

## Madison County Parks and Recreation Authority

02/15/19

## Budget vs Actual-Operations only

Accrual Basis

July 2018 through January 2019

	Jul '18 - Jan 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
410000 · Contribution from Madison Co	157,725	210,300	(52,575)	75%
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	10,000	10,000	0	100%
411051 · In-Kind - Concession Stand	0	99,003	(99,003)	0%
<b>Total 411000 · Donations</b>	<b>12,000</b>	<b>174,754</b>	<b>(162,754)</b>	<b>7%</b>
413000 · Brought forward from prior year	48,691	48,691	0	100%
417000 · Events				
417009 · Other	5	0	5	100%
<b>Total 417000 · Events</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>100%</b>
422000 · User Fee	11,650	26,140	(14,490)	45%
<b>Total Income</b>	<b>260,070</b>	<b>489,885</b>	<b>(229,814)</b>	<b>53%</b>
<b>Gross Profit</b>	<b>260,070</b>	<b>489,885</b>	<b>(229,814)</b>	<b>53%</b>
<b>Expense</b>				
500000 · Expenses--Operational				
501000 · Payroll Expenses				
501100 · Labor				
501101 · Part-Time Custodian	7,623	11,138	(3,515)	68%
501102 · Part-Time Clerical	5,062	14,586	(9,525)	35%
501103 · Part-Time Maintenance	6,800	23,185	(16,386)	29%
<b>Total 501100 · Labor</b>	<b>19,484</b>	<b>48,909</b>	<b>(29,425)</b>	<b>40%</b>
501110 · Fringe				
501111 · FICA and Medicare	1,598	3,742	(2,144)	43%
501112 · VEC Expense	370	697	(327)	53%
<b>Total 501110 · Fringe</b>	<b>1,968</b>	<b>4,439</b>	<b>(2,471)</b>	<b>44%</b>
<b>Total 501000 · Payroll Expenses</b>	<b>21,452</b>	<b>53,348</b>	<b>(31,896)</b>	<b>40%</b>
502000 · Leased Employees	54,742	113,339	(58,597)	48%
503000 · Outside Services	339	800	(461)	42%
504000 · Repairs & Maintenance				
504110 · Field Maintenance	2,953	12,084	(9,131)	24%
504120 · Supplies	2,181	6,854	(4,673)	32%
504130 · Maintenance	4,694	11,273	(6,579)	42%
<b>Total 504000 · Repairs &amp; Maintenance</b>	<b>9,828</b>	<b>30,211</b>	<b>(20,383)</b>	<b>33%</b>
505000 · Advertising	115	956	(841)	12%
506000 · Utilities				
506100 · Electricity				
506101 · Red Barn	310	464	(154)	67%
506102 · PRA Office	731	1,115	(384)	66%
506103 · E1	194	372	(178)	52%
506104 · E2/Concessions	708	1,393	(685)	51%
506105 · American Legion Pavilion	310	650	(340)	48%
506106 · Hockey Rink/Concessions	239	464	(225)	51%
506107 · Soccer Field	272	372	(100)	73%
506108 · Camp Crockett	128	93	35	138%
506109 · Performing Arts Stage	229	0	229	100%
506111 · Football / Concessions	32	0	32	100%
<b>Total 506100 · Electricity</b>	<b>3,151</b>	<b>4,923</b>	<b>(1,772)</b>	<b>64%</b>
506119 · Heating Services	287	1,684	(1,397)	17%

