



Madison County Parks and Recreation

April 12, 2023: 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 – February and March 2023
- VII. Building Committee Report
- VIII. Old Business
 - a. Youth Sports
 - i. Summer Camps (Sports)
 - ii. Update on Coaches
 - b. Outdoor Recreation Center Project
 - c. Events
 - i. Volunteer for events
 - ii. Wool & Wine/Sheepdog Trials
 - iii. Updates
 - d. Madison Day
 - i. Signage Progress
 - ii. Disc golf Tee Boxes
 - e. Hoover Ridge Summer Camp
 - i. Update
 - ii. Spring Camp update
- IX. New Business
 - a. Softball Field Area
 - b. John Deere 3-Wheel Field Rake
- X. Other Business
 - a. Around the Room
- XI. Public Comment
- XII. Adjournment



Madison County Parks and Recreation

Minutes - March 8, 2023: 7:00pm

- I. Call to order 7:01PM
- II. Roll call - Lindsay Von Herbulis, Jerry Carpenter, Carty Yowell, Clarissa Berry, Larry Helmick, Kendall Fears, Clay Jackson, Brian Tanner
- III. Determination of a quorum – we have a quorum

- IV. Public Comment
- V. Adoption of Minutes

Lindsay said we have February's. Kendall made sure everyone had read over the minutes. Clay motioned to adopt minutes and Clarissa seconded the motion. Unanimous vote.

VI. Treasurer's Report – January 2023

Lindsay said we do not have February's report because we did not get the bank statement. There is nothing in budget vs. Actual. The farmers' market funds need to be looked at. Jerry asked about \$2,000 being used for the batting cage. Jerry and Clay talked about insurance. Lindsay said that the statement of activities are donations directed towards a specific sport because Kendall did not remember what it was for. Brian Tanner showed up at 7:06 PM. Lindsay said adult hockey will be brought out in March financials because they are starting an organization. Clay made a motion to approve financials. Carty second. Unanimously adopted financials.

VII. Building Committee Report

Jerry said that the softball locker room is more damaged than they thought and it would take a little longer to do. Clay asked what else needed to be fixed. Jerry said that they needed to paint and put a hot water heater in it. Kendall asked about winterizing it. Jerry said they were going to do it next year for climate control.

VIII. Old Business

- a. Youth Sports
 - i. Spring Sports
 1. New Commissioners

Lindsay said Lauren Eanes is the new softball commissioner. It was too much for Eva. Lindsay said soccer has a meeting coming up to talk about their coaching situation. Lindsay said everything was transferred to Lauren. Clay said that so much is missing, especially from baseball. Clay made a motion to approve Lauren Eanes as commissioner. Clarissa seconded. Unanimously approved.

2. Coach Approval Lists

Lindsay said this year was the first year all certificates were sent to her for approval. Brittany was not giving any baseball coaches practice time until they all completed their certifications. No field rental space is given until Monday when they start practices. Lindsay said Babe Ruth league requires tests be done every year. Lindsay is used to a every 2-year test. Kendall said baseball is still finalizing their coaching. Lindsay said she just got updates today before this meeting. Lindsay will have the requirements by Monday before they are with the kids. Clarissa asked what the courses were. Lindsay said they are child abuse courses, concussion, and background checks. Lindsay talked about how Babe Ruth does theirs. Clarissa confirmed that if it is done through Madison Parks and Rec, it is 2- year renewals and Babe Ruth or any other private organization has their own rules. Kendall said softball looks pretty good. Lindsay said a bunch of coaches are all new but are keeping up with their courses and have experience coaching. Clay made a motion to approve pending all the certifications. Brian seconded. Passed unanimously. Brian asked where the baseball commissioners were, and Kendall said it was the Souders. Kendall asked why soccer does not have evaluations. Jerry said they never have. Lindsay said that soccer had nothing completed until last Sunday. Lindsay suggested joint practices and then separate them after seeing them play. Jana said it would only work for U12 and U16. The others would not matter according to her. Kendall said it does matter because after watching basketball, she thinks the draft for age groups worked well because teams were fair. Brian said they had teams that worked out great and that they are already planning for next year. The kids had never been put in a situation where they had to play against others. This is good to see how they play against other kids in a game style. Kendall asked if they are able to say there needs to be an evaluation. Brian suggested U8 and up. Lindsay said we are losing coaches due to winning and losing. Kendall said it's not fun for kids to lose every game. Clarissa asked if we need to make a motion for this. Lindsay said they had new draft policies for softball this past weekend. Lindsay said a coach wanted to only have the same players as last year and that it could be seen unfair. Larry asked how you pick teams after the evaluations. Brian said they are scaled from 1-5. Larry said you are still stacking a team this way. Lindsay and Kendall said you get a certain number of picks to make it fair and even regardless of what scores are. Clay said we went through this last year when one team had 3 pitchers, and another had zero. Lindsay said half of the board members wanted soccer to have evaluations.

b. Outdoor Recreation Center Project

Lindsay said there are no real updates. They went through with it with board of supervisors. She spoke and presented this project to realtor round tables. She said they will wait for approval.

c. Events

i. Volunteer for events

Lindsay needs Brian, Nathan, and Moonie's volunteer time. Everyone has a copy and can send it to Lindsay.

ii. New events added

Lindsay said we may have a candle making event. We will be doing a sugar scrub for a Mother's Day event. We will be doing a fun activities day for after school for national siblings' day. Kendall asked for free events if it would be a thought to join up with charities to for maybe canned goods, Lindsay said it is a good idea.

d. PRA Employee Certification Incentive Program

Lindsay said she brought this back. Kendall asked if anyone had questions or concerns. She said she had a question. Kendall said she did not see a certification expire and asked if something would be you repeat yearly or what. She said some are not listed. Lindsay said that

