



# Madison County Parks and Recreation

## Agenda

February 14, 2024: 7:00pm

- I. Call to order
- II. Roll call
- III. Determination of a quorum
- IV. Public Comment
- V. Adoption of Minutes
- VI. Treasurer's Report
- VII. Building Committee Report
  - a. Walkways/Dugouts
  - b. Waterlines/Electrical at H1-4
  - c. Update on Field F
- VIII. Old Business
  - a. Outdoor Recreation Center Project
  - b. Events
    - i. Fundraiser – Hometown Heroes Gala
      - 1 Over the Top Chef – invoice approval
      - 2 Financial update
      - 3 Assign duties at the event
    - ii. 2024 Calendar of Events
  - c. Youth Sports
    - i. Spring Sports registration opens
- IX. New Business
  - a. Hoover Ridge Summer Camp
    - i. Registration Open
    - ii. Applications Open
- X. Other Business
  - a. Around the Room
- XI. Public Comment
- XII. Adjournment:



# Madison County Parks and Recreation

## Minutes

January 10, 2024: 7:00pm

- I. Call to order
  - a. 7:00pm
- II. Roll call
  - a. Larry Helmick, Kendall Fears, Jerry Carpenter, Clarissa Berry, Clay Jackson, Carty Yowell, Lindsay Von Herbulis, Kiara Cintron Diaz. No Nathan Carter, Brian Tanner, or Moonie Frazier.
- III. Determination of a quorum
  - a. Yes
- IV. Public Comment
  - a. None
- V. Elections
  - a. Motion and a second from Clay and Carty for Kendall to carry her position as Chair. Nominate Nathan for vice chair and carty for treasurer. Motion and second from Carty and Clay
- VI. Adoption of Minutes
  - a. Motion by Clay and second by Carty to approve the minutes provided.
- VII. Treasurer's Report
  - a. Right on target so far. Lindsay transferred some funds from the Haunted Woods to S'mores with Santa. If there are events that are losing money but are really good for the community then we will continue to look for sponsors. All the extra funds from Music in the Park get donated to Support Hoover Ridge for the Playground Project.
  - b. Clay made a motion to approve the Treasurer's reports with a second by Carty.
- VIII. Old Business
  - i. Budget FY 2025
    - 1 ADA walkways may be a little more expensive. 45,000 net change in our ask from the County. Change Administrative Assistant hours from 20 hours to 24 hours a week. Motion made

by Larry to ask for 700k for the Outdoor Recreation Center Phase 1 from the County for CIP with a second by Clarissa. Clay and Carty abstained from voting. Motion passed. Motion from Larry for \$27,000 for finishing mower from the County CIP with a second by Clarissa. Carty and Clay abstained. Motion passed. Lindsay hasn't met with anyone from the County to make any changes to the PRA Full-time employee fringe benefits. Clarissa wanted to see if there needed to be any changes to the bank fees and bring up the budget. Robot is under lease to pay. Power has been off since September to E1. Clarissa thought we should increase electricity at E1 from \$238 to \$500 E1. Motion by Clarissa and a second by Larry to move this budget to the Board of Supervisors. Clay and Carty abstained. Motion passed.

- b. Outdoor Recreation Center Project
  - i. Need to submit some lighting stuff to Jonathan. Got a lot of money and donations in December to the Outdoor Recreation Center. Funds are still coming in from the PayPal account
- c. Events
  - i. Fundraiser – Hometown Heroes Gala
    - 1 GiveSmart update
      - a Almost to our goal of 5k. voting will close January 19.
    - 2 Awards update
      - a Support Hoover Ridge is doing the awards
    - 3 Assign duties at the event
      - a Need people for after the event. The TV will have all the picture floating through showing what the fundraiser is about. Possibly have QR codes on tables for people to scan. Black tie is optional.
  - ii. 2024 Calendar of Events
    - 1 Pooch Pursuit fun run will be changing dates. 5k will be that day instead. DinoQuest is a new event - it will be about 2 hours and will be a paid event. Motion by Clay and seconded by Clarissa to approve the 2024 Calendar of Events. Motion passed.
- d. Naming Rights for Hoover Ridge
  - i. HRORC Proposal
    - 1 Motion by Clarissa and seconded by Carty to approve the naming rights for Hoover Ridge. Motion passed.
  - ii. Considerations for the park/policy on naming
    - 1 Will be moved till next meeting
- e. Youth Sports
  - i. Spring Sports registration opens

