

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

Exhibit 10

	<u>Sep 30, 16</u>	<u>Aug 31, 16</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
General Fund State Bank	27,678	66,841	(39,163)
State Bank Equipment Fund	12,755	12,239	516
OPEB Investments	54,044	54,044	0
Flagstar - GFCF Grant	14,446	11,294	3,152
Flag Star Payroll Acct	1,002	1,002	0
FlagStar Checking Acct	(620)	(10,951)	10,331
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	603,714	603,680	34
Senior Trip Fund	3	3	0
Sesquicentennial CD	0	0	0
Total Checking/Savings	<u>713,430</u>	<u>738,560</u>	<u>(25,130)</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>738,121</u>	<u>763,251</u>	<u>(25,130)</u>
TOTAL ASSETS	<u>738,121</u>	<u>763,251</u>	<u>(25,130)</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	12,081	12,321	(240)
Senior Trip Account	16,261	23,402	(7,141)
Total Other Current Liabilities	<u>113,127</u>	<u>120,508</u>	<u>(7,381)</u>
Total Current Liabilities	<u>113,127</u>	<u>120,508</u>	<u>(7,381)</u>
Total Liabilities	113,127	120,508	(7,381)
Equity			
Millage Net Assets	604,130	604,130	0
Retained Earnings	(14,827)	(14,827)	0
Net Income	35,691	53,440	(17,749)
Total Equity	<u>624,994</u>	<u>642,743</u>	<u>(17,749)</u>
TOTAL LIABILITIES & EQUITY	<u>738,121</u>	<u>763,251</u>	<u>(25,130)</u>

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

Exhibit 11

	<u>Jan - Sep 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Community Ed Programs	4,879			
Senior Center Income Misc	7,202			
Sn Bus Transportation Income	1,038	1,800	(762)	58%
Special Needs Revenue	900			
Senior Millage Income	113,659	170,255	(56,596)	67%
City Contribution	111,855	111,855	0	100%
Township Contribution	119,462	159,262	(39,800)	75%
Community Development	5,561	14,400	(8,839)	39%
Private Contribution	7,867	8,500	(633)	93%
Special Projects Grants	16,016			
Program Fees	237,819	262,000	(24,181)	91%
Senior Program Fees	10,812	11,000	(188)	98%
Entry Fees	28,368	39,500	(11,132)	72%
Rentals	59,238	77,500	(18,262)	76%
Concession Income	12,983	32,565	(19,582)	40%
Miscellaneous Income	5,040	2,800	2,240	180%
Special Events Revenue	85,606	79,000	6,606	108%
Interest Income	117	500	(383)	23%
Senior Trip Commissions	624	1,000	(376)	62%
Senior Membership	3,430	3,000	430	114%
Facilities Admissions	11,781	13,300	(1,519)	89%
Reimbursements	0	500	(500)	0%
Insurance Reimbursements	(648)	5,370	(6,018)	(12%)
Twp Rent Income	8,576			
Total Income	852,185	994,107	(141,922)	86%
Expense				
Reconciliation Discrepancies	0			
Transportation Expense	3,426	8,250	(4,824)	42%
Special Needs Expense	443			
Salaries-Administrative	235,780	306,950	(71,170)	77%
Salaries-Seasonal	152,950	175,000	(22,050)	87%
Longevity Pay	3,900	5,300	(1,400)	74%
Fringes-Employer-FICA	29,655	37,280	(7,625)	80%
Fringes-Hospitalization	41,420	60,040	(18,620)	69%
Fringes-Life Insurance	179	180	(1)	99%
Fringes-Deferred Comp.	30,697	46,042	(15,345)	67%
Fringes-Other	3,402	5,445	(2,043)	62%
Special Event	35,918	35,000	918	103%
Seniors Activity Contracted	4,278	7,000	(2,722)	61%
Audit Fees	7,650	7,800	(150)	98%
Equipment Fund Allocation	8,662	12,600	(3,938)	69%
Postage	7,423	9,000	(1,577)	82%