it goes by salary increase if you hold a certification. Kendall asked if certified playground inspector would get a bump in pay as long as you had that certification and at the end what happens to it. Clay said this board needs to adopt this schedule and then we adopt it. It should go to HR and police who does what. Kendall said this is county money not our money so they should have a say. Clay said it is odd how we are paying the same for a doctorate. Lindsay said it is because you cannot get higher than a doctorate degree. It is important to continue education and learning. Kendall asked if degrees would end up being a requirement. Lindsay said that when we had Zach working, he was working multiple areas at work. Clarissa said you need to still reward office managers and be able to earn certifications as well even if they do not want to work in other areas of the park. Clarissa said you have to think 5- 10 years down the road. She said you need to build offices and staff and think about what skills are important in the future. Kendall said she never thought about this until she said something. Kendall said that you have to think about your ideal candidate. Lindsay said booking is not a full-time job at the moment because entering data is not full time. Lindsay said helping set up events and field work is helpful at the park and being able to do other things around the park. Kendall said that CPR, AED, and first aid should be required. Kendall asked if the summer camp counselors are certified in this, and Lindsay said that some are. Clay said that the American Red Cross would teach this for free. Kendall said she feels better knowing this would be a requirement. Carty said the local Madison rescue squad used to have something like this. Clay said we should host this. Clay said that bookkeeping needs to grow. Carty mentioned earning a bookkeeping certification. Clay said that some of this is standard job work. He said that some of this should be in the job description. Clarissa asked if someone comes in with a master's degree would they be getting greater pay. Clarissa asked how salary is being negotiated. Clay wants to pass a negotiation guide. Kendall said that people in this organization that pay would not be negotiated? Lindsay took out CPR, AED, and first aid from the proposal. Kendall said we should not start on a bandwagon so soon without ground break on the splashpad. She is talking about an aquatic supervisor. Carty said that he thought they decided a while ago that you do not even need an aquatic supervisor. Clarissa said you need someone who knows about aquatics because she wants someone who knows about this who has good intentions for Madison County instead of a contractor. Lindsay said no certifications until the project broke ground. Clay asked Lindsay how much studying she did to earn her certifications. Lindsay said 3 months. Kendall said the motion is with CPR, AED, and first aid removed by Clarissa. Carty seconded this. Kendall said we are voting to approve to send to the board of supervisors. Carty and Clay abstained.

IX. New Business

a. Madison Day

Lindsay said we have good news. Woodberry agreed to cover all the signage and maps for Madison day, estimated at almost \$5,000. They will also do concrete for all Disc golf which is a little over \$5,000. Lindsay said the guy who did all the signs at the park would remap the park to get updates with his drone. He will be coming next week. Lindsay was not sure where this would go because his estimate is over \$2,500. They were going to take buckets of cement out. Jerry, Clay, and Troy will be doing the concrete.

X. Other Business

a. Around the Room

Lindsay said her daughter just finished her first year of hockey. It was one of the best run programs she had seen in a long time. The coaches, team play, admiration, and the parents were very well behaved and the program was well-run. She said they were awesome. Clay said that the budget is still going well. There is a lot of positive support and money is still in the budget. Kendall asked when we will hear something. Clay said they will hold public hearings

soon. Jerry said we are getting amped up for youth sports and getting fields ready for all the teams. The next 2 months will be the busiest yet. Kendall asked for updates on the bench (meaning plastic). Clarissa said people keep putting plastic on her front porch. Clay thinks the plastic collection is going great. Clarissa said the plastic has to be thin enough to poke your thumb through. Larry has no comment. Clarissa has no comment. Carty asked Lindsay who all the signors are on the checking account. Lindsay said Carty and Jerry. Carty wants to meet with Jerry to do online statements timelier at the actual bank. He wants the first day of every month to have all of the statements done because the 10th of every month is way too late. Brian said that basketball season has gone well. He is grateful for no snow. With only a few arguments they have found plenty of things to improve and they have a great plan to improve next year. Brian said there were about 168 kids participating in youth basketball this year. He said the biggest thing they are trying to do is to make it more fun and appealing for the kids. He wants to maybe do a sponsor for a trophy and do contests to make it more fun for kids and wants to return every year with excitement. Brian said youth day was a great turn out and they had a lot of new players come this year. They only really lost kids who tried out for JV and middle school. Kendall said that she thinks basketball was a great season. She said that everything has worked well with the older girls' groups with being aggressive. She said she never had any negative comments this season and that she thinks this was a testament to how great the programs are being run. She said a lot of kids in her classes are involved in other youth sports and that they are jazzed up and really enjoy their time playing their sport. Lindsay added that she went to a wrestling match tri- county meet between Madison, Orange, and Greene and that it was a very well-run event. Lots of help from high schoolers and a great crowd. Lindsay said that summer camp registration is open and is in need of counselors over the age of 18. There are many young kids, and they are all great. She just needs some more 18 and over applicants. She said 100 tickets were sold for the Princess Dance Party and that it was a great turn out. The kids had a blast. Jerry added that he is working with UVA to get a youth softball day for the youth players. Brian said they may try to do a basketball camp this summer. Lindsay said a lot of people have been asking for sports camps. Lindsay said they have a youth volleyball league coming this summer who will actually play against other counties. Kendall asked about camp Unakite and Hoover Ridge Summer camp fees. Saying if a parent paid for one camp could they switch to the other. Lindsay said refunds are allowed in May and will check the refund policy. She said they are pretty good with refunds.

XI. Public Comment

XII. Adjournment 8:10PM – Carty moved to adjourn, Passed unanimously at 8:10pm.

Madison County Parks and Recreation Authority

Budget vs Actual-Operations only

July 2022 through February 2023

	Jul '22 - Feb 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
410000 · Contribution from Madison Co	88,504	118,004	(29,500)	75%
410050 · County Employees - Contribution	141,140	191,828	(50,688)	74%
410100 · Madison County School Fund	0	8,000	(8,000)	0%
411000 · Donations				
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	1,877	(1,877)	0%
Total 411000 · Donations	0	5,369	(5,369)	0%
413000 · Brought forward from prior year	0	1,134	(1,134)	0%
419000 · Misc Income	23,002	23,002	(0)	100%
419200 · Gain on Sale of Fixed Assets	8,729	8,729	0	100%
422000 · User Fee	15,423	22,700	(7,277)	68%
Total Income	276,797	378,766	(101,969)	73%
Gross Profit	276,797	378,766	(101,969)	73%
Expense				
500000 · Expenses--Operational				
501000 · Payroll Expenses				
501100 · Labor				
501101 · Part-Time Custodian	1,264	1,950	(686)	65%
501102 · Part-Time Clerical	13,210	15,600	(2,390)	85%
501103 · Part-Time Maintenance	9,711	17,375	(7,665)	56%
501105 · Facility Supervisor	6,668	7,650	(982)	87%
Total 501100 · Labor	30,852	42,575	(11,723)	72%
501110 · Fringe				
501111 · FICA and Medicare	2,350	3,257	(907)	72%
501112 · VEC Expense	29	658	(629)	4%
501113 · FUTA	8	0	8	100%
Total 501110 · Fringe	2,387	3,915	(1,528)	61%
Total 501000 · Payroll Expenses	33,239	46,490	(13,251)	71%
502000 · Leased Employees	141,140	191,828	(50,688)	74%
503000 · Outside Services	2,786	4,476	(1,691)	62%
504000 · Repairs & Maintenance				
504110 · Field Maintenance	4,717	10,500	(5,783)	45%
504120 · Supplies	3,394	4,000	(606)	85%
504130 · Maintenance	46	3,000	(2,954)	2%
504140 · Vehicle/Equipment Repairs	5,167	8,000	(2,833)	65%
Total 504000 · Repairs & Maintenance	13,325	25,500	(12,175)	52%
505000 · Advertising	0	350	(350)	0%
506000 · Utilities				
506100 · Electricity				
506101 · Red Barn	231	330	(99)	70%
506102 · PRA Office	1,204	1,800	(596)	67%
506103 · E1	65	180	(115)	36%
506104 · E2/Concessions	527	1,400	(873)	38%
506106 · Hockey Rink/Concessions	488	520	(32)	94%
506107 · Soccer Field	196	275	(79)	71%
506108 · Camp Crockett	182	280	(98)	65%
506109 · Performing Arts Stage	494	430	64	115%
506110 · H5 Pressbox and Lights	597	1,000	(403)	60%
506111 · Football / Concessions	466	460	6	101%

