

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

Exhibit 9

	<u>Nov 30, 16</u>	<u>Oct 31, 16</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
General Fund State Bank	20,701	42,142	(21,441)
State Bank Equipment Fund	10,965	10,965	0
OPEB Investments	54,044	54,044	0
Flagstar - GFCF Grant	15,027	15,022	5
Flag Star Payroll Acct	1,002	1,002	0
FlagStar Checking Acct	(15,691)	108	(15,799)
Petty Cash	270	270	0
Cash on Hand-Open Swim	15	15	0
Cash on Hand-Change Fund	215	215	0
Millage Monies	602,422	602,622	(200)
Senior Trip Fund	3	3	0
Sesquecentennial CD	0	0	0
Total Checking/Savings	<u>688,973</u>	<u>726,408</u>	<u>(37,435)</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>713,664</u>	<u>751,099</u>	<u>(37,435)</u>
TOTAL ASSETS	<u>713,664</u>	<u>751,099</u>	<u>(37,435)</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	10,821	10,321	500
Senior Trip Account	14,062	19,433	(5,371)
Total Other Current Liabilities	<u>109,668</u>	<u>114,539</u>	<u>(4,871)</u>
Total Current Liabilities	<u>109,668</u>	<u>114,539</u>	<u>(4,871)</u>
Total Liabilities	109,668	114,539	(4,871)
Equity			
Millage Net Assets	604,130	604,130	0
Retained Earnings	(15,988)	(15,988)	0
Net Income	15,854	48,417	(32,563)
Total Equity	<u>603,996</u>	<u>636,559</u>	<u>(32,563)</u>
TOTAL LIABILITIES & EQUITY	<u>713,664</u>	<u>751,098</u>	<u>(37,434)</u>

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

	<u>Jan - Nov 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Community Ed Programs	6,477			
Senior Center Income Misc	7,202			
Sn Bus Transportation Income	1,252	1,800	(548)	70%
Special Needs Revenue	1,088			
Senior Millage Income	149,953	170,255	(20,302)	88%
City Contribution	111,855	111,855	0	100%
Township Contribution	159,282	159,262	20	100%
Community Development	9,715	14,400	(4,685)	67%
Private Contribution	7,867	8,500	(633)	93%
Special Projects Grants	18,014			
Program Fees	259,097	262,000	(2,903)	99%
Senior Program Fees	12,097	11,000	1,097	110%
Entry Fees	32,218	39,500	(7,282)	82%
Rentals	66,428	77,500	(11,072)	86%
Concession Income	13,789	32,565	(18,776)	42%
Miscellaneous Income	5,090	2,800	2,290	182%
Special Events Revenue	89,089	79,000	10,089	113%
Interest Income	141	500	(359)	28%
Senior Trip Commissions	620	1,000	(380)	62%
Senior Membership	3,840	3,000	840	128%
Facilities Admissions	11,701	13,300	(1,599)	88%
Reimbursements	0	500	(500)	0%
Insurance Reimbursements	5,954	5,370	584	111%
Twp Rent Income	11,435			
Total Income	984,204	994,107	(9,903)	99%
Expense				
Reconciliation Discrepancies	0			
Transportation Expense	4,365	8,250	(3,885)	53%
Special Needs Expense	430			
Salaries-Administrative	279,238	306,950	(27,712)	91%
Salaries-Seasonal	170,646	175,000	(4,354)	98%
Longevity Pay	6,300	5,300	1,000	119%
Fringes-Employer-FICA	34,487	37,280	(2,793)	93%
Fringes-Hospitalization	57,047	60,040	(2,993)	95%
Fringes-Life Insurance	179	180	(1)	99%
Fringes-Deferred Comp.	37,954	46,042	(8,088)	82%
Fringes-Other	4,503	5,445	(942)	83%
Special Event	35,822	35,000	822	102%
Seniors Activity Contracted	6,295	7,000	(705)	90%
Audit Fees	7,650	7,800	(150)	98%
Equipment Fund Allocation	9,528	12,600	(3,072)	76%

