

Madison County Parks and Recreation Authority

01/17/19

Budget vs Actual-Operations only

Accrual Basis

July through December 2018

	Jul - Dec 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
410000 · Contribution from Madison Co	105,150	210,300	(105,150)	50%
410100 · Madison County School Fund	30,000	30,000	0	100%
411000 · Donations				
411015 · Hoover Ridge Fund	2,000	46,501	(44,501)	4%
411016 · Fund Balance	0	19,250	(19,250)	0%
411021 · H5 Renovation Project	5,000			
411051 · In-Kind - Concession Stand	0	99,003	(99,003)	0%
Total 411000 · Donations	7,000	164,754	(157,754)	4%
413000 · Brought forward from prior year	48,691	48,691	0	100%
422000 · User Fee	9,763	26,140	(16,377)	37%
Total Income	200,604	479,885	(279,281)	42%
Gross Profit	200,604	479,885	(279,281)	42%
Expense				
500000 · Expenses--Operational				
501000 · Payroll Expenses				
501100 · Labor				
501101 · Part-Time Custodian	6,465	11,138	(4,673)	58%
501102 · Part-Time Clerical	3,902	14,586	(10,685)	27%
501103 · Part-Time Maintenance	5,994	23,185	(17,192)	26%
Total 501100 · Labor	16,360	48,909	(32,549)	33%
501110 · Fringe				
501111 · FICA and Medicare	1,359	3,742	(2,383)	36%
501112 · VEC Expense	290	697	(407)	42%
Total 501110 · Fringe	1,648	4,439	(2,791)	37%
Total 501000 · Payroll Expenses	18,008	53,348	(35,340)	34%
502000 · Leased Employees	35,615	113,339	(77,724)	31%
503000 · Outside Services	254	800	(546)	32%
504000 · Repairs & Maintenance				
504110 · Field Maintenance	2,953	12,084	(9,131)	24%
504120 · Supplies	2,181	6,854	(4,673)	32%
504130 · Maintenance	4,529	11,273	(6,744)	40%
Total 504000 · Repairs & Maintenance	9,662	30,211	(20,549)	32%
505000 · Advertising	85	956	(871)	9%
506000 · Utilities				
506100 · Electricity				
506101 · Red Barn	288	464	(176)	62%
506102 · PRA Office	652	1,115	(463)	58%
506103 · E1	194	372	(178)	52%
506104 · E2/Concessions	708	1,393	(685)	51%
506105 · American Legion Pavilion	252	650	(398)	39%
506106 · Hockey Rink/Concessions	193	464	(271)	42%
506107 · Soccer Field	251	372	(121)	67%
506108 · Camp Crockett	107	93	14	115%
506109 · Performing Arts Stage	116	0	116	100%
Total 506100 · Electricity	2,760	4,923	(2,163)	56%
506119 · Heating Services	287	1,684	(1,397)	17%
506120 · Water & Sewer				
506121 · Portajohn Costs	5,320	13,662	(8,342)	39%
506122 · Rec Ctr. Road	112	186	(74)	60%
Total 506120 · Water & Sewer	5,432	13,848	(8,416)	39%