Madison County Parks and Recreation Authority

Budget vs Actual-Operations only

July 2022 through February 2023

04/06/23

Accrual Basis

	Jul '22 - Feb 23	Budget	\$ Over Budget	% of Budget
506112 · Hoover Ridge Concessions	1,442	1,900	(458)	76%
506113 · Farmers Market MOP	181	250	(69)	72%
Total 506100 · Electricity	6,073	8,825	(2,752)	69%
506119 · Heating Services	0	570	(570)	0%
506120 · Water & Sewer				
506121 · Portajohn Costs	7,040	11,000	(3,960)	64%
Total 506120 · Water & Sewer	7,040	11,000	(3,960)	64%
506130 · Telecommunications	911	1,370	(459)	66%
Total 506000 · Utilities	14,024	21,765	(7,741)	64%
507000 · Insurance				
507100 · Insurance - Vehicle	2,328	2,328	0	100%
507110 · Insurance - Property	451	469	(18)	96%
507120 · Insurance - General Liability	341	340	1	100%
507140 · Insurance - Public Officials	550	550	0	100%
507150 · Insurance - Crime	675	675	0	100%
507160 · Insurance--Equipment Breakdown	38	39	(1)	97%
507170 · Insurance-Inland Marine	144	144	0	100%
507190 · Dividend Credit	(90)	(70)	(20)	129%
Total 507000 · Insurance	4,437	4,475	(38)	99%
508000 · Seminars & Tuition	2,129	4,000	(1,871)	53%
508100 · Affiliations/Dues	603	640	(37)	94%
509000 · Office Supplies	5,932	8,400	(2,468)	71%
509100 · Office Equipment	1,905	1,800	105	106%
509200 · Meals and Entertainment	196	210	(14)	94%
509300 · Subscriptions	1,291	2,430	(1,139)	53%
509400 · Event Supplies	486	900	(414)	54%
510000 · Postal Service	318	450	(132)	71%
511000 · Fuel	5,806	7,000	(1,194)	83%
512000 · Janitorial	64	500	(436)	13%
513000 · Small Tools & Equipment	341	1,000	(659)	34%
514000 · Fees				
514020 · Bank Fees	0	90	(90)	0%
514030 · Credit Card Processing Fees	1,230	1,360	(130)	90%
514040 · Tax Filing	138	100	38	138%
Total 514000 · Fees	1,368	1,550	(182)	88%
Total 500000 · Expenses--Operational	229,389	323,764	(94,375)	71%
516000 · Capital Outlays				
516100 · Tools & Equipment				
516105 · Robot Paint Machine	6,665	6,300	365	106%
Total 516100 · Tools & Equipment	6,665	6,300	365	106%
516200 · Building/Infrastructure Dev				
516202 · PRA Office Projects	2,426	2,500	(74)	97%
516204 · Road Improvements	0	1,500	(1,500)	0%
516205 · Driving Range	1,137	1,100	37	103%
516209 · Stage	0	1,500	(1,500)	0%
516210 · Concession Stand/Restroom				
516210T · Concession Interior Supplies	1,096	1,100	(4)	100%
Total 516210 · Concession Stand/Restroom	1,096	1,100	(4)	100%

Madison County Parks and Recreation Authority

04/06/23

Budget vs Actual-Operations only

Accrual Basis

July 2022 through February 2023

	Jul '22 - Feb 23	Budget	\$ Over Budget	% of Budget
516212 · Park Improvements	2,540	3,000	(460)	85%
516215 · Red Barn	0	15,000	(15,000)	0%
516216 · Building Repairs and Maintenanc	8,000	0	8,000	100%
516299 · Other	0	23,002	(23,002)	0%
Total 516200 · Building/Infrastructure Dev	15,199	48,702	(33,503)	31%
Total 516000 · Capital Outlays	21,864	55,002	(33,138)	40%
Total Expense	251,253	378,766	(127,513)	66%
Net Ordinary Income	25,544	0	25,544	100%
Net Income	25,544	0	25,544	100%

Madison County Parks and Recreation Authority

Statement of Activities

February 2023

04/06/23

Accrual Basis

	Feb 23	Jul '22 - Feb 23
Ordinary Income/Expense		
Income		
410000 · Contribution from Madison Co		88,503.75
410050 · County Employees - Contribution	17,642.50	141,140.00
411000 · Donations		
411010 · Hoover Ridge Pledge Payments		2,000.00
411015 · Hoover Ridge Fund		5,000.00
411022 · Playground Project		858.50
411023 · Tree Memorial Program		100.00
411024 · Hockey Rink Relocation Project		2,209.25
411030 · Youth Programs		
411031 · Youth Programs Scholarship Fund		1,250.00
411032 · Youth Program - Specified	1,050.00	5,620.00
Total 411030 · Youth Programs	<u>1,050.00</u>	<u>6,870.00</u>
Total 411000 · Donations	1,050.00	17,037.75
413000 · Brought forward from prior year		134,953.20
414000 · Rentals		
414100 · Picnic Shelter Rental	325.00	1,000.00
414110 · Facility/Field Rental	450.00	5,404.44
Total 414000 · Rentals	<u>775.00</u>	<u>6,404.44</u>
415000 · Fees		
415100 · Program Registration		
415103 · Program Registration Fees	3,789.16	74,999.92
Total 415100 · Program Registration	<u>3,789.16</u>	<u>74,999.92</u>
Total 415000 · Fees	3,789.16	74,999.92
416000 · Concessions Sales	2,352.00	6,939.91
417000 · Events		
417003 · Wool & Wine Festival		220.00
417007 · Haunted Woods		5,579.68
417008 · Youth Programs		
417008B · Princess Dance Party	991.64	991.64
417008C · Nerf Wars		290.00
Total 417008 · Youth Programs	<u>991.64</u>	<u>1,281.64</u>
417010 · Music in the Park	1,000.00	10,088.23
Total 417000 · Events	1,991.64	17,169.55
418000 · Team/Program Sponsorship	1,675.00	5,875.00
419000 · Misc Income		
419100 · Fundraisers		845.00
419000 · Misc Income - Other		23,001.96
Total 419000 · Misc Income		<u>23,846.96</u>
419200 · Gain on Sale of Fixed Assets		8,729.00
422000 · User Fee		
422010 · Driving Range		309.00
422000 · User Fee - Other	1,200.45	15,422.56
Total 422000 · User Fee	<u>1,200.45</u>	<u>15,731.56</u>
Total Income	<u>30,475.75</u>	<u>541,331.04</u>
Gross Profit	30,475.75	541,331.04