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

Exhibit 11

	<u>Jan - Sep 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Office Supplies	1,645	3,500	(1,855)	47%
Mileage Reimbursement	4,379	7,450	(3,071)	59%
Leased Vehicle	800	1,200	(400)	67%
Equipment Rental	5,525	7,000	(1,475)	79%
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	36,606	46,500	(9,894)	79%
Operating Supplies	67,875	81,000	(13,125)	84%
Repair & Maintenance	8,546	8,275	271	103%
Membership & Dues	1,170	1,145	25	102%
Telephone/Fax/Web Services	9,274	10,125	(851)	92%
Utilities	18,940	28,000	(9,060)	68%
Conferences & Meetings	2,474	2,500	(26)	99%
Community Promotion	286	1,000	(714)	29%
Printing	7,072	8,000	(928)	88%
Insurance	19,754	26,000	(6,246)	76%
Twp Rent Payment	8,466			
Park Maintenance	34,318	31,875	2,443	108%
Special Projects Expense	12,274			
Consulting Fee	0	1,500	(1,500)	0%
Bank Fees	6,167	6,750	(583)	91%
Total Expense	<u>819,719</u>	<u>994,107</u>	<u>(174,388)</u>	<u>82%</u>
Net Ordinary Income	32,466	0	32,466	100%
Other Income/Expense				
Other Income				
Interest Millage Acct	810			
Equipment Fund Activity	2,417			
Total Other Income	<u>3,227</u>			
Net Other Income	<u>3,227</u>	<u>0</u>	<u>3,227</u>	<u>100%</u>
Net Income	<u><u>35,693</u></u>	<u><u>0</u></u>	<u><u>35,693</u></u>	<u><u>100%</u></u>

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

Exhibit 12

	<u>Jan - Sep 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Special Needs Revenue	900			
City Contribution	110,855	110,855	0	100%
Township Contribution	117,962	157,262	(39,300)	75%
Private Contribution	7,613	8,500	(887)	90%
Special Projects Grants	16,016			
Program Fees	237,819	262,000	(24,181)	91%
Entry Fees	28,368	39,500	(11,132)	72%
Rentals	41,478	53,000	(11,522)	78%
Concession Income	12,983	32,565	(19,582)	40%
Miscellaneous Income	5,040	2,800	2,240	180%
Special Events Revenue	85,606	79,000	6,606	108%
Interest Income	42	250	(208)	17%
Facilities Admissions	11,781	13,300	(1,519)	89%
Reimbursements	0	500	(500)	0%
Insurance Reimbursements	4,198	4,600	(402)	91%
Twp Rent Income	8,576			
Total Income	<u>689,237</u>	<u>764,132</u>	<u>(74,895)</u>	<u>90%</u>
Expense				
Transportation Expense	2,533	6,000	(3,467)	42%
Special Needs Expense	443			
Salaries-Administrative	180,631	237,340	(56,709)	76%
Salaries-Seasonal	113,679	128,500	(14,821)	88%
Longevity Pay	3,900	5,300	(1,400)	74%
Fringes-Employer-FICA	22,473	28,395	(5,922)	79%
Fringes-Hospitalization	32,391	46,540	(14,149)	70%
Fringes-Life Insurance	179	180	(1)	99%
Fringes-Deferred Comp.	23,607	35,602	(11,995)	66%
Fringes-Other	2,701	4,500	(1,799)	60%
Special Event	35,918	35,000	918	103%
Audit Fees	3,825	3,900	(75)	98%
Equipment Fund Allocation	8,662	12,600	(3,938)	69%
Postage	3,479	4,500	(1,021)	77%
Office Supplies	1,617	2,000	(383)	81%
Mileage Reimbursement	3,912	6,750	(2,838)	58%
Leased Vehicle	800	1,200	(400)	67%
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	36,606	46,500	(9,894)	79%
Operating Supplies	56,030	71,000	(14,970)	79%
Repair & Maintenance	404	250	154	162%