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506130 · Telecommunications	1,206	3,754	(2,548)	32%
Total 506000 · Utilities	9,685	24,209	(14,524)	40%
507000 · Insurance				
507100 · Insurance - Vehicle	1,728	1,765	(37)	98%
507110 · Insurance - Property	167	186	(19)	90%
507120 · Insurance - General Liability	335	279	56	120%
507130 · Insurance - Boiler & Machinery	0	19	(19)	0%
507140 · Insurance - Public Officials	550	557	(7)	99%
507150 · Insurance - Crime	675	650	25	104%
507160 · Insurance--Equipment Breakdown	14	0	14	100%
507170 · Insurance-Inland Marine	144	0	144	100%
Total 507000 · Insurance	3,613	3,456	157	105%
508000 · Seminars & Tuition	855	225	630	380%
509000 · Office Supplies	3,276	5,199	(1,923)	63%
509100 · Office Equipment	1,654	0	1,654	100%
509200 · Meals and Entertainment	85	0	85	100%
510000 · Postal Service	202	448	(246)	45%
511000 · Fuel	1,715	2,787	(1,072)	62%
512000 · Janitorial	0	279	(279)	0%
513000 · Small Tools & Equipment	161	5,276	(5,115)	3%
514000 · Fees				
514010 · Direct Deposit Fee	0	90	(90)	0%
514020 · Bank Fees	39	337	(298)	12%
514030 · Credit Card Processing Fees	368	1,190	(822)	31%
Total 514000 · Fees	407	1,617	(1,210)	25%
Total 500000 · Expenses--Operational	85,279	242,150	(156,871)	35%
516000 · Capital Outlays				
516100 · Tools & Equipment	483	637	(154)	76%
516200 · Building/Infrastructure Dev				
516206 · Irrigation Project	(824)	0	(824)	100%
516209 · Stage	10,933	6,000	4,933	182%
516210 · Concession Stand/Restroom				
516210C · Site work, footings, ada walks	10,767	11,000	(233)	98%
516210D · REC	0	500	(500)	0%
516210F · Plumbing	2,350	5,900	(3,550)	40%
516210G · Sewer	0	8,000	(8,000)	0%
516210H · Framing, setting trusses, matr	24,774	22,200	2,574	112%
516210J · Electrical	0	5,000	(5,000)	0%
516210K · Roofing	12,000	12,000	0	100%
516210L · Trim Carpentry	2,862	3,000	(138)	95%
516210M · Insulation	0	1,495	(1,495)	0%
516210N · Concrete	0	12,000	(12,000)	0%
516210P · Bathroom Partitions	0	3,000	(3,000)	0%
516210Q · Interior Walls	0	5,000	(5,000)	0%
516210R · Gutters	0	2,000	(2,000)	0%
516210S · Upstairs	0	5,000	(5,000)	0%
516210Z · Donations - In-Kind	0	99,003	(99,003)	0%
Total 516210 · Concession Stand/Restroom	52,752	195,098	(142,346)	27%

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516211 · H5 Renovation Project				
516211A · Electrical Lines	0	1,823	(1,823)	0%
516211B · Bleachers	0	1,595	(1,595)	0%
516211C · Gates & Dugouts	0	500	(500)	0%
516211D · Scoreboard Relocation	3,682	2,000	1,682	184%
516211E · Limestone	864	1,400	(536)	62%
516211F · Scoreboard Net	0	200	(200)	0%
516211G · Electrical Supplies	1,375	5,874	(4,499)	23%
516211H · Light Brackets	2,306	1,000	1,306	231%
516211J · Handicap Parking	0	100	(100)	0%
516211K · Electricity to Press Box	0	1,006	(1,006)	0%
516211L · ADA Route Concrete	0	4,977	(4,977)	0%
516211M · Building Concrete	1,778	525	1,253	339%
516211N · Concrete Pads for Bleachers	0	1,000	(1,000)	0%
516211P · Block	626	3,000	(2,374)	21%
516211Q · Contingencies	94	6,000	(5,906)	2%
516211R · Plumbing	106	5,000	(4,894)	2%
Total 516211 · H5 Renovation Project	10,832	36,000	(25,168)	30%
516299 · Other	15	0	15	100%
Total 516200 · Building/Infrastructure Dev	73,708	237,098	(163,390)	31%
Total 516000 · Capital Outlays	74,191	237,735	(163,544)	31%
517000 · Expenses--Programs				
517020 · Equipment	537			
Total 517000 · Expenses--Programs	537	0	537	100%
Total Expense	160,006	479,885	(319,879)	33%
Net Ordinary Income	40,598	(0)	40,598	(10,409,697)%
Net Income	40,598	(0)	40,598	(10,409,697)%