Madison County Parks and Recreation Authority
Statement of Activities
February 2023

Expense	Feb 23	Jul '22 - Feb 23
500000 · Expenses--Operational		
501000 · Payroll Expenses		
501100 · Labor		
501101 · Part-Time Custodian	150.00	1,263.53
501102 · Part-Time Clerical	1,522.50	13,210.00
501103 · Part-Time Maintenance		9,710.50
501105 · Facility Supervisor	2,771.25	6,668.25
Total 501100 · Labor	4,443.75	30,852.28
501110 · Fringe		
501111 · FICA and Medicare	339.95	2,349.65
501112 · VEC Expense	4.90	29.24
501113 · FUTA		8.28
Total 501110 · Fringe	344.85	2,387.17
Total 501000 · Payroll Expenses	4,788.60	33,239.45
502000 · Leased Employees	17,642.50	141,140.00
503000 · Outside Services		8,683.50
504000 · Repairs & Maintenance		
504110 · Field Maintenance	3,020.00	4,717.09
504120 · Supplies		3,394.40
504130 · Maintenance		46.27
504140 · Vehicle/Equipment Repairs		5,167.32
Total 504000 · Repairs & Maintenance	3,020.00	13,325.08
506000 · Utilities		
506100 · Electricity		
506101 · Red Barn	27.83	231.38
506102 · PRA Office	243.74	1,204.44
506103 · E1		65.13
506104 · E2/Concessions	10.71	526.87
506106 · Hockey Rink/Concessions	127.43	488.13
506107 · Soccer Field	35.78	196.35
506108 · Camp Crockett	23.91	182.01
506109 · Performing Arts Stage	60.11	494.21
506110 · H5 Pressbox and Lights	103.45	596.68
506111 · Football / Concessions	54.46	465.77
506112 · Hoover Ridge Concessions	103.87	1,441.64
506113 · Farmers Market MOP	23.91	180.51
Total 506100 · Electricity	815.20	6,073.12
506120 · Water & Sewer		
506121 · Portajohn Costs	420.00	7,040.00
Total 506120 · Water & Sewer	420.00	7,040.00
506130 · Telecommunications	113.73	910.70
Total 506000 · Utilities	1,348.93	14,023.82
507000 · Insurance		
507100 · Insurance - Vehicle		2,328.00
507110 · Insurance - Property		451.00
507120 · Insurance - General Liability		341.00
507140 · Insurance - Public Officials		550.00
507150 · Insurance - Crime		675.00
507160 · Insurance--Equipment Breakdown		38.00
507170 · Insurance-Inland Marine		144.00
507190 · Dividend Credit		-90.00
Total 507000 · Insurance		4,437.00

Madison County Parks and Recreation Authority Statement of Activities February 2023

	Feb 23	Jul '22 - Feb 23
508000 · Seminars & Tuition	293.25	2,129.39
508100 · Affiliations/Dues		602.85
509000 · Office Supplies	337.20	5,931.62
509100 · Office Equipment	79.90	1,905.12
509200 · Meals and Entertainment	17.46	196.38
509300 · Subscriptions	45.97	1,290.59
509400 · Event Supplies	35.98	486.00
510000 · Postal Service		318.00
511000 · Fuel		5,805.66
512000 · Janitorial		63.99
513000 · Small Tools & Equipment	341.25	341.25
514000 · Fees		
514030 · Credit Card Processing Fees		2,977.62
514040 · Tax Filing	137.98	137.98
Total 514000 · Fees	137.98	3,115.60
Total 500000 · Expenses--Operational	28,089.02	237,035.30
516000 · Capital Outlays		
516100 · Tools & Equipment		
516105 · Robot Paint Machine		6,665.00
Total 516100 · Tools & Equipment		6,665.00
516200 · Building/Infrastructure Dev		
516202 · PRA Office Projects		2,426.13
516205 · Driving Range		1,137.19
516210 · Concession Stand/Restroom		
516210T · Concession Interior Supplies		1,096.00
Total 516210 · Concession Stand/Restroom		1,096.00
516212 · Park Improvements	115.79	2,539.51
516216 · Building Repairs and Maintenan	8,000.00	8,000.00
Total 516200 · Building/Infrastructure Dev	8,115.79	15,198.83
Total 516000 · Capital Outlays	8,115.79	21,863.83
517000 · Expenses--Programs		
517010 · User Fee	1,329.84	16,013.19
517030 · Insurance - Youth Programs		9,812.40
517035 · Background Checks - Youth		381.38
517040 · Contractual Services		
517041 · Approved Instructors		33,495.67
517042 · Umpires and Referees	290.00	7,005.00
517043 · Driving Range		729.28
517044 · Special Event Contractor		296.25
Total 517040 · Contractual Services	290.00	41,526.20
517050 · Travel League Registration Fees		698.63
517070 · Program Operational Expenses	512.42	30,813.28
517075 · All Star Operational Expense		464.38
517080 · Events		
517081 · Wool & Wine Festival		253.11
517084 · Haunted Woods		2,625.54
517085 · S'mores with Santa		631.86
517088 · Youth Programs		
517088B · Princess Dance Party	440.08	440.08
517088C · Park Activities		757.27
517088D · Nerf Wars		140.00
Total 517088 · Youth Programs	440.08	1,337.35

