459	32,565	(29,106)	11%
Miscellaneous Income	13,243	2,800	10,443	473%
Special Events Revenue	47,126	79,000	(31,874)	60%
Interest Income	39	500	(461)	8%
Senior Trip Commissions	80	1,000	(920)	8%
Senior Membership	2,500	3,000	(500)	83%
Facilities Admissions	3,825	13,300	(9,475)	29%
Reimbursements	0	500	(500)	0%
Insurance Reimbursements	2,819	5,370	(2,551)	52%
Twp Rent Income	5,718			
Total Income	445,216	994,107	(548,891)	45%
Expense				
Transportation Expense	2,007	8,250	(6,243)	24%
Salaries-Administrative	130,805	306,950	(176,145)	43%
Salaries-Seasonal	42,268	175,000	(132,732)	24%
Longevity Pay	2,400	5,300	(2,900)	45%
Fringes-Employer-FICA	13,224	37,280	(24,056)	35%
Fringes-Hospitalization	14,851	60,040	(45,189)	25%
Fringes-Life Insurance	90	180	(90)	50%
Fringes-Deferred Comp.	19,186	46,042	(26,856)	42%
Fringes-Other	1,201	5,445	(4,244)	22%
Special Event	8,516	35,000	(26,484)	24%
Seniors Activity Contracted	3,016	7,000	(3,984)	43%
Audit Fees	0	7,800	(7,800)	0%
Equipment Fund Allocation	5,197	12,600	(7,403)	41%
Postage	6,044	9,000	(2,956)	67%
Office Supplies	1,068	3,500	(2,432)	31%
Mileage Reimbursement	1,248	7,450	(6,202)	17%

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

	Jan - May 16	Budget	\$ Over Budget	% of Budget
Leased Vehicle	500	1,200	(700)	42%
Equipment Rental	2,877	7,000	(4,123)	41%
Technology/Office Update	3,868	3,000	868	129%
Trophies & Awards	625	2,800	(2,175)	22%
Sanctioned Event Fees	0	600	(600)	0%
Contracted services	11,277	46,500	(35,223)	24%
Operating Supplies	29,901	81,000	(51,099)	37%
Repair & Maintenance	4,125	8,275	(4,150)	50%
Membership & Dues	290	1,145	(855)	25%
Telephone/Fax/Web Services	5,163	10,125	(4,962)	51%
Utilities	9,481	28,000	(18,519)	34%
Conferences & Meetings	2,344	2,500	(156)	94%
Community Promotion	222	1,000	(778)	22%
Printing	7,072	8,000	(928)	88%
Insurance	0	26,000	(26,000)	0%
Twp Rent Payment	4,703			
Park Maintenance	8,739	31,875	(23,136)	27%
Special Projects Expense	3,774			
Consulting Fee	0	1,500	(1,500)	0%
Bank Fees	2,926	6,750	(3,824)	43%
Total Expense	<u>349,008</u>	<u>994,107</u>	<u>(645,099)</u>	<u>35%</u>
Net Ordinary Income	96,208	0	96,208	100%
Other Income/Expense				
Other Income				
Interest Millage Acct	337			
Equipment Fund Activity	533			
Total Other Income	<u>870</u>			
Net Other Income	<u>870</u>	<u>0</u>	<u>870</u>	<u>100%</u>
Net Income	<u><u>97,078</u></u>	<u><u>0</u></u>	<u><u>97,078</u></u>	<u><u>100%</u></u>

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

	<u>Jan - May 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Special Needs Revenue	400			
City Contribution	0	110,855	(110,855)	0%
Township Contribution	78,641	157,262	(78,621)	50%
Private Contribution	7,520	8,500	(980)	88%
Special Projects Grants	12,600			
Program Fees	142,025	262,000	(119,975)	54%
Entry Fees	24,353	39,500	(15,147)	62%
Rentals	13,910	53,000	(39,090)	26%
Concession Income	3,459	32,565	(29,106)	11%
Miscellaneous Income	13,243	2,800	10,443	473%
Special Events Revenue	47,126	79,000	(31,874)	60%
Interest Income	12	250	(238)	5%
Facilities Admissions	3,825	13,300	(9,475)	29%
Reimbursements	0	500	(500)	0%
Insurance Reimbursements	2,416	4,600	(2,184)	53%
Twp Rent Income	5,718			
Total Income	<u>355,248</u>	<u>764,132</u>	<u>(408,884)</u>	<u>46%</u>
Expense				
Transportation Expense	1,334	6,000	(4,666)	22%
Salaries-Administrative	100,177	237,340	(137,163)	42%
Salaries-Seasonal	21,137	128,500	(107,363)	16%
Longevity Pay	2,400	5,300	(2,900)	45%
Fringes-Employer-FICA	9,294	28,395	(19,101)	33%
Fringes-Hospitalization	11,619	46,540	(34,921)	25%
Fringes-Life Insurance	90	180	(90)	50%
Fringes-Deferred Comp.	14,846	35,602	(20,756)	42%
Fringes-Other	974	4,500	(3,526)	22%
Special Event	8,516	35,000	(26,484)	24%
Audit Fees	0	3,900	(3,900)	0%
Equipment Fund Allocation	5,197	12,600	(7,403)	41%
Postage	3,291	4,500	(1,209)	73%
Office Supplies	1,041	2,000	(959)	52%
Mileage Reimbursement	995	6,750	(5,755)	15%
Leased Vehicle	500	1,200	(700)	42%
Equipment Rental	2,097	4,500	(2,403)	47%
Technology/Office Update	2,431	2,000	431	122%
Trophies & Awards	625	2,800	(2,175)	22%
Sanctioned Event Fees	0	600	(600)	0%
Contracted services	11,277	46,500	(35,223)	24%
Operating Supplies	22,577	71,000	(48,423)	32%
Repair & Maintenance	140	250	(110)	56%
Membership & Dues	228	900	(672)	25%