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

Exhibit 10

	Jan - Nov 16	Budget	\$ Over Budget	% of Budget
Postage	8,170	9,000	(830)	91%
Office Supplies	1,659	3,500	(1,841)	47%
Mileage Reimbursement	4,901	7,450	(2,549)	66%
Leased Vehicle	1,000	1,200	(200)	83%
Equipment Rental	6,282	7,000	(718)	90%
Technology/Office Update	5,456	3,000	2,456	182%
Trophies & Awards	2,389	2,800	(411)	85%
Sanctioned Event Fees	520	600	(80)	87%
Contracted services	42,023	46,500	(4,477)	90%
Operating Supplies	81,787	81,000	787	101%
Repair & Maintenance	10,117	8,275	1,842	122%
Membership & Dues	1,220	1,145	75	107%
Telephone/Fax/Web Services	10,158	10,125	33	100%
Utilities	22,523	28,000	(5,477)	80%
Conferences & Meetings	2,444	2,500	(56)	98%
Community Promotion	286	1,000	(714)	29%
Printing	7,072	8,000	(928)	88%
Insurance	25,299	26,000	(701)	97%
Twp Rent Payment	10,347			
Park Maintenance	41,311	31,875	9,436	130%
Special Projects Expense	25,223			
Consulting Fee	133	1,500	(1,367)	9%
Bank Fees	7,150	6,750	400	106%
Total Expense	971,914	994,107	(22,193)	98%
Net Ordinary Income	12,290	0	12,290	100%
Other Income/Expense				
Other Income				
Interest Millage Acct	971			
Equipment Fund Activity	2,594			
Total Other Income	3,565			
Net Other Income	3,565	0	3,565	100%
Net Income	15,855	0	15,855	100%

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

Exhibit 11

	<u>Jan - Nov 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Special Needs Revenue	1,088			
City Contribution	110,855	110,855	0	100%
Township Contribution	157,282	157,262	20	100%
Private Contribution	7,613	8,500	(887)	90%
Special Projects Grants	18,014			
Program Fees	259,097	262,000	(2,903)	99%
Entry Fees	32,218	39,500	(7,282)	82%
Rentals	45,958	53,000	(7,042)	87%
Concession Income	13,789	32,565	(18,776)	42%
Miscellaneous Income	5,090	2,800	2,290	182%
Special Events Revenue	89,089	79,000	10,089	113%
Interest Income	53	250	(197)	21%
Facilities Admissions	11,701	13,300	(1,599)	88%
Reimbursements	0	500	(500)	0%
Insurance Reimbursements	5,092	4,600	492	111%
Twp Rent Income	11,435			
Total Income	<u>768,374</u>	<u>764,132</u>	<u>4,242</u>	<u>101%</u>
Expense				
Transportation Expense	3,268	6,000	(2,732)	54%
Special Needs Expense	430			
Salaries-Administrative	213,744	237,340	(23,596)	90%
Salaries-Seasonal	122,316	128,500	(6,184)	95%
Longevity Pay	6,300	5,300	1,000	119%
Fringes-Employer-FICA	25,934	28,395	(2,461)	91%
Fringes-Hospitalization	44,741	46,540	(1,799)	96%
Fringes-Life Insurance	179	180	(1)	99%
Fringes-Deferred Comp.	29,114	35,602	(6,488)	82%
Fringes-Other	3,565	4,500	(935)	79%
Special Event	35,822	35,000	822	102%
Audit Fees	3,825	3,900	(75)	98%
Equipment Fund Allocation	9,528	12,600	(3,072)	76%
Postage	3,527	4,500	(973)	78%
Office Supplies	1,631	2,000	(369)	82%
Mileage Reimbursement	4,372	6,750	(2,378)	65%
Leased Vehicle	1,000	1,200	(200)	83%
Equipment Rental	4,637	4,500	137	103%
Technology/Office Update	2,655	2,000	655	133%
Trophies & Awards	2,389	2,800	(411)	85%
Sanctioned Event Fees	520	600	(80)	87%
Contracted services	42,023	46,500	(4,477)	90%
Operating Supplies	67,793	71,000	(3,207)	95%

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

Exhibit 11

	<u>Jan - Nov 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Repair & Maintenance	460	250	210	184%
Membership & Dues	990	900	90	110%
Telephone/Fax/Web Services	6,009	5,400	609	111%
Utilities	11,846	12,500	(654)	95%
Conferences & Meetings	2,399	2,000	399	120%
Community Promotion	286	500	(214)	57%
Printing	7,072	7,000	72	101%
Insurance	12,650	13,000	(350)	97%
Twp Rent Payment	10,347			
Park Maintenance	41,311	31,875	9,436	130%
Special Projects Expense	17,950			
Consulting Fee	133	1,000	(867)	13%
Bank Fees	5,797	4,000	1,797	145%
Total Expense	<u>746,563</u>	<u>764,132</u>	<u>(17,569)</u>	<u>98%</u>
Net Ordinary Income	<u>21,811</u>	<u>0</u>	<u>21,811</u>	<u>100%</u>
Net Income	<u><u>21,811</u></u>	<u><u>0</u></u>	<u><u>21,811</u></u>	<u><u>100%</u></u>