Madison County Parks and Recreation Authority

Statement of Activities

February 2023

04/06/23

Accrual Basis

	Feb 23	Jul '22 - Feb 23
517089 · Fundraisers-Other		
517089A · Music in the Park		5,787.87
517089B · Movies in the Park		1,785.41
Total 517089 · Fundraisers-Other		7,573.28
Total 517080 · Events	440.08	12,421.14
517090 · Repairs & Maintenance		
517093 · Supplies		334.11
Total 517090 · Repairs & Maintenance		334.11
517100 · Program Supplies	5,731.94	11,138.05
517110 · Trophies and Awards	307.68	613.24
517120 · Uniforms	1,890.24	9,885.85
517125 · All Star Uniforms		86.00
517130 · Concession Expense	268.80	1,965.06
517140 · Team Apparel	529.17	1,089.17
517170 · Advertising Expenses		716.02
Total 517000 · Expenses--Programs	11,300.17	137,958.10
Total Expense	47,504.98	396,857.23
Net Ordinary Income	-17,029.23	144,473.81
Other Income/Expense		
Other Income		
610000 · Transfers In		6,968.13
Total Other Income		6,968.13
Other Expense		
620000 · Transfers Out		5,645.13
Total Other Expense		5,645.13
Net Other Income		1,323.00
Net Income	-17,029.23	145,796.81

Statement of Activities by Class

February 2023

	Income	Expense	Other Income	Other Expense	Net Income
Adult Basketball	1,311.44	255.55	0.00	1,085.41	-29.52
Camps/Clinics	5,527.33	10,297.52	3,288.00	0.00	-1,482.19
Driving Range	309.00	1,009.47	0.00	0.00	-700.47
Facility Rental	6,174.44	5,629.44	0.00	0.00	545.00
Children's Events	1,409.56	777.35	0.00	0.00	632.21
Haunted Woods	5,579.68	2,984.96	0.00	2,594.72	0.00
Movies in the Park	350.00	1,435.41	1,085.41	0.00	0.00
Music in the Park	9,835.12	5,844.12	0.00	0.00	3,991.00
S'mores with Santa	0.00	631.86	631.86	0.00	0.00
Wool and Wine Festival	473.11	253.11	0.00	0.00	220.00
Total Fundraising Events	17,647.47	11,926.81	1,717.27	2,594.72	4,843.21
Hockey Rink Relocation Project	4,618.25	0.00	0.00	0.00	4,618.25
Tree Memorial Program	216.50	0.00	0.00	0.00	216.50
Youth Scholarship Fund	2,681.11	0.00	0.00	1,965.00	716.11
Hoover Ridge Donations - Other	35,567.96	5,256.29	0.00	0.00	30,311.67
Total Hoover Ridge Donations	38,465.57	5,256.29	0.00	1,965.00	31,244.28
Hoover Ridge Summer Camp	24,539.15	34,291.56	0.00	0.00	-9,752.41
Park Activities	589.08	760.56	0.00	0.00	-171.48
Playground Project	34,320.78	19,986.02	1,962.86	0.00	16,297.62
Baseball Sign Account	275.00	50.00	0.00	0.00	225.00
Sign Programs - Varsity H5	900.00	0.00	0.00	0.00	900.00
Softball Sign Account	3,170.32	0.00	0.00	0.00	3,170.32
Total Sign Programs	4,345.32	50.00	0.00	0.00	4,295.32
Tour De Madison	2,650.00	1,932.18	0.00	0.00	717.82
User Fee	-34.65	2,338.64	0.00	0.00	-2,373.29
Women's Volleyball	3,082.79	2,249.78	0.00	0.00	833.01
Baseball	9,977.58	3,079.84	0.00	0.00	6,897.74
Basketball	13,498.26	7,096.71	0.00	0.00	6,401.55
Cheerleading	8,411.11	6,238.73	0.00	0.00	2,172.38
Football	8,119.91	7,499.21	0.00	0.00	620.70
Football Cheer	2,301.31	766.70	0.00	0.00	1,534.61
Hockey	29,162.06	11,387.31	0.00	0.00	17,774.75
Soccer	33,442.45	10,272.88	0.00	0.00	23,169.57
Softball	12,016.11	1,470.78	0.00	0.00	10,545.33
Wrestling	3,159.01	908.13	0.00	0.00	2,250.88
Total Youth	120,087.80	48,720.29	0.00	0.00	71,367.51
TOTAL	263,633.77	144,704.11	6,968.13	5,645.13	120,252.66

Madison County Parks and Recreation Authority
Statement of Financial Position
As of February 28, 2023

	Feb 28, 23
ASSETS	
Current Assets	
Checking/Savings	
10000 · Union Bank and Trust	145,076.67
Total Checking/Savings	145,076.67
Total Current Assets	145,076.67
Fixed Assets	
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
Total 15000 · Capital Assets	100,532.32
Total Fixed Assets	100,532.32
TOTAL ASSETS	245,608.99
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	-14,086.37
Total Accounts Payable	-14,086.37
Other Current Liabilities	
24000 · Payroll Liabilities	
24010 · Federal Withholding	-48.00
24020 · FICA & Medicare Withholding	-211.95
24030 · Virginia Withholding	100.00
24040 · VEC Withholding	137.89
24000 · Payroll Liabilities - Other	-1.20
Total 24000 · Payroll Liabilities	-23.26
Total Other Current Liabilities	-23.26
Total Current Liabilities	-14,109.63
Total Liabilities	-14,109.63
Equity	
31000 · Investment in Capital Assets	98,053.79
33000 · Unassigned Fund Balance	15,868.02
Net Income	145,796.81
Total Equity	259,718.62
TOTAL LIABILITIES & EQUITY	245,608.99