1 Spring Sports registration opens January 15 and will close February 16

- IX. New Business
  - a. Madison Youth Wrestling request
    - i. Wrestling need new mats. Brandon asked if he could use wrestling budget to be able to buy mats. School would pay for the one half and Parks and Rec for the other half. Need mats for next year. Motion made by Clay and second by Mooney to approve 6k contribution to the wrestling mats out of the wrestling funds and donation funds, with donation funds being paid back within 9 months by youth wrestling.
- X. Other Business
  - a. Around the Room
    - i. Mooney: need to start thinking what to do for Madison Day. We need people to help. Jerry: Bought new bleachers. Lindsay: had the Support Hoover Ridge meeting Tuesday night and everything went well.
- XI. Public Comment
  - a. None
- XII. Adjournment:
  - a. Motion by Clay to adjourn at 8:17pm. Meeting adjourned at 8:17pm.

**Madison County Parks and Recreation Authority**  
**Budget vs Actual-Operations only**  
 July 2023 through January 2024

	Jul '23 - Jan 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
410000 · Contribution from Madison Co	98,654	131,539	(32,885)	75%
410050 · County Employees - Contribution	129,663	222,279	(92,616)	58%
410100 · Madison County School Fund	0	8,000	(8,000)	0%
<b>411000 · Donations</b>				
411010 · Hoover Ridge Pledge Payments	0	1,000	(1,000)	0%
411011 · Carpenter Foundation Fund	0	2,492	(2,492)	0%
411015 · Hoover Ridge Fund	0	2,134	(2,134)	0%
<b>Total 411000 · Donations</b>	<b>0</b>	<b>5,626</b>	<b>(5,626)</b>	<b>0%</b>
413000 · Brought forward from prior year	9,385	9,385	(0)	100%
419000 · Misc Income	3,750	0	3,750	100%
422000 · User Fee	12,813	22,700	(9,887)	56%
<b>Total Income</b>	<b>254,265</b>	<b>399,529</b>	<b>(145,264)</b>	<b>64%</b>
<b>Gross Profit</b>	<b>254,265</b>	<b>399,529</b>	<b>(145,264)</b>	<b>64%</b>
<b>Expense</b>				
<b>500000 · Expenses--Operational</b>				
<b>501000 · Payroll Expenses</b>				
<b>501100 · Labor</b>				
501101 · Part-Time Custodian	2,125	4,013	(1,888)	53%
501102 · Part-Time Clerical	9,383	16,692	(7,310)	56%
501103 · Part-Time Maintenance	4,109	18,596	(14,487)	22%
501105 · Facility Supervisor	3,550	11,267	(7,717)	32%
<b>Total 501100 · Labor</b>	<b>19,166</b>	<b>50,568</b>	<b>(31,402)</b>	<b>38%</b>
<b>501110 · Fringe</b>				
501111 · FICA and Medicare	1,280	3,868	(2,588)	33%
501112 · VEC Expense	20	804	(784)	3%
501113 · FUTA	4	8	(4)	45%
<b>Total 501110 · Fringe</b>	<b>1,304</b>	<b>4,680</b>	<b>(3,376)</b>	<b>28%</b>
<b>Total 501000 · Payroll Expenses</b>	<b>20,470</b>	<b>55,248</b>	<b>(34,778)</b>	<b>37%</b>
502000 · Leased Employees	129,663	222,213	(92,550)	58%
503000 · Outside Services	311	4,476	(4,165)	7%
<b>504000 · Repairs &amp; Maintenance</b>				
504110 · Field Maintenance	3,257	10,500	(7,244)	31%
504120 · Supplies	2,162	5,000	(2,838)	43%
504130 · Maintenance	84	2,000	(1,916)	4%
504140 · Vehicle/Equipment Repairs	3,401	8,000	(4,599)	43%
<b>Total 504000 · Repairs &amp; Maintenance</b>	<b>8,904</b>	<b>25,500</b>	<b>(16,596)</b>	<b>35%</b>
505000 · Advertising	148	450	(302)	33%
<b>506000 · Utilities</b>				
<b>506100 · Electricity</b>				
506101 · Red Barn	208	380	(172)	55%
506102 · PRA Office	1,330	2,070	(740)	64%
506103 · E1	321	207	114	155%
506104 · E2/Concessions	810	1,610	(800)	50%
506106 · Hockey Rink/Concessions	382	598	(216)	64%
506107 · Soccer Field	192	316	(124)	61%
506108 · Camp Crockett	168	320	(152)	53%
506109 · Performing Arts Stage	390	495	(105)	79%
506110 · H5 Pressbox and Lights	553	1,150	(597)	48%
506111 · Football / Concessions	722	529	193	136%
506112 · Hoover Ridge Concessions	1,575	2,185	(610)	72%
506113 · Farmers Market MOP	169	288	(119)	59%
<b>Total 506100 · Electricity</b>	<b>6,821</b>	<b>10,148</b>	<b>(3,327)</b>	<b>67%</b>

