

Madison County Parks and Recreation Authority

Budget vs Actual-Operations only

06/17/19

July 2018 through May 2019

Accrual Basis

	Jul '18 - May 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
410000 · Contribution from Madison Co	210,300	210,300	0
410100 · Madison County School Fund	30,000	30,000	0
411000 · Donations			
411015 · Hoover Ridge Fund	2,000	46,501	(44,501)
411016 · Fund Balance	0	19,250	(19,250)
411021 · H5 Renovation Project	13,537	10,000	3,537
411051 · In-Kind - Concession Stand	0	99,003	(99,003)
Total 411000 · Donations	15,537	174,754	(159,217)
413000 · Brought forward from prior year	48,691	48,691	0
414000 · Rentals			
414110 · Facility/Field Rental	300	0	300
Total 414000 · Rentals	300	0	300
417000 · Events			
417009 · Other	5	0	5
Total 417000 · Events	5	0	5
422000 · User Fee	19,825	26,140	(6,315)
Total Income	324,658	489,885	(165,227)
Gross Profit	324,658	489,885	(165,227)
Expense			
500000 · Expenses--Operational			
501000 · Payroll Expenses			
501100 · Labor			
501101 · Part-Time Custodian	14,033	11,138	2,895
501102 · Part-Time Clerical	8,602	14,586	(5,985)
501103 · Part-Time Maintenance	11,740	23,185	(11,446)
Total 501100 · Labor	34,374	48,909	(14,535)
501110 · Fringe			
501111 · FICA and Medicare	2,715	3,742	(1,027)
501112 · VEC Expense	444	697	(253)
501113 · FUTA	12	0	12
Total 501110 · Fringe	3,171	4,439	(1,268)
Total 501000 · Payroll Expenses	37,545	53,348	(15,803)
502000 · Leased Employees	81,227	113,339	(32,112)
503000 · Outside Services	424	800	(376)
504000 · Repairs & Maintenance			
504110 · Field Maintenance	7,431	12,084	(4,653)
504120 · Supplies	2,606	6,854	(4,248)
504130 · Maintenance	3,803	5,000	(1,197)
504140 · Vehicle/Equipment Repairs	6,517	6,273	244
Total 504000 · Repairs & Maintenance	20,357	30,211	(9,854)
505000 · Advertising	698	956	(258)

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506000 · Utilities			
506100 · Electricity			
506101 · Red Barn	424	464	(40)
506102 · PRA Office	1,171	1,115	56
506103 · E1	424	372	52
506104 · E2/Concessions	846	1,393	(547)
506105 · American Legion Pavilion	695	650	45
506106 · Hockey Rink/Concessions	356	464	(108)
506107 · Soccer Field	399	372	27
506108 · Camp Crockett	233	93	140
506109 · Performing Arts Stage	410	0	410
506110 · H5 Pressbox and Lights	49		
506111 · Football / Concessions	198	0	198
Total 506100 · Electricity	5,205	4,923	282
506119 · Heating Services	873	1,684	(811)
506120 · Water & Sewer			
506121 · Portajohn Costs	7,680	13,662	(5,982)
506122 · Rec Ctr. Road	210	186	24
506120 · Water & Sewer - Other	1,055		
Total 506120 · Water & Sewer	8,945	13,848	(4,903)
506130 · Telecommunications	2,354	3,754	(1,400)
Total 506000 · Utilities	17,377	24,209	(6,832)
507000 · Insurance			
507100 · Insurance - Vehicle	1,728	1,765	(37)
507110 · Insurance - Property	167	186	(19)
507120 · Insurance - General Liability	335	279	56
507130 · Insurance - Boiler & Machinery	0	19	(19)
507140 · Insurance - Public Officials	550	557	(7)
507150 · Insurance - Crime	675	650	25
507160 · Insurance--Equipment Breakdown	14	0	14
507170 · Insurance-Inland Marine	144	0	144
Total 507000 · Insurance	3,613	3,456	157
508000 · Seminars & Tuition	965	225	740
508100 · Affiliations/Dues	260		
509000 · Office Supplies	5,668	5,199	469
509100 · Office Equipment	2,210	0	2,210
509200 · Meals and Entertainment	349	0	349
510000 · Postal Service	362	448	(86)
511000 · Fuel	2,568	2,787	(219)
512000 · Janitorial	84	279	(195)
513000 · Small Tools & Equipment	698	5,276	(4,578)
514000 · Fees			
514010 · Direct Deposit Fee	0	90	(90)
514020 · Bank Fees	39	337	(298)
514030 · Credit Card Processing Fees	483	1,190	(707)
Total 514000 · Fees	522	1,617	(1,095)
Total 500000 · Expenses--Operational	174,927	242,150	(67,223)
516000 · Capital Outlays			
516100 · Tools & Equipment	483	6,637	(6,154)
516200 · Building/Infrastructure Dev			
516202 · PRA Office Projects	90		
516204 · Road Improvements	316		
516206 · Irrigation Project	(777)	0	(777)
516209 · Stage	11,881	6,000	5,881