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

Exhibit 11

	Jan - May 16	Budget	\$ Over Budget	% of Budget
Telephone/Fax/Web Services	2,712	5,400	(2,688)	50%
Utilities	4,334	12,500	(8,166)	35%
Conferences & Meetings	2,299	2,000	299	115%
Community Promotion	222	500	(278)	44%
Printing	7,072	7,000	72	101%
Insurance	0	13,000	(13,000)	0%
Twp Rent Payment	4,703			
Park Maintenance	8,739	31,875	(23,136)	27%
Consulting Fee	0	1,000	(1,000)	0%
Bank Fees	2,926	4,000	(1,074)	73%
Total Expense	<u>253,793</u>	<u>764,132</u>	<u>(510,339)</u>	<u>33%</u>
Net Ordinary Income	<u>101,455</u>	<u>0</u>	<u>101,455</u>	<u>100%</u>
Net Income	<u>101,455</u>	<u>0</u>	<u>101,455</u>	<u>100%</u>

Grand Blanc Parks and Recreation

Exhibit 12

Budget vs. Actual - Seniors

January through May 2016

	Jan - May 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Senior Center Income Misc	5,500			
Sn Bus Transportation Income	588	1,800	(1,212)	33%
Senior Millage Income	67,478	170,255	(102,777)	40%
City Contribution	0	1,000	(1,000)	0%
Township Contribution	1,000	2,000	(1,000)	50%
Community Development	0	14,400	(14,400)	0%
Private Contribution	50			
Special Projects Grants	(600)			
Senior Program Fees	5,792	11,000	(5,208)	53%
Rentals	7,150	24,500	(17,350)	29%
Interest Income	0	250	(250)	0%
Senior Trip Commissions	80	1,000	(920)	8%
Senior Membership	2,500	3,000	(500)	83%
Insurance Reimbursements	403	770	(367)	52%
Total Income	89,941	229,975	(140,034)	39%
Expense				
Transportation Expense	673	2,250	(1,577)	30%
Salaries-Administrative	30,629	69,610	(38,981)	44%
Salaries-Seasonal	21,131	46,500	(25,369)	45%
Fringes-Employer-FICA	3,929	8,885	(4,956)	44%
Fringes-Hospitalization	3,232	13,500	(10,268)	24%
Fringes-Deferred Comp.	4,340	10,440	(6,100)	42%
Fringes-Other	227	945	(718)	24%
Seniors Activity Contracted	3,016	7,000	(3,984)	43%
Audit Fees	0	3,900	(3,900)	0%
Postage	2,752	4,500	(1,748)	61%
Office Supplies	28	1,500	(1,472)	2%
Mileage Reimbursement	253	700	(447)	36%
Equipment Rental	781	2,500	(1,719)	31%
Technology/Office Update	1,437	1,000	437	144%
Operating Supplies	7,324	10,000	(2,676)	73%
Repair & Maintenance	3,985	8,025	(4,040)	50%
Membership & Dues	63	245	(182)	26%
Telephone/Fax/Web Services	2,451	4,725	(2,274)	52%
Utilities	5,147	15,500	(10,353)	33%
Conferences & Meetings	45	500	(455)	9%
Community Promotion	0	500	(500)	0%
Printing	0	1,000	(1,000)	0%
Insurance	0	13,000	(13,000)	0%
Special Projects Expense	3,774			
Consulting Fee	0	500	(500)	0%
Bank Fees	0	2,750	(2,750)	0%
Total Expense	95,217	229,975	(134,758)	41%
Net Ordinary Income	(5,276)	0	(5,276)	100%
Net Income	(5,276)	0	(5,276)	100%

Grand Blanc Parks and Recreation EQUIPMENT FUND ACCOUNT

As of May 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
	Deposit	04/04/2016			Deposit -SPLIT-		1,103.90	14,983.38
							<u>1,083.90</u>	<u>14,983.38</u>
TOTAL							<u>1,083.90</u>	<u>14,983.38</u>

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

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