**Madison County Parks and Recreation Authority**  
**Budget vs Actual-Operations only**  
 July 2023 through January 2024

	Jul '23 - Jan 24	Budget	\$ Over Budget	% of Budget
506119 · Heating Services	461	570	(109)	81%
506120 · Water & Sewer				
506121 · Portajohn Costs	6,999	13,750	(6,751)	51%
<b>Total 506120 · Water &amp; Sewer</b>	<b>6,999</b>	<b>13,750</b>	<b>(6,751)</b>	<b>51%</b>
506130 · Telecommunications	877	1,370	(493)	64%
<b>Total 506000 · Utilities</b>	<b>15,157</b>	<b>25,838</b>	<b>(10,681)</b>	<b>59%</b>
<b>507000 · Insurance</b>				
507100 · Insurance - Vehicle	0	2,328	(2,328)	0%
507110 · Insurance - Property	0	469	(469)	0%
507120 · Insurance - General Liability	0	341	(341)	0%
507140 · Insurance - Public Officials	0	550	(550)	0%
507150 · Insurance - Crime	0	675	(675)	0%
507160 · Insurance--Equipment Breakdown	0	38	(38)	0%
507170 · Insurance-Inland Marine	0	144	(144)	0%
507190 · Dividend Credit	0	(70)	70	0%
<b>Total 507000 · Insurance</b>	<b>0</b>	<b>4,475</b>	<b>(4,475)</b>	<b>0%</b>
508000 · Seminars & Tuition	816	6,000	(5,184)	14%
508100 · Affiliations/Dues	565	640	(75)	88%
509000 · Office Supplies	2,874	8,400	(5,526)	34%
509100 · Office Equipment	2,424	3,000	(576)	81%
509200 · Meals and Entertainment	71	210	(139)	34%
509300 · Subscriptions	1,049	2,430	(1,381)	43%
509400 · Event Supplies	615	900	(285)	68%
510000 · Postal Service	142	450	(308)	31%
511000 · Fuel	3,416	9,000	(5,584)	38%
512000 · Janitorial	484	500	(16)	97%
513000 · Small Tools & Equipment	737	1,000	(263)	74%
514000 · Fees				
514020 · Bank Fees	242	90	152	269%
514030 · Credit Card Processing Fees	2,188	2,750	(562)	80%
514040 · Tax Filing	0	150	(150)	0%
<b>Total 514000 · Fees</b>	<b>2,431</b>	<b>2,990</b>	<b>(559)</b>	<b>81%</b>
<b>Total 500000 · Expenses--Operational</b>	<b>190,276</b>	<b>373,720</b>	<b>(183,444)</b>	<b>51%</b>
<b>516000 · Capital Outlays</b>				
516100 · Tools & Equipment				
516105 · Robot Paint Machine	6,665	6,665	0	100%
<b>Total 516100 · Tools &amp; Equipment</b>	<b>6,665</b>	<b>6,665</b>	<b>0</b>	<b>100%</b>
516200 · Building/Infrastructure Dev				
516202 · PRA Office Projects	0	3,000	(3,000)	0%
516204 · Road Improvements	800	2,000	(1,200)	40%
516210 · Concession Stand/Restroom				
516210C · Site work, footings, ada walks	0	3,144	(3,144)	0%
<b>Total 516210 · Concession Stand/Restroom</b>	<b>0</b>	<b>3,144</b>	<b>(3,144)</b>	<b>0%</b>
516212 · Park Improvements	4,549	9,000	(4,451)	51%
516214 · Athletic Field Improvements	3,050			
516216 · Building Repairs and Maintenan	0	2,000	(2,000)	0%
<b>Total 516200 · Building/Infrastructure Dev</b>	<b>8,399</b>	<b>19,144</b>	<b>(10,745)</b>	<b>44%</b>
<b>Total 516000 · Capital Outlays</b>	<b>15,064</b>	<b>25,809</b>	<b>(10,745)</b>	<b>58%</b>
<b>Total Expense</b>	<b>205,341</b>	<b>399,529</b>	<b>(194,189)</b>	<b>51%</b>
<b>Net Ordinary Income</b>	<b>48,925</b>	<b>0</b>	<b>48,925</b>	<b>100%</b>
<b>Net Income</b>	<b>48,925</b>	<b>0</b>	<b>48,925</b>	<b>100%</b>

