

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

Exhibit 9

	<u>Oct 31, 16</u>	<u>Sep 30, 16</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
General Fund State Bank	41,280	26,398	14,882
State Bank Equipment Fund	10,965	12,755	(1,790)
OPEB Investments	54,044	54,044	0
Flagstar - GFCF Grant	15,016	14,446	570
Flag Star Payroll Acct	1,002	1,002	0
FlagStar Checking Acct	108	(605)	713
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	603,875	603,714	161
Senior Trip Fund	3	3	0
Sesquicentennial CD	0	0	0
Total Checking/Savings	<u>726,701</u>	<u>712,165</u>	<u>14,536</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>751,392</u>	<u>736,856</u>	<u>14,536</u>
TOTAL ASSETS	<u>751,392</u>	<u>736,856</u>	<u>14,536</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	10,321	11,981	(1,660)
Senior Trip Account	19,433	16,261	3,172
Total Other Current Liabilities	<u>114,539</u>	<u>113,027</u>	<u>1,512</u>
Total Current Liabilities	<u>114,539</u>	<u>113,027</u>	<u>1,512</u>
Total Liabilities	114,539	113,027	1,512
Equity			
Millage Net Assets	604,130	604,130	0
Retained Earnings	(14,827)	(14,827)	0
Net Income	47,550	34,527	13,023
Total Equity	<u>636,853</u>	<u>623,830</u>	<u>13,023</u>
TOTAL LIABILITIES & EQUITY	<u>751,392</u>	<u>736,857</u>	<u>14,535</u>

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

Exhibit 10

	<u>Jan - Oct 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Community Ed Programs	5,894			
Senior Center Income Misc	14,407			
Sn Bus Transportation Income	1,208	1,800	(592)	67%
Special Needs Revenue	1,088			
Senior Millage Income	131,719	170,255	(38,536)	77%
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	242,661	262,000	(19,339)	93%
Senior Program Fees	11,677	11,000	677	106%
Entry Fees	29,868	39,500	(9,632)	76%
Rentals	64,843	77,500	(12,657)	84%
Concession Income	13,789	32,565	(18,776)	42%
Miscellaneous Income	5,090	2,800	2,290	182%
Special Events Revenue	86,424	79,000	7,424	109%
Interest Income	125	500	(375)	25%
Senior Trip Commissions	456	1,000	(544)	46%
Senior Membership	3,680	3,000	680	123%
Facilities Admissions	11,658	13,300	(1,642)	88%
Reimbursements	0	500	(500)	0%
Insurance Reimbursements	5,710	5,370	340	106%
Twp Rent Income	11,435			
Total Income	948,465	994,107	(45,642)	95%
Expense				
Reconciliation Discrepancies	0			
Transportation Expense	3,838	8,250	(4,412)	47%
Special Needs Expense	430			
Salaries-Administrative	257,588	306,950	(49,362)	84%
Salaries-Seasonal	161,973	175,000	(13,027)	93%
Longevity Pay	6,300	5,300	1,000	119%
Fringes-Employer-FICA	32,157	37,280	(5,123)	86%
Fringes-Hospitalization	41,738	60,040	(18,302)	70%
Fringes-Life Insurance	179	180	(1)	99%
Fringes-Deferred Comp.	37,954	46,042	(8,088)	82%
Fringes-Other	3,402	5,445	(2,043)	62%
Special Event	35,822	35,000	822	102%
Seniors Activity Contracted	5,885	7,000	(1,115)	84%
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 October 2016**

Exhibit 10

	<u>Jan - Oct 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Postage	7,820	9,000	(1,180)	87%
Office Supplies	1,659	3,500	(1,841)	47%
Mileage Reimbursement	4,783	7,450	(2,667)	64%
Leased Vehicle	1,000	1,200	(200)	83%
Equipment Rental	5,603	7,000	(1,397)	80%
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	39,392	46,500	(7,108)	85%
Operating Supplies	73,105	81,000	(7,895)	90%
Repair & Maintenance	9,626	8,275	1,351	116%
Membership & Dues	1,170	1,145	25	102%
Telephone/Fax/Web Services	9,921	10,125	(204)	98%
Utilities	21,101	28,000	(6,899)	75%
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	9,407			
Park Maintenance	40,096	31,875	8,221	126%
Special Projects Expense	25,223			
Consulting Fee	133	1,500	(1,367)	9%
Bank Fees	6,530	6,750	(220)	97%
Total Expense	<u>904,479</u>	<u>994,107</u>	<u>(89,628)</u>	<u>91%</u>
Net Ordinary Income	43,986	0	43,986	100%
Other Income/Expense				
Other Income				
Interest Millage Acct	971			
Equipment Fund Activity	2,594			
Total Other Income	<u>3,565</u>			
Net Other Income	<u>3,565</u>	<u>0</u>	<u>3,565</u>	<u>100%</u>
Net Income	<u><u>47,551</u></u>	<u><u>0</u></u>	<u><u>47,551</u></u>	<u><u>100%</u></u>

