

Madison County Parks and Recreation Authority
Budget vs Actual-Operations only
July 2019

	Jul 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
410000 · Contribution from Madison Co	60,300	241,200	(180,900)	25%
411000 · Donations				
411010 · Hoover Ridge Pledge Payments	0	5,400	(5,400)	0%
411015 · Hoover Ridge Fund	0	8,828	(8,828)	0%
411050 · In-Kind	0	26,000	(26,000)	0%
Total 411000 · Donations	0	40,228	(40,228)	0%
413000 · Brought forward from prior year	6,172	6,172	0	100%
422000 · User Fee	0	22,700	(22,700)	0%
Total Income	66,472	310,300	(243,828)	21%
Gross Profit	66,472	310,300	(243,828)	21%
Expense				
500000 · Expenses--Operational				
501000 · Payroll Expenses				
501100 · Labor				
501101 · Part-Time Custodian	650	10,920	(10,270)	6%
501102 · Part-Time Clerical	240	10,691	(10,451)	2%
501103 · Part-Time Maintenance	1,080	27,315	(26,235)	4%
Total 501100 · Labor	1,970	48,926	(46,956)	4%
501110 · Fringe				
501111 · FICA and Medicare	151	3,743	(3,592)	4%
501112 · VEC Expense	1	949	(948)	0%
Total 501110 · Fringe	152	4,692	(4,540)	3%
Total 501000 · Payroll Expenses	2,122	53,618	(51,496)	4%
502000 · Leased Employees	0	114,166	(114,166)	0%
503000 · Outside Services	80	340	(260)	24%
504000 · Repairs & Maintenance				
504110 · Field Maintenance	1,298	12,420	(11,122)	10%
504120 · Supplies	32	7,050	(7,018)	0%
504130 · Maintenance	0	5,000	(5,000)	0%
504140 · Vehicle/Equipment Repairs	0	6,590	(6,590)	0%
Total 504000 · Repairs & Maintenance	1,330	31,060	(29,730)	4%
505000 · Advertising	46	980	(934)	5%
506000 · Utilities				
506100 · Electricity				
506101 · Red Barn	0	820	(820)	0%
506102 · PRA Office	0	1,150	(1,150)	0%
506103 · E1	0	340	(340)	0%
506104 · E2/Concessions	0	1,090	(1,090)	0%
506105 · American Legion Pavilion	0	840	(840)	0%
506106 · Hockey Rink/Concessions	0	520	(520)	0%
506107 · Soccer Field	0	390	(390)	0%
506108 · Camp Crockett	0	190	(190)	0%
506109 · Performing Arts Stage	0	190	(190)	0%
506111 · Football / Concessions	0	340	(340)	0%
Total 506100 · Electricity	0	5,870	(5,870)	0%
506119 · Heating Services	0	1,730	(1,730)	0%
506120 · Water & Sewer				
506121 · Portajohn Costs	1,340	12,210	(10,870)	11%
506122 · Rec Ctr. Road	0	190	(190)	0%
Total 506120 · Water & Sewer	1,340	12,400	(11,060)	11%

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08/19/19

Accrual Basis

	Jul 19	Budget	\$ Over Budget	% of Budget
506130 · Telecommunications	162	3,180	(3,018)	5%
Total 506000 · Utilities	1,502	23,180	(21,678)	6%
507000 · Insurance				
507100 · Insurance - Vehicle	2,304	1,780	524	129%
507110 · Insurance - Property	166	170	(4)	98%
507120 · Insurance - General Liability	340	340	0	100%
507140 · Insurance - Public Officials	550	570	(20)	96%
507150 · Insurance - Crime	675	690	(15)	98%
507160 · Insurance--Equipment Breakdown	14	10	4	140%
507170 · Insurance-Inland Marine	144	150	(6)	96%
Total 507000 · Insurance	4,193	3,710	483	113%
508000 · Seminars & Tuition	0	1,200	(1,200)	0%
508100 · Affiliations/Dues	0	300	(300)	0%
509000 · Office Supplies	405	5,340	(4,935)	8%
509100 · Office Equipment	101	958	(857)	11%
509200 · Meals and Entertainment	0	330	(330)	0%
509300 · Subscriptions	21	1,000	(979)	2%
509400 · Event Supplies	1,615	300	1,315	538%
510000 · Postal Service	55	580	(525)	9%
511000 · Fuel	0	4,120	(4,120)	0%
512000 · Janitorial	0	290	(290)	0%
513000 · Small Tools & Equipment	0	5,120	(5,120)	0%
514000 · Fees				
514020 · Bank Fees	0	90	(90)	0%
514030 · Credit Card Processing Fees	97	720	(623)	13%
Total 514000 · Fees	97	810	(713)	12%
Total 500000 · Expenses--Operational	11,566	247,402	(235,836)	5%
516000 · Capital Outlays				
516200 · Building/Infrastructure Dev				
516202 · PRA Office Projects	0	1,000	(1,000)	0%
516210 · Concession Stand/Restroom				
516210J · Electrical	0	720	(720)	0%
516210M · Insulation	1,600	0	1,600	100%
516210P · Bathroom Partitions	0	3,000	(3,000)	0%
516210Q · Interior Walls	0	4,244	(4,244)	0%
516210R · Gutters	0	2,000	(2,000)	0%
516210S · Upstairs	0	5,000	(5,000)	0%
516210Z · Donations - In-Kind	0	26,000	(26,000)	0%
Total 516210 · Concession Stand/Restroom	1,600	40,964	(39,364)	4%
516211 · H5 Renovation Project				
516211Q · Contingencies	0	13,500	(13,500)	0%
Total 516211 · H5 Renovation Project	0	13,500	(13,500)	0%
516212 · Park Improvements	681	7,434	(6,753)	9%
Total 516200 · Building/Infrastructure Dev	2,281	62,898	(60,617)	4%
Total 516000 · Capital Outlays	2,281	62,898	(60,617)	4%
Total Expense	13,847	310,300	(296,453)	4%
Net Ordinary Income	52,625	0	52,625	100%
Net Income	52,625	0	52,625	100%