Madison County Parks and Recreation Authority
Budget vs Actual-Operations only
 July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
410000 · Contribution from Madison Co	88,504	118,004	(29,500)	75%
410050 · County Employees - Contribution	158,783	191,828	(33,046)	83%
410100 · Madison County School Fund	0	8,000	(8,000)	0%
411000 · Donations				
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	1,877	(1,877)	0%
Total 411000 · Donations	0	5,369	(5,369)	0%
413000 · Brought forward from prior year	0	1,134	(1,134)	0%
419000 · Misc Income	40,495	23,002	17,493	176%
419200 · Gain on Sale of Fixed Assets	8,729	8,729	0	100%
422000 · User Fee	20,910	22,700	(1,790)	92%
Total Income	317,419	378,766	(61,347)	84%
Gross Profit	317,419	378,766	(61,347)	84%
Expense				
500000 · Expenses--Operational				
501000 · Payroll Expenses				
501100 · Labor				
501101 · Part-Time Custodian	1,264	1,950	(686)	65%
501102 · Part-Time Clerical	14,373	15,600	(1,228)	92%
501103 · Part-Time Maintenance	9,711	17,375	(7,665)	56%
501105 · Facility Supervisor	8,727	7,650	1,077	114%
Total 501100 · Labor	34,073	42,575	(8,502)	80%
501110 · Fringe				
501111 · FICA and Medicare	2,596	3,257	(661)	80%
501112 · VEC Expense	33	658	(625)	5%
501113 · FUTA	8	0	8	100%
Total 501110 · Fringe	2,637	3,915	(1,278)	67%
Total 501000 · Payroll Expenses	36,710	46,490	(9,780)	79%
502000 · Leased Employees	158,783	191,828	(33,046)	83%
503000 · Outside Services	2,889	4,476	(1,587)	65%
504000 · Repairs & Maintenance				
504110 · Field Maintenance	4,717	10,500	(5,783)	45%
504120 · Supplies	3,837	4,000	(163)	96%
504130 · Maintenance	46	3,000	(2,954)	2%
504140 · Vehicle/Equipment Repairs	5,167	8,000	(2,833)	65%
Total 504000 · Repairs & Maintenance	13,768	25,500	(11,732)	54%
505000 · Advertising	0	350	(350)	0%
506000 · Utilities				
506100 · Electricity				
506101 · Red Barn	264	330	(66)	80%
506102 · PRA Office	1,406	1,800	(394)	78%
506103 · E1	82	180	(98)	46%
506104 · E2/Concessions	589	1,400	(811)	42%
506106 · Hockey Rink/Concessions	596	520	76	115%
506107 · Soccer Field	238	275	(37)	86%
506108 · Camp Crockett	206	280	(74)	74%
506109 · Performing Arts Stage	521	430	91	121%
506110 · H5 Pressbox and Lights	739	1,000	(261)	74%
506111 · Football / Concessions	519	460	59	113%

Madison County Parks and Recreation Authority
Budget vs Actual-Operations only
July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
506112 · Hoover Ridge Concessions	1,536	1,900	(364)	81%
506113 · Farmers Market MOP	204	250	(46)	82%
Total 506100 · Electricity	6,899	8,825	(1,926)	78%
506119 · Heating Services	0	570	(570)	0%
506120 · Water & Sewer				
506121 · Portajohn Costs	8,682	11,000	(2,318)	79%
Total 506120 · Water & Sewer	8,682	11,000	(2,318)	79%
506130 · Telecommunications	1,024	1,370	(346)	75%
Total 506000 · Utilities	16,606	21,765	(5,159)	76%
507000 · Insurance				
507100 · Insurance - Vehicle	2,328	2,328	0	100%
507110 · Insurance - Property	451	469	(18)	96%
507120 · Insurance - General Liability	341	340	1	100%
507140 · Insurance - Public Officials	550	550	0	100%
507150 · Insurance - Crime	675	675	0	100%
507160 · Insurance--Equipment Breakdown	38	39	(1)	97%
507170 · Insurance-Inland Marine	144	144	0	100%
507190 · Dividend Credit	(90)	(70)	(20)	129%
Total 507000 · Insurance	4,437	4,475	(38)	99%
508000 · Seminars & Tuition	2,622	4,000	(1,378)	66%
508100 · Affiliations/Dues	603	640	(37)	94%
509000 · Office Supplies	6,052	8,400	(2,348)	72%
509100 · Office Equipment	2,066	1,800	266	115%
509200 · Meals and Entertainment	196	210	(14)	94%
509300 · Subscriptions	1,333	2,430	(1,097)	55%
509400 · Event Supplies	513	900	(387)	57%
510000 · Postal Service	318	450	(132)	71%
511000 · Fuel	6,139	7,000	(861)	88%
512000 · Janitorial	64	500	(436)	13%
513000 · Small Tools & Equipment	341	1,000	(659)	34%
514000 · Fees				
514020 · Bank Fees	0	90	(90)	0%
514030 · Credit Card Processing Fees	1,304	1,360	(56)	96%
514040 · Tax Filing	138	100	38	138%
Total 514000 · Fees	1,442	1,550	(108)	93%
Total 500000 · Expenses--Operational	254,883	323,764	(68,881)	79%
516000 · Capital Outlays				
516100 · Tools & Equipment				
516105 · Robot Paint Machine	6,665	6,300	365	106%
Total 516100 · Tools & Equipment	6,665	6,300	365	106%
516200 · Building/Infrastructure Dev				
516202 · PRA Office Projects	2,426	2,500	(74)	97%
516204 · Road Improvements	450	1,500	(1,050)	30%
516205 · Driving Range	1,137	1,100	37	103%
516209 · Stage	0	1,500	(1,500)	0%
516210 · Concession Stand/Restroom				
516210T · Concession Interior Supplies	1,096	1,100	(4)	100%
Total 516210 · Concession Stand/Restroom	1,096	1,100	(4)	100%

Madison County Parks and Recreation Authority

Budget vs Actual-Operations only

July 2022 through March 2023

04/06/23

Accrual Basis

	<u>Jul '22 - Mar 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
516212 · Park Improvements	2,723	3,000	(277)	91%
516215 · Red Barn	0	15,000	(15,000)	0%
516216 · Building Repairs and Maintenan	15,266	0	15,266	100%
516299 · Other	0	23,002	(23,002)	0%
Total 516200 · Building/Infrastructure Dev	<u>23,098</u>	<u>48,702</u>	<u>(25,604)</u>	<u>47%</u>
Total 516000 · Capital Outlays	<u>29,763</u>	<u>55,002</u>	<u>(25,239)</u>	<u>54%</u>
Total Expense	<u>284,646</u>	<u>378,766</u>	<u>(94,120)</u>	<u>75%</u>
Net Ordinary Income	<u>32,773</u>	<u>0</u>	<u>32,773</u>	<u>100%</u>
Net Income	<u>32,773</u>	<u>0</u>	<u>32,773</u>	<u>100%</u>

Madison County Parks and Recreation Authority
Statement of Activities
 March 2023