## Madison County Parks and Recreation Authority

## Statement of Activities

January 2024

02/13/24

Accrual Basis

	Jan 24	Jul '23 - Jan 24
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
410000 · Contribution from Madison Co	32,884.75	98,654.25
410050 · County Employees - Contribution	18,523.25	129,662.75
<b>411000 · Donations</b>		
411022 · Playground Project	1,000.00	9,090.00
411024 · Hockey Rink Relocation Project		1,096.00
<b>411030 · Youth Programs</b>		
411031 · Youth Programs Scholarship Fund	500.00	500.00
411032 · Youth Program - Specified		410.00
<b>Total 411030 · Youth Programs</b>	500.00	910.00
<b>Total 411000 · Donations</b>	1,500.00	11,096.00
<b>412000 · Team Apparel Sales</b>		
412100 · Fan Gear		3,911.00
<b>Total 412000 · Team Apparel Sales</b>		3,911.00
<b>413000 · Brought forward from prior year</b>		162,234.92
<b>414000 · Rentals</b>		
414100 · Picnic Shelter Rental	550.00	400.00
414110 · Facility/Field Rental	-300.00	-543.00
<b>Total 414000 · Rentals</b>	250.00	-143.00
<b>415000 · Fees</b>		
415100 · Program Registration		84,998.85
415103 · Program Registration Fees	529.68	-3.28
415105 · Coach Registration		
<b>Total 415100 · Program Registration</b>	529.68	84,995.57
<b>Total 415000 · Fees</b>	529.68	84,995.57
<b>416000 · Concessions Sales</b>	1,306.00	14,191.95
<b>417000 · Events</b>		
417007 · Haunted Woods		4,281.00
417008 · Youth Programs		
417008B · Princess Dance Party	500.01	500.01
<b>Total 417008 · Youth Programs</b>	500.01	500.01
417010 · Music in the Park		9,090.21
417011 · Movies in the Park		395.00
417013 · Hometown Heroes Income	650.00	650.00
<b>Total 417000 · Events</b>	1,150.01	14,916.22
<b>418000 · Team/Program Sponsorship</b>	2,475.00	8,320.00
<b>419000 · Misc Income</b>		
419100 · Fundraisers		1,561.50
419000 · Misc Income - Other	3,750.00	3,750.00
<b>Total 419000 · Misc Income</b>	3,750.00	5,311.50
<b>420000 · Uniform Payments</b>		97.00
<b>421000 · All Star Uniform Payments</b>		50.00
<b>422000 · User Fee</b>		
422010 · Driving Range		135.00
422000 · User Fee - Other	1,156.31	12,813.30
<b>Total 422000 · User Fee</b>	1,156.31	12,948.30
<b>Total Income</b>	63,525.00	546,246.46
<b>Gross Profit</b>	63,525.00	546,246.46