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	Jul '18 - May 19	Budget	\$ Over Budget
516210 · Concession Stand/Restroom			
516210C · Site work, footings, ada walks	10,767	11,000	(233)
516210D · REC	0	500	(500)
516210F · Plumbing	3,138	5,900	(2,762)
516210G · Sewer	0	8,000	(8,000)
516210H · Framing, setting trusses, matrl	24,774	22,200	2,574
516210J · Electrical	0	5,000	(5,000)
516210K · Roofing	12,000	12,000	0
516210L · Trim Carpentry	2,862	3,000	(138)
516210M · Insulation	0	1,495	(1,495)
516210N · Concrete	0	12,000	(12,000)
516210P · Bathroom Partitions	0	3,000	(3,000)
516210Q · Interior Walls	0	5,000	(5,000)
516210R · Gutters	0	2,000	(2,000)
516210S · Upstairs	0	5,000	(5,000)
516210Z · Donations - In-Kind	0	99,003	(99,003)
Total 516210 · Concession Stand/Restroom	53,540	195,098	(141,558)
516211 · H5 Renovation Project			
516211A · Electrical Lines	0	1,823	(1,823)
516211B · Bleachers	0	1,595	(1,595)
516211C · Gates & Dugouts	0	500	(500)
516211D · Scoreboard Relocation	3,882	2,000	1,882
516211E · Limestone	1,453	1,400	53
516211F · Scoreboard Net	0	200	(200)
516211G · Electrical Supplies	15,355	5,874	9,481
516211H · Light Brackets	5,912	1,000	4,912
516211J · Handicap Parking	11	100	(89)
516211K · Electricity to Press Box	0	1,006	(1,006)
516211L · ADA Route Concrete	2,560	4,977	(2,417)
516211M · Building Concrete	4,997	5,525	(528)
516211N · Concrete Pads for Bleachers	0	1,000	(1,000)
516211P · Block	626	3,000	(2,374)
516211Q · Contingencies	6,502	5,000	1,502
516211R · Plumbing	887	5,000	(4,113)
516211S · Framing	3,590	0	3,590
516211T · Batting Cages	1,506	0	1,506
516211U · Field Maintenance	290		
Total 516211 · H5 Renovation Project	47,573	40,000	7,573
Total 516200 · Building/Infrastructure Dev	112,623	241,098	(128,475)
Total 516000 · Capital Outlays	113,106	247,735	(134,629)
Total Expense	288,033	489,885	(201,852)
Net Ordinary Income	36,625	(0)	36,625
Net Income	36,625	(0)	36,625

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	<u>% of Budget</u>
Ordinary Income/Expense	
Income	
410000 · Contribution from Madison Co	100%
410100 · Madison County School Fund	100%
411000 · Donations	
411015 · Hoover Ridge Fund	4%
411016 · Fund Balance	0%
411021 · H5 Renovation Project	135%
411051 · In-Kind - Concession Stand	0%
Total 411000 · Donations	9%
413000 · Brought forward from prior year	100%
414000 · Rentals	
414110 · Facility/Field Rental	100%
Total 414000 · Rentals	100%
417000 · Events	
417009 · Other	100%
Total 417000 · Events	100%
422000 · User Fee	76%
Total Income	66%
Gross Profit	66%
Expense	
500000 · Expenses--Operational	
501000 · Payroll Expenses	
501100 · Labor	
501101 · Part-Time Custodian	126%
501102 · Part-Time Clerical	59%
501103 · Part-Time Maintenance	51%
Total 501100 · Labor	70%
501110 · Fringe	
501111 · FICA and Medicare	73%
501112 · VEC Expense	64%
501113 · FUTA	100%
Total 501110 · Fringe	71%
Total 501000 · Payroll Expenses	70%
502000 · Leased Employees	72%
503000 · Outside Services	53%
504000 · Repairs & Maintenance	
504110 · Field Maintenance	61%
504120 · Supplies	38%
504130 · Maintenance	76%
504140 · Vehicle/Equipment Repairs	104%
Total 504000 · Repairs & Maintenance	67%
505000 · Advertising	73%