	Mar 23	Jul '22 - Mar 23
Ordinary Income/Expense		
Income		
410000 · Contribution from Madison Co		88,503.75
410050 · County Employees - Contribution	17,642.50	158,782.50
411000 · Donations		
411010 · Hoover Ridge Pledge Payments		2,000.00
411015 · Hoover Ridge Fund		5,000.00
411022 · Playground Project	210.00	1,068.50
411023 · Tree Memorial Program	500.00	600.00
411024 · Hockey Rink Relocation Project	35.00	2,244.25
411030 · Youth Programs		
411031 · Youth Programs Scholarship Fund		1,250.00
411032 · Youth Program - Specified		5,620.00
Total 411030 · Youth Programs		6,870.00
Total 411000 · Donations	745.00	17,782.75
412000 · Team Apparel Sales		
412100 · Fan Gear	1,541.00	1,541.00
412200 · Team Gear	80.00	80.00
Total 412000 · Team Apparel Sales	1,621.00	1,621.00
413000 · Brought forward from prior year		134,953.20
414000 · Rentals		
414100 · Picnic Shelter Rental	1,250.00	2,250.00
414110 · Facility/Field Rental	250.00	5,654.44
Total 414000 · Rentals	1,500.00	7,904.44
415000 · Fees		
415100 · Program Registration		
415103 · Program Registration Fees	41,215.32	116,215.24
Total 415100 · Program Registration	41,215.32	116,215.24
Total 415000 · Fees	41,215.32	116,215.24
416000 · Concessions Sales	1,432.00	8,371.91
417000 · Events		
417003 · Wool & Wine Festival	200.00	420.00
417007 · Haunted Woods		5,579.68
417008 · Youth Programs		
417008B · Princess Dance Party		991.64
417008C · Nerf Wars		290.00
Total 417008 · Youth Programs		1,281.64
417010 · Music in the Park	500.00	10,588.23
Total 417000 · Events	700.00	17,869.55
418000 · Team/Program Sponsorship	8,490.00	14,365.00
419000 · Misc Income		
419100 · Fundraisers	11,479.67	12,324.67
419000 · Misc Income - Other	17,492.63	40,494.59
Total 419000 · Misc Income	28,972.30	52,819.26
419200 · Gain on Sale of Fixed Assets		8,729.00

Madison County Parks and Recreation Authority

Statement of Activities

March 2023

04/06/23

Accrual Basis

	Mar 23	Jul '22 - Mar 23
422000 · User Fee		
422010 · Driving Range		309.00
422000 · User Fee - Other	5,487.01	20,909.57
Total 422000 · User Fee	5,487.01	21,218.57
Total Income	107,805.13	649,136.17
Gross Profit	107,805.13	649,136.17
Expense		
500000 · Expenses--Operational		
501000 · Payroll Expenses		
501100 · Labor		
501101 · Part-Time Custodian		1,263.53
501102 · Part-Time Clerical	1,162.50	14,372.50
501103 · Part-Time Maintenance		9,710.50
501105 · Facility Supervisor	2,058.25	8,726.50
Total 501100 · Labor	3,220.75	34,073.03
501110 · Fringe		
501111 · FICA and Medicare	246.39	2,596.04
501112 · VEC Expense	3.55	32.79
501113 · FUTA		8.28
Total 501110 · Fringe	249.94	2,637.11
Total 501000 · Payroll Expenses	3,470.69	36,710.14
502000 · Leased Employees	17,642.50	158,782.50
503000 · Outside Services	103.62	8,787.12
504000 · Repairs & Maintenance		
504110 · Field Maintenance		4,717.09
504120 · Supplies	442.94	3,837.34
504130 · Maintenance		46.27
504140 · Vehicle/Equipment Repairs		5,167.32
Total 504000 · Repairs & Maintenance	442.94	13,768.02
506000 · Utilities		
506100 · Electricity		
506101 · Red Barn	32.43	263.81
506102 · PRA Office	201.55	1,405.99
506103 · E1	16.87	82.00
506104 · E2/Concessions	61.86	588.73
506106 · Hockey Rink/Concessions	107.96	596.09
506107 · Soccer Field	41.21	237.56
506108 · Camp Crockett	23.91	205.92
506109 · Performing Arts Stage	26.56	520.77
506110 · H5 Pressbox and Lights	142.65	739.33
506111 · Football / Concessions	52.96	518.73
506112 · Hoover Ridge Concessions	94.09	1,535.73
506113 · Farmers Market MOP	23.91	204.42
Total 506100 · Electricity	825.96	6,899.08
506120 · Water & Sewer		
506121 · Portajohn Costs	1,780.67	8,820.67
Total 506120 · Water & Sewer	1,780.67	8,820.67
506130 · Telecommunications	113.73	1,024.43
Total 506000 · Utilities	2,720.36	16,744.18

Madison County Parks and Recreation Authority

Statement of Activities

March 2023

04/06/23

Accrual Basis

	Mar 23	Jul '22 - Mar 23
507000 · Insurance		
507100 · Insurance - Vehicle		2,328.00
507110 · Insurance - Property		451.00
507120 · Insurance - General Liability		341.00
507140 · Insurance - Public Officials		550.00
507150 · Insurance - Crime		675.00
507160 · Insurance--Equipment Breakdown		38.00
507170 · Insurance-Inland Marine		144.00
507190 · Dividend Credit		-90.00
Total 507000 · Insurance		4,437.00
508000 · Seminars & Tuition	492.30	2,621.69
508100 · Affiliations/Dues		602.85
509000 · Office Supplies	120.28	6,051.90
509100 · Office Equipment	161.34	2,066.46
509200 · Meals and Entertainment		196.38
509300 · Subscriptions	42.26	1,332.85
509400 · Event Supplies	26.94	512.94
510000 · Postal Service		318.00
511000 · Fuel	333.80	6,139.46
512000 · Janitorial		63.99
513000 · Small Tools & Equipment		341.25
514000 · Fees		
514030 · Credit Card Processing Fees	74.85	3,052.47
514040 · Tax Filing		137.98
Total 514000 · Fees	74.85	3,190.45
Total 500000 · Expenses--Operational	25,631.88	262,667.18
516000 · Capital Outlays		
516100 · Tools & Equipment		
516105 · Robot Paint Machine		6,665.00
Total 516100 · Tools & Equipment		6,665.00
516200 · Building/Infrastructure Dev		
516202 · PRA Office Projects		2,426.13
516204 · Road Improvements	450.00	450.00
516205 · Driving Range		1,137.19
516210 · Concession Stand/Restroom		
516210T · Concession Interior Supplies		1,096.00
Total 516210 · Concession Stand/Restroom		1,096.00
516212 · Park Improvements	183.94	2,723.45
516216 · Building Repairs and Maintenanc	7,265.65	15,265.65
Total 516200 · Building/Infrastructure Dev	7,899.59	23,098.42
Total 516000 · Capital Outlays	7,899.59	29,763.42
517000 · Expenses--Programs		
517010 · User Fee	6,937.72	22,950.91
517030 · Insurance - Youth Programs		9,812.40
517035 · Background Checks - Youth	1,275.00	1,656.38
517040 · Contractual Services		
517041 · Approved Instructors		33,495.67
517042 · Umpires and Referees	4,430.00	11,435.00
517043 · Driving Range	358.00	1,087.28
517044 · Special Event Contractor		296.25
Total 517040 · Contractual Services	4,788.00	46,314.20
517050 · Travel League Registration Fees		698.63
517070 · Program Operational Expenses	18,717.10	49,530.38
517075 · All Star Operational Expense		464.38