**Madison County Parks and Recreation Authority**  
**Statement of Activities**  
**January 2024**

Expense	Jan 24	Jul '23 - Jan 24
<b>500000 · Expenses--Operational</b>		
<b>501000 · Payroll Expenses</b>		
<b>501100 · Labor</b>		
501101 · Part-Time Custodian		2,125.00
501102 · Part-Time Clerical	1,365.00	9,382.50
501103 · Part-Time Maintenance		4,109.25
501105 · Facility Supervisor	1,579.76	3,549.69
<b>Total 501100 · Labor</b>	2,944.76	19,166.44
<b>501110 · Fringe</b>		
501111 · FICA and Medicare	225.29	1,279.88
501112 · VEC Expense	3.23	20.35
501113 · FUTA	1.94	3.63
<b>Total 501110 · Fringe</b>	230.46	1,303.86
<b>Total 501000 · Payroll Expenses</b>	3,175.22	20,470.30
<b>502000 · Leased Employees</b>	18,523.25	129,662.75
<b>503000 · Outside Services</b>		310.86
<b>504000 · Repairs &amp; Maintenance</b>		
504110 · Field Maintenance		3,256.50
504120 · Supplies	741.01	2,162.27
504130 · Maintenance		83.76
504140 · Vehicle/Equipment Repairs	488.70	3,401.23
<b>Total 504000 · Repairs &amp; Maintenance</b>	1,229.71	8,903.76
<b>505000 · Advertising</b>		148.00
<b>506000 · Utilities</b>		
<b>506100 · Electricity</b>		
506101 · Red Barn		207.57
506102 · PRA Office		1,329.58
506103 · E1		321.27
506104 · E2/Concessions		810.44
506106 · Hockey Rink/Concessions		382.32
506107 · Soccer Field		192.29
506108 · Camp Crockett		168.42
506109 · Performing Arts Stage		389.74
506110 · H5 Pressbox and Lights		553.16
506111 · Football / Concessions		721.67
506112 · Hoover Ridge Concessions		1,575.41
506113 · Farmers Market MOP		169.02
<b>Total 506100 · Electricity</b>		6,820.89
<b>506119 · Heating Services</b>		460.67
<b>506120 · Water &amp; Sewer</b>		
506121 · Portajohn Costs		6,998.92
<b>Total 506120 · Water &amp; Sewer</b>		6,998.92
<b>506130 · Telecommunications</b>	113.95	876.89
<b>Total 506000 · Utilities</b>	113.95	15,157.37



## Madison County Parks and Recreation Authority

## Statement of Activities

January 2024

02/13/24

Accrual Basis

	Jan 24	Jul '23 - Jan 24
508000 · Seminars & Tuition		816.03
508100 · Affiliations/Dues	130.00	565.00
509000 · Office Supplies	842.56	2,873.91
509100 · Office Equipment	1,479.76	2,423.98
509200 · Meals and Entertainment		70.82
509300 · Subscriptions	39.97	1,049.24
509400 · Event Supplies	140.99	615.30
510000 · Postal Service	9.65	141.65
511000 · Fuel	396.06	3,415.58
512000 · Janitorial		483.74
513000 · Small Tools & Equipment		737.36
514000 · Fees		
514020 · Bank Fees		242.45
514030 · Credit Card Processing Fees	237.17	5,041.81
<b>Total 514000 · Fees</b>	<b>237.17</b>	<b>5,284.26</b>
<b>Total 500000 · Expenses--Operational</b>	<b>26,318.29</b>	<b>193,129.91</b>
516000 · Capital Outlays		
516100 · Tools & Equipment		
516105 · Robot Paint Machine		6,665.00
<b>Total 516100 · Tools &amp; Equipment</b>		<b>6,665.00</b>
516200 · Building/Infrastructure Dev		
516204 · Road Improvements		800.00
516212 · Park Improvements	1,529.38	4,549.08
516214 · Athletic Field Improvements		3,050.00
<b>Total 516200 · Building/Infrastructure Dev</b>	<b>1,529.38</b>	<b>8,399.08</b>
<b>Total 516000 · Capital Outlays</b>	<b>1,529.38</b>	<b>15,064.08</b>
517000 · Expenses--Programs		
517010 · User Fee	156.31	11,813.30
517030 · Insurance - Youth Programs	1,701.00	10,152.50
517035 · Background Checks - Youth	65.85	1,239.58
517040 · Contractual Services		
517041 · Approved Instructors	2,167.50	45,510.77
517042 · Umpires and Referees	565.00	4,685.00
517043 · Driving Range		285.00
517044 · Special Event Contractor		633.75
<b>Total 517040 · Contractual Services</b>	<b>2,732.50</b>	<b>51,114.52</b>
517070 · Program Operational Expenses	370.00	5,645.36
517075 · All Star Operational Expense		206.58
517080 · Events		
517084 · Haunted Woods		2,385.07
517085 · S'mores with Santa	78.28	1,680.08
517088 · Youth Programs		
517088C · Park Activities		48.94
<b>Total 517088 · Youth Programs</b>		<b>48.94</b>
517089 · Fundraisers-Other		
517089A · Music in the Park		12,193.79
517089B · Movies in the Park		1,584.65
517090D · Hometown Heroes Expenses	2,699.00	2,699.00
<b>Total 517089 · Fundraisers-Other</b>	<b>2,699.00</b>	<b>16,477.44</b>
<b>Total 517080 · Events</b>	<b>2,777.28</b>	<b>20,591.53</b>
517090 · Repairs & Maintenance		
517093 · Supplies		47.75
<b>Total 517090 · Repairs &amp; Maintenance</b>		<b>47.75</b>