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	<u>% of Budget</u>
506000 · Utilities	
506100 · Electricity	
506101 · Red Barn	91%
506102 · PRA Office	105%
506103 · E1	114%
506104 · E2/Concessions	61%
506105 · American Legion Pavilion	107%
506106 · Hockey Rink/Concessions	77%
506107 · Soccer Field	107%
506108 · Camp Crockett	251%
506109 · Performing Arts Stage	100%
506110 · H5 Pressbox and Lights	
506111 · Football / Concessions	100%
Total 506100 · Electricity	106%
506119 · Heating Services	52%
506120 · Water & Sewer	
506121 · Portajohn Costs	56%
506122 · Rec Ctr. Road	113%
506120 · Water & Sewer - Other	
Total 506120 · Water & Sewer	65%
506130 · Telecommunications	63%
Total 506000 · Utilities	72%
507000 · Insurance	
507100 · Insurance - Vehicle	98%
507110 · Insurance - Property	90%
507120 · Insurance - General Liability	120%
507130 · Insurance - Boiler & Machinery	0%
507140 · Insurance - Public Officials	99%
507150 · Insurance - Crime	104%
507160 · Insurance--Equipment Breakdown	100%
507170 · Insurance-Inland Marine	100%
Total 507000 · Insurance	105%
508000 · Seminars & Tuition	429%
508100 · Affiliations/Dues	
509000 · Office Supplies	109%
509100 · Office Equipment	100%
509200 · Meals and Entertainment	100%
510000 · Postal Service	81%
511000 · Fuel	92%
512000 · Janitorial	30%
513000 · Small Tools & Equipment	13%
514000 · Fees	
514010 · Direct Deposit Fee	0%
514020 · Bank Fees	12%
514030 · Credit Card Processing Fees	41%
Total 514000 · Fees	32%
Total 500000 · Expenses--Operational	72%
516000 · Capital Outlays	
516100 · Tools & Equipment	7%
516200 · Building/Infrastructure Dev	
516202 · PRA Office Projects	
516204 · Road Improvements	
516206 · Irrigation Project	100%
516209 · Stage	198%

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	<u>% of Budget</u>
516210 · Concession Stand/Restroom	
516210C · Site work, footings, ada walks	98%
516210D · REC	0%
516210F · Plumbing	53%
516210G · Sewer	0%
516210H · Framing, setting trusses, matrl	112%
516210J · Electrical	0%
516210K · Roofing	100%
516210L · Trim Carpentry	95%
516210M · Insulation	0%
516210N · Concrete	0%
516210P · Bathroom Partitions	0%
516210Q · Interior Walls	0%
516210R · Gutters	0%
516210S · Upstairs	0%
516210Z · Donations - In-Kind	0%
Total 516210 · Concession Stand/Restroom	27%
516211 · H5 Renovation Project	
516211A · Electrical Lines	0%
516211B · Bleachers	0%
516211C · Gates & Dugouts	0%
516211D · Scoreboard Relocation	194%
516211E · Limestone	104%
516211F · Scoreboard Net	0%
516211G · Electrical Supplies	261%
516211H · Light Brackets	591%
516211J · Handicap Parking	11%
516211K · Electricity to Press Box	0%
516211L · ADA Route Concrete	51%
516211M · Building Concrete	90%
516211N · Concrete Pads for Bleachers	0%
516211P · Block	21%
516211Q · Contingencies	130%
516211R · Plumbing	18%
516211S · Framing	100%
516211T · Batting Cages	100%
516211U · Field Maintenance	
Total 516211 · H5 Renovation Project	119%
Total 516200 · Building/Infrastructure Dev	47%
Total 516000 · Capital Outlays	46%
Total Expense	59%
Net Ordinary Income	(9,391,044)%
Net Income	(9,391,044)%