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<b>506120 · Water &amp; Sewer</b>				
506121 · Portajohn Costs	5,990	13,662	(7,672)	44%
506122 · Rec Ctr. Road	131	186	(55)	71%
<b>Total 506120 · Water &amp; Sewer</b>	<b>6,121</b>	<b>13,848</b>	<b>(7,727)</b>	<b>44%</b>
<b>506130 · Telecommunications</b>	<b>1,386</b>	<b>3,754</b>	<b>(2,368)</b>	<b>37%</b>
<b>Total 506000 · Utilities</b>	<b>10,946</b>	<b>24,209</b>	<b>(13,264)</b>	<b>45%</b>
<b>507000 · Insurance</b>				
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%
<b>Total 507000 · Insurance</b>	<b>3,613</b>	<b>3,456</b>	<b>157</b>	<b>105%</b>
<b>508000 · Seminars &amp; Tuition</b>	<b>855</b>	<b>225</b>	<b>630</b>	<b>380%</b>
<b>509000 · Office Supplies</b>	<b>3,691</b>	<b>5,199</b>	<b>(1,508)</b>	<b>71%</b>
<b>509100 · Office Equipment</b>	<b>1,834</b>	<b>0</b>	<b>1,834</b>	<b>100%</b>
<b>509200 · Meals and Entertainment</b>	<b>85</b>	<b>0</b>	<b>85</b>	<b>100%</b>
<b>510000 · Postal Service</b>	<b>252</b>	<b>448</b>	<b>(196)</b>	<b>56%</b>
<b>511000 · Fuel</b>	<b>1,740</b>	<b>2,787</b>	<b>(1,047)</b>	<b>62%</b>
<b>512000 · Janitorial</b>	<b>0</b>	<b>279</b>	<b>(279)</b>	<b>0%</b>
<b>513000 · Small Tools &amp; Equipment</b>	<b>698</b>	<b>5,276</b>	<b>(4,578)</b>	<b>13%</b>
<b>514000 · Fees</b>				
514010 · Direct Deposit Fee	0	90	(90)	0%
514020 · Bank Fees	39	337	(298)	12%
514030 · Credit Card Processing Fees	390	1,190	(800)	33%
<b>Total 514000 · Fees</b>	<b>429</b>	<b>1,617</b>	<b>(1,188)</b>	<b>27%</b>
<b>Total 500000 · Expenses--Operational</b>	<b>110,618</b>	<b>242,150</b>	<b>(131,532)</b>	<b>46%</b>
<b>516000 · Capital Outlays</b>				
516100 · Tools & Equipment	483	6,637	(6,154)	7%
<b>516200 · Building/Infrastructure Dev</b>				
516206 · Irrigation Project	(824)	0	(824)	100%
516209 · Stage	10,933	6,000	4,933	182%
<b>516210 · Concession Stand/Restroom</b>				
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%
<b>Total 516210 · Concession Stand/Restroom</b>	<b>52,752</b>	<b>195,098</b>	<b>(142,346)</b>	<b>27%</b>

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<b>516211 · H5 Renovation Project</b>				
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	12,925	5,874	7,051	220%
516211H · Light Brackets	3,465	1,000	2,465	347%
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	4,689	5,525	(836)	85%
516211N · Concrete Pads for Bleachers	0	1,000	(1,000)	0%
516211P · Block	626	3,000	(2,374)	21%
516211Q · Contingencies	109	5,000	(4,891)	2%
516211R · Plumbing	106	5,000	(4,894)	2%
<b>Total 516211 · H5 Renovation Project</b>	<b>26,467</b>	<b>40,000</b>	<b>(13,533)</b>	<b>66%</b>
<b>Total 516200 · Building/Infrastructure Dev</b>	<b>89,328</b>	<b>241,098</b>	<b>(151,770)</b>	<b>37%</b>
<b>Total 516000 · Capital Outlays</b>	<b>89,811</b>	<b>247,735</b>	<b>(157,924)</b>	<b>36%</b>
<b>Total Expense</b>	<b>200,429</b>	<b>489,885</b>	<b>(289,456)</b>	<b>41%</b>
<b>Net Ordinary Income</b>	<b>59,641</b>	<b>(0)</b>	<b>59,642</b>	<b>(15,292,603)%</b>
<b>Net Income</b>	<b>59,641</b>	<b>(0)</b>	<b>59,642</b>	<b>(15,292,603)%</b>