## Madison County Parks and Recreation Authority

## Statement of Activities

January 2024

02/13/24

Accrual Basis

	Jan 24	Jul '23 - Jan 24
517100 · Program Supplies		3,299.78
517110 · Trophies and Awards		1,576.74
517120 · Uniforms	3,442.02	11,520.25
517125 · All Star Uniforms		1,221.22
517130 · Concession Expense	50.00	17,489.84
517145 · Fan Gear Expenses		3,316.67
517160 · Materials & Supplies		350.00
517190 · League Registration Fees		1,875.00
517195 · Fundraising Expenses - Youth		10,976.00
<b>Total 517000 · Expenses--Programs</b>	<b>11,294.96</b>	<b>152,436.62</b>
<b>Total Expense</b>	<b>39,142.63</b>	<b>360,630.61</b>
<b>Net Ordinary Income</b>	<b>24,382.37</b>	<b>185,615.85</b>
<b>Other Income/Expense</b>		
<b>Other Income</b>		
610000 · Transfers In	1,190.69	7,495.85
<b>Total Other Income</b>	<b>1,190.69</b>	<b>7,495.85</b>
<b>Other Expense</b>		
620000 · Transfers Out	1,190.69	6,516.85
<b>Total Other Expense</b>	<b>1,190.69</b>	<b>6,516.85</b>
<b>Net Other Income</b>		<b>979.00</b>
<b>Net Income</b>	<b>24,382.37</b>	<b>186,594.85</b>