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

Exhibit 12

	<u>Jan - Sep 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Membership & Dues	990	900	90	110%
Telephone/Fax/Web Services	5,473	5,400	73	101%
Utilities	9,915	12,500	(2,585)	79%
Conferences & Meetings	2,429	2,000	429	121%
Community Promotion	286	500	(214)	57%
Printing	7,072	7,000	72	101%
Insurance	12,650	13,000	(350)	97%
Twp Rent Payment	8,466			
Park Maintenance	34,318	31,875	2,443	108%
Special Projects Expense	5,000			
Consulting Fee	0	1,000	(1,000)	0%
Bank Fees	4,814	4,000	814	120%
Total Expense	<u>634,097</u>	<u>764,132</u>	<u>(130,035)</u>	<u>83%</u>
Net Ordinary Income	<u>55,140</u>	<u>0</u>	<u>55,140</u>	<u>100%</u>
Net Income	<u><u>55,140</u></u>	<u><u>0</u></u>	<u><u>55,140</u></u>	<u><u>100%</u></u>

Grand Blanc Parks and Recreation
Budget vs. Actual - Seniors
January through September 2016

Exhibit 13

	Jan - Sep 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Senior Center Income Misc	7,202			
Sn Bus Transportation Income	1,038	1,800	(762)	58%
Senior Millage Income	113,659	170,255	(56,596)	67%
City Contribution	1,000	1,000	0	100%
Township Contribution	1,500	2,000	(500)	75%
Community Development	5,561	14,400	(8,839)	39%
Private Contribution	254			
Special Projects Grants	0			
Senior Program Fees	10,812	11,000	(188)	98%
Rentals	17,760	24,500	(6,740)	72%
Interest Income	0	250	(250)	0%
Senior Trip Commissions	624	1,000	(376)	62%
Senior Membership	3,430	3,000	430	114%
Insurance Reimbursements	700	770	(70)	91%
Total Income	163,540	229,975	(66,435)	71%
Expense				
Transportation Expense	893	2,250	(1,357)	40%
Salaries-Administrative	55,149	69,610	(14,461)	79%
Salaries-Seasonal	39,271	46,500	(7,229)	84%
Fringes-Employer-FICA	7,182	8,885	(1,703)	81%
Fringes-Hospitalization	9,030	13,500	(4,470)	67%
Fringes-Deferred Comp.	7,090	10,440	(3,350)	68%
Fringes-Other	701	945	(244)	74%
Seniors Activity Contracted	4,278	7,000	(2,722)	61%
Audit Fees	3,825	3,900	(75)	98%
Postage	3,943	4,500	(557)	88%
Office Supplies	28	1,500	(1,472)	2%
Mileage Reimbursement	467	700	(233)	67%
Equipment Rental	2,195	2,500	(305)	88%
Technology/Office Update	2,801	1,000	1,801	280%
Operating Supplies	11,722	10,000	1,722	117%
Repair & Maintenance	8,142	8,025	117	101%
Membership & Dues	180	245	(65)	73%
Telephone/Fax/Web Services	3,801	4,725	(924)	80%
Utilities	9,025	15,500	(6,475)	58%
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%

**Grand Blanc Parks and Recreation
 Budget vs. Actual - Seniors
 January through September 2016**

Exhibit 13

	<u>Jan - Sep 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Expense	191,045	229,975	(38,930)	83%
Net Ordinary Income	(27,505)	0	(27,505)	100%
Net Income	<u>(27,505)</u>	<u>0</u>	<u>(27,505)</u>	<u>100%</u>

Grand Blanc Parks and Recreation EQUIPMENT FUND ACCOUNT

Exhibit 14

As of September 30, 2016

State Bank Equipment Fund	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Split</u>	<u>Amount</u>	<u>Balance</u>
								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
							<u>-1,144.06</u>	<u>12,755.42</u>
TOTAL							<u>-1,144.06</u>	<u>12,755.42</u>

**Grand Blanc Parks and Recreation
City Parks & Recreation Millage Fund**

As of September 30, 2015

	<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><u>12,493.16</u></u>