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

Exhibit 11

	<u>Jan - Oct 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	242,661	262,000	(19,339)	93%
Entry Fees	29,868	39,500	(9,632)	76%
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	86,424	79,000	7,424	109%
Interest Income	42	250	(208)	17%
Facilities Admissions	11,658	13,300	(1,642)	88%
Reimbursements	0	500	(500)	0%
Insurance Reimbursements	4,889	4,600	289	106%
Twp Rent Income	11,435			
Total Income	<u>746,666</u>	<u>764,132</u>	<u>(17,466)</u>	<u>98%</u>
Expense				
Transportation Expense	2,840	6,000	(3,160)	47%
Special Needs Expense	430			
Salaries-Administrative	197,367	237,340	(39,973)	83%
Salaries-Seasonal	118,026	128,500	(10,474)	92%
Longevity Pay	6,300	5,300	1,000	119%
Fringes-Employer-FICA	24,235	28,395	(4,160)	85%
Fringes-Hospitalization	32,643	46,540	(13,897)	70%
Fringes-Life Insurance	179	180	(1)	99%
Fringes-Deferred Comp.	29,114	35,602	(6,488)	82%
Fringes-Other	2,701	4,500	(1,799)	60%
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	4,254	6,750	(2,496)	63%
Leased Vehicle	1,000	1,200	(200)	83%
Equipment Rental	3,330	4,500	(1,170)	74%
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	39,392	46,500	(7,108)	85%
Operating Supplies	60,436	71,000	(10,564)	85%

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

Exhibit 11

	Jan - Oct 16	Budget	\$ Over Budget	% of Budget
Repair & Maintenance	432	250	182	173%
Membership & Dues	990	900	90	110%
Telephone/Fax/Web Services	6,009	5,400	609	111%
Utilities	11,107	12,500	(1,393)	89%
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	9,407			
Park Maintenance	40,096	31,875	8,221	126%
Special Projects Expense	17,950			
Consulting Fee	0	1,000	(1,000)	0%
Bank Fees	5,177	4,000	1,177	129%
Total Expense	<u>695,719</u>	<u>764,132</u>	<u>(68,413)</u>	<u>91%</u>
Net Ordinary Income	<u>50,947</u>	<u>0</u>	<u>50,947</u>	<u>100%</u>
Net Income	<u><u>50,947</u></u>	<u><u>0</u></u>	<u><u>50,947</u></u>	<u><u>100%</u></u>

Grand Blanc Parks and Recreation

Budget vs. Actual - Seniors

Exhibit 12

January through October 2016

	Jan - Oct 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Senior Center Income Misc	14,407			
Sn Bus Transportation Income	1,208	1,800	(592)	67%
Senior Millage Income	131,719	170,255	(38,536)	77%
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	11,677	11,000	677	106%
Rentals	18,885	24,500	(5,615)	77%
Interest Income	0	250	(250)	0%
Senior Trip Commissions	456	1,000	(544)	46%
Senior Membership	3,680	3,000	680	123%
Insurance Reimbursements	822	770	52	107%
Total Income	195,823	229,975	(34,152)	85%
Expense				
Transportation Expense	997	2,250	(1,253)	44%
Salaries-Administrative	60,221	69,610	(9,389)	87%
Salaries-Seasonal	43,946	46,500	(2,554)	95%
Fringes-Employer-FICA	7,922	8,885	(963)	89%
Fringes-Hospitalization	9,095	13,500	(4,405)	67%
Fringes-Deferred Comp.	8,840	10,440	(1,600)	85%
Fringes-Other	701	945	(244)	74%
Seniors Activity Contracted	5,885	7,000	(1,115)	84%
Audit Fees	3,825	3,900	(75)	98%
Postage	4,293	4,500	(207)	95%
Office Supplies	28	1,500	(1,472)	2%
Mileage Reimbursement	529	700	(171)	76%
Equipment Rental	2,273	2,500	(227)	91%
Technology/Office Update	2,801	1,000	1,801	280%
Operating Supplies	12,545	10,000	2,545	125%
Repair & Maintenance	9,194	8,025	1,169	115%
Membership & Dues	180	245	(65)	73%
Telephone/Fax/Web Services	3,912	4,725	(813)	83%
Utilities	9,994	15,500	(5,506)	64%
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	208,503	229,975	(21,472)	91%
Net Ordinary Income	(12,680)	0	(12,680)	100%
Net Income	(12,680)	0	(12,680)	100%

Grand Blanc Parks and Recreation EQUIPMENT FUND ACCOUNT

Exhibit 13

As of October 31, 2016

Type	Date	Num	Name	Memo	Split	Amount	Balance	
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/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	
Deposit	08/23/2016			Deposit	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			Deposit	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			Deposit	-SPLIT-	728.90	10,964.76	
						<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 October 31, 2016

Exhibit 14

	<u>Type</u>	<u>Date</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
Total City P & R Millage Fund						<u>13.40</u>	<u>12,506.56</u>
Total Millage Monies						<u>13.40</u>	<u>12,506.56</u>
TOTAL						<u>13.40</u>	<u>12,506.56</u>