# Statement of Activities by Class

## January 2024

	Income	Expense	Other Income	Other Expense	Net Income
Adult Basketball	1,469.00	293.08	0.00	1,175.92	0.00
Adult Hockey	5,062.00	1,467.00	0.00	0.00	3,595.00
Camps/Clinics	5,771.65	9,931.65	3,424.00	0.00	-736.00
Carpenter Foundation	1,000.00	0.00	0.00	1,000.00	0.00
Driving Range	135.00	420.00	0.00	0.00	-285.00
Facility Rental	1,297.00	843.25	0.00	0.00	453.75
<b>Children's Events</b>	725.24	0.00	0.00	0.00	725.24
Haunted Woods	4,281.00	2,385.07	0.00	1,895.93	0.00
Hometown Heroes	650.00	2,699.00	0.00	0.00	-2,049.00
Movies in the Park	595.00	1,625.90	1,175.92	0.00	145.02
Music in the Park	12,467.54	12,467.54	0.00	0.00	0.00
S'mores with Santa	600.00	1,680.08	1,080.08	0.00	0.00
Wool and Wine Festival	0.00	0.00	0.00	0.00	0.00
<b>Total Fundraising Events</b>	<b>19,318.78</b>	<b>20,857.59</b>	<b>2,256.00</b>	<b>1,895.93</b>	<b>-1,178.74</b>
<b>Hockey Rink Relocation Project</b>	<b>15,460.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,460.92</b>
Tree Memorial Program	633.30	0.00	0.00	0.00	633.30
Youth Scholarship Fund	2,856.11	0.00	1,000.00	2,070.00	1,786.11
Hoover Ridge Donations - Other	36,140.33	0.00	0.00	0.00	36,140.33
<b>Total Hoover Ridge Donations</b>	<b>39,629.74</b>	<b>0.00</b>	<b>1,000.00</b>	<b>2,070.00</b>	<b>38,559.74</b>
Hoover Ridge Summer Camp	29,496.92	45,111.80	0.00	0.00	-15,614.88
Park Activities	1,936.40	738.50	0.00	0.00	1,197.90
Playground Project	19,118.36	0.00	815.85	0.00	19,934.21
<b>Baseball Sign Account</b>	<b>2,506.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,506.14</b>
Sign Programs - Varsity H5	186.45	146.96	0.00	0.00	39.49
Softball Sign Account	2,022.64	-648.84	0.00	0.00	2,671.48
<b>Total Sign Programs</b>	<b>4,715.23</b>	<b>-501.88</b>	<b>0.00</b>	<b>0.00</b>	<b>5,217.11</b>
Tour De Madison	1,000.00	0.00	0.00	0.00	1,000.00
User Fee	0.00	2,853.49	0.00	0.00	-2,853.49
Women's Volleyball	2,720.69	2,113.84	0.00	0.00	606.85
<b>Baseball</b>	<b>15,812.28</b>	<b>8,164.88</b>	<b>0.00</b>	<b>0.00</b>	<b>7,647.40</b>
<b>Basketball</b>	<b>14,244.10</b>	<b>3,497.06</b>	<b>0.00</b>	<b>0.00</b>	<b>10,747.04</b>
<b>Cheerleading</b>	<b>7,919.42</b>	<b>5,713.27</b>	<b>0.00</b>	<b>375.00</b>	<b>1,831.15</b>
<b>Football</b>	<b>18,920.94</b>	<b>12,044.87</b>	<b>0.00</b>	<b>0.00</b>	<b>6,876.07</b>
<b>Football Cheer</b>	<b>1,534.61</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,534.61</b>
<b>Hockey</b>	<b>26,696.09</b>	<b>18,562.52</b>	<b>0.00</b>	<b>0.00</b>	<b>8,133.57</b>
<b>Soccer</b>	<b>26,101.18</b>	<b>13,230.27</b>	<b>0.00</b>	<b>0.00</b>	<b>12,870.91</b>
<b>Softball</b>	<b>27,370.70</b>	<b>8,464.13</b>	<b>0.00</b>	<b>0.00</b>	<b>18,906.57</b>
<b>Volleyball</b>	<b>366.87</b>	<b>311.50</b>	<b>0.00</b>	<b>0.00</b>	<b>55.37</b>
<b>Wrestling</b>	<b>4,308.41</b>	<b>673.29</b>	<b>0.00</b>	<b>0.00</b>	<b>3,635.12</b>
<b>Total Youth</b>	<b>143,274.60</b>	<b>70,661.79</b>	<b>0.00</b>	<b>375.00</b>	<b>72,237.81</b>
<b>TOTAL</b>	<b>291,406.29</b>	<b>154,790.11</b>	<b>7,495.85</b>	<b>6,516.85</b>	<b>137,595.18</b>

**Madison County Parks and Recreation Authority**  
**Statement of Financial Position**  
As of January 31, 2024

	Jan 31, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
10000 · Union Bank and Trust	200,392.25
<b>Total Checking/Savings</b>	200,392.25
<b>Total Current Assets</b>	200,392.25
<b>Fixed Assets</b>	
15000 · Capital Assets	
15010 · Construction in Progress	42,059.54
15020 · Building Improvements	28,395.43
15030 · Equipment	79,033.26
15120 · Accum. Depr-Bldg Improvements	-1,419.77
15130 · Accum. Depr.-Equipment	-47,536.14
<b>Total 15000 · Capital Assets</b>	100,532.32
<b>Total Fixed Assets</b>	100,532.32
<b>TOTAL ASSETS</b>	<b>300,924.57</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
20000 · Accounts Payable	5.26
<b>Total Accounts Payable</b>	5.26
<b>Other Current Liabilities</b>	
24000 · Payroll Liabilities	
24010 · Federal Withholding	20.00
24020 · FICA & Medicare Withholding	63.39
24030 · Virginia Withholding	46.00
24040 · VEC Withholding	131.55
24000 · Payroll Liabilities - Other	0.74
<b>Total 24000 · Payroll Liabilities</b>	261.68
<b>Total Other Current Liabilities</b>	261.68
<b>Total Current Liabilities</b>	266.94
<b>Total Liabilities</b>	266.94
<b>Equity</b>	
31000 · Investment in Capital Assets	98,053.79
33000 · Unassigned Fund Balance	16,054.02
Net Income	186,549.82
<b>Total Equity</b>	300,657.63
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>300,924.57</b>