Grand Blanc Parks and Recreation

Exhibit 12

Budget vs. Actual - Seniors

January through November 2016

	Jan - Nov 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Senior Center Income Misc	7,202			
Sn Bus Transportation Income	1,252	1,800	(548)	70%
Senior Millage Income	149,953	170,255	(20,302)	88%
City Contribution	1,000	1,000	0	100%
Township Contribution	2,000	2,000	0	100%
Community Development	9,715	14,400	(4,685)	67%
Private Contribution	254			
Special Projects Grants	0			
Senior Program Fees	12,097	11,000	1,097	110%
Rentals	20,470	24,500	(4,030)	84%
Interest Income	0	250	(250)	0%
Senior Trip Commissions	620	1,000	(380)	62%
Senior Membership	3,840	3,000	840	128%
Insurance Reimbursements	862	770	92	112%
Total Income	209,265	229,975	(20,710)	91%
Expense				
Transportation Expense	1,097	2,250	(1,153)	49%
Salaries-Administrative	65,493	69,610	(4,117)	94%
Salaries-Seasonal	48,330	46,500	1,830	104%
Fringes-Employer-FICA	8,552	8,885	(333)	96%
Fringes-Hospitalization	12,306	13,500	(1,194)	91%
Fringes-Deferred Comp.	8,840	10,440	(1,600)	85%
Fringes-Other	938	945	(7)	99%
Seniors Activity Contracted	6,295	7,000	(705)	90%
Audit Fees	3,825	3,900	(75)	98%
Postage	4,643	4,500	143	103%
Office Supplies	28	1,500	(1,472)	2%
Mileage Reimbursement	529	700	(171)	76%
Equipment Rental	1,644	2,500	(856)	66%
Technology/Office Update	2,801	1,000	1,801	280%
Operating Supplies	13,870	10,000	3,870	139%
Repair & Maintenance	9,658	8,025	1,633	120%
Membership & Dues	230	245	(15)	94%
Telephone/Fax/Web Services	4,149	4,725	(576)	88%
Utilities	10,677	15,500	(4,823)	69%
Conferences & Meetings	45	500	(455)	9%
Community Promotion	0	500	(500)	0%
Printing	0	1,000	(1,000)	0%
Insurance	12,650	13,000	(350)	97%
Special Projects Expense	7,274			
Consulting Fee	0	500	(500)	0%
Bank Fees	1,353	2,750	(1,397)	49%
Total Expense	225,227	229,975	(4,748)	98%
Net Ordinary Income	(15,962)	0	(15,962)	100%
Net Income	(15,962)	0	(15,962)	100%

Grand Blanc Parks and Recreation EQUIPMENT FUND ACCOUNT

As of November 30, 2016

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</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			Special project Grants/Seniors	600.00	13,879.48
	Deposit	04/04/2016			-SPLIT-	1,103.90	14,983.38
	Deposit	07/05/2016			-SPLIT-	926.40	15,909.78
	Deposit	08/23/2016			Equipment Fund Activity	509.00	16,418.78
	Check	08/30/2016	2007	Grand Blanc Parks & Recreation	-SPLIT-	-4,179.36	12,239.42
	Deposit	09/23/2016			Special Project Grants Gen	516.00	12,755.42
	Check	10/14/2016	2008	Grand Blanc Parks & Recreation	-SPLIT-	-2,519.56	10,235.86
	Deposit	10/14/2016			-SPLIT-	728.90	10,964.76
Total						<u>-2,934.72</u>	<u>10,964.76</u>
TOTAL						<u>-2,934.72</u>	<u>10,964.76</u>

Grand Blanc Parks and Recreation
City Parks & Recreation Millage Fund

As of November 30, 2016

	<u>Type</u>	<u>Date</u>	<u>Num</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
	Deposit	06/30/2016		Interest	√	Interest Millage Acct	4.00	12,497.16
	Deposit	07/31/2016		Interest	√	Interest Millage Acct	4.67	12,501.83
	Deposit	08/31/2016		Interest	√	Interest Millage Acct	4.73	12,506.56
	General Journal	11/21/2016	CN	Transfer made to keep account active w/no fee's		General Fund State Bank	-100.00	12,406.56
	General Journal	11/28/2016	CN	Transfer made to make account active w/no fee		General Fund State Bank	-100.00	12,306.56
							<u>-186.60</u>	<u>12,306.56</u>
Total Millage Monies							<u>-186.60</u>	<u>12,306.56</u>
TOTAL							<u>-186.60</u>	<u>12,306.56</u>