Madison County Parks and Recreation Authority

Statement of Activities

March 2023

04/06/23

Accrual Basis

	Mar 23	Jul '22 - Mar 23
517080 · Events		
517081 · Wool & Wine Festival		253.11
517084 · Haunted Woods		2,625.54
517085 · S'mores with Santa		631.86
517088 · Youth Programs		
517088B · Princess Dance Party	406.98	847.06
517088C · Park Activities		757.27
517088D · Nerf Wars		140.00
Total 517088 · Youth Programs	406.98	1,744.33
517089 · Fundraisers-Other		
517089A · Music in the Park		6,278.87
517089B · Movies in the Park		1,785.41
517089C · Tree Memorial Program	27.22	27.22
Total 517089 · Fundraisers-Other	27.22	8,091.50
Total 517080 · Events	434.20	13,346.34
517090 · Repairs & Maintenance		
517093 · Supplies		334.11
Total 517090 · Repairs & Maintenance		334.11
517100 · Program Supplies	3,422.40	14,560.45
517110 · Trophies and Awards	1,299.05	1,912.29
517120 · Uniforms	6,288.84	16,174.69
517125 · All Star Uniforms		86.00
517130 · Concession Expense	2,444.15	4,409.21
517140 · Team Apparel	780.00	1,869.17
517170 · Advertising Expenses	429.33	1,145.35
Total 517000 · Expenses--Programs	46,815.79	185,264.89
Total Expense	80,347.26	477,695.49
Net Ordinary Income	27,457.87	171,440.68
Other Income/Expense		
Other Income		
610000 · Transfers In	521.48	7,489.61
Total Other Income	521.48	7,489.61
Other Expense		
620000 · Transfers Out	961.48	6,606.61
Total Other Expense	961.48	6,606.61
Net Other Income	-440.00	883.00
Net Income	27,017.87	172,323.68

Statement of Activities by Class

March 2023

	Income	Expense	Other Income	Other Expense	Net Income
Adult Basketball	1,951.76	255.55	0.00	1,606.89	89.32
Adult Hockey	3,762.40	1,881.20	0.00	0.00	1,881.20
Camps/Clinics	6,278.45	10,375.12	3,440.00	0.00	-656.67
Driving Range	309.00	1,367.47	0.00	0.00	-1,058.47
Facility Rental	7,674.44	6,579.44	0.00	0.00	1,095.00
Children's Events	1,409.56	1,184.33	0.00	0.00	225.23
Haunted Woods	5,579.68	2,984.96	0.00	2,594.72	0.00
Movies in the Park	350.00	1,435.41	1,435.41	0.00	350.00
Music in the Park	10,335.12	5,844.12	0.00	0.00	4,491.00
S'mores with Santa	0.00	631.86	631.86	0.00	0.00
Wool and Wine Festival	673.11	253.11	0.00	0.00	420.00
Total Fundraising Events	18,347.47	12,333.79	2,067.27	2,594.72	5,486.23
Hockey Rink Relocation Project	15,862.92	3,990.00	0.00	0.00	11,872.92
Tree Memorial Program	716.50	27.22	0.00	0.00	689.28
Youth Scholarship Fund	2,681.11	0.00	0.00	2,405.00	276.11
Hoover Ridge Donations - Other	35,567.96	5,256.29	0.00	0.00	30,311.67
Total Hoover Ridge Donations	38,965.57	5,283.51	0.00	2,405.00	31,277.06
Hoover Ridge Summer Camp	41,525.15	34,291.56	0.00	0.00	7,233.59
Park Activities	589.08	760.56	171.48	0.00	0.00
Playground Project	34,600.78	32,486.02	1,962.86	0.00	4,077.62
Baseball Sign Account	2,715.00	403.20	0.00	0.00	2,311.80
Sign Programs - Varsity H5	1,225.00	1,110.57	0.00	0.00	114.43
Softball Sign Account	3,645.32	49.00	0.00	0.00	3,596.32
Total Sign Programs	7,585.32	1,562.77	0.00	0.00	6,022.55
Tour De Madison	2,650.00	1,932.18	0.00	0.00	717.82
User Fee	-34.65	3,717.09	0.00	0.00	-3,751.74
Women's Volleyball	3,082.79	2,249.78	0.00	0.00	833.01
Baseball	22,919.94	14,023.22	0.00	0.00	8,896.72
Basketball	13,698.26	11,897.46	0.00	0.00	1,800.80
Cheerleading	8,407.83	6,466.67	0.00	0.00	1,941.16
Football	8,141.63	7,501.82	0.00	0.00	639.81
Football Cheer	2,301.31	766.70	0.00	0.00	1,534.61
Hockey	29,955.06	14,304.76	0.00	0.00	15,650.30
Soccer	40,997.49	14,819.48	0.00	0.00	26,178.01
Softball	18,085.75	2,055.82	0.00	0.00	16,029.93
Wrestling	3,159.01	908.13	0.00	0.00	2,250.88
Total Youth	147,666.28	72,744.06	0.00	0.00	74,922.22
TOTAL	330,816.76	191,810.10	7,641.61	6,606.61	140,041.66

Madison County Parks and Recreation Authority
Statement of Financial Position
As of March 31, 2023

	Mar 31, 23
ASSETS	
Current Assets	
Checking/Savings	
10000 · Union Bank and Trust	186,517.07
Total Checking/Savings	186,517.07
Total Current Assets	186,517.07
Fixed Assets	
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
Total 15000 · Capital Assets	100,532.32
Total Fixed Assets	100,532.32
TOTAL ASSETS	287,049.39
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	-303.17
Total Accounts Payable	-303.17
Other Current Liabilities	
24000 · Payroll Liabilities	
24010 · Federal Withholding	64.00
24020 · FICA & Medicare Withholding	280.83
24030 · Virginia Withholding	131.00
24040 · VEC Withholding	141.44
24000 · Payroll Liabilities - Other	-1.20
Total 24000 · Payroll Liabilities	616.07
Total Other Current Liabilities	616.07
Total Current Liabilities	312.90
Total Liabilities	312.90
Equity	
31000 · Investment in Capital Assets	98,053.79
33000 · Unassigned Fund Balance	15,868.02
Net Income	172,814.68
Total Equity	286,736.49
TOTAL LIABILITIES & EQUITY	287,049.39